

**2019 SUMMARY OF RESERVES**  
**September 30, 2019**

	Opening Balance	Net Transactions	Balance at Sep 30/19	Targeted Balance
<b><u>Operating Reserves</u></b>				
Working Reserves	4,610,568	(2,570,908)	2,039,660	
Tax Stabilization Reserve	2,794,085	(2,794,085)	0	
Winter Control Reserve	600,000	0	600,000	
Health & Safety Reserve	76,022	0	76,022	
Municipal Elections Reserve	0	45,000	45,000	
Renaissance Reserve	88,826	0	88,826	
Medical Recruitment Reserve	407,841	(12,681)	395,160	
Waste Management Reserve	18,160	0	18,160	
	<b>8,595,502</b>	<b>(5,332,674)</b>	<b>3,262,828</b>	<b>6,945,783</b>
<b><u>Capital Reserves</u></b>				
Equipment and Vehicles Reserve	159,956	109,000	268,956	
Recreation Facilities Reserve	203,177	28,025	231,202	
Municipal Buildings Reserve	218,068	496,305	714,373	
Fire Equipment Reserve	58,015	16,306	74,321	
Land Ambulance Reserve	615,171	(202,124)	413,047	
Land Reserve	(2,138,240)	(58,452)	(2,196,692)	
Road Infrastructure Reserve	51,928	260,491	312,419	
	<b>(831,925)</b>	<b>649,551</b>	<b>(182,374)</b>	<b>4,655,002</b>
<b><u>Restricted Reserves (Municipal Funding)</u></b>				
Water Works Reserve	4,154,231	69,196	4,223,427	3,155,381
Wastewater Works Reserve	3,724,346	(254,035)	3,470,311	3,723,702
Building Surplus Reserve (permits)	112,325	818,559	930,884	1,294,924
CAHC Operating Reserve Fund	2,463,977	34,320	2,498,297	Not Defined
Brownfields Reserve	189,574	405,248	594,822	2,000,000
Landfill Reserve Fund	459,562	7,486	467,048	1,901,717
Waterfront Development Fund	240,000	0	240,000	Not Defined
WSIB - Estimated Future Benefit Costs Reserve	1,837,204	32,363	1,869,567	3,318,228
Downtown Investment Reserve Fund	3,516,254	(3,953)	3,512,301	3,500,000
ODRP / Heart of City Reserve	(206,721)	71,496	(135,225)	200,000
Parking Reserve Fund	208,232	3,405	211,637	Not Defined
Progress Fund	25,529,243	80,353	25,609,596	25,000,000
	<b>42,228,227</b>	<b>1,264,438</b>	<b>43,492,665</b>	
<b><u>Restricted Reserves (Funded Externally)</u></b>				
(a targeted reserve balance is not applicable)				
Provincial Gas Tax Reserve (Transit)	133,802	65,832	199,634	
Federal Gas Tax Reserve (Infrastructure)	1,698,462	1,493,646	3,192,108	
Development Charges Reserve	691,028	787,937	1,478,965	
Social Housing Providers Reserve	2,055,292	(186,490)	1,868,802	
Social Housing Capital Reserve Fund	1,088,915	16,548	1,105,463	
Employment Assistance Retained Surplus Reserve	651,997	0	651,997	
Child Care ELCD Reserve	95,394	0	95,394	
Consolidated Homelessness CHPI Reserve	39,927	0	39,927	
Parkland Reserve Fund	182,650	2,975	185,625	
Winter Games/Legacy Trust Fund	61,036	(1,263)	59,773	
Arts & Culture Trust Fund	51,725	212,160	263,885	
	<b>6,750,228</b>	<b>2,391,345</b>	<b>9,141,573</b>	
<b>TOTAL RESERVES AND RESERVE FUNDS</b>	<b>56,742,032</b>	<b>(1,027,340)</b>	<b>55,714,692</b>	

