

RESERVE FUNDS

RESTRICTED RESERVES SUMMARY

RESERVE NAME	YEAR	JANUARY 1			DECEMBER 31	Increase (decrease)
		BALANCE (deficit)	Transfer to	Transfer from	BALANCE (deficit)	
GENERAL RESERVES						
General Operating	2019	27,099,599	1,838,158	11,433,861	17,503,896	(9,595,703)
	2020	17,503,896	-	173,875	17,330,021	(173,875)
	2021	17,330,021	-	-	17,330,021	-
	2022	17,330,021	-	-	17,330,021	-
General Capital	2019	18,344,061	11,450,883	5,922,501	23,872,443	5,528,382
	2020	23,872,443	-	4,203,400	19,669,043	(4,203,400)
	2021	19,669,043	-	13,646,399	6,022,644	(13,646,399)
	2022	6,022,644	-	11,214,831	(5,192,187)	(11,214,831)
PROGRAM RESERVES						
Community Services	2019	4,004,864	100,000	141,696	3,963,168	(41,696)
	2020	3,963,168	-	1,348,258	2,614,910	(1,348,258)
	2021	2,614,910	-	1,070,080	1,544,830	(1,070,080)
	2022	1,544,830	-	1,307,639	237,191	(1,307,639)
Environmental Services (Waste Management)	2019	3,629,084	-	178,901	3,450,183	(178,901)
	2020	3,450,183	738,395	-	4,188,578	738,395
	2021	4,188,578	773,044	32,000	4,929,622	741,044
	2022	4,929,622	789,055	200,000	5,518,677	589,055
Land Development	2019	(593,091)	1,795,543	618,672	583,780	1,176,871
	2020	583,780	1,817,740	4,009,100	(1,607,580)	(2,191,360)
	2021	(1,607,580)	3,598,242	-	1,990,662	3,598,242
	2022	1,990,662	2,073,773	-	4,064,435	2,073,773
Municipal	2019	1,989,900	-	390,246	1,599,654	(390,246)
	2020	1,599,654	-	1,000,000	599,654	(1,000,000)
	2021	599,654	-	-	599,654	-
	2022	599,654	-	1,000,000	(400,346)	(1,000,000)
Protective Services	2019	1,649,712	1,368,689	463,277	2,555,124	905,412
	2020	2,555,124	440,213	1,587,800	1,407,537	(1,147,587)
	2021	1,407,537	408,720	1,483,080	333,177	(1,074,360)
	2022	333,177	105,165	964,388	(526,046)	(859,223)
Regional Utility	2019	(1,471,534)	-	114,200	(1,585,734)	(114,200)
	2020	(1,585,734)	-	2,807,060	(4,392,794)	(2,807,060)
	2021	(4,392,794)	86,686	171,700	(4,477,808)	(85,014)
	2022	(4,477,808)	71,375	186,000	(4,592,433)	(114,625)

Special Levies are collected solely to fund the unique services, programs and capital acquisitions of the Community Services, Protective Services and Waste Management (Environmental) departments. The net surplus or shortfall is transferred to or from the applicable Program Reserve

Land Development and Regional Utility Program Reserves are used to fund the net shortfall from operating and capital sources for their specific departments

Municipal Reserve is used to fund public parks, recreation area or school authority developments. Funds received by developers and/or landowners in lieu of public reserve lands are transferred to this reserve

The net shortfall from operating and capital sources for all other departments are funded by General Reserves

RESERVE FUNDS

RESTRICTED GENERAL RESERVES DETAIL

	Operating	Capital	Total General Reserves
Ending 2018 (Actual)	27,099,599	18,344,061	45,443,660
2019 Projected Surplus	1,702,158		1,702,158
Draw 1 of 2 MSI CAPITAL reprofiled in 2018		(1,942,195)	(1,942,195)
2018 C/F Drainage Society	136,000		136,000
2018 C/F Organizational IT Skills Training \$42,875 less C/F to 2019 \$37,875	(5,000)		(5,000)
2018 C/F: Geocortex Upgrades \$48,116, RR10 \$250,000, RR12 \$30,000, Internet Utility \$500,000		(828,116)	(828,116)
2019 C/F Information Mgmt System		9,605	9,605
2019 Capital Bridges		(3,152,190)	(3,152,190)
2019 Capital Projects		12,417	12,417
2019 Transfer from Operating to Capital Reserve	(11,428,861)	11,428,861	-
Ending 2019 (Projected)	17,503,896	23,872,443	41,376,339
Draw 2 of 2 MSI CAPITAL reprofiled in 2018		(1,942,195)	(1,942,195)
2019 C/F Organizational IT Skills Training \$37,875, Info Mgmt System \$9,605	(37,875)	(9,605)	(47,480)
2019 C/F Drainage Society	(136,000)		(136,000)
2020 Capital Bridges		(1,145,000)	(1,145,000)
2020 Capital Projects		(1,106,600)	(1,106,600)
Ending 2020 (Budget)	17,330,021	19,669,043	36,999,064
2021 Capital Bridges		(5,664,595)	(5,664,595)
2021 Capital Projects		(7,981,804)	(7,981,804)
Ending 2021 (Budget)	17,330,021	6,022,644	23,352,665
2022 Capital Bridges		(3,770,000)	(3,770,000)
2022 Capital Projects		(7,444,831)	(7,444,831)
Ending 2022 (Budget)	17,330,021	(5,192,187)	12,137,834
C/F = Carry Forward			

