

Asset Management Reserve Funds

Description	Balance as at Year End 2020	Balance as at Year End 2021	Balance as at Year End 2022
Asset Management	\$42,261,951	\$54,700,431	\$63,850,771
Canada Community Building	\$12,044,869	\$18,809,784	\$20,465,303
Total	\$54,306,820	\$73,510,215	\$84,316,074

Growth Reserve Funds

Description	Balance as at Year End 2020	Balance as at Year End 2021	Balance as at Year End 2022
Growth	\$41,228,324	\$48,392,673	\$51,521,673

Development Charges Reserve Funds

Description	Balance as at Year End 2020	Balance as at Year End 2021	Balance as at Year End 2022
Total Development Charges Reserve Funds (Combined)	\$131,250,631	\$171,431,424	\$183,355,972

See June 12, 2023 Staff Report FS 19-23 for further details, including details of the reserves by service area, opening balance, 2022 transactions, and commitments/allocation against development charges reserve funds.

Program Reserves / Reserve Funds

Description	Balance as at Year End 2020	Balance as at Year End 2021	Balance as at Year End 2022
IT Infrastructure	\$2,738,722	\$2,720,697	\$2,157,439
Municipal Election	\$233,048	\$339,738	-\$59,546
Roadwatch Program	\$18,952	\$18,952	\$18,952
Mayor's Comm Dev Fund	\$89,747	\$87,747	\$97,647
Dedications	\$10,370	\$10,025	\$19,284
Gravel Pit Rehab	\$87,164	\$87,164	\$91,177
Whitby Station Gallery	\$30,000	\$30,000	\$30,000
Corporate Development	\$1,402,985	\$1,157,258	\$960,499
Facade Grant Improvement	\$146,282	\$111,388	\$144,335
Arenas	\$1,975,074	\$2,354,608	\$2,680,572
Res Perform Arts Comm Dev	\$162,295	\$119,295	\$111,545
Harbour Maintenance	\$ -	\$9,999	\$121
Tree Planting	\$596,586	\$562,454	\$596,176
Environmental Guide	\$23,953	\$23,953	\$23,953
Whitby Public Library	\$500,000	\$234,033	\$234,033
Roads Infrastructure Repair	\$912,308	\$956,956	\$1,815,894
Whitby Soccer Dome Res	\$281,104	\$325,074	\$365,872
Building Permit Rev - Bill 124	\$3,244,530	\$10,833,866	\$15,551,588
Town Property	\$5,285,524	\$5,433,323	\$4,671,679

Reserve / Reserve Fund Year End Balances**Attachment 2 – FS 18-23**

Groveside Equipment	\$81,933	\$112,841	\$126,331
Groveside Future	\$5,397	\$96,898	\$121,493
Groveside Burial Options	\$138,635	\$150,449	\$146,659
Library Fundraising	\$22,342	\$18,420	\$18,570
Lynde Shores Monitoring	\$151,394	\$155,344	\$157,142
Marina	\$807,373	\$1,063,834	\$1,104,754
Parking	\$4,131,061	\$4,780,029	\$4,505,843
Parks (Cash in Lieu)	\$9,419,801	\$16,540,009	\$9,149,755
Seniors Committee of Council	\$58,457	\$59,983	\$53,666
Seniors' Ctr Transportation	\$ 79,546	\$81,621	\$82,566
Employee Related Benefits	\$1,023,004	\$1,049,696	\$1,061,846
Future Specified – Sub Division Contributions	\$12,831,158	\$ 10,394,304	\$17,103,805
Engineering Dev Fee	\$ -	\$ -	\$741,398
Planning Dev Fee	\$ -	\$ -	\$2,381,946
Zero Carbon	\$ -	\$ -	\$765,096
Total	\$46,488,744	\$59,919,958	\$67,032,090

See June 12, 2023 Staff Report FS 19-23 for further details, including opening balance, 2022 transactions, and commitments/allocations against the Parks (Cash-in-Lieu) reserve fund.

Stabilization Reserves / Reserve Funds

Description	Balance as at Year End 2020	Balance as at Year End 2021	Balance as at Year End 2022
Reserve for Tax Rate Stabilization	\$1,070,274	\$1,070,274	\$1,070,274
Reserve for Working Funds	\$1,007,500	\$1,007,500	\$1,007,500
Reserve Bad Debt Allowance	\$327,021	\$365,450	\$385,223
Res Winter Control Contingency	\$1,431,888	\$1,607,064	\$1,691,918
Reserve General Contingency	\$4,827,831	\$4,827,831	\$4,827,831
WISB-NEER Reserve Fund	\$948,522	\$973,271	\$984,536
Insurance Reserve Fund	\$1,819,966	\$1,600,189	\$1,613,800
Total	\$11,433,002	\$11,451,579	\$11,581,082

One Time Reserve

Description	Balance as at Year End 2020	Balance as at Year End 2021	Balance as at Year End 2022
Long Term Finance	\$12,258,847	\$9,188,414	\$8,054,268

Total All Reserves / Reserve Funds

Description	Balance as at Year End 2020	Balance as at Year End 2021	Balance as at Year End 2022
Total	\$296,966,368	\$373,894,263	\$405,861,159