

ATTACHMENT 1: RESERVE and RESERVE FUND BALANCES
AS AT DECEMBER 31, 2023

Discretionary Reserve and Reserve Funds	YE	YE	YE	YEAR END 2023		
	2020	2021	2022	Fund Balance	Commitments	Net Balance Available
Financial Strategy Reserve Funds						
Res # 100 - Legacy Fund	\$95,200	\$91,500	\$87,700	\$32,504	(\$12,779)	\$19,725
Res # 110 - Community Investment Fund	\$51,390	\$47,590	\$48,440	\$55,796	(\$16,495)	\$39,301
Res # 200 - Debt Repayment	\$10,940	\$12,264	\$12,733	\$13,287		\$13,287
Res # 211 - Interest Rate Stabilization	\$3,009	\$0	\$9,713	\$9,134		\$9,134
Total Financial Strategy Reserve Funds	\$160,540	\$151,354	\$158,586	\$110,720	(\$29,273)	\$81,447
Other-Development Related Reserve Funds						
Res # 26 - Cash-In-Lieu of Downtown Parking	\$43	\$44	\$46	\$47		\$47
Res # 33 - Community Benefit Charges				\$734		\$734
Res # 37 - Official Plan Review Reserve Fund						
Total Other-Development Related Reserve Funds	\$43	\$44	\$46	\$781	\$0	\$781
Tax Base Capital Reserve Funds						
Res # 119 - Transit Levy	\$370	(\$1,129)	(\$2,255)	\$28,385	(\$21,276)	\$7,109
Res # 36 - Joint Use Facility Agreements	\$604	\$629	\$642	\$690		\$690
Res # 4 - Asset Replacement	(\$8,954)	(\$11,047)	\$8,709	\$173,564	(\$148,027)	\$25,537
Res # 46 - Stormwater Charge	\$594	\$14,503	\$20,224	\$62,503	(\$36,830)	\$25,673
Res # 58 - Theatre Capital Improvements						
Res # 78 - 10% Non-DC						
Total Tax Base Capital Reserve Funds	(\$7,386)	\$2,956	\$27,320	\$265,143	(\$206,134)	\$59,009
Special Purpose Reserve Funds						
Res # 10 - Civic Centre/Corporate Facilities						
Res # 12 - Land Proceeds	(\$29,981)	(\$30,277)	(\$32,282)	(\$30,527)	(\$3,190)	(\$33,718)
Res # 125 - Heritage Initiatives	\$58	\$60	\$61	\$63		\$63
Res # 126 - Pledge to Peel Memorial Hospital	\$21,393	\$62,550	\$68,594	\$75,540		\$75,540
Res # 129 - Brampton University Reserve Fund	\$26	\$27	\$27	\$28		\$28
Res # 15 - Conversion of Employee Sick Leave	\$8,144	\$8,378	\$7,563	\$6,757		\$6,757
Res # 16 - Community Grant Surplus Reserve	\$897	\$961	\$477	\$106		\$106
Res # 19 - Employee Ben. Prem. Rate Stabilization	\$11,343	\$14,292	\$11,530	\$13,564		\$13,564
Res # 23 - Brampton Columbarium	\$33	\$42	\$45	\$48		\$48
Res # 25 - Municipal Elections	\$2,458	\$3,077	\$949	\$2,014	(\$458)	\$1,556
Res # 3 - Workers' Compensation Fund	\$8,107	\$8,794	(\$3,230)			
Res # 30 - Energy Efficiencies	\$2,048	\$1,328	\$4,583	\$5,956	(\$1,930)	\$4,026
Res # 42 - C.A.R.E. Program						
Res # 53 - Brampton Senior Fund	\$51	\$52	\$51	\$51		\$51
Res # 54 - LACAC	\$49	\$50	\$51	\$53		\$53
Res # 59 - Fire / Life Safety Centre	\$199	\$205	\$210	\$216		\$216
Res # 8 - 3rd Party Liab. Self Insurance						
Res # 88 - Community Improvement Plan Fund	(\$257)	(\$140)	\$80	\$338	(\$248)	\$90
Res # 96 - Transportation Initiatives Reserve	\$44	\$316	\$672	\$880		\$880
Res # 97 - Multi -Year Non-Capital Projects	\$141	\$145	\$149	\$153		\$153
Total Special Purpose Reserve Funds	\$24,753	\$69,861	\$59,530	\$75,239	(\$5,826)	\$69,413
Reserves						
General Rate Stabilization Reserve	\$84,840	\$98,291	\$94,503	\$98,708	(\$7,423)	\$91,286
Total Reserves	\$84,840	\$98,291	\$94,503	\$98,708	(\$7,423)	\$91,286
Total Discretionary Reserve and Reserve Funds	\$262,790	\$322,506	\$339,986	\$550,592	(\$248,656)	\$301,936

