

## Appendix 3

## Reserves and Reserve Funds – Year-End 2022 (\$000s)

| <u>Reserves and Reserve Funds</u>               | <u>Year End 2021</u> | <u>Contributions</u> | <u>Expenditures</u> | <u>Interest</u> | <u>Year End 2022</u> | <u>Balance Change</u> | <u>% Change Year over Year</u> |
|---|----------------------|----------------------|---------------------|-----------------|----------------------|-----------------------|--------------------------------|
| <b>Obligatory Reserves and Reserve Funds</b>    |                      |                      |                     |                 |                      |                       |                                |
| DCA - By-law Enforcement                        | (3,545)              | (0)                  | 525                 | (118)           | (3,138)              | 406                   | (11%)                          |
| DCA - Recreation & Parks Development            | 48,043               | (48)                 | 19,375              | 1,606           | 68,976               | 20,933                | 44%                            |
| DCA - Library                                   | 7,021                | (5)                  | 2,598               | 206             | 9,820                | 2,799                 | 40%                            |
| DCA - Parking                                   | 7,774                | (1)                  | (7,774)             | 0               | 0                    | (7,774)               | (100%)                         |
| DCA - Hershey Debt                              | 0                    | (2)                  | (36)                | 39              | 0                    | 0                     | 0%                             |
| DCA - Development Related Studies - Discounted  | (436)                | (1)                  | 1,239               | (4)             | 799                  | 1,235                 | (283%)                         |
| DCA - Fire Services                             | (6,605)              | (4)                  | 4,394               | (344)           | (2,559)              | 4,046                 | (61%)                          |
| DCA - Transit                                   | 13,309               | (4)                  | 850                 | 457             | 14,612               | 1,303                 | 10%                            |
| DCA - Roads and Related Infrastructure          | 53,281               | (2,872)              | 29,581              | 2,044           | 82,033               | 28,752                | 54%                            |
| DCA - Public Works Build & Fleet                | 11,719               | (3)                  | 2,600               | 467             | 14,783               | 3,064                 | 26%                            |
| DCA - Stormwater Management                     | 35,035               | 849                  | (3,784)             | 1,128           | 33,228               | (1,807)               | (5%)                           |
| DCA- Development Related Studies-Non-Discounted | 334                  | (0)                  | (334)               | 0               | 0                    | (334)                 | (100%)                         |
| DCA - LAC                                       | 0                    | (0)                  | (6)                 | 6               | (0)                  | (0)                   | 0%                             |
| DCA - City Holding                              | 0                    | 125,330              | (125,330)           | 0               | 0                    | 0                     | 0%                             |
| DCA- 2014 DC Appeal Residential                 | 398                  | 0                    | (398)               | 0               | 0                    | (398)                 | (100%)                         |
| DCA- 2014 DC Appeal Industrial                  | 85                   | 0                    | (85)                | 0               | 0                    | (85)                  | (100%)                         |
| DCA- 2014 DC Appeal Non- Industrial             | 287                  | 0                    | (287)               | 0               | 0                    | (287)                 | (100%)                         |
| DC Appeal - Residential                         | 2,715                | 0                    | 23                  | 98              | 2,836                | 121                   | 4%                             |
| DC Appeal - Industrial                          | 419                  | 0                    | 17                  | 15              | 451                  | 32                    | 8%                             |
| DC Appeal - Non - Industrial                    | 353                  | 0                    | 24                  | 13              | 390                  | 37                    | 10%                            |
| <b>Total Development Charges</b>                | <b>170,189</b>       | <b>123,239</b>       | <b>(76,810)</b>     | <b>5,614</b>    | <b>222,232</b>       | <b>52,043</b>         | <b>31%</b>                     |
| Cash in Lieu of Parkland- Open Space            | 0                    | 0                    | 0                   | 0               | 0                    | 0                     | 0%                             |