**2019 DETAIL OF RESERVES**  
**September 30, 2019**

	Opening Balance	Withdrawals	Additions	Balance
<b>OPERATING RESERVES</b>				
<b>Working Reserves</b>	4,610,568			
Carry Forward - Police DVRS Map Upgrades		(4,600)		
Carry Forward - Web Cameras for Council Chambers		(10,000)		
Carry Forward - Recreation Software		(40,000)		
Carry Forward - ITT Equipment		(45,500)		
Carry Forward - HR Employee Recognition		(20,000)		
DBIA Loan - Street Lighting on Pitt St		(49,600)		
Streetscape Water Street Gateway Project		(20,000)		
Accounting Software Upgrade		(561,000)		
Fire Dispatch Repayment (2017-2019)			62,495	
GSDL Fire Panel Replacement Repayment (2014-2024)			18,310	
Repay Refurbished Transit Bus			18,658	
Repay Wall Repair			55,000	
Accounting Software Upgrade			15,000	
Council ITT Requirements for 2022			5,500	
Tax Equipment Upgrade			5,000	
Egenda Software		(20,000)		
Planning Department - Plans Review			90,000	
Waterfront Plan Review		(39,788)		
Financial Condition Assessment - CAO Special Projects		(18,175)		
Dual Stream Recycling - Public Spaces		(43,500)		
Lean Training		(23,490)		
Heart of the City Funding		(22,500)		
Taxes Refunded		(1,971,666)		
Estimated Year-End Surplus			48,948	2,039,660
<b>Tax Stabilization Reserve</b>	2,794,085			
Budgeted Contribution			500,000	
Taxes Refunded		(3,294,085)		0
<b>Winter Control Reserve</b>	600,000			600,000
<b>Health &amp; Safety Reserve</b>	76,022			76,022
<b>Municipal Elections Reserve</b>	0			
2022 Election Contribution			45,000	45,000
<b>Renaissance Reserve</b>	88,826			88,826
<b>Medical Recruitment Reserve</b>	407,841			
Budgeted Contribution			100,000	
Medical Scholarship		(50,000)		
Medical Resident Initiative		(50,000)		
Fund Expenditures		(12,681)		395,160
<b>Waste Management Reserve</b>	18,160			18,160
<b>TOTAL Operating Reserves</b>	<b>8,595,502</b>	<b>(6,296,585)</b>	<b>963,911</b>	<b>3,262,828</b>

**2019 DETAIL OF RESERVES**  
**September 30, 2019**

	Opening Balance	Withdrawals	Additions	Balance
<b>CAPITAL RESERVES</b>				
<b>Equipment and Vehicles Reserve</b>	159,956			
Contributions from Sale of Surplus Equipment			29,131	
Police Contribution to Reserve			30,000	
Fire Contribution to Reserve			33,000	
MW Contribution to Reserve			75,000	
Fire Rescue Boat		(98,168)		
FlexiGuard Supported Ladder System (Transit)		(25,663)		
Record Payment of MW Vehicles			65,700	268,956
<b>Recreation Facilities Reserve</b>	203,177			
Budgeted Contribution - Aquatic Centre			62,000	
Budgeted Contribution - Benson Centre			62,000	
Life Cycle Costing - LTFP			200,000	
Aquatic Centre Pool Lighting			36,809	
Complex Dressing Rooms		(509)		
Complex Barrier Free Entrance Ramp		(17,275)		
Arc Flash Risk Analysis		(125,000)		
Civic Complex - Spectator Seating		(55,000)		
Benson Centre - Duct Work		(80,000)		
Complex & Aquatic Centre - Floors		(55,000)		231,202
<b>Municipal Buildings Reserve</b>	218,068			
Contribution from Buildings			429,630	
Contribution from Library			70,000	
Complex Lease Payment			190,686	
Justice Building Repayment			61,597	
EMS HQ			85,580	
Justice Building - Courtyard		(175,000)		
Fund Library Elevator		(85,000)		
Fund LTD Library		(81,188)		714,373
<b>Fire Equipment Reserve (Fire Marque)</b>	58,015			
Fire Marque Revenue			16,306	74,321
<b>Land Ambulance Reserve</b>	615,171			
Fund Replacement Ambulances		(499,584)		
Fund Toughbook Computers		(58,000)		
Fund PAD Admin Vehicle		(86,216)		
Fund Defibrillators (PAD Program)		(17,000)		
Fund Defibrillators		(29,579)		
Fund Principal on LTD		(93,483)		
Proceeds from Sale of Surplus Equipment			5,542	
Transfer Amortization			576,196	413,047
<b>Land Reserve</b>	(2,138,240)			
Interest Paid on Business Park Land Purchase Loan		(25,750)		
Fund Demolition of Baldwin St Property		(32,702)		(2,196,692)
<b>Road Infrastructure Reserve</b>	51,928			
Marleau Properties Rental Surplus/(Deficit)			22,178	
Capital Levy - LTFP			159,820	
Deposit R.O.W.			3,493	
Traffic Analysis - Brookdale & Ninth		(75,000)		
Lighting Maintenance			50,000	
Budgeted Contribution			100,000	312,419
<b>TOTAL Capital Reserves</b>	<b>(831,925)</b>	<b>(1,715,117)</b>	<b>2,364,668</b>	<b>(182,374)</b>

