

Reserves and Reserve Funds – Year-End 2024 (\$000s)

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<u>Reserves and Reserve Funds</u>	<u>Year End 2023</u>	<u>Contributions</u>	<u>Expenditures</u>	<u>Interest</u>	<u>Year End 2024</u>	<u>Balance Change</u>	<u>% Change Year over Year</u>
Obligatory Reserves and Reserve Funds							
DCA - City Holding	211	45,720	(45,720)	(211)	0	(211)	(100.0)%
DCA - By-law Enforcement	(2,873)	(0)	190	(104)	(2,787)	86	(3.0)%
DCA - Recreation & Parks Development	49,945	0	(1,045)	894	49,794	(151)	(0.3)%
DCA - Fire Services	835	(0)	1,716	66	2,617	1,782	213.5%
DCA - Library	11,805	0	(7)	421	12,220	415	3.5%
DCA - Transit	15,802	(0)	(6,772)	412	9,441	(6,361)	(40.3)%
DCA - Roads and Related Infrastructure	102,923	49	(38,054)	3,441	68,359	(34,564)	(33.6)%
DCA - Public Works Build & Fleet	17,280	(0)	620	656	18,556	1,275	7.4%
DCA - LAC	4	0	99	2	105	101	2717.3%
DCA - Hershey Debt	271	0	(271)	4	4	(266)	(98.4)%
DCA - Stormwater Management	29,164	11	(731)	1,050	29,495	331	1.1%
DCA - Development Related Studies - Discounted	1,319	(0)	87	43	1,449	130	9.9%
DC Appeal - Residential	3,293	0	509	134	3,936	643	19.5%
DC Appeal - Industrial	946	0	274	47	1,266	321	33.9%
DC Appeal - Non - Industrial	586	(0)	17	24	627	41	7.0%
Total Development Charges	231,509	45,780	(89,087)	6,879	195,081	(36,428)	(15.7)%
CIL Parkland	108,264	43,631	(70,371)	7,742	89,266	(18,997)	(17.5)%
CIL Structures	32,160	29,098	(13,025)	2,210	50,442	18,283	56.8%
CIL Appeal	53	0	0	4	57	4	8.1%
Total CIL Parkland	140,476	72,729	(83,397)	9,957	139,766	(710)	(0.5)%
CIL Parking - City Wide	4,446	0	(8,880)	296	(4,137)	(8,583)	(193.0)%
Total CIL Parking	4,446	0	(8,880)	296	(4,137)	(8,583)	(193.0)%
CBC Contributions	2,021	732	0	204	2,957	936	46.3%
DC Parking Contributions	11,276	0	385	928	12,589	1,313	11.6%
Total CBC	13,296	732	385	1,132	15,545	2,249	16.9%
Provincial Gas Tax Reserve Fund	40,093	23,363	(31,190)	3,440	35,706	(4,387)	(10.9)%
MRT Reserve Fund	125	0	(116)	2	11	(114)	(91.2)%
Provincial Transit Grant Reserve Fund	56	0	(53)	1	5	(51)	(91.2)%
MOVE-ONTARIO 2020	(106)	0	(20)	(10)	(135)	(30)	28.3%
Metrolinx Bikelinx Reserve	267	0	28	22	318	50	18.8%
Total Provincial Gas Tax	40,435	23,363	(31,351)	3,456	35,904	(4,532)	(11.2)%
Federal Public Transit Reserve Fund	65	0	53	8	126	61	92.7%
Canada Community Building Fund RF- AMO	(6,388)	22,929	(8,843)	(1,694)	6,004	12,392	(194.0)%
Canada Community Building Fund RF- Region	33,272	18,735	(28,247)	1,544	25,306	(7,967)	(23.9)%
Total Federal Gas Tax	26,950	41,665	(37,038)	(141)	31,436	4,486	16.6%
Section 37- Bonus Zoning	8,404	3,465	(4,083)	591	8,376	(27)	(0.3)%
Total Section 37 - Bonus Zoning	8,404	3,465	(4,083)	591	8,376	(27)	(0.3)%
HAF - Housing Accelerator Fund	28,426	0	(200)	2,306	30,532	2,106	7.4%
HAF - Incentive Payments	0	0	(30)	0	(30)	(30)	0.0%
Total Housing Accelerator Fund	28,426	0	(230)	2,306	30,502	2,076	7.3%
Total Obligatory R&RFs	493,944	187,734	(253,679)	24,476	452,474	(41,470)	(8.4)%

*Excluding accruals and other year-end accounting adjustments.

