

Appendix C - Reserve Funds (Interest Bearing)
As at December 31, 2017 and December 31, 2018

General Reserve Funds		Dec 31, 2017	Dec 31, 2018
Account Name	Description / Explanation	Audited	Audited
Greater City Sick Leave Reserve Fund	Annual contributions from Operating Budget to be used to pay out accumulated sick leave credits. Employees in Fire Services and Pioneer Manor accumulate 1.5 days per month of sick leave and comprise the majority of the liability. There is a small portion that relates to employees that predate amalgamation as the City of Greater Sudbury provides weekly indemnity and long term disability. Employees with sick leave credits are entitled to a payout of 50% of these credits, to a maximum of 6 months pay, when they retire. Total CGS liability at the end of 2018 is \$4.4 million.	4,106,494	4,432,711
Police Sick Leave Reserve Fund	This Reserve Fund is used to pay sick leave and other related payments to retiring Greater Sudbury Police Service Board employees in accordance with policies. Total Police liability at the end of 2018 is \$4.7 million.	2,532,318	1,920,530
Post Employment Benefits Reserve Fund	Funded from the Pensioners cost centre, balance in this Reserve Fund are to be used to fund post employment expenses. The total liability at the end of 2018 is \$34.5 million.	1,564,003	1,118,896
Police Services Post 65 Employment Benefits Reserve Fund	Police Services have set up this Reserve Fund to provide for retirees' benefits past the age of 65. This Reserve Fund can be funded from net expenditures in the Police Operating Budget or budgeted contributions.	515,602	483,256
Human Resources (HR) Management Reserve Fund	Balance in fund indicates favourable claims experience. To be used to fund claims and absorb fluctuations in benefit costs. Can also be used for any initiatives targeted to reduce or control expenses to the benefit plans and sick leave Reserve Fund. In addition, an unfunded liability of \$34.5 million at the end of 2018 relating to other post-employment benefits exists. The increase is due in part to a surplus in health benefits during 2018 as there was an increase in billed premiums with minimal change in claims paid.	3,509,357	4,586,492
H.R. Committed - Succession Planning Reserve Fund	Approved by Council for succession planning and outreach recruitment.	660,432	490,803
H.R. Committed Reserve Fund	Approved by Council for claims e-recruit implementation, CPTED (Crime Prevention Through Environmental Design) and the employee rewards and recognition program.	2,388,545	2,161,770
WSIB (Workers Safety Insurance Board) Reserve Fund	Established through contributions from operating by assessing 'premiums' on payroll. The Reserve Fund is used to pay invoices from WSIB and to pay rehabilitation expenses. The Reserve Fund ensures there is no detrimental impact on the Operating Budget. The balance in this Reserve Fund should be maintained and fully committed as there is a WSIB related liability at the end of 2018 of \$6.5 million. Pioneer Manor employees are classified under Schedule 1 where all other City employees are classified under Schedule 2 and thus self insured. The decrease is mainly due to higher WSIB claim costs relating to Post-Traumatic Stress Disorder (PTSD) for Police/Fire/EMS, chronic mental health (for all employees) and presumptive cancer claims for firefighters, as well as a rise in rehabilitation costs.	2,188,823	1,764,792
WSIB Committed Reserve Fund	Amount set aside as a contingency for catastrophic events.	4,242,557	4,242,557
Election Reserve Fund	This Reserve Fund is replenished, between Elections, through an annual contribution to the fund which spreads the costs across the four years between elections. The fund is also used for the Inauguration, Recounts, By-Elections, Ward Boundary Reviews and Election Compliance Audit Costs.	1,486,758	1,274,039
Insurance Reserve Fund	Funded through contributions from the Operating Budget and used to fund adjuster expenses and the deductible portion of claims. There are many outstanding claims, with the deductible portion of most claims being \$50,000. The fund is required to ensure that claims can be covered with no impact on the Operating Fund. If deductible limit or claims experience should increase, the annual contributions to this Reserve Fund may also have to be increased. The decrease in 2018 from 2017 is funding costs relating to the summer storm cleanup (\$896,190).	1,713,837	838,869
RF - Healthy Community Initiative Fund	This Reserve Fund has been established for seed funding (or matching funding) for capital projects where senior levels of government require a financial contribution by the City for projects within the HCI Policy. The cap amount of \$24,000 has been established as the desired level for this Reserve Fund.	-	9,073
