

City of Vaughan
Continuity of Reserves and Reserve Funds
As of March 31, 2016

Business Unit	Description	Opening Balance Jan 1, 2015	Revenue	Expenses	Closing G/L Balance Dec 31, 2016	Due From Revenue Fund	Due to Revenue Fund	Balance Available Before Commitments	Commitments	Balance Available after commitments
Obligatory Reserve										
60172	Bldg Standards Continuity	13,710,628.76	32,977.00	1,039,655.88	12,703,949.88		1,230,373.12	11,473,576.76	1,633,819.00	9,839,757.76
61009	Subdiv. Contrib. Royal Palm	120,591.06	301.48	-	120,892.54			120,892.54	-	120,892.54
61010	Subdivider Contributions	4,720,808.03	107,922.02	-	4,828,730.05			4,828,730.05	50,000.00	4,778,730.05
61011	Geodetic Bench	1,055,564.49	24,080.00	-	1,079,644.49			1,079,644.49	50,000.00	1,029,644.49
61012	Tree Replacement Fee	546,113.22	2,026.42	-	548,139.64			548,139.64	108,271.00	439,868.64
61013	Greenways - WEA	526,060.00	-	-	526,060.00			526,060.00	-	526,060.00
61014	Open Space - WEA	15,286.34	-	-	15,286.34			15,286.34	-	15,286.34
61015	Sewer Camera Inspection	1,102,429.05	40,663.08	742.95	1,142,349.18			1,142,349.18	-	1,142,349.18
61016	Catch Basin Repairs	78,000.00	-	-	78,000.00			78,000.00	-	78,000.00
61020	Recreation Land	66,314,932.83	3,442,326.43	241,467.85	69,515,791.41		675,532.15	68,840,259.26	929,585.00	67,910,674.26
61021	Section 37 Reserve	1,137,182.47	2,842.96	-	1,140,025.43			1,140,025.43	-	1,140,025.43
61025	Gas Tax Reserve	22,792,894.12	56,982.24	-	22,849,876.36			22,849,876.36	29,824,568.00	(6,974,691.64)
61050	Entry Feature 427 / Hwy 7	144,307.16	360.77	-	144,667.93			144,667.93	-	144,667.93
61051	Municipal Rds & Infra Grant	671,015.37	-	-	671,015.37			671,015.37	374,107.00	296,908.37
61052	Investing in Ontario Grant	1,904,541.89	4,760.87	391.07	1,908,911.69			1,908,911.69	1,701,995.00	206,916.69
62010	CWDC - Engineering	98,442,647.22	11,358,300.69	(6,087,528.09)	115,888,476.00			115,888,476.00	80,422,792.00	35,465,684.00
62020	CWDC - Fire	235,939.01	171,626.73	270,404.22	137,161.52			137,161.52	7,338,863.00	(7,201,701.48)
62040	CWDC - Library Buildings	11,936,871.73	266,081.62	957,814.26	11,245,139.09			11,245,139.09	10,105,422.00	1,139,717.09
62060	CWDC - Management Studies	(1,872,232.04)	88,853.84	168,788.16	(1,952,166.36)			(1,952,166.36)	4,968,080.00	(6,920,246.36)
62080	CWDC - Parks Development	32,123,354.14	936,001.77	22,903.09	33,036,452.82			33,036,452.82	15,689,147.00	17,347,305.82
62090	CWDC - Public Works	9,104,631.21	166,988.97	2,437.92	9,269,182.26			9,269,182.26	1,654,900.00	7,614,282.26
62100	CWDC - Recreation	48,950,773.75	1,260,298.34	2,859.33	50,208,212.76			50,208,212.76	3,726,834.00	46,481,378.76
63010	D2-Clarence St. Sanitary	1,909.72	4.77	-	1,914.49			1,914.49	-	1,914.49
63070	D8-Rainbow Creek Drainage	3,305,345.30	64,191.30	-	3,369,536.60			3,369,536.60	-	3,369,536.60
63120	D13-Woodlot Acquisition	518,756.74	292,401.89	207,003.70	604,154.93			604,154.93	392,996.00	211,158.93
63150	D15-PD#5 W. Wdbridge Waterma	(699,938.42)	(803.91)	(756,745.12)	56,002.79			56,002.79	2,177,334.00	(2,121,331.21)
63153	D18-PD#6 W. Major Mac. Water	4,042.24	10.11	-	4,052.35			4,052.35	580,870.00	(576,817.65)
63154	D19-PD#6 E. Rutherford Water	(1,616,882.01)	54,979.40	(1,641,870.96)	79,968.35			79,968.35	1,514,578.00	(1,434,609.65)
63155	D20-PD#7 Watermain West	1,749,770.40	4,374.43	-	1,754,144.83			1,754,144.83	576,089.00	1,178,055.83
63158	D23-Dufferin/Teston Sanitary	73,919.25	184.80	-	74,104.05			74,104.05	-	74,104.05
63159	D24-Ansley Grove Sanitary	214,864.64	537.16	-	215,401.80			215,401.80	-	215,401.80
63160	D25 Zenway/Fogal Sub-Trunk	(4,008,286.40)	240,631.86	(4,011,055.87)	243,401.33			243,401.33	4,118,475.00	(3,875,073.67)
63162	D27 Huntington Road Sewer	(4,127,512.74)	61,412.80	(4,511,458.39)	445,358.45			445,358.45	4,511,500.00	(4,066,141.55)
	Obligatory Reserve Total	309,178,328.53	18,681,319.84	(14,094,190.00)	341,953,838.37	-	1,905,905.27	340,047,933.10	172,450,225.00	167,597,708.10

