

Reserves and Reserve Funds – Year-End 2023 (\$000s)

<u>Reserves and Reserve Funds</u>	<u>Year End 2022</u>	<u>Contributions</u>	<u>Expenditures</u>	<u>Interest</u>	<u>Year End 2023</u>	<u>Balance Change</u>	<u>% Change Year over Year</u>
Obligatory Reserves and Reserve Funds							
DCA - City Holding	0	81,039	(81,039)	211	211	211	0.0%
DCA - By-law Enforcement	(3,138)	(0)	391	(125)	(2,873)	266	(8.5)%
DCA - Recreation & Parks Development	68,976	(56)	(21,044)	2,068	49,945	(19,032)	(27.6)%
DCA - Fire Services	(2,559)	(5)	3,431	(33)	835	3,394	(132.6)%
DCA - Library	9,820	(5)	1,543	447	11,805	1,985	20.2%
DCA - Transit	14,612	(10)	596	604	15,802	1,189	8.1%
DCA - Roads and Related Infrastructure	82,033	(62)	17,436	3,516	102,923	20,890	25.5%
DCA - Public Works Build & Fleet	14,783	(3)	1,828	672	17,280	2,497	16.9%
DCA - Parking	0	0	0	0	0	0	0.0%
DCA - LAC	0	(168)	168	4	4	4	0.0%
DCA - Hershey Debt	0	(341)	593	18	271	271	0.0%
DCA - Stormwater Management	33,228	603	(5,931)	1,265	29,164	(4,063)	(12.2)%
DCA - Development Related Studies - Discounted	799	(1)	486	36	1,319	520	65.1%
DC Appeal - Residential	2,836	(6)	335	128	3,293	457	16.1%
DC Appeal - Industrial	451	0	464	30	946	495	109.7%
DC Appeal - Non - Industrial	390	0	175	20	586	196	50.2%
Total Development Charges	222,232	80,984	(80,567)	8,860	231,509	9,278	4.2%
CIL Parkland	14,653	10,493	78,680	4,438	108,264	93,611	638.9%
CIL Structures	39,657	6,971	(16,955)	2,487	32,160	(7,497)	(18.9)%
CIL Appeal	49	0	0	4	53	4	7.5%
Total CIL Parkland	54,359	17,464	61,725	6,928	140,476	86,118	158.4%
CIL Parking - City Wide	925	3,760	(495)	256	4,446	3,521	380.6%
Total CIL Parking	925	3,760	(495)	256	4,446	3,521	380.6%
CBC Reserve Fund	162	0	0	(162)	0	(162)	(100.0)%
CBC Contributions	0	1,910	0	111	2,021	2,021	0.0%
S.37 Bonus Zoning	3,643	4,100	(7,905)	162	(0)	(3,643)	(100.0)%
DC Parking Contributions	9,601	(0)	919	756	11,276	1,674	17.4%
Total Bonus Zoning	13,407	6,010	(6,986)	866	13,296	(110)	(0.8)%
Provincial Gas Tax Reserve Fund	35,449	19,658	(18,500)	3,485	40,093	4,644	13.1%
MRT Reserve Fund	116	0	0	9	125	9	7.5%
Provincial Transit Grant Reserve Fund	53	0	0	4	56	4	7.5%
MOVE-ONTARIO 2020	(98)	0	0	(7)	(106)	(7)	7.5%
Metrolinx Bikelinx Reserve	3	0	253	11	267	264	9101.7%
Total Provincial Gas Tax	35,522	19,658	(18,247)	3,502	40,435	4,913	13.8%
Federal Public Transit Reserve Fund	61	0	0	5	65	5	7.5%
Canada Community Building Fund RF- AMO	20,928	23,881	(51,275)	78	(6,388)	(27,316)	(130.5)%
Canada Community Building Fund RF- Region	40,715	19,869	(29,196)	1,883	33,272	(7,443)	(18.3)%
Total Federal Gas Tax	61,704	43,750	(80,471)	1,966	26,950	(34,754)	(56.3)%
Safe Restart Municipal Reserve	0	0	0	0	0	0	0.0%
Safe Restart Transit Reserve Fund	0	0	0	0	0	0	0.0%
COVID-19 Recovery Funding for Municipalities	0	0	0	0	0	0	0.0%
Total Safe Restart	0	0	0	0	0	0	0.0%
Section 37- Bonus Zoning	0	0	7,894	509	8,404	8,404	0.0%
Total Section 37 - Bonus Zoning	0	0	7,894	509	8,404	8,404	0.0%
HAF - Housing Accelerator Fund	0	28,250	0	176	28,426	28,426	0.0%
Total Housing Accelerator Fund	0	28,250	0	176	28,426	28,426	0.0%
Total Obligatory R&RFs	388,149	199,876	(117,146)	23,065	493,944	105,795	27.3%

*Excluding accruals and other year-end accounting adjustments.