RESERVE FUNDS

RESTRICTED PROGRAM RESERVES DETAIL

	Community Services	Environmental Services	Land Development	Municipal	Protective Services	Regional Utility	Total Program Reserves
Ending 2018 (Actual)	4,004,864	3,629,084	(593,091)	1,989,900	1,649,712	(1,471,534)	9,208,935
2018 C/F Balance Benalto Land Purchase				(268,075)			(268,075)
2018 C/F Springbrook Skate Park Society	100,000						100,000
2018 C/F: Patrol Camera \$8,000, Tech Rescue Training/Travel \$20,000, Protective Services AFRRCS Radio Project \$40,000 less 2019 Master Plan C/F (\$50,000)					(18,000)		(18,000)
2018 C/F SCADA Wtr System Upgrades \$18,898, Springbrook WTP \$19,731, Sani-Harvard Park Waste Water pumps \$8,500						(47,129)	(47,129)
2019 Annual Operating Transfer	(141,696)	(163,401)	1,795,543		1,368,689	(14,071)	2,845,064
2019 Annual Capital Transfer		(15,500)	(16,023)		(445,277)	(53,000)	(529,800)
2019 Springbrook & Balmoral Rink Rehab \$47,000, Springbrook Rink Flushing Assembly \$15,000, Springbrook Community Centre multi-purpose pad repave \$60,171				(122,171)			(122,171)
2019 Capital Projects			(602,649)				(602,649)
Ending 2019 (Projected)	3,963,168	3,450,183	583,780	1,599,654	2,555,124	(1,585,734)	10,566,175
2019 C/F Springbrook Skate Park Society \$100,000; Benalto Library Renos \$60,000, Springbrook Community Facility Drawings \$60,000, Rec. Program System \$60,000, Protective Services Master Plan \$50,000	(280,000)				(50,000)		(330,000)
2020 Annual Operating Transfer	(828,258)	738,395	1,817,740		440,213	(103,382)	2,064,708
2020 Annual Capital Transfer	(240,000)		(4,009,100)	(1,000,000)	(1,537,800)	(2,703,678)	(9,490,578)
Ending 2020 (Budget)	2,614,910	4,188,578	(1,607,580)	599,654	1,407,537	(4,392,794)	2,810,305
2021 Annual Operating Transfer	(1,070,080)	773,044	3,598,242		408,720	86,686	3,796,612
2021 Annual Capital Transfer		(32,000)			(1,483,080)	(171,700)	(1,686,780)
Ending 2021 (Budget)	1,544,830	4,929,622	1,990,662	599,654	333,177	(4,477,808)	4,920,137
2022 Annual Operating Transfer	(1,157,639)	789,055	2,073,773		105,165	71,375	1,881,729
2022 Annual Capital Transfer	(150,000)	(200,000)		(1,000,000)	(964,388)	(186,000)	(2,500,388)
Ending 2022 (Budget)	237,191	5,518,677	4,064,435	(400,346)	(526,046)	(4,592,433)	4,301,478

Annual Transfer is the net surplus or shortfall of operating and capital sources for the specific department