Land Acquisition Reserve Fund	Funded from net proceeds of sale of surplus property and used to fund purchases of any required property as approved by Council. The increase is due to the reversal of a long-term liability relating to assets	2,655,685	3,506,640

General Reserve Funds		Dec 31, 2017	Dec 31, 2018
Account Name	Description / Explanation	Audited	Audited
Parking Improvements Reserve Fund	Funded from net proceeds of parking facilities in excess of the net operating budget, and to be used on improvements or expansions to parking facilities. As part of the 2019 Capital Budget \$270,000 was committed for projects including on-street pay-by-plate machines, TDS underground lighting, and TDS underground garage fans. During 2017, Council approved an additional \$2.31 million from this reserve fund for the TDS Parking Garage Roof/Courtyard Project. The annual payments are \$330,000 until 2023 from future parking surpluses, of which \$1.65 million is still to be funded.	-	467,086
Parking Improvements - Committed	Approved by Council for parking lot improvements.	783,502	259,452
Pioneer Manor Donations Reserve Fund	Funded through fund raising activities and to be used for projects deemed to be beneficial to residents of Pioneer Manor.	67,159	75,191
Social Housing Capital Reserve Fund	Used to fund Social Housing Capital Projects authorized by Council. Operating surpluses in this section are to be credited to this Reserve Fund if the City is in an overall surplus position. Deficits may be funded from this Reserve Fund. This fund is capped at \$10 million.	7,635,833	7,823,628
Social Housing Capital - Committed	Approved by Council from the Operating Budget for contingencies as well as the Housing Portfolio Revitalization Study.	400,000	300,000
Industrial Reserve Fund	Established from net proceeds of land sales in the Industrial Park and to be used for the expansion or creation of Industrial Parks or to fund the City's share for upgrading of City related infrastructure relating to Industrial Park Land Development and/or Development Cost Sharing Policy for Industrial Parks. Increase in reserve is due to net proceeds on sale of industrial land \$644,388 and uncommitted funds for Walden Industrial Park and Industrial Land Assessment \$678,000. As part of the 2019 Capital Budget, \$380,309 was committed for Coniston Industrial Park Watermain Upgrades.	2,361,367	3,399,723
Industrial - Committed	The committed amount was approved in 2018 by Council towards the watermain improvements at the Coniston Industrial Park. During 2018, the previous funds set aside for the Walden Industrial Park and Industrial Land strategy have been uncommitted and transferred to the Industrial Reserve Fund.	678,185	380,308
Community Initiatives Reserve Fund	Funded through contributions from Operating Budget with Council approval for community projects with the funds being either conditional or required at a later time.	8,106	16,475
Community Initiatives - Committed	The prior year balance related to funds committed as part of the 2017 Budget for contribution towards the Place des arts building.	350,000	-
Business Centre Reserve Fund	Originally established by the former Regional Municipality of Sudbury from the Industrial Reserve Fund, this Reserve Fund has continued through contributions from partners in the Business Centre. The balance therefore is not completely attributable to the City. The Business Centre was created to help businesses become established and viable. Surpluses and deficits in the Business Centre are credited to or debited from this fund.	527,308	453,787
Communications Infrastructure Reserve Fund	Annual budgeted amounts are contributed to this Reserve Fund for the replacement of Communication Infrastructure/Public Safety. This Reserve Fund is used to fund the remaining annual debt repayments (\$950,640 per year for years 2019 to 2021) relating to the Communication Infrastructure project completed a few years ago. As part of the 2019 Capital Budget, \$350,000 was approved for Next Generation 911 equipment (2019 - \$250,000, 2020 - \$100,000) and \$105,000 was approved for Police Communication Tower Repairs.	576,281	523,401
Communications Infrastructure - Committed	The prior year balance in this Reserve Fund was for Backup Generators at communication tower sites.	11,171	-
Roads Winter Control Reserve Fund	Established in 2003 in accordance with Long Term Financial Plan recommendations as a stabilization reserve. May be used to offset Winter Control over expenditures. This Reserve Fund is capped at \$5 million. The decrease was result of partially funding the 2018 year end winter control deficit.	186,986	0
Vegetation Enhancement Technical Advisory Committee (VETAC) Reserve Fund	Funded through donations and to be used for projects recommended by the Vegetation Enhancement Technical Advisory Committee, as authorized by Council.	5,165	5,286