| CIL Parkland                                    | 34,130               | 27,364               | (48,949)            | 2,108           | 14,653               | (19,477)              | (57%)                          |
| CIL Structures                                  | 41,511               | 18,268               | (22,161)            | 2,039           | 39,657               | (1,854)               | (4%)                           |
| CIL Appeal                                      | 0                    | 49                   | 0                   | 0               | 49                   | 49                    | 100%                           |
| <b>Total CIL Parkland</b>                       | <b>75,640</b>        | <b>45,681</b>        | <b>(71,110)</b>     | <b>4,147</b>    | <b>54,359</b>        | <b>(21,282)</b>       | <b>(28%)</b>                   |
| CIL Parking - City Wide                         | 4,607                | 502                  | (4,704)             | 521             | 925                  | (3,682)               | (80%)                          |
| CIL Parking - Cooksville                        | 129                  | 0                    | (129)               | 0               | 0                    | (129)                 | (100%)                         |
| CIL Parking - Clarkson                          | 460                  | 0                    | (460)               | 0               | 0                    | (460)                 | (100%)                         |
| CIL Parking - Streetsville                      | 268                  | 0                    | (268)               | 0               | 0                    | (268)                 | (100%)                         |
| CIL Parking - Lakeview                          | 11                   | 0                    | (11)                | 0               | 0                    | (11)                  | (100%)                         |
| CIL Parking- Off-Street Parking                 | 3,783                | 0                    | (3,783)             | 0               | 0                    | (3,783)               | (100%)                         |
| <b>Total CIL Parking</b>                        | <b>9,258</b>         | <b>502</b>           | <b>(9,356)</b>      | <b>521</b>      | <b>925</b>           | <b>(8,333)</b>        | <b>(90%)</b>                   |
| CBC Reserve Fund                                | 2,546                | 3,763                | (6,309)             | 162             | 162                  | (2,384)               | (94%)                          |
| CBC Contributions                               | 0                    | 0                    | 0                   | 0               | 0                    | 0                     | 0%                             |
| S.37 Bonus Zoning                               | 0                    | 0                    | 3,543               | 100             | 3,643                | 3,643                 | 100%                           |
| DC Parking Contributions                        | 0                    | -0                   | 9,225               | 377             | 9,601                | 9,601                 | 100%                           |
| <b>Total Bonus Zoning</b>                       | <b>2,546</b>         | <b>3,763</b>         | <b>6,459</b>        | <b>639</b>      | <b>13,407</b>        | <b>10,861</b>         | <b>427%</b>                    |
| MRT Reserve Fund                                | 109                  | 0                    | 0                   | 6               | 116                  | 6                     | 6%                             |
| Provincial Transit Grant Reserve Fund           | 3,488                | 0                    | (3,455)             | 19              | 53                   | (3,436)               | (98%)                          |
| MOVE-ONTARIO 2020                               | 3,798                | 0                    | (3,984)             | 87              | (98)                 | (3,897)               | (103%)                         |
| Metrolinx Bikeline Reserve                      | 83                   | 0                    | (80)                | 1               | 3                    | (80)                  | (96%)                          |
| Provincial Gas Tax Reserve Fund                 | 33,158               | 4,733                | (4,216)             | 1,774           | 35,449               | 2,291                 | 7%                             |
| <b>Total Provincial Gas Tax</b>                 | <b>40,636</b>        | <b>4,733</b>         | <b>(11,734)</b>     | <b>1,887</b>    | <b>35,522</b>        | <b>(5,114)</b>        | <b>(13%)</b>                   |
| Federal Public Transit Reserve Fund             | 1,208                | 0                    | (1,156)             | 9               | 61                   | (1,147)               | (95%)                          |
| Canada Community Building Fund RF- AMO          | 30,922               | 22,886               | (33,366)            | 486             | 20,928               | (9,994)               | (32%)                          |
| Canada Community Building Fund RF- Region       | 81,678               | 18,995               | (61,779)            | 1,822           | 40,715               | (40,962)              | (50%)                          |
