

APPENDIX B – Proposed Housekeeping for Reserves and Reserve Funds

Renaming

Previous name	Proposed name	Notes
Asset Management Reserves and Reserve Funds		
Asset Replacement Funds (ARF)	Asset Management Funds (AMF)	Represents their broader future purpose - fund all life cycle expenditures.
Stabilization Reserves and Reserve Funds		
Corporate Rate Stabilization Reserve (325210)	Tax-Supported General Stabilization Reserve	Distinguishes it from the rate stabilization for water, wastewater and stormwater.
HR Reserve (322510)	Talent Management Reserve	Aligns with current branding.
Growth and Development Reserves and Reserve Funds		
Gas Tax Reserve Fund (432250)	Canada Community - Building Fund (CCBF)	Recognize the grant's name change.
Sale of Property Reserve Fund (410970)	Property Acquisition Reserve Fund	Clarifies its purpose.

Transfer Balances - Consolidation of reserves with similar purpose.

From	To
Asset Management Reserves and Reserve Funds	
Pony Drive (432214) Road Reconstruction (432215) Dawson Manor Blvd. (432216)	Roads Asset Management Fund (482267)
Stormwater Erosion (442181) Downstream Storm Drainage (442182) SWM Pond Maintenance (442183)	Stormwater Asset Management Fund (482497)

From	To
Stabilization Reserves and Reserve Funds	
Emergency Contingency (325410) Tax Adjustments (327310) Hydro Dividend (329110)	Tax-Supported General Stabilization Reserve (325210)
HR Consulting (323310)	Talent Management (322510).
Wages and Benefits (322810) Wellness (328210) Medical Benefits Plan (410228) Dental Benefits Plan (410229) NEER Support (410907)	Benefits Reserve (new)
Corporate Contingency (327210) Strategic Planning (327910)	Corporate Consulting Reserve (322710)
Waste Management (323442) Major Repairs & Mtnce. (329403)	Public Works, Tax-supported Reserve (329332)
Maintenance - Water (324942) Anti-Tampering Devices (325162)	Public Works, Rate-supported Reserve (329333)
Fence (432132) Perpetual Maintenance (442170)	Facilities & Parks Reserve (329334)
Streetlighting (323730) Energy (328010)	Utilities Reserve (new)
Inauguration (413707)	Election Reserve Fund (413706)
Growth and Development Reserves and Reserve Funds	
Minor Capital (323610) Continuous Improvement (324011) Unexpended Capital (341010) Capital Contingency (410901) Designated Capital (410903) Capital Financing (410908) Workplace Transformation (410919)	General Capital Reserve Fund (new)
Environmental Land (410971) Rawluk Property (410972) Stickwood-Walker Property (410973)	Property Acquisition Reserve Fund (410970)
Community Service Group (323552) Insurance Proceeds Barn (410905) Community Benefit (410909) Recommending A Strategy (457306) Seniors (457371) McLarty (457790) Festival of Lights (457892) Fiddlefest (457893)	Recreation & Culture Reserve Fund for capital (new)
Theatre CIF (457352)	Theater Reserve Fund (457351)

From	To
NW Quadrant Trail (457818) Holland River Walkway (457861) Trail Voluntary Levies (462100) Trail Contribution-Eden Oak (462150)	Trails Reserve Fund for capital (new)
All Our Kids Playpark (457840)	Playground Equipment (457881)
Efficiency / Enhancement (325310) REV It Up (325710) Historic Downtown Centre (328410) Regional Healthcare Centre (328510) Regional Urban Centre (328610)	Growth Reserve Fund (490949)