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Discretionary Reserves and Reserve Funds							
Fiscal Stability	41,270	15,616	(1,265)	0	55,621	14,350	34.8%
FSR- TNC program	1,957	2,220	0	0	4,177	2,220	113.4%
Total Fiscal Stability	43,227	17,835	(1,265)	0	59,798	16,570	38.3%
Winter Maintenance Reserve	9,528	0	0	0	9,528	0	0.0%
Elections Reserve	1,780	3,650	(3,319)	0	2,111	331	18.6%
Building Revenue Stabilization	28,348	(12,700)	(3,162)	0	12,485	(15,862)	(56.0)%
Tourism Mississauga Reserve	20,617	4,031	(669)	0	23,980	3,363	16.3%
DC Incentive Reserve	2,265	(1,400)	0	0	865	(1,400)	(61.8)%
Reserve for the Arts	2,656	351	(700)	0	2,306	(349)	(13.1)%
Reserve Development Fees	4,209	0	(4,209)	0	0	(4,209)	(100.0)%
Total Operating Reserves	69,403	(6,068)	(12,059)	0	51,275	(18,127)	(26.1)%
Stormwater Fiscal Stability Reserve	6,007	238	0	0	6,245	238	4.0%
Total Stormwater Reserve	6,007	238	0	0	6,245	238	4.0%
Developer Contributions - Capital and Maintenance	9,538	(342)	(11)	755	9,941	402	4.2%
Developer Contributions - Sidewalks	618	0	(60)	46	605	(14)	(2.2)%
Developer Contributions - Traffic Signals	3,466	(140)	(403)	240	3,162	(303)	(8.8)%
Developer Contributions - Tree Planting	9,528	1,397	(599)	804	11,130	1,602	16.8%
Developer Contributions - Parks	1,844	134	2	156	2,136	292	15.9%
Developer Contributions - Trans To 3rd Party	976	0	0	79	1,056	79	8.1%
Developer Contributions - Bike Lanes	436	5	(25)	34	450	13	3.1%
Developer Contributions - LRT Streetscape	3,402	0	0	277	3,679	277	8.1%
Developer Contributions - Stormwater Reserve	2,999	0	0	244	3,243	244	8.1%
Developer Contributions - Public Art	172	0	0	14	185	14	8.1%
Developer Contributions - Natural Heritage	0	11	0	0	11	11	0.0%
Developer Contributions- Lakeshore BRT Streetscape	0	245	0	0	245	245	0.0%
Total Developer Contributions	32,980	1,309	(1,096)	2,649	35,841	2,862	8.7%
LTD- ASO Taxable	6,120	5,629	0	497	12,246	6,126	100.1%
LTD- ASO Non-Taxable	4,183	3,905	0	340	8,428	4,245	101.5%
Employee Benefits	26,188	0	(5,892)	2,125	22,421	(3,768)	(14.4)%
Total Employee Benefits	36,492	9,533	(5,892)	2,962	43,095	6,603	18.1%
Insurance - Transit Fleet	(7,166)	0	(2,847)	(582)	(10,596)	(3,429)	47.9%
Insurance - Transit Accident Benefits	7,900	0	(608)	642	7,934	34	0.4%
Insurance - Corporate Fleet	(2,380)	0	(489)	(193)	(3,062)	(682)	28.7%
Insurance - Property	14	0	(292)	1	(276)	(290)	(2057.2)%
Insurance - Municipal Liability	7,900	0	(2,724)	642	5,819	(2,082)	(26.3)%
Insurance - Crime & Bond	759	0	0	62	821	62	8.1%
Insurance - Boiler & Machinery	1,144	0	0	93	1,237	93	8.1%
Insurance - Errors & Omissions	3,451	0	(121)	280	3,610	159	4.6%
Insurance Reserve Fund	26,767	1,337	0	2,176	30,279	3,512	13.1%
Insurance - Environment	1,223	0	(30)	99	1,292	69	5.6%
Total Insurance	39,610	1,337	(7,111)	3,220	37,056	(2,554)	(6.4)%
Lot Levy - Library	14,654	0	0	1,191	15,846	1,191	8.1%
Lot Levy - Community Centre	2,110	0	0	172	2,282	172	8.1%
Lot Levy - Arenas/Outdoor Ice	15,757	0	0	1,281	17,038	1,281	8.1%
Lot Levy - Pools	8,433	0	0	685	9,118	685	8.1%
Lot Levy - Major Storm Improvement	11,952	0	0	972	12,924	972	8.1%
Total Lot Levy	52,907	0	0	4,300	57,207	4,300	8.1%

