

## Reserves and Reserve Funds – Year-End 2025 (\$000s)

<u>Reserves and Reserve Funds</u>	<u>Year End 2024</u>	<u>Contributions</u>	<u>Expenditures</u>	<u>Interest</u>	<u>Year End 2025</u>	<u>Balance Change</u>	<u>% Change Year over Year</u>
<b>Obligatory Reserves and Reserve Funds</b>							
DCA - By-law Enforcement	(2,787)	(6)	110	(19)	(2,701)	86	(3.1)%
DCA - Recreation & Parks Development	49,794	(386)	(50,410)	627	(376)	(50,170)	(100.8)%
DCA - Library	12,220	(40)	(275)	93	11,997	(222)	(1.8)%
DCA - Development Related Studies	1,449	(2)	751	25	2,222	773	53.3%
DCA - Fire Services	2,617	(42)	1,069	20	3,664	1,048	40.0%
DCA - Transit	9,441	(81)	(2,597)	131	6,893	(2,547)	(27.0)%
DCA - Roads and Related Infrastructure	68,359	(435)	(15,040)	1,247	54,131	(14,228)	(20.8)%
DCA - Public Works Build & Fleet	18,556	(24)	762	135	19,428	873	4.7%
DCA - Stormwater Management	29,495	(52)	412	284	30,139	644	2.2%
DCA - LAC	105	(6)	43	1	143	38	36.3%
DCA - City Holding	0	11,279	(11,279)	0	0	0	0.0%
DCA - Hershey Debt	4	0	(4)	0	0	(4)	(100.0)%
DC Appeal - Residential	3,936	(1,491)	6	19	2,470	(1,466)	(37.2)%
DC Appeal - Industrial	1,266	(532)	0	6	741	(526)	(41.5)%
DC Appeal - Non-Industrial	627	(520)	8	2	117	(510)	(81.4)%
<b>Total Development Charges</b>	<b>195,081</b>	<b>7,663</b>	<b>(76,446)</b>	<b>2,570</b>	<b>128,869</b>	<b>(66,213)</b>	<b>(33.9)%</b>
Cash-in-Lieu of Parkland	139,766	6,561	(1,461)	5,593	150,458	10,692	7.6%
<b>Total Cash-in-Lieu of Parkland</b>	<b>139,766</b>	<b>6,561</b>	<b>(1,461)</b>	<b>5,593</b>	<b>150,458</b>	<b>10,692</b>	<b>7.6%</b>
Cash-in-Lieu of Parking - City Wide	(4,137)	0	4,034	66	(37)	4,100	(99.1)%
<b>Total Cash-in-Lieu of Parking - City Wide</b>	<b>(4,137)</b>	<b>0</b>	<b>4,034</b>	<b>66</b>	<b>(37)</b>	<b>4,100</b>	<b>(99.1)%</b>
