

**APPENDIX A: DETAILED 2024 RESERVES AND RESERVE FUNDS BUDGET**

Reserve / Reserve Fund Account	Account #	Closing Balance Dec. 31/2023 \$	REVENUES					EXPENDITURES				Closing Balance Dec. 31/2024 \$
			Bank & Investment Interest	Contributions	Transfers from Operating Budget	Other	Total Revenue	Capital Funding	Transfers to Operating Budget	Internal Transfers/ Other	Total Expenditures	
			\$	\$	\$	\$	\$	\$	\$	\$	\$	

**Asset Management Reserves and Reserve Funds**

**Core assets, tax-supported**

Pony Drive	Reserve Fund	432214	83,361	3,334				3,334			86,696	86,696	-
Road Reconstruction	Reserve Fund	432215	302,106	12,084				12,084			314,190	314,190	-
Dawson Manor Blvd.	Reserve Fund	432216	15,486	619				619			16,105	16,105	-
Roads Asset Management Fund	Reserve Fund	482267	1,828,643	(13,494)		1,183,866		1,170,372		5,515,876	(416,991)	5,098,885	(2,099,870)

**Core assets, rate-supported**

Stormwater Erosion	Reserve Fund	442181	7,259	290				290			7,549	7,549	-
Downstream Storm Drainage	Reserve Fund	442182	5,013	201				201			5,214	5,214	-
SWM Pond Maintenance	Reserve Fund	442183	3,897,320	175,580	98,000	986,336		1,259,916	100,000		5,057,235	5,157,235	-
WaterAsset Management Fund	Reserve Fund	482437	29,034,193	1,247,368		4,300,000		5,547,368				-	34,581,561
Wastewater Asset Management Fund	Reserve Fund	482477	38,802,436	1,639,097		4,600,000		6,239,097	250,000			250,000	44,791,533
Stormwater AAsset Management Fund	Reserve Fund	482497	(219,852)	129,206		6,900,000		7,029,206	-		(5,069,998)	(5,069,998)	11,879,352

**Non-core assets**

Library Non-TCA Capital Fund	Reserve Fund	410915	58,974	2,359				2,359			-	-	61,333
Sidewalk Asset Management Fund	Reserve Fund	432170	399,015	15,961				15,961				-	414,975
CYFS Asset Management Fund	Reserve Fund	471117	1,281,165	27,691		1,507,226		1,534,917	2,685,000			2,685,000	131,082
Stn 4-5 Asset Management Fund	Reserve Fund	471118	-	-				-				-	-
IT Asset Management Fund	Reserve Fund	473628	4,474,482	170,462		938,142		1,108,604	1,364,000			1,364,000	4,219,086
Parks Asset Management Fund	Reserve Fund	482817	(13,528,167)	(508,854)		1,613,610		1,104,756				-	(12,423,411)
Other Asset Management Fund	Reserve Fund	482917	8,054,455	332,568		679,491		1,012,059	160,000			160,000	8,906,514
Library Asset Management Fund	Reserve Fund	485127	1,779,730	72,860		223,550		296,410	140,000			140,000	1,936,140
Fire Asset Management Fund	Reserve Fund	487717	(1,029,638)	(40,757)		21,436		(19,321)				-	(1,048,959)
FacilitiesAsset Management Fund	Reserve Fund	487767	1,671,395	36,347		1,444,541		1,480,888	2,970,000			2,970,000	182,283

**Stabilization Reserves and Reserve Funds**

**General**

Tax-Supported General Stabilization	Reserve	325210	4,657,682	-		86,980		86,980			(3,655,326)	(3,655,326)	8,399,989
Emergency Contingency	Reserve	325410	2,263,861	-				-			2,263,861	2,263,861	-
Tax Adjustments	Reserve	327310	500,932	-				-			500,932	500,932	-
Water Rate Stabilization Fund	Reserve	327642	3,126,360	-				-		58,182		58,182	3,068,178
Sanitary Sewer Rate Stabilization Fund	Reserve	327744	4,781,705	-				-				-	4,781,705
Stormwater Rate Stabilization Fund	Reserve	327748	1,952,088	-				-		35,000		35,000	1,917,088
Hydro Dividend Reserve	Reserve	329110	890,533	-				-			890,533	890,533	-

**Specific**

Legal Services	Reserve	322110	(259,910)	-				-				-	(259,910)
Street Signs	Reserve	322230	56,353	-				-				-	56,353
Customer Service Training	Reserve	322314	28,086	-				-				-	28,086
Talent Management	Reserve	322510	136,051	-				-		35,000	(344,700)	(309,700)	445,751
Corporate Consulting	Reserve	322710	40,815	-				-		40,000	(608,855)	(568,855)	609,670
Wages and Benefits	Reserve	322810	589,118	-				-			589,118	589,118	-
IT	Reserve	323113	150,000	-				-				-	150,000
HR Consulting	Reserve	323310	344,700	-				-			344,700	344,700	-

