

**Appendix 5 - CORS-054-23**  
**Reserve and Reserve Fund Continuity Schedule**

Reserves and Reserve Funds (\$000s)	As at Dec 31, 2022	As at Sep 30, 2023	Forecasted Dec 31, 2023	Surplus/ (Deficit) to Budget
<b>Stabilization</b>				
Tax Rate Stabilization	\$8,428	\$7,507	\$7,533	\$(482)
Severe Weather	2,063	2,063	2,063	140
Building Rate Stabilization	13,829	14,396	12,318	(4,528)
<b>Subtotal</b>	<b>\$24,319</b>	<b>\$23,966</b>	<b>\$21,914</b>	<b>\$(4,869)</b>
<b>Corporate Use Reserves</b>				
Insurance and Legal Matters	\$7,427	\$7,678	\$7,744	\$211
Per Unit Development Processing Fee	1,197	1,369	1,372	(1,927)
WSIB	4,789	5,077	5,077	519
<b>Subtotal</b>	<b>\$13,413</b>	<b>\$14,124</b>	<b>\$14,193</b>	<b>\$(1,197)</b>
<b>Infrastructure Non Growth</b>				
Infrastructure Renewal - Roads & Structures	\$35,719	\$34,242	\$41,204	\$7,249
Infrastructure Renewal - Stormwater	4,615	3,704	3,704	0
Infrastructure Renewal - Recreation, Facilities, Other	11,379	13,779	15,036	818
Information Technology	3,684	3,363	3,408	26
Studies and Other Non Growth Capital	452	1,648	1,648	0
Vehicles and Equipment Replacement	7,102	9,598	9,490	27
Canada Community-Building Fund	5,406	3,165	533	0
Ontario Lottery Corporation Proceeds	11,607	6,730	8,664	1,327
<b>Subtotal</b>	<b>\$79,964</b>	<b>\$76,229</b>	<b>\$83,686</b>	<b>\$9,447</b>
<b>Infrastructure Growth</b>				
Growth Capital - Other	\$3,313	\$3,288	\$3,538	\$309
Capital Provision	7,331	8,238	8,697	(5,766)
Payment-in-Lieu of Land Conveyance	20,792	22,244	22,235	1,628
Cash-in-lieu of Parking	343	343	350	2
Development Charges (Note 1)	29,460	31,288	11,016	(49,290)
Post Period Capacity	(383)	(390)	(507)	9,116
<b>Subtotal</b>	<b>\$60,856</b>	<b>\$65,012</b>	<b>\$45,329</b>	<b>\$(44,000)</b>
<b>Program Specific</b>				
Property Transactions	\$16,083	\$14,912	\$15,320	\$(1,328)
Provincial Gas Tax	1,095	1,421	1,119	8
Election	28	253	253	0
Aggregate Permit Fees	194	303	303	107
Seniors' Fundraising	76	76	76	0
Arts Programming	11	11	11	5
Mayor's Legacy Fund	96	96	98	1
<b>Subtotal</b>	<b>\$17,583</b>	<b>\$17,071</b>	<b>\$17,180</b>	<b>\$(1,207)</b>
<b>Board, Committee &amp; Other</b>				
Library Tax Rate Stabilization	\$546	\$546	\$546	\$(121)
Library Capital Infrastructure	1,431	1,393	1,397	157
DBIA Surplus	248	218	218	87
Provincial Government Transfer	432	723	0	0
<b>Subtotal</b>	<b>\$2,657</b>	<b>\$2,880</b>	<b>\$2,162</b>	<b>\$124</b>
<b>Total Reserve and Reserve Funds</b>	<b>\$198,791</b>	<b>\$199,282</b>	<b>\$184,464</b>	<b>\$(41,702)</b>

Note 1: Includes Development Charge Exemptions.