Community Benefits Charge Reserve Fund	15,545	(6)	(41)	489	15,987	442	2.8%
<b>Total Community Benefits Charges</b>	<b>15,545</b>	<b>(6)</b>	<b>(41)</b>	<b>489</b>	<b>15,987</b>	<b>442</b>	<b>2.8%</b>
Provincial Gas Tax Reserve Fund	35,706	23,363	(31,300)	1,788	29,557	(6,149)	(17.2)%
Mississauga Rapid Transit Reserve Fund	11	0	0	37	48	37	335.0%
Provincial Transit Grant Reserve Fund	5	0	3,370	111	3,486	3,481	70129.0%
MoveOntario 2020 Higher-Order Transit	(135)	0	0	95	(41)	95	(70.0)%
Metrolinx Bikelinx Reserve Fund	318	0	0	10	328	10	3.1%
<b>Total Provincial Gas Tax</b>	<b>35,904</b>	<b>23,363</b>	<b>(27,930)</b>	<b>2,041</b>	<b>33,378</b>	<b>(2,526)</b>	<b>(7.0)%</b>
Federal Public Transit Reserve Fund	126	0	0	168	294	168	133.1%
Canada Community-Building Fund Reserve Fund – Association of Municipalities Ontario	6,004	23,513	(17,793)	1,092	12,817	6,812	113.5%
Canada Community-Building Fund Reserve Fund – Region of Peel	25,306	19,796	(25,642)	2,594	22,054	(3,252)	(12.8)%
<b>Total Federal Gas Tax</b>	<b>31,436</b>	<b>43,310</b>	<b>(43,435)</b>	<b>3,854</b>	<b>35,164</b>	<b>3,728</b>	<b>11.9%</b>
Section 37 Bonus Zoning	8,376	283	215	434	9,309	932	11.1%
<b>Total Section 37 - Bonus Zoning</b>	<b>8,376</b>	<b>283</b>	<b>215</b>	<b>434</b>	<b>9,309</b>	<b>932</b>	<b>11.1%</b>
Housing Accelerator Fund	30,502	28,250	(12,948)	1,701	47,505	17,003	55.7%
<b>Total Housing Accelerator Fund</b>	<b>30,502</b>	<b>28,250</b>	<b>(12,948)</b>	<b>1,701</b>	<b>47,505</b>	<b>17,003</b>	<b>55.7%</b>
<b>Total Obligatory R&amp;RFs</b>	<b>452,474</b>	<b>109,423</b>	<b>(158,013)</b>	<b>16,748</b>	<b>420,632</b>	<b>(31,842)</b>	<b>(7.0)%</b>