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Discretionary Reserves and Reserve Funds							
Fiscal Stability	50,829	3,031	(12,589)	0	41,270	(9,559)	(18.8)%
FSR- TNC program	0	1,957	0	0	1,957	1,957	0.0%
Total Fiscal Stability	50,829	4,988	(12,589)	0	43,227	(7,601)	(15.0)%
Winter Maintenance Reserve	10,728	0	(1,200)	0	9,528	(1,200)	(11.2)%
Elections Reserve	1,541	950	(710)	0	1,780	240	15.6%
Building Revenue Stabilization	27,991	407	(50)	0	28,348	357	1.3%
Tourism Mississauga Reserve	16,814	3,803	0	0	20,617	3,803	22.6%
DC Incentive Reserve	2,265	0	0	0	2,265	0	0.0%
Reserve for the Arts	2,410	560	(315)	0	2,656	245	10.2%
Reserve Development Fees	6,805	0	(2,596)	0	4,209	(2,596)	(38.2)%
Total Operating Reserves	68,554	5,720	(4,872)	0	69,403	848	1.2%
Stormwater Fiscal Stability Reserve	5,546	461	0	0	6,007	461	8.3%
Total Stormwater Reserve Funds	5,546	461	0	0	6,007	461	8.3%
Developer Contributions - Capital and Maintenance	10,734	(2,067)	101	770	9,538	(1,196)	(11.1)%
Developer Contributions - Sidewalks	468	165	(50)	36	618	151	32.3%
Developer Contributions - Traffic Signals	3,771	0	(560)	255	3,466	(305)	(8.1)%
Developer Contributions - Tree Planting	8,746	736	(600)	646	9,528	782	8.9%
Developer Contributions - Parks	1,999	224	(505)	125	1,844	(156)	(7.8)%
Developer Contributions - Trans To 3rd Party	388	530	0	59	976	588	151.7%
Developer Contributions - Bike Lanes	395	33	(21)	29	436	41	10.4%
Developer Contributions - LRT Streetscape	3,165	0	0	237	3,402	237	7.5%
Developer Contribution - Stormwater Reserve	2,705	(76)	169	201	2,999	294	10.9%
Developer Contribution - Public Art	183	427	(450)	13	172	(11)	(6.0)%
Total Developer Contributions	32,554	(28)	(1,916)	2,370	32,980	426	1.3%
LTD- ASO Taxable	0	6,120	0	0	6,120	6,120	0.0%
LTD- ASO Non-Taxable	0	4,183	0	0	4,183	4,183	0.0%
Employee Benefits	30,405	3,085	(9,675)	2,373	26,188	(4,217)	(13.9)%
Total Employee Benefits	30,405	13,388	(9,675)	2,373	36,492	6,087	20.0%
Insurance - Transit Fleet	(4,507)	0	(2,321)	(338)	(7,166)	(2,659)	59.0%
Insurance - Transit Accident Benefits	7,810	0	(496)	585	7,900	89	1.1%
Insurance - Corporate Fleet	(1,843)	0	(399)	(138)	(2,380)	(537)	29.1%
Insurance - Property	234	0	(238)	18	14	(220)	(94.0)%
Insurance - Municipal Liability	9,415	0	(2,221)	706	7,900	(1,515)	(16.1)%
Insurance - Crime & Bond	706	0	0	53	759	53	7.5%
Insurance - Boiler & Machinery	1,064	0	0	80	1,144	80	7.5%
Insurance - Errors & Omissions	3,302	0	(99)	247	3,451	149	4.5%
Insurance Reserve Fund	23,657	1,337	0	1,773	26,767	3,110	13.1%
Insurance - Environment	1,160	0	(25)	87	1,223	62	5.4%
Total Insurance Reserve Funds	40,998	1,337	(5,798)	3,073	39,610	(1,388)	(3.4)%
Lot Levy - Fire	0	(0)	0	0	0	(0)	(100.0)%
Lot Levy - Transit	2,770	(2,770)	0	0	0	(2,770)	(100.0)%
Lot Levy - Library	13,633	0	0	1,022	14,654	1,022	7.5%
Lot Levy - Community Centre	7,635	(5,841)	0	317	2,110	(5,524)	(72.4)%
Lot Levy - Arenas/Outdoor Ice	14,658	0	0	1,099	15,757	1,099	7.5%
Lot Levy - Pools	7,845	0	0	588	8,433	588	7.5%
Lot Levy - Major Storm Improvement	21,044	(10,222)	0	1,130	11,952	(9,092)	(43.2)%
Lot Levy - Major Watercourses - Unallocated	3,973	(3,973)	0	0	0	(3,973)	(100.0)%
Total Lot Levy	71,557	(22,806)	0	4,155	52,907	(18,650)	(26.1)%

