

## Appendix A - Reserve Fund Consolidations

The reserves and reserve funds in the table below have been consolidated into other reserve funds and a rationale to explain the change.

Reserve or Reserve Fund	Consolidated	Balance as of December 31, 2018	Rationale
Land Reclamation	Tax Rate Committed	\$ 514,300	Separate reserve is not required and can be tracked within Tax Rate Reserve Committed.
Various Expenditures	Tax Rate Committed	\$ 338,145	Separate reserve is not required and can be tracked within Tax Rate Reserve Committed.
Ontario Works	50/50 to Tax Rate and Capital General	\$ 340,150	Separate reserve is not required. In future years, if any deficit in Ontario Works, it will be funded from overall corporate operating surplus or funded from Tax Rate Stabilization Reserve.  The balance is split 50/50 as original funds were allocated from a prior year surplus, if it remained in surplus, would have been transferred 50/50 to these two reserve funds.
Vector Bourne Disease	Funds Previously Uncommitted	\$ -	The balance was uncommitted in 2018 and reserve must be removed from by-law.
Auditor General	Tax Rate Uncommitted	\$ 239,169	Separate reserve is not required. In future years, if additional funds are required for AG office, it can be included within annual operating budget or separate Council report with Tax Rate Stabilization Reserve as funding source.
Accessibility	Capital General Committed	\$ 205,507	Separate reserve is not required. Purpose of reserve is for capital projects relating to accessibility. Annual budgeted funding of \$50K can be contributed to Capital General RF Uncommitted for future capital projects. Any accessibility capital projects should follow the capital prioritization process and be funded as part of the annual capital budget.
Land Acquisition	Capital General RF	\$ 3,506,640	Separate reserve fund is not required. Purpose of funds is to purchase land required by the City for various purposes. In past years, the reserve fund increases from sale of land. Any purchase of land is typically required for a capital project and should follow the capital prioritization process and be funded from contribution from capital. Any closed reports to Council will include the CFRF General as the funding source.
Community Initiatives	Tax Rate Uncommitted	\$ 16,475	Separate reserve fund is not required and can be tracked within Tax Rate Reserve Committed.
VETAC	Tax Rate Committed	\$ 5,286	Separate reserve fund is not required and can be tracked within Tax Rate Reserve Committed.
Drains & Stormwater	Capital General RF	\$ 1,655,419	In future years, this operating department will not be balanced from this reserve fund. Any operating deficit will be funded by the overall corporate operating surplus or from the Tax Rate Stabilization Reserve.  This reserve fund main use is towards drain and stormwater capital projects and thus should be transferred to CFRF Uncommitted and used as funding source towards annual capital budget.
Drains & Stormwater Committed	Capital General RF Committed	\$ 7,788,449	Separate reserve fund is not required and can be tracked within Capital General Committed.
Economic Development	Tax Rate Uncommitted	\$ 21,575	Separate reserve fund is not required. If additional funds are required in this area, can be included within annual operating budget or separate Council report with funding source being Tax Rate Stabilization Reserve.
Economic Development - Committed	Tax Rate Committed	\$ 130,930	Separate reserve fund is not required and can be tracked within Tax Rate Committed.
		<b>\$ 14,762,045</b>	
<b>Total to be transferred to CFRF Uncommitted</b>		<b>\$ 5,332,134</b>	for future capital projects and land purchases
<b>Total to be transferred to CFRF Committed</b>		<b>\$ 7,993,956</b>	
<b>Total to be transferred to Tax Rate Reserve Uncommitted</b>		<b>\$ 447,294</b>	for future one-time projects/initiatives and to offset any future operating deficits
<b>Total to be transferred to Tax Rate Reserve Committed</b>		<b>\$ 988,661</b>	
<b>Total Transfers</b>		<b>\$ 14,762,045</b>	<b>Amount to be transferred will be lower due to approvals and transactions in 2019 and pending 2019 year end adjustments.</b>

**Appendix A - Reserve Fund Consolidations (continued)**

Reserve or Reserve Fund	Consolidated	Balance as of December 31, 2018	Rationale
Information Technology	Capital General	\$ 2,599,813	Due to enterprise wide approach of capital prioritization.
Information Technology - Committed	Capital General Committed	\$ 516,847	Due to enterprise wide approach of capital prioritization.
Transit	Capital General	\$ 44,090	Due to enterprise wide approach of capital prioritization.
Transit - Committed	Capital General Committed	\$ 89,471	Due to enterprise wide approach of capital prioritization.
Recycling Equipment	Capital General	\$ 758,570	Due to enterprise wide approach of capital prioritization.
Recycling Equipment - Committed	Capital General Committed	\$ -	Due to enterprise wide approach of capital prioritization.
Environmental Services	Capital General	\$ 84,572	Due to enterprise wide approach of capital prioritization.
Environmental Services - Committed	Capital General Committed	\$ 92,436	Due to enterprise wide approach of capital prioritization.
CLELC	Capital General	\$ 210,039	Due to enterprise wide approach of capital prioritization.
Peoplesoft / ERP	Capital General	\$ 1,743,827	Due to enterprise wide approach of capital prioritization.
Peoplesoft / ERP - Committed	Capital General Committed	\$ 360,545	Due to enterprise wide approach of capital prioritization.
Planning	Capital General	\$ 649,775	Due to enterprise wide approach of capital prioritization.
Planning - Committed	Capital General Committed	\$ 570,775	Due to enterprise wide approach of capital prioritization.
Corporate Infrastructure	Capital General	\$ 5,098	Due to enterprise wide approach of capital prioritization.
Corporate Infrastructure - Committed	Capital General Committed	\$ 48,404	Due to enterprise wide approach of capital prioritization.
Administrative Infrastructure	Capital General	\$ 212,494	Due to enterprise wide approach of capital prioritization.
Administrative Infrastructure - Committed	Capital General Committed	\$ -	Due to enterprise wide approach of capital prioritization.
Public Works Building	Capital General	\$ 520,244	Due to enterprise wide approach of capital prioritization.
Public Works Building - Committed	Capital General Committed	\$ 527,821	Due to enterprise wide approach of capital prioritization.
Emergency Management	Capital General	\$ 67,749	Due to enterprise wide approach of capital prioritization.
Emergency Management - Committed	Capital General Committed	\$ -	Due to enterprise wide approach of capital prioritization.
Roads	Capital General	\$ 6,344,820	Due to enterprise wide approach of capital prioritization.
Roads - Committed	Capital General Committed	\$ 10,844,676	Due to enterprise wide approach of capital prioritization.
Health & Social Services	Capital General	\$ 426,305	Due to enterprise wide approach of capital prioritization.
Health & Social Services - Committed	Capital General Committed	\$ 42,250	Due to enterprise wide approach of capital prioritization.
Fire	Capital General	\$ 388,870	Due to enterprise wide approach of capital prioritization.
Fire - Committed	Capital General Committed	\$ -	Due to enterprise wide approach of capital prioritization.
Leisure Services	Capital General	\$ 1,162,685	Due to enterprise wide approach of capital prioritization.
Leisure Services - Committed	Capital General Committed	\$ 690,685	Due to enterprise wide approach of capital prioritization.
		<u>\$ 29,002,861</u>	

**Transfers Completed from Change in Capital Budget Policy:**

Total transferred to CFRF Uncommitted \$ 15,218,951

Note - portion of these funds have been used in 2019 Capital Budget, 2019 Operating Budget, and to fund creation of Holding Account

Total transferred to CFRF Committed \$ 13,783,910

Note - amount will be reduced as spending is incurred.

**Total \$ 29,002,861**