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

\*\*Positive balance in expenditures typically depict return of funding to reserve

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<b>Discretionary Reserves and Reserve Funds</b>							
Fiscal Stability Reserve	59,787	14,916	(9,021)	0	65,682	5,895	9.9%
<b>Total Fiscal Stability</b>	<b>59,787</b>	<b>14,916</b>	<b>(9,021)</b>	<b>0</b>	<b>65,682</b>	<b>5,895</b>	<b>9.9%</b>
Winter Maintenance Reserve	9,528	0	0	0	9,528	0	0.0%
Elections Reserve	2,111	950	(455)	0	2,606	495	23.4%
Building Stabilization Reserve (Inactive)	12,485	(11,485)	(1,000)	0	0	(12,485)	(100.0)%
Tourism Mississauga Reserve	23,980	370	(0)	0	24,349	369	1.5%
DC Incentive Reserve	865	0	(865)	0	0	(865)	(100.0)%
Reserve for the Arts	2,306	295	(520)	0	2,082	(225)	(9.7)%
Reserve Development Fees	0	0	0	0	0	0	0.0%
<b>Total Operating Reserves</b>	<b>51,275</b>	<b>(9,870)</b>	<b>(2,840)</b>	<b>0</b>	<b>38,565</b>	<b>(12,710)</b>	<b>(24.8)%</b>
Stormwater Fiscal Stability Reserve	6,245	261	0	0	6,506	261	4.2%
<b>Total Stormwater Reserves</b>	<b>6,245</b>	<b>261</b>	<b>0</b>	<b>0</b>	<b>6,506</b>	<b>261</b>	<b>4.2%</b>
Developer Contributions - Capital and Maintenance	9,941	74	0	307	10,321	381	3.8%
Developer Contributions - Sidewalks	605	184	(45)	(1)	743	138	22.8%
Developer Contributions - Traffic Signals	3,162	25	(681)	124	2,631	(531)	(16.8)%
Developer Contributions - Tree Planting	11,130	1,379	(1,307)	347	11,548	418	3.8%
Developer Contributions - Parks	2,136	181	(196)	83	2,204	68	3.2%
Developer Contributions - Trans To 3rd Party	1,056	0	0	33	1,088	33	3.1%
Developer Contributions - Bike Lanes	450	6	(23)	15	448	(2)	(0.5)%
Developer Contributions - LRT Streetscape	3,679	0	0	115	3,794	115	3.1%
Developer Contributions - Stormwater Reserve	3,243	0	0	105	3,348	106	3.3%
Developer Contributions - Public Art	185	375	4	42	606	421	226.8%
Developer Contributions - Natural Heritage	11	95	0	0	106	95	882.1%
Developer Contributions- Lakeshore BRT Streetscape	245	0	0	8	252	8	3.1%
<b>Total Developer Contributions</b>	<b>35,841</b>	<b>2,318</b>	<b>(2,249)</b>	<b>1,178</b>	<b>37,089</b>	<b>1,248</b>	<b>3.5%</b>
LTD- ASO Taxable	12,246	4,390	0	882	17,518	5,272	43.1%
LTD- ASO Non-Taxable	8,428	3,223	0	605	12,256	3,828	45.4%
Employee Benefits	22,421	0	(5,206)	703	17,917	(4,504)	(20.1)%
<b>Total Employee Benefits</b>	<b>43,095</b>	<b>7,614</b>	<b>(5,206)</b>	<b>2,189</b>	<b>47,691</b>	<b>4,596</b>	<b>10.7%</b>
Insurance - Transit Fleet	(10,596)	0	(2,509)	(333)	(13,437)	(2,842)	26.8%
Insurance - Transit Accident Benefits	7,934	0	(536)	249	7,647	(287)	(3.6)%
Insurance - Corporate Fleet	(3,062)	0	(431)	(96)	(3,589)	(527)	17.2%
Insurance - Property	(276)	0	(257)	(9)	(542)	(266)	96.1%
Insurance - Municipal Liability	5,819	0	(2,401)	183	3,601	(2,218)	(38.1)%
Insurance - Crime & Bond	821	0	0	26	846	26	3.1%
Insurance - Boiler & Machinery	1,237	0	0	39	1,275	39	3.1%
Insurance - Errors & Omissions	3,610	0	(107)	113	3,616	6	0.2%
Insurance Reserve Fund	30,279	1,337	0	950	32,566	2,287	7.6%
Insurance - Environment	1,292	0	(27)	41	1,305	14	1.1%
<b>Total Insurance</b>	<b>37,056</b>	<b>1,337</b>	<b>(6,267)</b>	<b>1,163</b>	<b>33,288</b>	<b>(3,767)</b>	<b>(10.2)%</b>
Lot Levy - Library	15,846	0	0	497	16,343	497	3.1%
Lot Levy - Community Centre	2,282	0	0	72	2,353	72	3.1%
Lot Levy - Arenas/Outdoor Ice	17,038	0	0	535	17,572	535	3.1%
Lot Levy - Pools	9,118	0	0	286	9,405	286	3.1%
Lot Levy - Major Storm Improvement	12,924	0	0	406	13,330	406	3.1%
<b>Total Lot Levy</b>	<b>57,207</b>	<b>0</b>	<b>0</b>	<b>1,796</b>	<b>59,003</b>	<b>1,796</b>	<b>3.1%</b>