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				\$	\$	\$	\$	\$	\$	\$	\$	\$		\$
Waste Management	Reserve	323442	376,139	-				-				376,139	376,139	-
Reserve-Recreation	Reserve	323560	631,317	-				-						631,317
Streetlighting	Reserve	323730	578,500	-				-				578,500	578,500	-
Winter Control	Reserve	323832	1,454,142	-				-						1,454,142
Computer Incentive Program	Reserve	324210	13,530	-				-						13,530
Grants	Reserve	324414	474,149	-				-			144,520		144,520	329,629
ERIC	Reserve	324513	3,300	-				-						3,300
Reserve - Communications	Reserve	324710	53,412	-				-						53,412
Maintenance - Water	Reserve	324942	60,648	-				-				60,648	60,648	-
Anti-Tampering Devices	Reserve	325162	60,263	-				-				60,263	60,263	-
Insurance Claims	Reserve	325413	250,078	-				-						250,078
Library	Reserve	325591	571,022	-				-						571,022
Library-Fund Raising	Reserve	325592	35,143	-				-						35,143
Library-Strategic Plan	Reserve	325594	-	-				-						-
Library-Insurance	Reserve	325595	10,000	-				-						10,000
Library-Strat. Plan Implmtn	Reserve	325596	180,554	-				-						180,554
Main St. BIA	Reserve	326110	86,334	-				-						86,334
NEAC	Reserve	327168	5,800	-				-						5,800
Corporate Contingency	Reserve	327210	540,736	-				-				540,736	540,736	-
Fire Services	Reserve	327821	-	-				-						-
Strategic Planning	Reserve	327910	68,119	-				-				68,119	68,119	-
Energy	Reserve	328010	405,052	-				-				405,052	405,052	-
Wellness Reserve	Reserve	328210	3,299	-				-				3,299	3,299	-
Charity - Golf Donations	Reserve	328310	431	-				-						431
Operational Carry-Overs	Reserve	328710	982,549	-				-						982,549
Asset Mgmt	Reserve	328711	625,095	-				-						625,095
Apprenticeship Grants	Reserve	329010	1,916	-				-						1,916
Youth Reserve	Reserve	329274	15,053	-				-						15,053
Public Works, Tax-supported	Reserve	329332	716,586	-				-			25,000	(626,139)	(601,139)	1,317,726
Public Works - Rate-supported	Reserve	329333	1,000,000	-				-				(120,911)	(120,911)	1,120,911
Facilities & Parks Reserve	Reserve	329334	535,141	-				-				(1,951,367)	(1,951,367)	2,486,508
Major Repairs & Mtnc	Reserve	329403	250,000	-				-				250,000	250,000	-
Long-term Disability	Reserve Fund	410227	2,526,574	105,488		221,264		326,752						2,853,326
Medical Benefits Plan	Reserve Fund	410228	221,109	8,844				8,844				229,953	229,953	-
Dental Benefits Plan	Reserve Fund	410229	75,311	3,012				3,012				78,323	78,323	-
NEER Support	Reserve Fund	410907	1,484,739	58,190				58,190			60,000	1,482,928	1,542,928	-
CYFS Reserve Fund	Reserve Fund	421240	431,415	10,057				10,057			360,000		360,000	81,472
Fence	Reserve Fund	432132	11,365	455				455				11,819	11,819	-
Perpetual Maintenance	Reserve Fund	442170	1,864,949	74,598				74,598				1,939,547	1,939,547	-
Museum Board	Reserve Fund	457531	322,815	12,913				12,913						335,728
Museum Conservation	Reserve Fund	457532	13,622	545				545						14,167
Museum Exhibit	Reserve Fund	457533	10,998	440				440						11,438