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Mississauga Garden Park Development Reserve Fund	289	0	0	22	311	22	7.5%
Mississauga Garden Park Maintenance Reserve Fund	113	0	0	8	122	8	7.5%
Benares House Endowment	204	0	0	15	219	15	7.5%
EDAC (Economic Development Advisory Council)	26	0	0	2	28	2	7.5%
Parking Meter Revenues	9,661	560	0	724	10,946	1,284	13.3%
Courtneypark Artificial Turf and Synthetic Track Reserve Fun	1,217	139	(355)	85	1,086	(131)	(10.8)%
Loyola Artificial Turf Soccer Field and Track Reserve Fund	1,274	105	0	96	1,475	201	15.8%
Clarkson Park Artif Turf Field & Track	78	81	0	6	165	87	112.1%
Scarf/Animal Control Donations	69	0	(28)	5	46	(23)	(33.2)%
Donations - Vic Johnston Redevelopment	214	(50)	0	16	180	(34)	(15.9)%
Donations - Stroke Breakers	4	0	0	0	4	0	7.5%
Aircraft Noise Warning Sign	272	0	0	20	293	20	7.5%
Enterprise Centre	94	178	(204)	10	77	(16)	(17.5)%
Gymnastics Mississauga Capital Equipment	43	20	0	4	67	24	54.8%
Automated Enforcement Reserve Fund	213	111	0	16	340	127	59.4%
Main Street Revitalization	14	0	0	1	15	1	7.5%
Braeben Golf Course Reserve Fund	7	0	0	1	8	1	7.5%
Municipal Accommodation Tax Tourism	13,360	8,048	(2,498)	1,156	20,067	6,706	50.2%
Paramount Ticket Surcharge Reserve Fund	388	87	(69)	51	457	69	17.8%
Affordable Housing Reserve Fund	7,669	0	0	575	8,244	575	7.5%
LAC- Capital Improvements	863	368	(15)	72	1,289	425	49.3%
Total Other Reserve Funds	36,075	9,649	(3,169)	2,884	45,438	9,363	26.0%
Stormwater Capital Reserve Fund	36,970	23,110	(35,853)	1,354	25,581	(11,389)	(30.8)%
Stormwater Pipe Reserve Fund	32,921	10,771	(7,748)	2,331	38,275	5,354	16.3%
Debt Management RF - Stormwater Capital	618	0	0	46	665	46	7.5%
Total Stormwater Reserve Funds	70,510	33,880	(43,601)	3,732	64,521	(5,989)	(8.5)%
Capital Reserve Fund	160,796	150,997	(149,753)	6,377	168,416	7,620	4.7%
Tax Funded Planning and Studies	(49)	0	(544)	(31)	(624)	(575)	1178.5%
Debt Management RF - Tax Capital	7,258	0	4,976	483	12,716	5,458	75.2%
LAC Loan Receivable	(333)	146	0	0	(187)	146	(43.9)%
Paramount Loan Receivable	(322)	322	0	0	0	322	(100.0)%
Total Tax Capital	167,350	151,465	(145,322)	6,828	180,322	12,972	7.8%
2009 Special Project Capital Reserve Fund	146	0	0	11	157	11	7.5%
Emerald Ash Borer	4,397	4,600	(4,182)	106	4,921	524	11.9%
Energy Rebate RF	333	37	38	26	434	101	30.3%
NW Park Pool RF	5,699	2,177	(2,164)	427	6,139	440	7.7%
Special Holding RF	3,492	3,464	0	0	6,956	3,464	99.2%
Public Safety Fire Program RF	(13,864)	20,068	(24,516)	(760)	(19,072)	(5,208)	37.6%
Total Tax Specific	203	30,345	(30,824)	(190)	(465)	(668)	(329.0)%
Total Discretionary R&RFs	574,581	228,399	(257,766)	25,226	570,441	(4,141)	(0.7)%
Total Reserves and Reserve Funds	962,730	428,275	(374,912)	48,291	1,064,384	101,654	10.6%

*Excluding accruals and other year-end accounting adjustments.