

**Appendix 5 - CORS-064-22  
Reserve and Reserve Fund Balances**

| <b>Reserves and Reserve Funds (\$000s)</b>             | <b>As at Dec 31, 2021</b> | <b>As at Oct 30, 2022</b> | <b>Forecasted Dec 31, 2022</b> | <b>Surplus/ (Deficit) to Budget</b> |
|--|---------------------------|---------------------------|--------------------------------|-------------------------------------|
| <b>Stabilization</b>                                   |                           |                           |                                |                                     |
| Tax Rate Stabilization                                 | \$8,019                   | \$9,574                   | \$8,981                        | \$462                               |
| Severe Weather   | 1,923                     | 1,923                     | 1,923                          | 456                                 |
| Building Rate Stabilization                            | 5,184                     | 14,792                    | 13,383                         | 6,383                               |
| <b>Subtotal</b>  | <b>\$15,126</b>           | <b>\$26,289</b>           | <b>\$24,287</b>                | <b>\$7,301</b>                      |
| <b>Corporate Use Reserves</b>                          |                           |                           |                                |                                     |
| Insurance and Legal Matters                            | \$6,923                   | \$7,431                   | \$7,234                        | \$3,185                             |
| Per Unit Development Processing Fee                    | 1,340                     | 1,325                     | 1,667                          | (1,678)                             |
| WSIB   | 4,034                     | 4,270                     | 4,270                          | 1,000                               |
| <b>Subtotal</b>  | <b>\$12,298</b>           | <b>\$13,026</b>           | <b>\$13,171</b>                | <b>\$2,507</b>                      |
| <b>Infrastructure Non Growth</b>                       |                           |                           |                                |                                     |
| Infrastructure Renewal - Roads & Structures            | \$13,694                  | \$32,530                  | \$34,062                       | \$14,129                            |
| Infrastructure Renewal - Stormwater                    | 4,062                     | 4,615                     | 4,615                          | 0                                   |
| Infrastructure Renewal - Recreation, Facilities, Other | 7,896                     | 9,130                     | 11,161                         | 1,499                               |
| Information Technology                                 | 3,221                     | 3,627                     | 3,658                          | 49                                  |
| Studies and Other Non Growth Capital                   | 2,992                     | 452                       | 452                            | 0                                   |
| Vehicles and Equipment Replacement                     | 9,085                     | 7,076                     | 7,076                          | (235)                               |
| Canada Community-Building Fund                         | 7,267                     | 5,669                     | 2,888                          | 620                                 |
| Ontario Lottery Corporation Proceeds                   | 4,702                     | 10,244                    | 10,242                         | 3,053                               |
| <b>Subtotal</b>  | <b>\$52,919</b>           | <b>\$73,340</b>           | <b>\$74,152</b>                | <b>\$19,115</b>                     |
| <b>Infrastructure Growth</b>                           |                           |                           |                                |                                     |
| Growth Capital - Other                                 | \$3,828                   | \$2,804                   | \$3,004                        | \$195                               |
| Capital Provision                                      | 12,609                    | 7,321                     | 9,229                          | (4,548)                             |
| Cash-in-lieu of Parking                                | 334                       | 334                       | 340                            | 3                                   |
| Development Charges (Note 1)                           | 21,994                    | 44,846                    | 36,508                         | (2,574)                             |
| Payment-in-Lieu of Land Conveyance                     | 13,138                    | 19,028                    | 19,165                         | 6,082                               |
| Post Period Capacity                                   | 0                         | 0                         | (99)                           | 9,589                               |
| <b>Subtotal</b>  | <b>\$51,904</b>           | <b>\$74,333</b>           | <b>\$68,146</b>                | <b>\$8,747</b>                      |
| <b>Program Specific</b>                                |                           |                           |                                |                                     |
| Property Transactions                                  | \$8,067                   | \$10,418                  | \$15,839                       | \$5,584                             |
| Provincial Gas Tax                                     | 772                       | 1,069                     | 1,086                          | 410                                 |
| Election   | 627                       | 28                        | 28                             | 0                                   |
| Aggregate Permit Fees                                  | 125                       | 194                       | 194                            | 69                                  |
| Seniors' Fundraising                                   | 76                        | 76                        | 76                             | 0                                   |
| Arts Programming                                       | 6                         | 6                         | 6                              | 0                                   |
| Mayor's Legacy Fund                                    | 94                        | 94                        | 95                             | 1                                   |
| <b>Subtotal</b>  | <b>\$9,767</b>            | <b>\$11,885</b>           | <b>\$17,326</b>                | <b>\$6,064</b>                      |
| <b>Board, Committee &amp; Other</b>                    |                           |                           |                                |                                     |
| Library Tax Rate Stabilization                         | \$805                     | \$805                     | \$805                          | \$123                               |
| Library Capital Infrastructure                         | 1,107                     | 1,135                     | 1,135                          | 86                                  |
| DBIA Surplus   | 198                       | 161                       | 161                            | 71                                  |
| Provincial Government Transfer                         | 85                        | 448                       | 0                              | 0                                   |
| <b>Subtotal</b>  | <b>\$2,195</b>            | <b>\$2,549</b>            | <b>\$2,101</b>                 | <b>\$279</b>                        |
| <b>Total Reserve and Reserve Funds</b>                 | <b>\$144,208</b>          | <b>\$201,423</b>          | <b>\$199,183</b>               | <b>\$44,014</b>                     |

Note 1: Includes Development Charge Exemptions.