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<b>Discretionary Reserves and Reserve Funds</b>							
Parking Meter Revenues	10,626	687	(200)	352	11,465	839	7.9%
Courtneypark Artificial Turf and Synthetic Track Reserve Fund	560	266	0	51	876	317	56.6%
Aircraft Noise Warning Sign	317	0	0	10	327	10	3.1%
Automated Speed Enforcement Reserve Fund	866	987	(4,250)	27	(2,370)	(3,236)	(373.8)%
Affordable Housing Reserve Fund	10,038	2,500	0	354	12,892	2,854	28.4%
Main Street Revitalization	16	0	6	0	23	6	39.0%
BraeBen Golf Course Reserve Fund	9	0	0	0	9	0	4.7%
Municipal Accommodation Tax Tourism	30,918	11,771	(19,387)	1,050	24,352	(6,566)	(21.2)%
Paramount Ticket Surcharge Reserve Fund	551	123	(245)	11	441	(110)	(20.0)%
LAC - Capital Improvements Reserve Fund	1,579	187	0	56	1,821	242	15.3%
LAC - Program Initiatives	0	0	0	0	0	0	0.0%
Riverwood Conservancy Development Reserve Fund	336	0	0	11	347	11	3.1%
Riverwood Conservancy Maintenance Reserve Fund	132	0	0	4	136	4	3.1%
Benares House Endowment	237	0	0	7	245	7	3.1%
EDAC (Economic Development Advisory Council)	30	0	0	1	31	1	3.1%
Loyola Artificial Turf Soccer/Football Field and Track Reserve Fund	1,848	264	(330)	60	1,841	(6)	(0.3)%
Clarkson Park Artificial Turf Field & Track Reserve Fund	270	93	0	8	371	101	37.4%
Churchill Meadows Tennis Facility Reserve Fund	0	0	0	0	0	0	0.0%
Lincoln Alexander Turf Sports Field Reserve Fund	0	0	0	0	0	0	0.0%
Scarf/Animal Control Donations	17	12	0	1	29	12	71.7%
Donations - Vic Johnston Redevelopment	145	(50)	0	5	99	(45)	(31.4)%
Donations - Stroke Breakers	5	0	0	0	5	0	3.1%
Enterprise Centre	68	326	(269)	7	131	63	93.7%
Gymnastics Mississauga	94	20	0	3	117	23	24.8%
Building Services Reserve Fund	0	15,491	11	263	15,765	15,765	0.0%
<b>Total Other</b>	<b>58,660</b>	<b>32,676</b>	<b>(24,665)</b>	<b>2,281</b>	<b>68,952</b>	<b>10,293</b>	<b>17.5%</b>
Stormwater – Capital Reserve Fund	30,565	15,042	(23,085)	3,955	26,477	(4,088)	(13.4)%
Stormwater – Pipe Reserve Fund	47,265	17,899	(24,550)	2,305	42,919	(4,346)	(9.2)%
Debt Management Reserve Fund - Stormwater Capital	719	0	0	22	741	22	3.1%
<b>Total Stormwater</b>	<b>78,548</b>	<b>32,941</b>	<b>(47,634)</b>	<b>6,282</b>	<b>70,137</b>	<b>(8,411)</b>	<b>(10.7)%</b>
Tax Capital Reserve Fund	158,031	174,753	(180,547)	11,392	163,629	5,598	3.5%
Tax Funded Planning and Studies	2,435	900	(1,657)	145	1,823	(612)	(25.1)%
Debt Management RF - Tax Capital	9,255	144,156	(99,172)	1,766	56,005	46,750	505.1%
<b>Total Tax Capital</b>	<b>169,721</b>	<b>319,809</b>	<b>(281,376)</b>	<b>13,304</b>	<b>221,457</b>	<b>51,736</b>	<b>30.5%</b>
2009 Special Project Capital Reserve Fund	181	0	9	14	204	23	12.7%
Emerald Ash Borer	5,116	0	0	282	5,398	282	5.5%
Energy Rebate Reserve Fund	598	249	52	22	920	322	53.9%
Churchill Meadows Pool Reserve Fund	6,826	2,177	(1,964)	214	7,253	427	6.3%
Special Holding Reserve Fund	7,498	193	(5,715)	0	1,976	(5,522)	(73.7)%
Public Safety Fire Program Reserve Fund	(12,458)	33,251	(33,542)	1,437	(11,311)	1,147	(9.2)%
<b>Total Tax Specific</b>	<b>7,761</b>	<b>35,870</b>	<b>(41,160)</b>	<b>1,969</b>	<b>4,439</b>	<b>(3,322)</b>	<b>(42.8)%</b>
<b>Total Discretionary R&amp;RFs</b>	<b>605,195</b>	<b>437,871</b>	<b>(420,418)</b>	<b>30,161</b>	<b>652,810</b>	<b>47,614</b>	<b>7.9%</b>
<b>Total Reserves and Reserve Funds</b>	<b>1,057,669</b>	<b>547,294</b>	<b>(578,431)</b>	<b>46,909</b>	<b>1,073,442</b>	<b>15,773</b>	<b>1.5%</b>

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