| <b>Total Federal Gas Tax</b>                    | <b>113,807</b>       | <b>41,881</b>        | <b>(96,301)</b>     | <b>2,317</b>    | <b>61,704</b>        | <b>(52,103)</b>       | <b>(46%)</b>                   |
| Safe Restart Municipal Reserve                  | 0                    | 0                    | 0                   | 0               | 0                    | 0                     | 0%                             |
| Safe Restart Transit Reserve Fund               | 18,228               | 0                    | (19,306)            | 1,078           | 0                    | (18,228)              | (100%)                         |
| <b>Total Safe Restart</b>                       | <b>18,228</b>        | <b>0</b>             | <b>(19,306)</b>     | <b>1,078</b>    | <b>0</b>             | <b>(18,228)</b>       | <b>(100%)</b>                  |
| <b>Total Obligatory R&amp;RFs</b>               | <b>430,306</b>       | <b>219,798</b>       | <b>(278,158)</b>    | <b>16,203</b>   | <b>388,149</b>       | <b>(42,157)</b>       | <b>(10%)</b>                   |

| <u>Reserves and Reserve Funds</u>               | <u>Year End 2021</u> | <u>Contributions</u> | <u>Expenditures</u> | <u>Interest</u> | <u>Year End 2022</u> | <u>Balance Change</u> | <u>% Change Year over Year</u> |
|---|----------------------|----------------------|---------------------|-----------------|----------------------|-----------------------|--------------------------------|
| <b>Discretionary Reserves and Reserve Funds</b> |                      |                      |                     |                 |                      |                       |                                |
| Fiscal Stability Reserve                        | 56,872               | 7,176                | (13,218)            | 0               | 50,829               | (6,043)               | (11%)                          |
| <b>Total Fiscal Stability</b>                   | <b>56,872</b>        | <b>7,176</b>         | <b>(13,218)</b>     | <b>0</b>        | <b>50,829</b>        | <b>(6,043)</b>        | <b>(11%)</b>                   |
| Elections Reserve                               | 3,187                | 950                  | (2,597)             | 0               | 1,541                | (1,647)               | (52%)                          |
| Building Revenue Stabilization                  | 25,569               | 2,525                | (103)               | 0               | 27,991               | 2,422                 | 9%                             |
| Reserve Development Fees                        | 3,514                | 3,292                | (1)                 | 0               | 6,805                | 3,291                 | 94%                            |
| DC Incentive Reserve                            | 0                    | 12,182               | (9,918)             | 0               | 2,265                | 2,265                 | 100%                           |
| Reserve for the Arts                            | 2,334                | 419                  | (342)               | 0               | 2,410                | 77                    | 3%                             |
| Winter Maintenance Reserve                      | 10,728               | 0                    | 0                   | 0               | 10,728               | 0                     | 0%                             |
| Tourism Mississauga Reserve                     | 13,376               | 3,438                | 0                   | 0               | 16,814               | 3,438                 | 26%                            |
| <b>Total Operating Reserves</b>                 | <b>58,709</b>        | <b>22,806</b>        | <b>(12,961)</b>     | <b>0</b>        | <b>68,554</b>        | <b>9,846</b>          | <b>17%</b>                     |
| Stormwater Fiscal Stability Reserve             | 5,371                | 175                  | 0                   | 0               | 5,546                | 175                   | 3%                             |
| <b>Total Stormwater Reserves</b>                | <b>5,371</b>         | <b>175</b>           | <b>0</b>            | <b>0</b>        | <b>5,546</b>         | <b>175</b>            | <b>3%</b>                      |
| Contribution - Capital and Maintenance          | 12,425               | (2,426)              | 0                   | 735             | 10,734               | (1,691)               | (14%)                          |
| Contributions - Sidewalks                       | 357                  | 139                  | (49)                | 21              | 468                  | 111                   | 31%                            |
| Contributions - Traffic Signals                 | 4,091                | 25                   | (560)               | 215             | 3,771                | (320)                 | (8%)                           |
| Contributions - Tree Planting                   | 8,171                | 717                  | (608)               | 466             | 8,746                | 575                   | 7%                             |
| Developer Contributions - Parks                 | (3,707)              | 5,483                | 244                 | (22)            | 1,999                | 5,706                 | (154%)                         |
| Developer Contributions - Bike Lanes            | 362                  | 11                   | 0                   | 22              | 395                  | 33                    | 9%                             |