Drainage and Stormwater Management	This Reserve Fund is funded through the annual Operating Budget and from excess capital funds from drains and stormwater management capital projects and can be used to fund any net over expenditures in the Drains Operating Budget. These funds are also used to fund the municipal share of the construction costs of new drains or drainage and stormwater management capital projects. The increase represents net under expenditure in the Agricultural Drains operating budget, interest earned from committed reserve fund, as well as surpluses from closed capital projects.	339,794	1,655,419

General Reserve Funds		Dec 31, 2017	Dec 31, 2018
Account Name	Description / Explanation	Audited	Audited
Drainage and Stormwater Management Committed	Funds set aside for Capital Projects to be completed in future years, as previously approved by Council. The balance in this Reserve Fund is committed for Paquette Whitson Drain, Mountain Street, Watershed Studies, Green Avenue Stormwater, Countryside and Facer Street Stormwater projects.	7,898,406	7,788,449
Police Services Donations Reserve Fund	Under control of the Police Services Board and to be used for crime prevention initiatives, initiatives supporting community-oriented policing that involves a co-operative effort on the part of the Greater Sudbury Police Service and youth in the community, initiatives benefitting children and/or youth and/or their families, initiatives addressing violence prevention or prevention of repetition of violence or the root causes of violence, initiatives that focus on marginalized or underprivileged youth, and sponsorship of educational events.	150,365	173,120
Police Services Board Reserve Fund	Funded from the Greater Sudbury Police Services (GSPS) annual Board Auction, as well as interest earned from investments, and monies recovered as a result of seized property. This Reserve Fund is to be used for charitable or other events the Board deems suitable including any purpose that GSPS considers in public interest in accordance with Section 132/133 of Police Services Act.	33,275	35,431
Library & Citizen Service Centres Reserve Fund	When the City is in a surplus position overall, any Library Operating Budget surplus is contributed to this reserve fund, and deficits may be funded from this reserve fund. In addition, any excess funds from capital projects is contributed to this reserve fund. The increase in 2018 is mainly due to funds from the cancelled radio frequency project (\$200,000).	134,934	408,158
Library & Citizen Service Centres - Committed	The 2017 balance was the remaining funds set aside for The Junction (Art Gallery/Library).	5,939	-
Cemeteries Reserve Fund	This Reserve Fund is funded from any annual cemetery operating surplus and excess funds from cemetery capital projects. This fund is to be used only to fund cemetery operating deficits and cemetery capital projects. A portion of these funds will be committed in 2019 towards the remaining loan repayments of \$135,000 (2020-2022) for the Civic Cemetery Mausoleum Phase 5.	132,766	353,276
Cemeteries - Committed	Funds approved from Capital Budgets for various projects such as niche walls at cemetery in Valley East, roof and HVAC repairs at the Civic Cemetery, as well as Maplecrest Cemetery Landscaping. This balance does not include the amount of funding required for the annual debt repayments for Phase 5 of the Civic Cemetery Mausoleum in the amount of \$45,000 per year from 2019 to 2022	232,174	141,586
Economic Development Reserve Fund	Authorization of Council is required to contribute to or expend from this Reserve Fund for economic development projects.	18,092	21,575
Economic Development - Committed	Committed funds for various projects as approved by Council including the Town Centre Community Improvement Plans and Economic Leverage.	130,930	130,930
199 Larch Street Building	Established at time of purchase of the 199 Larch Street building, with annual contributions from the operating surplus of this building. To be used to fund major capital repairs, thus preventing a substantial impact on the operating budget. Surpluses in this section shall be credited to the reserve fund and deficits are to be funded from this reserve fund. Entire balance is committed for Capital Projects approved by Council from previous Capital Budgets along with borrowing from the Capital Financing Reserve Fund - General when needed in relation to timing of capital projects to be funded from future revenues of 199 Larch Street building. As part of the 2019 Capital Budget, \$557,500 was committed for fire alarm system, of which \$214,500 is to be spent in 2019 and \$363,000 is to be spent in 2020. Also part of the 2019 budget was security system and lighting, where total of \$94,050 was committed, of which \$61,050 is to be spent in 2019 and \$33,000 is to be spent in 2020.	1,416,857	1,405,089
Total General Reserve Funds		51,649,006	52,647,799

Appendix C - Reserve Funds (Interest Bearing)
As at December 31, 2017 and December 31, 2018