Obligatory Reserve Funds	YE	YE	YE	YEAR END 2023		
	2020	2021	2022	Fund Balance	Commitments	Net Balance Available
Development Charges Reserve Funds						
Res # 130 - DC:Growth Studies	\$3,392	\$2,940	\$1,696	\$5,361	(\$5,915)	(\$554)
Res # 132 - DC:Library	(\$4,410)	(\$2,870)	(\$1,942)	(\$1,094)		(\$1,094)
Res # 133 - DC:Fire Protection	(\$13,043)	(\$10,958)	(\$9,762)	(\$7,590)	(\$3,641)	(\$11,231)
Res # 134 - DC:Recreation	\$90,196	\$65,991	\$31,700	\$187,383	(\$180,889)	\$6,494
Res # 135 - DC:Transit	(\$33,948)	(\$27,192)	(\$15,614)	\$8,962	(\$27,445)	(\$18,483)
Res # 136 - DC:Public Works & Fleet	(\$30,486)	(\$28,096)	(\$26,460)	(\$24,623)	(\$648)	(\$25,271)
Res # 137 - DC:Roads & Engineering	\$18,595	\$57,742	\$52,934	\$202,618	(\$124,841)	\$77,777
Res # 138 - DC:Parking Facilities	\$6,250	\$5,850	\$5,539	\$5,376		\$5,376
Res # 142 - DC:Bramwest Transportation Corridor	\$26,358	\$28,784	\$31,464	\$35,306	(\$23)	\$35,283
Total Development Charges Reserve Funds	\$62,905	\$92,191	\$69,555	\$411,699	(\$343,401)	\$68,297
Other-Development Related Reserve Funds						
Res # 18 - Dev. Cont. for Future Construction	\$33,799	\$35,078	\$36,731	\$32,160	(\$1,507)	\$30,653
Res # 2 - Cash in lieu of Parkland	\$119,245	\$101,890	\$124,362	\$66,659	(\$20,770)	\$45,889
Res # 38 - Subdivision Maintenance	\$16,617	\$17,217	\$17,850	\$18,481		\$18,481
Total Other-Development Related Reserve Funds	\$169,661	\$154,185	\$178,943	\$117,300	(\$22,277)	\$95,022
Special Purpose Reserve Funds						
Res # 121 - Municipal Transit Capital	\$1,994	\$18,675	\$1,357	\$1,645	(\$241)	\$1,404
Res # 122 - Municipal Road & Bridge Infrastructure	\$45	\$46	\$47	\$48		\$48
Res # 123 - Miscellaneous Fed / Prov Transit Capital Grant	\$530	\$562	(\$8,553)	\$848	(\$9,236)	(\$8,388)
Res # 124 - Municipal Transit Demand Management	\$1	\$1	\$1	\$1		\$1
Res # 127 - Major Maintenance Reserve Fund	\$4,146	\$4,709	\$5,257	\$6,052		\$6,052
Res # 128 - Brampton Starter Company	\$94	\$90	\$190	\$299		\$299
Res # 22 - Sport /Entertainment Centre	\$8,250	\$8,257	\$8,264	\$8,272		\$8,272
Res # 24 - Housing Accelerator Funding				\$28,816	(\$6,058)	\$22,758
Res # 89 - Dedicated Gas Tax Reserve	\$5,270	\$5,347	\$5,943	\$6,000	(\$57)	\$5,943
Res # 91 - Canada Community-Building Fund	\$33,042	\$37,164	\$30,702	\$93,206	(\$46,978)	\$46,228
Res # 93 - Building Rate Stabilization	\$39,910	\$43,405	\$42,511	\$41,501	(\$9,430)	\$32,070
Res # 95 - Accele Ride Reserve	\$2,566	\$2,773	\$2,881	\$3,543	(\$567)	\$2,976
Total Special Purpose Reserve Funds	\$95,847	\$121,030	\$88,599	\$190,230	(\$72,567)	\$117,663
Total Obligatory Reserve Funds	\$328,413	\$367,406	\$337,097	\$719,229	(\$438,246)	\$280,983
Total Discretionary and Obligatory Reserve and Reserve Funds	\$591,203	\$689,911	\$677,083	\$1,269,820	(\$686,902)	\$582,919