| Developer Contributions - LRT Streetscape       | 2,988                | 0                    | 0                   | 177             | 3,165                | 177                   | 6%                             |
| Developer Contribution - Stormwater Reserve     | 2,424                | 0                    | 133                 | 148             | 2,705                | 281                   | 12%                            |
| Developer Contribution - Public Art             | 622                  | 24                   | (500)               | 37              | 183                  | (439)                 | (71%)                          |
| Contribution - Paramount Loan Receivable        | (2,579)              | 2,579                | 0                   | 0               | 0                    | 2,579                 | (100%)                         |
| Developer Contributions - Trans To 3rd Party    | 536                  | (176)                | 0                   | 27              | 388                  | (148)                 | (28%)                          |
| <b>Total Developer Contributions</b>            | <b>25,691</b>        | <b>6,377</b>         | <b>(1,341)</b>      | <b>1,827</b>    | <b>32,554</b>        | <b>6,863</b>          | <b>27%</b>                     |
| Employee Benefits                               | 33,610               | 3,085                | (8,349)             | 2,059           | 30,405               | (3,205)               | (10%)                          |
| <b>Total Employee Benefits</b>                  | <b>33,610</b>        | <b>3,085</b>         | <b>(8,349)</b>      | <b>2,059</b>    | <b>30,405</b>        | <b>(3,205)</b>        | <b>(10%)</b>                   |
| Insurance - Transit Fleet                       | (1,053)              | 0                    | (3,392)             | (62)            | (4,507)              | (3,454)               | 328%                           |
| Insurance - Transit Accident Benefits           | 8,136                | 0                    | (806)               | 481             | 7,810                | (325)                 | (4%)                           |
| Insurance - Corporate Fleet                     | (967)                | 0                    | (819)               | (57)            | (1,843)              | (876)                 | 91%                            |
| Insurance - Property                            | 482                  | 0                    | (276)               | 29              | 234                  | (248)                 | (51%)                          |
| Insurance - Municipal Liability                 | 11,817               | 0                    | (3,100)             | 699             | 9,415                | (2,402)               | (20%)                          |
| Insurance - Crime & Bond                        | 667                  | 0                    | 0                   | 39              | 706                  | 39                    | 6%                             |
| Insurance - Boiler & Machinery                  | 1,005                | 0                    | 0                   | 59              | 1,064                | 59                    | 6%                             |
| Insurance - Errors & Omissions                  | 3,271                | 0                    | (162)               | 193             | 3,302                | 31                    | 1%                             |
| Insurance Reserve Fund                          | 20,130               | 2,337                | 0                   | 1,190           | 23,657               | 3,527                 | 18%                            |
| Insurance - Environment                         | 1,264                | 0                    | (178)               | 75              | 1,160                | (103)                 | (8%)                           |
| <b>Total Insurance Reserve Funds</b>            | <b>44,750</b>        | <b>2,337</b>         | <b>(8,735)</b>      | <b>2,646</b>    | <b>40,998</b>        | <b>(3,752)</b>        | <b>(8%)</b>                    |
| Lot Levy - Fire                                 | 0                    | 0                    | 0                   | 0               | 0                    | 0                     | 6%                             |
| Lot Levy - Transit                              | 2,615                | 0                    | 0                   | 155             | 2,770                | 155                   | 6%                             |
| Lot Levy - Library                              | 12,872               | 0                    | 0                   | 761             | 13,633               | 761                   | 6%                             |
| Lot Levy - Community Centre                     | 7,208                | 0                    | 0                   | 426             | 7,635                | 426                   | 6%                             |
| Lot Levy - Arenas/Outdoor Ice                   | 13,840               | 0                    | 0                   | 818             | 14,658               | 818                   | 6%                             |
| Lot Levy - Pools                                | 7,407                | 0                    | 0                   | 438             | 7,845                | 438                   | 6%                             |