Capital Financing Reserve Funds		Dec 31, 2017	Dec 31, 2018
Account Name	Description / Explanation	Audited	Audited
CFRF - Information Technology	Funded from any under expenditures in the Information Technology section, if the City is in an overall surplus position. Also funded from excess funds in related capital projects. To be used for information technology capital projects.	2,510,194	2,599,813
CFRF - Information Technology - Committed	2018 committed funds are for Microsoft products, Business Applications, GIS, and City Web Content Editor.	979,691	516,847
Equipment & Vehicle Replacement Reserve Fund	Funded through contributions from the annual operating budget from equipment credits. Proceeds from sale of vehicles and equipment are also credited to this account. This Reserve Fund is used for capital replacement of City fleet vehicles and equipment. As part of the 2019 Capital Budget, \$3,335,000 was approved for a variety of Fleet purchases.	44,112	1,882,056
Equipment & Vehicle Replacement - Committed	Committed funds are to be used to purchase fleet equipment and vehicles as authorized by Council from the 2018 Capital Budget.	2,974,147	477,849
Police Equipment & Vehicle Replacement Reserve Fund	Funded through contributions from the annual Police operating budget and excess funds from Capital Projects. This Reserve Fund is controlled by the Police Services Board and is planned to be fully utilized based on the planned replacements and necessary equipment. As part of the 2019 Capital Budget, \$752,200 was committed for a variety of Police vehicle/equipment purchases.	523,544	1,437,461
Police Equipment & Vehicle Replacement - Committed	Committed funds are to be used to purchase new Police equipment and vehicles as determined by the GSPS Board and approved in the 2018 Capital Budget.	692,955	59,318
CFRF - Transit	Funded through excess funds from capital projects and the proceeds from the sale of used Transit equipment. This Reserve Fund shall be used for Transit Capital Projects as authorized by Council.	40,020	44,090
CFRF - Transit - Committed	Committed funds spent for garage improvements and terminal shelter improvements.	171,054	89,471
Recycling Equipment Replacement Reserve Fund	Funded through annual contributions from the operating budget. The current recycling equipment purchased in 2006 is aging and is fully amortized. It is anticipated that the equipment will have to be replaced within the next few years, and the full balance of this fund will be required. In 2018, a capital lease purchase for a Baler which is partially funded from this Reserve Fund until 2023.	764,400	758,570
Parks Vehicle & Equipment Replacement Reserve Fund	Funded through an annual contribution from the operating budget, from excess funds from capital projects, and proceeds from the sale of used parks equipment. This Reserve Fund is to be used on replacement of parks related equipment/vehicles. As part of the 2019 Capital Budget, \$130,000 was committed for the purchase of ride-on lawn equipment, a trimmer, and a utility tractor.	157,516	296,660
Parks Vehicle & Equipment Replacement - Committed	Funds committed for the purchase of Parks equipment mainly from the 2018 Capital Budget.	202,035	55,848
CFRF - Environmental Services	Funded from excess funds in Environmental Services Capital Projects. To be used only for Environmental Services Capital Projects. The balance of this Reserve Fund is required for projects identified in the approved Certificate of Approval for the landfill sites. The post-closure liabilities amounted to \$14.3 million at the end of 2018.	67,210	84,572
CFRF - Environmental Services - Committed	Represents funds approved towards projects at two landfill sites from earlier capital budgets.	594,020	92,436
CFRF - CLELC	Funded through excess capital funds in Lionel E. Lalonde Centre Capital Projects. This fund will be used for future capital projects.	143,212	210,039
CFRF - General	One half of any annual operating surplus or deficit is contributed to or funded from this Reserve Fund. It also includes revenue from Solar Panels to replenish the reserve fund from the initial capital costs. As part of 2018 year end review on projects with no activity in past 24 months, \$2.7 million was uncommitted and returned to this Reserve Fund. In addition, this Reserve Fund provided partial funding for the 2018 year end deficit in the amount of \$979,000. Also, as part of the 2019 Budget approved by Council, funding from the cancelled capital projects as part of the 24 month no activity capital review was allocated to fund \$920,000 of business cases relating to Transit Universal Fee Structure (\$230K in 2019; \$650K in 2020) and for Junction Creek Stewardship Funding Request (\$40K). On May 7, 2019, Council approved \$800K towards the Whitson River Trail in Chelmsford.	-	1,822,269

Capital Financing Reserve Funds		Dec 31, 2017	Dec 31, 2018
Account Name	Description / Explanation	Audited	Audited
