

**Appendix 5 - CORS-034-23
Reserve and Reserve Fund Balances**

| Reserves and Reserve Funds (\$000s) | As at Dec 31, 2022 | As at May 31, 2023 | Forecasted Dec 31, 2023 | Surplus/ (Deficit) to Budget |
|--|---------------------------|---------------------------|--------------------------------|-------------------------------------|
| Stabilization | | | | |
| Tax Rate Stabilization | \$8,428 | \$7,507 | \$7,461 | \$(554) |
| Severe Weather | 2,063 | 2,063 | 2,063 | 140 |
| Building Rate Stabilization | 13,829 | 14,160 | 12,930 | (3,916) |
| Subtotal | \$24,319 | \$23,730 | \$22,454 | \$(4,330) |
| Corporate Use Reserves | | | | |
| Insurance and Legal Matters | \$7,427 | \$7,670 | \$7,681 | \$148 |
| Per Unit Development Processing Fee | 1,197 | 1,127 | 1,461 | (1,837) |
| WSIB | 4,789 | 5,077 | 5,077 | 519 |
| Subtotal | \$13,413 | \$13,874 | \$14,219 | \$(1,170) |
| Infrastructure Non Growth | | | | |
| Infrastructure Renewal - Roads & Structures | \$35,719 | \$33,333 | \$41,204 | \$7,249 |
| Infrastructure Renewal - Stormwater | 4,615 | 3,704 | 3,704 | - |
| Infrastructure Renewal - Recreation, Facilities, Other | 11,379 | 13,706 | 15,036 | 818 |
| Information Technology | 3,684 | 3,285 | 3,408 | 26 |
| Studies and Other Non Growth Capital | 452 | 1,648 | 1,648 | - |
| Vehicles and Equipment Replacement | 7,102 | 9,437 | 9,490 | 27 |
| Canada Community-Building Fund | 5,406 | 5,398 | 533 | - |
| Ontario Lottery Corporation Proceeds | 11,607 | 4,194 | 8,702 | 1,365 |
| Subtotal | \$79,964 | \$74,705 | \$83,724 | \$9,485 |
| Infrastructure Growth | | | | |
| Growth Capital - Other | \$3,313 | \$3,288 | \$3,538 | \$309 |
| Capital Provision | 7,331 | 6,360 | 10,087 | (4,375) |
| Payment-in-Lieu of Land Conveyance | 20,792 | 21,700 | 22,235 | 1,628 |
| Cash-in-lieu of Parking | 343 | 343 | 350 | 2 |
| Development Charges (Note 1) | 29,460 | 36,181 | 60,306 | - |
| Post Period Capacity | (383) | (390) | (507) | 9,116 |
| Subtotal | \$60,856 | \$67,482 | \$96,009 | \$6,681 |
| Program Specific | | | | |
| Property Transactions | \$16,083 | \$14,784 | \$15,320 | \$(1,328) |
| Provincial Gas Tax | 1,095 | 1,097 | 1,119 | 8 |
| Election | 28 | 253 | 253 | - |
| Aggregate Permit Fees | 194 | 194 | 195 | 0 |
| Seniors' Fundraising | 76 | - | 76 | - |
| Arts Programming | 11 | 11 | 11 | 5 |
| Mayor's Legacy Fund | 96 | 96 | 98 | 1 |
| Subtotal | \$17,583 | \$16,436 | \$17,073 | \$(1,314) |
| Board, Committee & Other | | | | |
| Library Tax Rate Stabilization | \$546 | \$546 | \$546 | \$(121) |
| Library Capital Infrastructure | 1,431 | 1,397 | 1,397 | 157 |
| DBIA Surplus | 248 | 218 | 218 | 87 |
| Provincial Government Transfer | 432 | 1,587 | 0 | 0 |
| Subtotal | \$2,657 | \$3,748 | \$2,162 | \$124 |
| Total Reserve and Reserve Funds | \$198,791 | \$199,974 | \$235,641 | \$9,475 |

Note 1: Includes Development Charge Exemptions.