

CORP 2024-014 - ATTACHMENT B

	Actual Dec 31, 2023	Actual April 30, 2024
GENERAL RESERVES:		
Rate Reserves		
32035 - Property Development Reserve	\$ 2,306,734	\$ 2,432,437
32040 - HR Rate Stabilization Reserve	447,656	368,234
32075 - 911 Atlas Reserve	16,135	-
32205 - Building Reserve	3,711,050	-
32255 - Election Reserve	193,094	263,094
32265 - Area Rate Stabilization Reserve	1,540,057	464,075
32275 - City Heritage Reserve	59,688	68,228
32280 - Library Reserve	864,817	864,817
32285 - General Tax Rate Stabilization	754,286	3,756,298
32290 - Fleet Maintenance Reserve	277,238	277,238
32295 - Human Services Rate Stabilization	1,584,347	1,584,347
	\$ 11,755,102	\$ 10,078,768
Contingency Reserves		
32090 - General Contingency Reserve		
- Uncommitted	\$ 2,411,494	\$ 2,068,994
- Committed	8,202,288	6,152,282
	10,613,782	\$ 8,221,276
Infrastructure Reserves		
32030 - Sewer Infrastructure Reserve	\$ 7,637,471	\$ 6,104,874
32045 - Asset Management Reserve	450,977	2,450,704
32050 - Water Infrastructure Reserve	7,945,304	8,660,586
32070 - Fleet Reserve	2,381,642	2,321,886
32248 - Capital Contingency Reserve		
- Uncommitted	2,519,915	2,935,033
- Committed	1,218,332	3,843,829
	\$ 22,153,641	\$ 26,316,912
Other Reserves		
32065 - Fenelon Falls Powerlink Fund	1,129,396	1,129,396
32110 - Social Committee Reserve	10,663	-
32277 - Environmental Disaster Recovery	-	100,000
32278 - Primary Care Recruitment & Ren	-	500,000
32240 - Social Committee Reserve	-	89
32247 - Norland Dam Reserve	4,968	4,968
32100 - KLH Capital Reserve CKL/COH	535,317	542,403
32105 - KLH Capital Reserve CKL Only	1,638,535	1,461,901
32110 - KLH Operating Surplus	423,920	423,920
	\$ 3,742,799	\$ 4,162,677
Total General Reserves - Note 9	\$ 48,265,324	\$ 48,779,633

	Actual Dec 31, 2023	Actual April 30, 2024
OBLIGATORY RESERVES		
Legacy CHEST Funds		
24310 - Lindsay Legacy CHEST Reserve	\$ 19,720,038	\$ 19,461,436
24320 - Bob Legacy CHEST Reserve	2,845,821	2,812,272
24330 - Woodville Legacy CHEST Reserve	99,750	100,660
24340 - Omemee Legacy CHEST Reserve	1,949	1,967
24350 - FF Legacy CHEST Reserve	66,826	54,095
24360 - Kirkfield Legacy CHEST Reserve	375	378
	\$ 22,734,759	\$ 22,430,808
Development Charges		
24140 - DC - City of Kawartha Lakes	\$ 1,519,476	\$ (15,499,286)
Obligatory Reserves		
24070 - Subdivider for Water - Emily	\$ 13,138	\$ 13,138
24075 - A Smith Memorial Reserve	44,364	-
24090 - Woodville M.Cronin Estate Reserve	10,089	10,089
24095 - Grand Island Reserve-Fen Twp	33,456	33,456
24105 - DOOR Reserve	1,325,192	1,193,992
24110 - Infrastructure Gas Tax Reserve	4,386,008	(164,969)
24115 - Transit Gas Tax Reserve	1,273,010	457,381
24135 - City Parkland in Lieu	1,493,619	595,234
32205 - Building Reserve	-	3,711,050
32272 - Tree Canopy Reserve Fund	131,520	131,519
	\$ 8,710,396	\$ 5,980,890
Former Municipal Reserves		
24055 - Bobcaygeon H Wilkinson Library	\$ 1,611	\$ 1,611
24060 - Dike and Downey Estate	211,203	-
24065 - Somerville - Heritage Park	8,540	-
	\$ 221,354.0	\$ 1,611
Total Obligatory Reserves - Note 6	\$ 33,185,985	\$ 12,914,024
Total General and Obligatory Reserves	\$ 81,451,309	\$ 61,693,657