CFRF - General - Committed	Represents funds committed by Council for a number of one-time capital projects. The balance reflects the transfer of uncommitted projects of \$2.7 million as reflected in the above Reserve Fund. The balance at 2018 represents funds committed towards the completion of Solar Panel project at Pioneer Manor, Farmer's Market as well as Fire Record Management System.	3,996,840	1,064,586
CFRF - PeopleSoft / ERP	Funded from excess funds in related capital projects. To be used only for PeopleSoft / ERP capital projects. The increase is due to cancellation of some funding relating to the Training and MMMS ERP capital projects (\$959,000), this was offset by an approved transfer for the PerfectMind project (software for Leisure Services booking/scheduling of \$275,000).	1,032,493	1,743,827
CFRF - PeopleSoft / ERP - Committed	Funds committed from annual Capital Budgets for future PeopleSoft / ERP Capital Projects including PerfectMind.	133,096	360,545
CFRF - Planning	Funded from excess funds in related capital projects. To be used only for Planning related Capital Projects. In 2018, the former remaining funding (capital envelope) from the growth related projects were uncommitted and transferred to this Reserve Fund. The 2019 Capital Budget committed \$442,046 for Silver Hills Phase 2.	268,162	649,775
CFRF - Planning - Committed	Balance consists of funds committed for Azilda Koskiniemi WM (growth related cost sharing project), Whitson River Trail Chelmsford Community Improvement Plan, and Montrose Avenue as approved by Council in 2017 and in 2018.	1,018,248	570,775
CFRF - Corp Infrastructure	Funded from any under expenditures in related capital projects. To be used only for corporate infrastructure (e.g. telephone systems, Council Chambers/Committee Rooms, etc.).	3,876	5,098
CFRF - Corp Infrastructure - Committed	Represents funds committed by Council from the 2017 Capital Budget for telephone upgrades.	48,404	48,404
CFRF Administration Infrastructure	Any excess funds from Corporate Infrastructure (e.g. furniture, security, upgrades, etc) capital projects are credited to this Reserve Fund. In 2018, the surplus from the central mailing equipment was transferred to this Reserve Fund.	-	212,494
CFRF Buildings	Funded from excess funds in related capital projects. To be used only for building projects excluding Community Development buildings. In 2018, \$292,021 was transferred as a result of under expenditures from capital projects and \$175,979 for Natural Gas Boiler repair was uncommitted and transferred to this reserve.	27,509	520,244
CFRF Buildings - Committed	Funds committed for Brady Street exterior stair repairs, St. Clair roof repairs, Energy Savings initiatives, Public works repairs and depot remediation.	1,040,908	527,821
CFRF - Emergency Management	Funded from excess funds in related capital projects. To be used to fund capital projects for emergency management. This balance is the result of surplus from the Emergency Operation Centre renewal project.	-	67,749
CFRF - Police Services	Funded from excess funds of Police capital projects and from net under expenditures in the Police Services operating budget provided the City is in a surplus position. Will be used to fund any Police Services operating budget over expenditures or Police Services capital projects. This Reserve Fund is under the control of the Police Services Board. The balance increased in 2018 mainly due to additional tax levy funding contributions for future annual debt repayments for the new Police building. This was offset by in-year approvals by the Board for equipment purchases. As part of the 2019 Capital Budget, \$1.5 million has been committed for various fleet/equipment purchases.	1,390,225	1,942,302
CFRF - Police Services - Committed	Committed funds for various projects from previous Capital Budgets, mostly for building/leasehold renovations and various other projects such as communications and automation.	4,896,206	3,495,953
CFRF - Roads	Funded from excess funds in related capital projects. To be used only for Roads capital projects. The increase relates to under expenditures and surplus from various capital projects (including projects funded with DCs collected in 2018). The 2019 Capital Budget, \$259,174 has been committed towards the Silver Hills Phase 2 project, as well as \$1,376,667 towards additional surface treatment and large asphalt patches.	1,286,850	6,344,820
CFRF - Roads - Committed	Balance consists of funds committed from 2018 and earlier Capital Budgets for capital projects which are currently in progress. Funding set aside for capital projects include: Maley Drive, Lorne Street, Whitson Paquette Drain, Cycling Infrastructure, Capreol CIP, Depot Upgrades, Property Acquisition, Frappier Lake Road, Silver Hills Phase 2, and several bridges including William Avenue Bridge and Bowlands Bay Bridge.	21,565,106	10,844,676