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Mississauga Garden Park Development Reserve Fund	311	0	0	25	336	25	8.1%
Mississauga Garden Park Maintenance Reserve Fund	122	0	0	10	132	10	8.1%
Benares House Endowment	219	0	0	18	237	18	8.1%
EDAC (Economic Development Advisory Council)	28	0	0	2	30	2	8.1%
Parking Meter Revenues	10,946	413	(1,519)	787	10,626	(319)	(2.9)%
Courtneypark Artificial Turf and Synthetic Track Reserve Fund	1,086	277	(870)	66	560	(526)	(48.5)%
Loyola Artificial Turf Soccer Field and Track Reserve Fund	1,475	248	0	125	1,848	373	25.3%
Clarkson Park Artif Turf Field & Track	165	92	0	13	270	105	64.0%
Scarf/Animal Control Donations	46	0	(33)	4	17	(29)	(63.1)%
Donations - Vic Johnston Redevelopment	180	(50)	0	15	145	(35)	(19.7)%
Donations - Stroke Breakers	4	0	0	0	5	0	8.1%
Aircraft Noise Warning Sign	293	0	0	24	317	24	8.1%
Enterprise Centre	77	276	(301)	15	68	(10)	(12.6)%
Gymnastics Mississauga Capital Equipment	67	20	0	6	94	26	38.9%
Automated Enforcement Reserve Fund	340	712	(214)	28	866	526	154.8%
Main Street Revitalization	15	0	0	1	16	1	8.1%
Braeben Golf Course Reserve Fund	8	0	0	1	9	1	8.1%
Municipal Accommodation Tax Tourism	20,067	11,509	(2,559)	1,901	30,918	10,852	54.1%
Paramount Ticket Surcharge Reserve Fund	457	86	(28)	36	551	94	20.6%
Affordable Housing Reserve Fund	8,244	1,080	0	714	10,038	1,794	21.8%
LAC- Capital Improvements	1,289	456	(268)	102	1,579	290	22.5%
Total Other	45,438	15,119	(5,790)	3,893	58,660	13,221	29.1%
Stormwater Capital Reserve Fund	25,581	18,313	(15,043)	1,714	30,565	4,983	19.5%
Stormwater Pipe Reserve Fund	38,275	17,345	(10,845)	2,490	47,265	8,990	23.5%
Debt Management RF - Stormwater Capital	665	0	0	54	719	54	8.1%
Total Stormwater	64,521	35,658	(25,888)	4,258	78,548	14,027	21.7%
Tax Capital Reserve Fund	168,416	153,535	(169,246)	5,327	158,031	(10,385)	(6.2)%
Tax Funded Planning and Studies	(624)	4,559	(1,532)	31	2,435	3,059	(490.5)%
Debt Management RF - Tax Capital	12,716	90,000	(94,033)	572	9,255	(3,461)	(27.2)%
LAC Loan Receivable	(187)	187	0	0	0	187	(100.0)%
Total Tax Capital	180,322	248,281	(264,812)	5,930	169,721	(10,601)	(5.9)%
2009 Special Project Capital Reserve Fund	157	0	11	13	181	24	15.3%
Emerald Ash Borer	4,921	4,600	(4,500)	95	5,116	195	4.0%
Energy Rebate RF	434	110	17	37	598	164	37.8%
NW Park Pool RF	6,139	2,177	(1,988)	499	6,826	687	11.2%
Special Holding RF	6,956	542	0	0	7,498	542	7.8%
Public Safety Fire Program RF	(19,072)	26,432	(18,930)	(888)	(12,458)	6,614	(34.7)%
Total Tax Specific	(465)	33,860	(25,391)	(243)	7,761	8,226	(1768.2)%
Total Discretionary R&RFs	570,441	357,102	(349,305)	26,969	605,206	34,766	6.1%
Total Reserves and Reserve Funds	1,064,384	544,835	(602,984)	51,445	1,057,680	(6,704)	(0.6)%

*Excluding accruals and other year-end accounting adjustments.