

Appendix 4 - CORS-065-22
Transfers to/from reserves and reserve funds (\$ thousands)

Reserve Name	Dec 31, 2021 Balance	Dec 31, 2022 Estimated Balance	Projected 2023 Activity					Dec 31, 2023 Estimated Balance	2023 Reserve Target
			Interest Earned	Contribution from Revenue	Other Revenue	Transfer to Capital ¹	Transfer to Revenue		
Stabilization Reserves and Reserve Funds									
Tax Rate Stabilization	\$8,019	\$8,981	\$-	\$-	\$-	\$-	\$(1,099)	\$7,882	\$7,438
Severe Weather	1,923	1,923	-	-	-	-	-	1,923	2,231
Building Rate Stabilization	5,184	13,383	294	3,998	-	(829)	-	16,846	11,980
Subtotal	\$15,126	\$24,287	\$294	\$3,998	\$-	\$(829)	\$(1,099)	\$26,651	
Corporate Use Reserves									
Insurance and Legal Matters	\$6,923	\$7,234	\$-	\$299	\$-	\$-	\$-	\$7,533	\$6,300
Per Unit Development Processing Fee	1,340	1,667	-	2,179	-	-	(548)	3,298	1,097
WSIB	4,034	4,270	-	436	-	-	(148)	4,558	6,000
Subtotal	\$12,298	\$13,171	\$-	\$2,915	\$-	\$-	\$(696)	\$15,389	
Infrastructure Non Growth									
Infrastructure Renewal - Roads & Structures, Traffic	\$13,694	\$34,062	\$-	\$13,557	\$-	\$(12,419)	\$(1,256)	\$33,944	\$82,249
Infrastructure Renewal - Stormwater	4,062	4,615	-	2,295	-	(3,207)	-	3,704	20,754
Infrastructure Renewal - Recreation, Facilities, Misc.	7,896	11,161	-	5,264	-	(2,208)	-	14,217	86,047
Information Technology	3,221	3,658	-	3,399	-	(3,676)	-	3,381	4,616
Studies and Other Non Growth Capital	2,992	452	-	1,317	-	(17)	-	1,751	1,945
Vehicles and Equipment Replacement	9,085	7,076	-	4,886	-	(2,563)	-	9,398	7,469
Canada Community-Building Fund	7,267	2,888	40	-	3,645	(6,040)	-	533	N/A
Ontario Lottery Corporation Proceeds	4,702	10,242	199	6,200	-	(8,700)	(287)	7,654	N/A
Subtotal	\$52,919	\$74,152	\$239	\$36,919	\$3,645	\$(38,830)	\$(1,543)	\$74,582	
Infrastructure Growth									
Growth Capital - Other	\$3,828	\$3,004	\$-	\$3,411	\$-	\$(3,185)	\$-	\$3,229	\$7,203
Capital Provision	12,609	9,229	-	8,428	-	(695)	(2,499)	14,462	N/A
Payment-in-Lieu of Land Conveyance	13,138	19,165	442	-	1,000	-	-	20,607	N/A
Cash-in-lieu of Parking	334	340	8	-	-	-	-	348	N/A
Development Charges	21,994	36,508	1,357	-	96,558	(73,833)	-	60,590	N/A
Post Period Capacity	-	(99)	(2)	-	-	(9,503)	-	(9,604)	N/A
Subtotal	\$51,904	\$68,146	\$1,804	\$11,839	\$97,558	\$(87,217)	\$(2,499)	\$89,632	

Note: 1) Transfer to Capital includes 2023 capital budget transfers and prior year commitments

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Program Specific									
Property Transactions	\$8,067	\$15,839	\$361	\$447	\$-	\$-	\$-	\$16,648	N/A
Provincial Gas Tax	772	1,086	24	-	969	-	(969)	1,111	N/A
Election	627	28	-	225	-	-	-	253	N/A
Aggregate Permit Fees	125	194	-	1	-	-	-	195	N/A
Seniors' Fundraising	76	76	-	-	-	-	-	76	N/A
Arts Programming	6	6	-	-	-	-	-	6	N/A
Mayor's Legacy Fund	94	95	2	-	-	-	-	98	N/A
Subtotal	\$9,767	\$17,326	\$388	\$673	\$969	\$-	\$(969)	\$18,387	
Board, Committee & Other									
Library Tax Rate Stabilization	\$805	\$805	\$-	\$-	\$-	\$-	\$-	\$805	\$531
Library Capital Infrastructure	1,107	1,135	-	679	-	(712)	-	1,102	1,240
DBIA Surplus	198	161	-	-	-	-	(30)	131	N/A
Provincial Government Transfer	85	-	-	-	-	-	-	-	N/A
Federal Government Transfer	-	-	-	-	-	-	-	-	N/A
Subtotal	\$2,195	\$2,101	\$-	\$679	\$-	\$(712)	\$(30)	\$2,038	
Total	\$144,208	\$199,183	\$2,726	\$57,023	\$102,172	\$(127,588)	\$(6,836)	\$226,679	

Note: 1) Transfer to Capital includes 2023 capital budget transfers and prior year commitments