Capital Financing Reserve Funds		Dec 31, 2017	Dec 31, 2018
Account Name	Description / Explanation	Audited	Audited
CFRF - Wastewater	Funded from excess funds in related capital projects. In addition, surpluses and deficits in Wastewater operations are contributed to or funded from this Reserve Fund. To be used only for Wastewater capital projects including any project necessitated by the Ministry of the Environment. Used to address any emergency upgrades which may be required, upon authority of Council. Balance has increased due to various cancelled projects and excess funds/surpluses from various wastewater capital projects totaling \$6.3 million, as well as transfer from the committed reserve fund of \$1.2 million for completed capital projects with surplus funds. As part of the 2019 Capital Budget \$2 million was committed for Lift Station Upgrades.	5,807,815	13,440,507
CFRF - Wastewater - Committed	Balance consists of funds committed from 2018 and earlier Capital Budgets including Meatbird Transfer Station, Preventative Plumbing Subsidy, Sewer annual rehabilitation, Valley East WWTP Upgrades, Azilda WWTP Upgrades, Chelmsford WWTP Upgrades, Sudbury WWTP Blower, Former Transit Depot Garage Renovations, Depot remediation, as well as Upgrades to Primary Lagoons. Also, the committed reserve fund has an amount set aside as stabilization funding for the annual operating budget which is based on 10% of revenues.	9,864,204	8,606,975
CFRF - Water	Funded from excess funds in related capital projects. In addition, surpluses and deficits in the Water operations are contributed to or funded from this Reserve Fund. To be used only for Water capital projects including any projects necessitated by the Ministry of the Environment. Used to address any emergency upgrades which may be required, upon authority of Council. Balance increased due to excess funds/surpluses from various water capital projects of \$5.8 million, the 2018 operating surplus in Water of \$1.75M, transfer from the committed Reserve Fund of \$967,000 relating to surplus/excess funds for capital projects, as well as from interest income. As part of the 2019 Capital Budget, \$920,000 has been committed for the Watermain Priority Replacement and Rehabilitation Project, as well as \$2,523,333 for various Water capital projects in relation to the removal of the Fire Protection Levy.	3,575,162	12,064,499
CFRF - Water - Committed	The balance contains funds committed from 2018 and earlier Capital Budgets including the Automatic Meter Reading (AMR) Water Meters, Maley Drive, Former Transit Depot Garage Renovations, Depot Remediation, Concrete Pressure Pipe, Lorne Street and MR 35. Also, the committed reserve fund has an amount set aside as stabilization funding for the annual operating budget which based on 10% of revenues.	12,600,634	11,761,721
CFRF - Health and Social Services	Funds for future capital projects for Pioneer Manor and other Health and Social Services initiatives. Funded from excess funds in related capital projects.	170,710	426,305
CFRF - Health and Social Services - Committed	This amount represents previously approved funds for health initiatives within the Operating Budget.	69,642	42,250
CFRF - Fire	Funded from excess funds in related capital projects. To be used only for Fire Services capital projects.	186,786	388,870
CFRF - Fire - Committed	Prior year balance was for pumper equipment in the Operating Budget approved by Council in 2014 that was uncommitted in 2018.	35,189	-
CFRF - Emergency Medical Services	Funded through annual contributions from the Operating Budget and net proceeds from sale of equipment/vehicles. Must be used for EMS related capital projects including all vehicles, equipment and stations. May be subject to having to return funds to Province if not used for projects specific to EMS. As part of the 2019 Capital Budget, \$846,000 has been committed for purchase of three ambulances, two emergency response unit vehicles, medical equipment and for technology related costs.	2,437,178	2,707,455
CFRF - Emergency Medical Services - Committed	Balance contains committed funds for various projects including vehicles, stretchers, medical supplies and technology related purchases.	690,604	465,831
CFRF - Leisure Services - Committed	Balance consists of funds committed mainly for the following projects: Adanac Ski Lift Upgrades (\$358,000), Elgin Greenway (\$200,000) & Former Barrydowne Arena improvements (\$73,500).	2,004,296	690,874
CFRF - Leisure Services	Funded from excess funds in related capital projects and development charges (which causes surplus in capital projects). Also includes revenue from solar panels installed on Gerry McCrory Countryside Arena to replenish this Reserve Fund for the capital costs to install the panels. Funds to be used for Leisure related capital projects.	620,096	1,162,685
Total Capital Financing and other Capital Reserve Funds		84,634,343	90,584,340