

**Appendix B to SRCFS.25.013 - 2023 and 2024 Reserve and Reserve Funds Balances Comparison**

RESERVES/RESERVE FUNDS NAME	Year End 2023	Year End 2024	Change in Balance (\$)
<b>RESERVES/RESERVE FUNDS</b>	<b>\$452,990,827</b>	<b>\$479,848,494</b>	<b>\$26,857,667</b>
<b>RESERVES</b>	<b>\$62,030,828</b>	<b>\$66,433,479</b>	<b>\$4,402,651</b>
<b>Stabilization Reserves</b>	<b>\$29,286,232</b>	<b>\$32,678,733</b>	<b>\$3,392,501</b>
Tax Rate Stabilization	\$14,517,047	\$18,006,642	\$3,489,594
Water Sewage Rate	\$10,724,027	\$10,009,808	(\$714,219)
Staffing Training Development	\$1,333,026	\$1,275,906	(\$57,120)
Tax Adjustment Stabilization	\$888,341	\$1,230,343	\$342,002
225 EBC Revenue Stabilization	\$573,171	\$573,171	\$0
Snow Removal	\$533,215	\$533,215	\$0
O.M.B	\$414,610	\$469,731	\$55,120
Elections	\$200,000	\$461,004	\$261,004
Theatre Revenue Stabilization	\$102,794	\$118,913	\$16,119
<b>Developer Funded Reserves</b>	<b>\$29,172,474</b>	<b>\$29,637,690</b>	<b>\$465,216</b>
Engineering Review Fee	\$21,211,961	\$21,293,773	\$81,812
Water Meters	\$1,765,846	\$1,640,966	(\$124,879)
Administrative / Legal	\$1,151,439	\$1,273,778	\$122,339
Park Inspection	\$1,214,006	\$1,465,235	\$251,229
Monitoring	\$851,656	\$817,939	(\$33,717)
Trees	\$712,556	\$785,004	\$72,448
Sewage Inspection	\$676,149	\$766,075	\$89,926
Anti- Tampering Devices	\$603,985	\$610,042	\$6,057
Development Repair and Replacement	\$555,040	\$555,040	\$0
Street Signs	\$479,318	\$479,318	\$0
Invar Pumping	\$3,200	\$3,200	\$0
Street Lights	(\$52,680)	(\$52,680)	\$0
<b>Other Reserves</b>	<b>\$3,572,122</b>	<b>\$4,117,057</b>	<b>\$544,934</b>
Terrestrial Natural Area Restoration	\$1,931,457	\$2,478,589	\$547,132
D.D.O.Woodland Management	\$1,030,416	\$1,027,985	(\$2,431)
Disabled Parking Fines	\$197,095	\$197,095	\$0
Recycling and Green Bin	\$165,027	\$165,261	\$234
Yonge St. Community Revitalization	\$140,847	\$140,847	\$0
Ontario Cannabis Legalization Implementation	\$89,168	\$89,168	\$0
Heritage Centre Donations	\$16,531	\$16,531	\$0
Lake Wilcox Remediation	\$1,581	\$1,581	\$0
<b>RESERVE FUNDS</b>	<b>\$390,959,999</b>	<b>\$413,415,015</b>	<b>\$22,455,015</b>
<b>OBLIGATORY</b>	<b>\$172,519,634</b>	<b>\$200,690,667</b>	<b>\$23,576,588</b>
<b>Development Charges Reserve Funds</b>	<b>\$106,661,378</b>	<b>\$130,056,813</b>	<b>\$23,395,434</b>
City Wide Development Charges (Combined)	\$88,112,412	\$109,536,099	\$21,423,687
Area Specific (combined)	\$18,548,966	\$20,520,714	\$1,971,747
<b>Lot Levies and Cash-in-lieu of Parkland</b>	<b>\$50,109,208</b>	<b>\$55,115,269</b>	<b>\$5,006,061</b>
Cash-in-lieu of Parkland	\$50,109,208	\$55,115,269	\$5,006,061
<b>Canada Community Building Fund</b>	<b>\$11,611,056</b>	<b>\$5,814,472</b>	<b>(\$5,796,584)</b>
Canada Community Building Fund	\$11,611,056	\$5,814,472	(\$5,796,584)
<b>Other Obligatory Reserve Funds</b>	<b>\$4,137,992</b>	<b>\$9,704,113</b>	<b>\$971,676</b>
Building Permit Stabilization	\$2,995,352	\$4,863,229	\$1,867,877
Housing Accelerator Fund Grant	\$0	\$4,594,445	\$4,594,445
Section 37 Community Benefits	\$1,142,639	\$246,439	(\$896,201)