**2019 DETAIL OF RESERVES**  
**September 30, 2019**

	Opening Balance	Withdrawals	Additions	Balance
<b>RESTRICTED RESERVES (Municipal Funding)</b>				
<b>Water Works Reserve</b>	4,154,231			
Budgeted Contribution			250,000	
Interest Earned			69,582	
Watermain Rehabilitation Improvements		(250,000)		
Water Purification Plant Improvements		(204,000)		
Fund York St. Project		(161,386)		
Estimated Year-End Surplus			365,000	4,223,427
<b>Wastewater Works Reserve</b>	3,724,346			
Wastewater Treatment System Upgrades		(250,000)		
Carried Forward - Operating Equipment		(76,500)		
Interest Earned			59,851	
Fund York St. Project		(161,386)		
Estimated Year-End Surplus			174,000	3,470,311
<b>Building Surplus Reserve (permits)</b>	112,325			
Building Permit Study		(12,205)		
Interest Earned			1,764	
Estimated Year-End Surplus			829,000	930,884
<b>CAHC Operating Reserve Fund</b>	2,463,977			
Interest Earned - on loan to Land Reserve			12,875	
Interest Earned			8,308	
CAHC Payment on Loan			10,487	
Receivable from Loan - Mortgage 1			2,650	2,498,297
<b>Brownfields Reserve</b>	189,574			
Fund Brownfields Programs		(5,084)		
Budgeted Contribution			400,000	
Interest Earned			10,332	594,822
<b>Landfill Reserve Fund</b>	459,562			
Interest Earned			7,486	467,048
<b>Waterfront Development Fund</b>	240,000			240,000
<b>WSIB-Est Future Benefit Costs Reserve</b>	1,837,204			
Interest Earned			32,363	1,869,567
<b>Downtown Reserve Investment Fund</b>	3,516,254			
Interest Earned - CAHC 2nd Mortgage			31,203	
Interest Paid on CAHC 1st Mortgage Trf to HOTC Reserve			5,797	
Record CAHC Interest transferred to HoTC		(37,000)		
Investment income from Scotia Bank			33,182	
Investment income from Scotia Bank TSF HotC Reserve		(49,436)		
Interest Earned not Paid			12,301	3,512,301
<b>ODRP / Heart of City Reserve</b>	(206,721)			
Capital Outlay			32,250	
Interest Earned - CAHC 2nd Mortgage			31,203	
Interest Paid on CAHC 1st Mortgage Trf to HOTC Reserve			4,361	
Tax Incentive Grant - Non-refundable			75,000	
Investment Income from Scotia Bank			49,436	
Loan Forgiveness		(45,754)		
Fund HOTC Programs		(75,000)		(135,225)
<b>Parking Reserve Fund</b>	208,232			
Interest Earned			3,405	211,637
<b>Progress Fund</b>	25,529,243			
Benson Centre Debt Payments		(321,413)		
Interest Earned			401,766	25,609,596
<b>TOTAL Restricted Reserves (Municipal Funding)</b>	<b>42,228,227</b>	<b>(1,649,164)</b>	<b>2,913,602</b>	<b>43,492,665</b>

**2019 DETAIL OF RESERVES**  
**September 30, 2019**

	Opening Balance	Withdrawals	Additions	Balance
<b>RESTRICTED RESERVES (Funded Externally)</b>				
<b>Provincial Gas Tax Reserve (Transit)</b>	133,802			
Gas Tax Funding			649,132	
Fund Transit Operating Expenses		(264,375)		
2014 Handi Transit Buses (Long Term Debt)		(49,679)		
2015/2016 Conventional Buses (Long Term Debt)		(78,589)		
2016/2017 Handi Transit Buses (Long Term Debt)		(82,430)		
2017 Conventional Buses (Long Term Debt)		(108,227)		199,634
<b>Federal Gas Tax Reserve (Infrastructure)</b>	1,698,462			
2019 Gas Tax Allocation			2,826,670	
2019 Gas Tax Top-up Allocation			2,951,947	
Federal Gas Tax Surplus Administration Funds			54,978	
Asphalt Resurfacing		(3,188,290)		
Active Transportation - Sidewalks		(330,000)		
Bicycle Path Asphalt - Bicycle Infrastructure		(440,000)		
Landfill Site - Gas Collection		(398,679)		
Interest Earned			17,020	3,192,108
<b>Development Charges Reserve</b>	691,028			
City-Wide Residential			254,664	
City-Wide Non-Residential			542,411	
Fund from Development Charges		(44,735)		
Interest			35,597	1,478,965
<b>Social Housing Providers Reserve</b>	2,055,292			
Religious Hospitallers of St. Joseph Housing Corp		(81,160)		
Beek Lindsay Seniors Residence		(140,000)		
Interest Earned			34,670	1,868,802
<b>Social Housing Capital Reserve Fund</b>	1,088,915			
Interest Earned			3,673	
Interest Earned on Loan to Land Reserve			12,875	1,105,463
<b>Employment Assistance Retained Surplus Reserve</b>	651,997			651,997
<b>Child Care ELCD Reserve</b>	95,394			
Fund Operating		0		95,394
<b>Consolidated Homelessness CHPI Reserve</b>	39,927			39,927
<b>Parkland Reserve Fund</b>	182,650			
Interest Earned			2,975	185,625
<b>Winter Games/Legacy Trust Fund</b>	61,036			
Legacy Awards		(2,290)		
Interest Earned			1,027	59,773
<b>Arts &amp; Culture Trust Fund</b>	51,725			
Donations Received			211,201	
Interest Earned			959	263,885
<b>TOTAL Restricted Reserves (Funded Externally)</b>	<b>6,750,228</b>	<b>(5,208,454)</b>	<b>7,599,799</b>	<b>9,141,573</b>