| Lot Levy - Major Storm Improvement              | 20,054               | (193)                | 0                   | 1,184           | 21,044               | 990                   | 5%                             |
| Lot Levy - Engineering Other Levy Unallocated   | 0                    | 0                    | 0                   | 0               | 0                    | 0                     | 6%                             |
| Lot Levy - Major Watercourses - Unallocated     | 3,751                | 0                    | 0                   | 222             | 3,973                | 222                   | 6%                             |
| <b>Total Lot Levy</b>                           | <b>67,747</b>        | <b>(193)</b>         | <b>0</b>            | <b>4,003</b>    | <b>71,557</b>        | <b>3,810</b>          | <b>6%</b>                      |

| <u>Reserves and Reserve Funds</u>                   | <u>Year End 2021</u> | <u>Contributions</u> | <u>Expenditures</u> | <u>Interest</u> | <u>Year End 2022</u> | <u>Balance Change</u> | <u>% Change Year over Year</u> |
|---|----------------------|----------------------|---------------------|-----------------|----------------------|-----------------------|--------------------------------|
| <b>Discretionary Reserves and Reserve Funds</b>     |                      |                      |                     |                 |                      |                       |                                |
| Courtneypark Artificial Turf and Synthetic Track RF | 927                  | 132                  | 100                 | 58              | 1,217                | 290                   | 31%                            |
| Aircraft Noise Warning Sign                         | 257                  | 0                    | 0                   | 15              | 272                  | 15                    | 6%                             |
| Automated Enforcement Reserve Fund                  | 273                  | (76)                 | 0                   | 16              | 213                  | (60)                  | (22%)                          |
| Main Street Revitalization                          | 13                   | 0                    | 0                   | 1               | 14                   | 1                     | 6%                             |
| BraeBen(Britannia Hills) Golf Course Reserve Fund   | 7                    | 0                    | 0                   | 0               | 7                    | 0                     | 6%                             |
| Municipal Accommodation Tax Tourism                 | 10,275               | 6,093                | (3,680)             | 673             | 13,360               | 3,086                 | 30%                            |
| Paramount Ticket Surcharge Reserve Fund             | 148                  | 231                  | 0                   | 9               | 388                  | 240                   | 162%                           |
| LAC- Capital Improvements                           | 615                  | 270                  | (55)                | 33              | 863                  | 248                   | 40%                            |
| COVID-19 Recovery Funding for Municipalities        | 17,570               | 0                    | (18,609)            | 1,039           | 0                    | (17,570)              | (100%)                         |
| Mississauga Garden Park Development Reserve Fund    | 273                  | 0                    | 0                   | 16              | 289                  | 16                    | 6%                             |
| Mississauga Garden Park Maintenance Reserve Fund    | 107                  | 0                    | 0                   | 6               | 113                  | 6                     | 6%                             |
| Benares House Endowment                             | 193                  | 0                    | 0                   | 11              | 204                  | 11                    | 6%                             |
| EDAC (Economic Development Advisory Council)        | 24                   | 0                    | 0                   | 1               | 26                   | 1                     | 6%                             |
| Parking Meter Revenues                              | 0                    | 9,651                | 0                   | 10              | 9,661                | 9,661                 | 100%                           |
| Loyola Artificial Turf Soccer Field and Track RF    | 1,100                | 109                  | 0                   | 65              | 1,274                | 174                   | 16%                            |
| Clarkson Park Artif Turf Field & Track              | 15                   | 62                   | 0                   | 1               | 78                   | 63                    | 415%                           |
| Scarf/Animal Control Donations                      | 41                   | 25                   | 0                   | 2               | 69                   | 28                    | 67%                            |
| Donations - Vic Johnston Redevelopment              | 249                  | (50)                 | 0                   | 15              | 214                  | (35)                  | (14%)                          |