RESERVES/RESERVE FUNDS NAME	Year End 2023	Year End 2024	Change in Balance (\$)
<b>DISCRETIONARY</b>	<b>\$218,440,365</b>	<b>\$212,724,348</b>	<b>(\$5,716,017)</b>
<b>Tax Supported Repair and Replacement Reserve Funds</b>	<b>\$66,969,496</b>	<b>\$62,181,417</b>	<b>(\$4,788,079)</b>
Infrastructure Repair and Replacement	\$44,906,917	\$42,438,207	(\$2,468,711)
Transportation Network Repair and Replacement*	\$15,554,843	\$13,019,189	(\$2,535,654)
Cash to Capital	\$1,238,156	\$3,484,515	\$2,246,358
225 E.B.C Repair and Replacement	\$531,683	\$1,621,794	\$1,090,111
Arena Repair and Replacement	\$1,423,734	\$926,125	(\$497,609)
Capital Asset Continuity*	\$3,314,163	\$691,588	(\$2,622,575)
<b>Rate Supported Repair and Replacement Reserve Funds</b>	<b>\$56,160,809</b>	<b>\$52,869,580</b>	<b>(\$3,291,229)</b>
Sanitary Sewer Repair and Replacement	\$36,978,047	\$35,836,043	(\$1,142,004)
Watermain Repair and Replacement	\$16,199,595	\$13,552,991	(\$2,646,604)
Watermetre Repair and Replacement	\$513,374	\$1,738,760	\$1,225,385
Water Quality Protection	\$2,469,792	\$1,741,785	(\$728,007)
<b>Hydro Reserve Funds</b>	<b>\$63,870,311</b>	<b>\$64,304,499</b>	<b>\$434,188</b>
Community Enhancement and Economic Vitality	\$52,221,207	\$53,046,428	\$825,221
Strategic Rapid Transit	\$7,649,265	\$7,332,488	(\$316,776)
Ecological Legacy	\$3,999,838	\$3,925,582	(\$74,256)
<b>Other Discretionary Reserve Funds</b>	<b>\$31,439,750</b>	<b>\$33,368,853</b>	<b>\$1,929,103</b>
Property Divestiture and Acquisition	\$14,609,601	\$15,230,458	\$620,857
Worker's Compensation - WSIB	\$5,418,749	\$5,949,567	\$530,818
Yonge St. E and W Boundary	\$3,830,446	\$4,047,045	\$216,598
Insurance	\$2,977,927	\$3,440,230	\$462,303
Non-Growth Development	\$1,482,363	\$1,192,469	(\$289,894)
Sick Leave	\$1,028,299	\$1,284,727	\$256,428
Rouge and Don River Watershead	\$889,261	\$938,826	\$49,565
Theatre Repair and Replacement	\$559,585	\$605,964	\$46,378
Payment in Lieu for Parking	\$511,119	\$539,608	\$28,489
Public Art Reserve Fund	\$65,546	\$69,200	\$3,653
Village of Richmond Hill BIA	\$60,380	\$63,926	\$3,546
Elvis Stojko Bursary	\$4,819	\$5,088	\$269
Mayor's Endowment Art	\$1,653	\$1,746	\$92
*Hydro Reserves of Repair and Replacement type			