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Discretionary Reserve										
60000	General Working Capital	19,587,395.53	84,870.31	-	19,672,265.84		3,891,355.00	15,780,910.84	-	15,780,910.84
60010	Tax Rate Stabilization Fund	59,696.76	149.24	-	59,846.00			59,846.00	-	59,846.00
60020	Vehicle Replacement	4,805,354.01	379,434.65	41,401.14	5,143,387.52			5,143,387.52	2,649,087.00	2,494,300.52
60030	Fire Equipment Replacement	4,283,564.05	1,352,106.06	58,873.69	5,576,796.42			5,576,796.42	3,424,710.00	2,152,086.42
60040	Insurance	3,877,615.25	-	-	3,877,615.25			3,877,615.25	-	3,877,615.25
60050	Water	48,008,537.41	119,853.57	134,214.90	47,994,176.08			47,994,176.08	16,817,538.00	31,176,638.08
60060	Waste Water (Sewer)	46,322,463.97	115,777.81	22,679.46	46,415,562.32			46,415,562.32	6,399,389.00	40,016,173.32
60070	Cemetery	13,342.38	-	-	13,342.38			13,342.38	-	13,342.38
60080	Suggestion Program	33,302.00	-	-	33,302.00			33,302.00	-	33,302.00
60090	Industrial Development	28,273.80	70.68	-	28,344.48			28,344.48	-	28,344.48
60100	City Playhouse	52,394.04	15,149.74	-	67,543.78			67,543.78	-	67,543.78
60110	Engineering Reserve	2,834,632.95	1,408,477.21	1,252,410.34	2,990,699.82		5,034,589.66	(2,043,889.84)	66,241.00	(2,110,130.84)
60120	Sale of Public Lands	6,386,788.54	15,966.97	-	6,402,755.51			6,402,755.51	13,537,885.00	(7,135,129.49)
60121	Management By Law Reserve	98,137.86	245.34	-	98,383.20			98,383.20	-	98,383.20
60122	Winterization Reserve	679,737.56	1,699.34	-	681,436.90			681,436.90	-	681,436.90
60125	Kleinburg Parking Reserve	61,601.72	154.00	-	61,755.72			61,755.72	-	61,755.72
60130	Election Reserve	1,046,027.70	453,177.57	-	1,499,205.27		148,270.00	1,350,935.27	-	1,350,935.27
60140	Employer Benefit Contributio	22,617,141.40	55,671.96	696,714.00	21,976,099.36			21,976,099.36	-	21,976,099.36
60145	WSIB Claims	980,929.97	2,452.32	-	983,382.29			983,382.29	-	983,382.29
60150	Heritage Fund	2,728,165.01	225,744.73	-	2,953,909.74			2,953,909.74	279,515.00	2,674,394.74
60170	Pre 99 -Bldgs. & Facil.	19,455,209.19	2,817,804.10	660,691.17	21,612,322.12			21,612,322.12	13,871,482.00	7,740,840.12
60175	Planning Reserve	996,663.13	2,491.66	-	999,154.79			999,154.79	-	999,154.79
60180	Roads Infrastructure	7,647,215.72	452,621.32	31,978.79	8,067,858.25			8,067,858.25	2,504,347.00	5,563,511.25
60186	Streetscapes	1,647,285.89	480,363.78	-	2,127,649.67			2,127,649.67	-	2,127,649.67
60188	Parks Infrastructure	7,784,572.44	844,930.75	(7,025.70)	8,636,528.89			8,636,528.89	6,516,334.00	2,120,194.89
60189	Artificial Soccer Turf Reser	728,828.29	1,822.07	-	730,650.36			730,650.36	-	730,650.36
60190	Keele Valley Landfill	1,623,738.96	4,059.32	24.89	1,627,773.39	150,000.00		1,777,773.39	1,418,064.00	359,709.39
60192	City Hall Reserve	27,925.44	(4.64)	-	27,920.80			27,920.80	11,355.00	16,565.80
60195	Uplands Capital Improv. Res.	(269,668.37)	31,556.61	4,318.79	(242,430.55)			(242,430.55)	109,696.00	(352,126.55)
60200	Year End Expend. Reserve	2,954,559.82	-	105,725.00	2,848,834.82			2,848,834.82	27,915.00	2,820,919.82
60210	Innovation Reserve	2,295,547.65	35,800.40	-	2,331,348.05			2,331,348.05	1,236,000.00	1,095,348.05
60211	Informat Tech Asset Replacem	1,250,861.55	1,124,213.28	5,996.03	2,369,078.80			2,369,078.80	2,337,478.00	31,600.80
60212	Library Materials Reserve	179,543.66	1,671,676.94	287,031.56	1,564,189.04			1,564,189.04	1,535,452.00	28,737.04
61000	Senior Citizen Bequests	211,588.79	528.97	-	212,117.76			212,117.76	-	212,117.76
61022	Capital From Taxation	-	25,193,635.98	862,533.69	24,331,102.29			24,331,102.29	23,934,411.00	396,691.29
61030	Debenture Payments	5,958,926.17	14,897.32	-	5,973,823.49		2,500,000.00	3,473,823.49	-	3,473,823.49
	Discretionary reserve Total	216,997,900.24	36,907,399.36	4,157,567.75	249,747,731.85	150,000.00	11,574,214.66	238,323,517.19	96,676,899.00	141,646,618.19
	Total Reserves	526,176,228.77	55,588,719.20	(9,936,622.25)	591,701,570.22	150,000.00	13,480,119.93	578,371,450.29	269,127,124.00	309,244,326.29