| Donations - Stroke Breakers                         | 4                    | 0                    | 0                   | 0               | 4                    | 0                     | 6%                             |
| Enterprise Centre                                   | (37)                 | 333                  | (207)               | 4               | 94                   | 131                   | (354%)                         |
| Gymnastics Mississauga Capital Equipment            | 22                   | 20                   | 0                   | 2               | 43                   | 22                    | 100%                           |
| Affordable Housing Reserve Fund                     | 12,182               | (5,059)              | 0                   | 546             | 7,669                | (4,513)               | (37%)                          |
| LAC - Program Initiatives                           | 0                    | 0                    | 0                   | 0               | 0                    | 0                     | 0%                             |
| <b>Total Other Reserve Funds</b>                    | <b>44,260</b>        | <b>11,741</b>        | <b>(22,451)</b>     | <b>2,525</b>    | <b>36,075</b>        | <b>(8,185)</b>        | <b>(18%)</b>                   |
| Stormwater Capital Reserve Fund                     | 47,596               | 22,507               | -34,363             | 1,231           | 36,970               | (10,625)              | (22%)                          |
| Stormwater Pipe Reserve Fund                        | 25,974               | 11,803               | -6,260              | 1,404           | 32,921               | 6,947                 | 27%                            |
| Debt Management RF - Stormwater Capital             | (1)                  | 0                    | 599                 | 21              | 618                  | 620                   | (45,771%)                      |
| <b>Total Stormwater Reserve Funds</b>               | <b>73,568</b>        | <b>34,310</b>        | <b>(40,023)</b>     | <b>2,655</b>    | <b>70,510</b>        | <b>(3,059)</b>        | <b>(4%)</b>                    |
| Capital Reserve Fund                                | 199,435              | 118,615              | (162,338)           | 5,083           | 160,796              | (38,640)              | (19%)                          |
| Tax Funded Planning and Studies                     | 0                    | 900                  | (900)               | (49)            | (49)                 | (49)                  | (100%)                         |
| LAC Loan Receivable                                 | (670)                | 337                  | 0                   | 0               | (333)                | 337                   | (50%)                          |
| Paramount Loan Receivable                           | 0                    | (322)                | 0                   | 0               | (322)                | (322)                 | (100%)                         |
| Debt Management RF - Tax Capital                    | 4,836                | 50,026               | -47,873             | 269             | 7,258                | 2,422                 | 50%                            |
| <b>Total Tax Capital</b>                            | <b>203,601</b>       | <b>169,555</b>       | <b>(211,111)</b>    | <b>5,304</b>    | <b>167,350</b>       | <b>(36,252)</b>       | <b>(18%)</b>                   |
| 2009 Special Project Capital Reserve Fund           | 138                  | 0                    | 0                   | 8               | 146                  | 8                     | 6%                             |
| Emerald Ash Borer                                   | 4,042                | 4,600                | (4,275)             | 30              | 4,397                | 355                   | 9%                             |
| Energy Rebate RF                                    | 320                  | 174                  | (173)               | 13              | 333                  | 13                    | 4%                             |
| Public Safety Fire Program RF                       | 9,049                | 14,234               | (37,644)            | 497             | (13,864)             | (22,913)              | (253%)                         |
| NW Park Pool RF                                     | 5,472                | 2,177                | (2,273)             | 324             | 5,699                | 227                   | 4%                             |
| Special Holding RF                                  | 3,295                | 197                  | 0                   | 0               | 3,492                | 197                   | 6%                             |
| <b>Total Tax Specific</b>                           | <b>22,316</b>        | <b>21,381</b>        | <b>(44,365)</b>     | <b>871</b>      | <b>203</b>           | <b>(22,113)</b>       | <b>(99%)</b>                   |
| <b>Total Discretionary R&amp;RFs</b>                | <b>636,495</b>       | <b>278,749</b>       | <b>(362,554)</b>    | <b>21,890</b>   | <b>574,581</b>       | <b>(61,914)</b>       | <b>(10%)</b>                   |
| <b>Total Reserves and Reserve Funds</b>             | <b>1,066,801</b>     | <b>498,547</b>       | <b>(640,712)</b>    | <b>38,094</b>   | <b>962,730</b>       |                       |                                |

\*Excluding accruals and other year-end accounting adjustments.