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				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
L.A.C.A.C.-Heritage Fund	Reserve Fund	458321	27,618	1,105				1,105					28,723	
Benefits	Reserve	New	-	-				-			(2,383,621)	(2,383,621)	2,383,621	
Utilities	Reserve	New	-	-				-			(983,552)	(983,552)	983,552	
<b>Cyclical</b>														
Customer Survey	Reserve	322313	64,606	-		10,000		10,000					74,606	
Election	Reserve Fund	413706	139,271	7,171		80,000		87,171			(108,731)	(108,731)	335,172	
Inauguration	Reserve Fund	413707	99,645	4,086		5,000		9,086			108,731	108,731	-	
Secondary Planning Study	Reserve Fund	468000	168,166	6,727				6,727					174,893	
Official Plan	Reserve Fund	468115	1,639,806	64,592		-		64,592	50,000			50,000	1,654,398	
Other Planning studies	Reserve Fund	New	-					-					-	
<b>Growth and Development Reserves and Reserve Funds</b>														
<b>Regulated</b>														
Parkland	Obligaory Reserve Fund	457815	8,180,802	327,232	250,000			577,232		250,000		250,000	8,508,034	
General Government DCs	Obligaory Reserve Fund	460100	(18,762)	(4,250)	75,000			70,750	250,000			250,000	(198,013)	
Library DCs	Obligaory Reserve Fund	460200	4,292,084	176,083	220,000			396,083					4,688,167	
Fire DCs	Obligaory Reserve Fund	460300	(6,591,017)	(258,841)	240,000			(18,841)	-				(6,609,857)	
Recreation Facilities DCs	Obligaory Reserve Fund	460400	11,389,965	(93,782)	3,100,000			3,006,218	29,180,000	1,389,035		30,569,035	(16,172,852)	
Yards & Fleet DCs	Obligaory Reserve Fund	460600	(183,444)	(11,938)	-			(11,938)	230,000			230,000	(425,382)	
Town-Wide Engineering DCs	Obligaory Reserve Fund	460700	22,755,941	935,878	3,100,000			4,035,878	1,690,000	128,000		1,818,000	24,973,818	
Parking DCs	Obligaory Reserve Fund	460800	2,422,213	94,889	-			94,889	100,000			100,000	2,417,102	
Waste Diversion DCs	Obligaory Reserve Fund	460900	201,525	9,061	50,000			59,061					260,586	
Planning Section 37 Res Fund	Reserve Fund	468120	136,581	5,463	-			5,463					142,044	
Community Benefit Charge	Obligaory Reserve Fund	NEW		-				-					-	
<b>Capital</b>														
Community Service Group	Reserve	323552	2,000	-				-			2,000	2,000	-	
Minor Capital	Reserve	323610	81,818	-				-			81,818	81,818	-	
Continuous Improvement	Reserve	324011	44,000	-				-			44,000	44,000	-	
Unexpended Capital	Reserve	341010	772,660	-				-			772,660	772,660	-	
Mulock Farm	Reserve	341020	3,202,447	-		800,000		800,000	3,500,000			3,500,000	502,447	
Grant Coordinator	Reserve	341030	128,600	-				-					128,600	
Capital Contingency Fund	Reserve Fund	410901	92,266	3,691				3,691			95,957	95,957	-	
Designated Capital Fund	Reserve Fund	410903	2,694,626	58,721		736,781		795,502	3,190,000		300,127	3,490,127	-	
Insurance Proceeds Barn	Reserve Fund	410905	83,132	3,325				3,325			86,457	86,457	-	
Capital Financing Fund	Reserve Fund	410908	337,805	13,512				13,512			351,318	351,318	-	
Community Benefit	Reserve Fund	410909	3,331,238	133,250				133,250			3,464,487	3,464,487	-	
Library Capital Needs	Reserve Fund	410917	415,701	16,628				16,628					432,329	
Workplace Transformation	Reserve Fund	410919	74,032	2,961				2,961			76,994	76,994	-	
Environmental Green Fund	Reserve Fund	410960	58,588	2,344				2,344					60,931	
Property Acuisition	Reserve Fund	410970	2,113,032	84,521				84,521			(2,441,828)	(2,441,828)	4,639,381	
Environmental Land Purchase	Reserve Fund	410971	2,196,664	85,525		214,012		299,537		331,076	2,165,126	2,496,202	-	
Rawluk Property	Reserve Fund	410972	468,818	18,753				18,753			487,571	487,571	-	
Stickwood-Walker Property	Reserve Fund	410973	(202,758)	(8,110)				(8,110)			(210,869)	(210,869)	-	