C/F = Carry Forward

RESERVE FUNDS

OFF-SITE LEVY RESERVES SUMMARY

RESERVE NAME	YEAR	JANUARY 1			DECEMBER 31	Increase (decrease)
		BALANCE (deficit)	Transfer to	Transfer from	BALANCE (deficit)	
Benalto	2019	(1,594,132)	-	-	(1,594,132)	-
	2020	(1,594,132)	-	-	(1,594,132)	-
	2021	(1,594,132)	-	-	(1,594,132)	-
	2022	(1,594,132)	-	-	(1,594,132)	-
Burnt Lake	2019	(1,003,938)	-	-	(1,003,938)	-
	2020	(1,003,938)	-	-	(1,003,938)	-
	2021	(1,003,938)	-	-	(1,003,938)	-
	2022	(1,003,938)	-	-	(1,003,938)	-
C & E Trail	2019	(4,067,418)	18,653	-	(4,048,765)	18,653
	2020	(4,048,765)	-	-	(4,048,765)	-
	2021	(4,048,765)	-	-	(4,048,765)	-
	2022	(4,048,765)	-	-	(4,048,765)	-
Central Park	2019	916,217	-	-	916,217	-
	2020	916,217	-	-	916,217	-
	2021	916,217	-	-	916,217	-
	2022	916,217	-	-	916,217	-
Crossroads	2019	37,490	-	-	37,490	-
	2020	37,490	-	-	37,490	-
	2021	37,490	-	-	37,490	-
	2022	37,490	-	-	37,490	-
Galloway	2019	(594,619)	-	-	(594,619)	-
	2020	(594,619)	-	-	(594,619)	-
	2021	(594,619)	-	-	(594,619)	-
	2022	(594,619)	-	-	(594,619)	-
Gasoline Alley	2019	(19,697,596)	165,453	48,000	(19,580,143)	117,453
	2020	(19,580,143)	-	2,986,560	(22,566,703)	(2,986,560)
	2021	(22,566,703)	-	30,000	(22,596,703)	(30,000)
	2022	(22,596,703)	-	303,000	(22,899,703)	(303,000)
Junction 42	2019	(139,907)	-	4,900,778	(5,040,685)	(4,900,778)
	2020	(5,040,685)	-	3,300,875	(8,341,560)	(3,300,875)
	2021	(8,341,560)	-	2,825,000	(11,166,560)	(2,825,000)
	2022	(11,166,560)	-	-	(11,166,560)	-
Springbrook	2019	214,903	-	19,731	195,172	(19,731)
	2020	195,172	-	2,643,679	(2,448,507)	(2,643,679)
	2021	(2,448,507)	-	474,776	(2,923,283)	(474,776)
	2022	(2,923,283)	-	-	(2,923,283)	-
Transportation	2019	(16,823)	-	-	(16,823)	-
	2020	(16,823)	-	-	(16,823)	-
	2021	(16,823)	-	-	(16,823)	-
	2022	(16,823)	-	-	(16,823)	-

Off-site Levy Reserve funds costs incurred by the County for the initial construction or expansion of certain municipal infrastructure. Levies are then collected from future new development and are paid back into the appropriate Off-site Levy Reserve

RESERVE FUNDS

OFF-SITE LEVY RESERVES DETAIL

	Benalto	Burnt Lake	C&E Trail	Central Park	Crossroads	Galloway	Gasoline Alley	Junction 42	Springbrook	Transportation	Total Off-site Levy Reserves
Ending 2018 (ACTUAL)	(1,594,132)	(1,003,938)	(4,067,418)	916,217	37,490	(594,619)	(19,697,596)	(139,907)	214,903	(16,823)	(25,945,823)
Collected Levies			18,653								18,653
Collected Levies							165,453				165,453
Junction 42 Offsite Sanitary Trunk Pipeline								(1,715,622)			(1,715,622)
Junction 42 Offsite Water								(3,158,156)			(3,158,156)
Junction 42 Water Well Control Building								(27,000)			(27,000)
Lantern Street-Leva Avenue to Laura Avenue							(48,000)				(48,000)
Springbrook Water Treatment Facility & Reservoir									(19,731)		(19,731)
Ending 2019 (PROJECTED)	(1,594,132)	(1,003,938)	(4,048,765)	916,217	37,490	(594,619)	(19,580,143)	(5,040,685)	195,172	(16,823)	(30,730,226)
Junction 42 Offsite Sanitary Lift Station								(550,000)			(550,000)
Junction 42 Water Pipeline								(1,870,595)			(1,870,595)
Junction 42 Water Well Control Building								(880,280)			(880,280)
Lantern Street-Leva Avenue to Laura Avenue							(1,464,000)				(1,464,000)
Springbrook Water Treatment Facility & Reservoir									(2,643,679)		(2,643,679)
TR374 - Roundabout at RR273							(1,522,560)				(1,522,560)
Ending 2020 (BUDGET)	(1,594,132)	(1,003,938)	(4,048,765)	916,217	37,490	(594,619)	(22,566,703)	(8,341,560)	(2,448,507)	(16,823)	(39,661,340)
Airport Drive-C&E Trail to Airport									(454,278)		(454,278)
Gasoline Alley Infrastructure Study (Roads)							(13,200)				(13,200)
Gasoline Alley Infrastructure Study (Sewer)							(4,200)				(4,200)
Gasoline Alley Infrastructure Study (Storm)							(6,900)				(6,900)
Gasoline Alley Infrastructure Study (Water)							(5,700)				(5,700)
Junction 42 Water Reservoir (2nd Cell)								(2,825,000)			(2,825,000)
Springbrook Infrastructure Study (Roads)									(10,000)		(10,000)
Springbrook Infrastructure Study (Sanitary)									(3,500)		(3,500)
Springbrook Infrastructure Study (Storm)									(2,500)		(2,500)
Springbrook Infrastructure Study (Water)									(4,500)		(4,500)
Ending 2021 (BUDGET)	(1,594,132)	(1,003,938)	(4,048,765)	916,217	37,490	(594,619)	(22,596,703)	(11,166,560)	(2,923,285)	(16,823)	(42,991,118)
Roads-Lantern Street							(24,000)				(24,000)
Water Main Crossing (400mm) @ QE11							(279,000)				(279,000)
Ending 2022 (BUDGET)	(1,594,132)	(1,003,938)	(4,048,765)	916,217	37,490	(594,619)	(22,899,703)	(11,166,560)	(2,923,285)	(16,823)	(43,294,118)