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															\$	\$	\$	\$	\$	\$	\$	\$
Downtown Parking	Reserve Fund	422710	162,211	6,488				6,488				-	168,700									
Parking Purposes	Reserve Fund	422717	903,997	31,560				31,560	230,000			230,000	705,557									
Purchase of Municipal Easement	Reserve Fund	432217	800,425	32,017				32,017				-	832,442									
Canada Community-Building Fund CCBF	Obligaory Reserve Fund	432250	12,286,720	411,767			2,764,907	3,176,674	6,750,000			6,750,000	8,713,394									
Tree Planting	Reserve Fund	432300	270,421	2,817	100,000			102,817	275,000	225,000		500,000	(126,762)									
LID (Low Impact Development)	Reserve Fund	442184	35,796	1,432				1,432				-	37,228									
Public Art	Reserve Fund	457215	606,607	24,926	28,000	5,100		58,026				-	664,633									
Recommending A Strategy	Reserve Fund	457306	101,928	(1,023)			180,000	178,977		435,000	(154,094)	280,906	-									
Theatre	Reserve Fund	457351	34,844	1,394				1,394			(309,118)	(309,118)	345,356									
Theatre CIF Fund	Reserve Fund	457352	223,672	10,447		75,000		85,447			309,118	309,118	-									
Seniors Fund	Reserve Fund	457371	1,388	56				56			1,443	1,443	-									
McLarty Fund	Reserve Fund	457790	3,452	138				138			3,590	3,590	-									
NW Quadrant Trail	Reserve Fund	457818	53,913	2,157				2,157			56,070	56,070	-									
All Our Kids Playpark	Reserve Fund	457840	3,344	134				134			3,478	3,478	-									
Holland River Walkway	Reserve Fund	457861	164,354	6,574				6,574			170,928	170,928	-									
Playground Equipment	Reserve Fund	457881	242,933	9,717				9,717			(3,478)	(3,478)	256,128									
Festival of Lights	Reserve Fund	457892	4,282	171				171			4,453	4,453	-									
Fiddlefest	Reserve Fund	457893	6,393	256				256			6,649	6,649	-									
Trail Voluntary Levies	Reserve Fund	462100	3,337,973	129,679	8,000			137,679	200,000		3,275,651	3,475,651	-									
Trail Contribution-Eden Oak	Reserve Fund	462150	36,807	1,472				1,472			38,279	38,279	-									
Trails	Reserve Fund	New		-				-			(3,540,928)	(3,540,928)	3,540,928									
General Capital	Reserve	New		-				-			(1,722,874)	(1,722,874)	1,722,874									
Recreation & Culture	Reserve Fund	New		14,000		700,000		714,000			(3,414,985)	(3,414,985)	4,128,985									
<b>Development Applications Approval Process</b>																						
Finance Admin. Of Developments	Reserve	324314	340,342	-				-		75,000		75,000	265,342									
Building Permit Fees Reserve Fund	Obligaory Reserve Fund	464656	330,845	(7,741)				(7,741)		1,048,724		1,048,724	(725,620)									
Planning Application Subdivision Fees	Reserve Fund	468110	1,741,618	78,867		821,358		900,225		361,239		361,239	2,280,604									
Engineering Admin.-Subdivision	Obligaory Reserve Fund	469991	702,122	31,685	-	180,000		211,685		-		-	913,807									
<b>Other</b>																						
NDDC Incentive	Reserve	323268	407,699	-				-				-	407,699									
Ec. Dev. Innovation Fund	Reserve	323269	72,243	-				-				-	72,243									
Efficiency / Enhancement Fund	Reserve	325310	530,730	-				-		38,872	491,858	530,730	-									
REV It Up	Reserve	325710	(292,500)	-		41,500		41,500		168,000	(419,000)	(251,000)	-									
Planning Consultants	Reserve	327911	28,214	-				-				-	28,214									
Historic Downtown Centre	Reserve	328410	15,122	-				-			15,122	15,122	-									
Regional Healthcare Centre	Reserve	328510	58,179	-				-			58,179	58,179	-									
Regional Urban Centre	Reserve	328610	37,326	-				-			37,326	37,326	-									
Digital Initiative	Reserve	328913	50,000	-				-				-	50,000									
Growth Fund	Reserve Fund	490949	1,461,503	59,953		74,632		134,585			(183,485)	(183,485)	1,779,573									
Community & Economic Vibrancy	Reserve Fund	NEW	-	20,000		1,000,000		1,020,000				-	1,020,000									
<b>Internal Loans</b>																						
Loan to Capital Fund	Reserve Fund	410900	(99,262)	(3,522)		22,416		18,894				-	(80,368)									

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2013 Solar Panel	Reserve Fund	410902	(151,572)	(5,828)		11,727		5,899					-	(145,673)
Investment Income Fund	Reserve Fund	410910	(437,601)	(13,197)		215,346		202,149					-	(235,452)
Streetlight Retrofit Loan	Reserve Fund	410911	(5,978,896)	(231,738)		370,902		139,164					-	(5,839,732)
Solar Panel at RJT	Reserve Fund	410912	(397,776)	(15,308)		30,142		14,834					-	(382,942)
Water Meter Replacement Loan	Reserve Fund	410913	(4,756,916)	(272,409)		1,393,359		1,120,950	5,500,000			5,500,000	-	(9,135,967)
Magna Centre Solar Panel Loan	Reserve Fund	410914	(939,995)	(36,226)		68,710		32,484					-	(907,510)
Timothy St Steel Structure Loan	Reserve Fund	410918	(509,803)	(20,392)				(20,392)					-	(530,195)
<b>TOTAL RESERVES, RESERVE FUNDS, AND OBLIGATORY RESERVE FUNDS</b>			<b>185,239,705</b>	<b>5,526,380</b>	<b>7,269,000</b>	<b>31,562,427</b>	<b>2,944,907</b>	<b>47,302,714</b>	<b>64,689,876</b>	<b>4,847,648</b>	<b>0</b>	<b>69,537,524</b>	<b>163,004,895</b>	