

### Reserves, Reserve Funds, and Trust Funds Analysis 2023

Account #	Account Name	2023 Opening Balance	Total Additions	Total Reductions	2023 Ending Balance	Allocated But Not Spent	Description	2024 Proposed Net Transactions	2024 Projected Balance
34-100-01000-70131	DEV CHG BL#14-10 - GEN GOV	\$ 152,770.18	\$ 11,827.31	\$ -	\$ 164,597.49				\$ 164,597.49
34-220-02200-70131	DEV CHG BL#14-10 - FIRE	514,296.22	153,112.94	130,000.00	537,409.16				\$ 537,409.16
34-230-02300-70131	DEV CHG BL#14-10 - POLICE SERVICES	357,128.38	77,573.41	-	434,701.79				\$ 434,701.79
34-310-03100-70131	DEV CHG BL#14-10 - PUBLIC WORKS	1,804,734.31	223,674.08	-	2,028,408.39				\$ 2,028,408.39
34-400-04000-70131	DEV CHG BL#14-10 - MT BRYDGES WW	1,781,443.79	316,025.72	241,485.00	1,855,984.51				\$ 1,855,984.51
34-401-04001-70131	DEV CHG MT BRYDGES WW SP AREA #1	1,608.54	99.82	-	1,708.36				\$ 1,708.36
34-402-04002-70131	DEV CHG MT BRYDGES WW SP AREA #2	2,093.55	129.92	-	2,223.47				\$ 2,223.47
34-410-04100-70131	DEV CHG BL#14-10 - STRATHROY- WW	2,178,000.96	611,627.93	-	2,789,628.89				\$ 2,789,628.89
34-460-04600-70131	DEV CHG BL#14-10 -STRATHROY-WATER	873,403.90	328,362.29	-	1,201,766.19				\$ 1,201,766.19
34-470-04700-70131	DEV CHG BL#14-10 - MT BRYDGES WATER	848,855.77	95,994.13	-	944,849.90				\$ 944,849.90
34-480-70110-71154	DEVELOP CHARGES-STORM DRAINAGE BAL	194,077.05	12,043.47	-	206,120.52				\$ 206,120.52
34-560-05600-70131	DEV CHG - CEMETERY SERVICES	59,898.24	5,341.94	-	65,240.18				\$ 65,240.18
34-600-06000-70101	DEV CHG - RECREATION - DEVELOPMENT RELATED STUDIES	830.92	5,701.98	-	6,532.90				\$ 6,532.90
34-620-06200-70131	DEV CHG BL#14-10 - PARKS	857,481.59	103,812.41	-	961,294.00				\$ 961,294.00
34-640-06400-70131	DEV CHG BL#14-10 - INDOOR RECREATION	2,865,362.03	365,635.03	323,659.22	2,907,337.84	\$ 500,000.00	Gemini Exp		\$ 2,407,337.84
34-660-06600-70131	DEV CHG - LIBRARY SERVICES	230,248.90	19,271.28	-	249,520.18				\$ 249,520.18
34-710-07100-70131	DEV CHG BL#14-10 - ENGINEERING	1,351,332.01	303,404.44	796,087.78	858,648.67				\$ 858,648.67
34-710-07100-70132	DEV CHG-MB ENG SERVICES-BL 76.18	2,923,160.07	383,322.55	763.20	3,305,719.42				\$ 3,305,719.42
34-710-07110-70131	DEV CHGS - STRATHROY ENGINEERING; ROADS AND STORM	1,123,453.82	1,216,097.18	1,596,317.75	743,233.25				\$ 743,233.25
	<b>Development Charges Total</b>	<b>\$ 18,120,180.23</b>	<b>\$ 4,233,057.83</b>	<b>\$ 3,088,312.95</b>	<b>\$ 19,264,925.11</b>	<b>\$ 500,000.00</b>		<b>\$ -</b>	<b>\$ 18,764,925.11</b>

#### Deferred Revenue

34-000-70140-71251	RESERVE FUND-AMO GAS TAX REVENUE	\$ 1,895,273.21	\$ 713,207.64	\$ 1,352,047.14	\$ 1,256,433.71			\$ 668,169.00	\$ 1,924,602.71
	<b>AMO Gas Tax Total</b>	<b>\$ 1,895,273.21</b>	<b>\$ 713,207.64</b>	<b>\$ 1,352,047.14</b>	<b>\$ 1,256,433.71</b>	<b>\$ -</b>		<b>\$ 668,169.00</b>	<b>\$ 1,924,602.71</b>
34-000-70500-70301	RESERVE FUND-FORESTRY (ROWLEY 2014)	8,215.71	423.08	-	8,638.79				\$ 8,638.79
34-620-70200-71201	RESERVE FUND-PARKLAND CASH-IN-LIEU BALANCE	421,193.47	21,690.48	-	442,883.95				\$ 442,883.95
	<b>Parkland Total</b>	<b>\$ 429,409.18</b>	<b>\$ 22,113.56</b>	<b>\$ -</b>	<b>\$ 451,522.74</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ 451,522.74</b>
34-631-70200-71207	RESERVE FUND-STRATHROY AQUATIC CLUB	28,923.35	1,489.49	-	30,412.84				\$ 30,412.84
14-220-02200-70301	Fire Deferred Revenue	23,744.77	-	18,159.21	5,585.56				\$ 5,585.56
14-230-02300-70301	Police NG911 Grant	-	600,000.00	130,728.84	469,271.16				\$ 469,271.16
14-301-03010-70302	OCIF Formula Funding - Deferred Revenue	1,135,608.58	46,417.69	1,182,026.27	-				\$ -
14-620-06200-70301	Parks Deferred Revenue	-	8,500.00	4,070.40	4,429.60				\$ 4,429.60
14-750-07500-70302	RESERVE-MAINSTREET REVITALIZATION	63,401.25	3,265.02	0.00	66,666.27				\$ 66,666.27
14-750-07500-70304	ED Digital Services Grant	7,514.12	0.00	7,514.12	-				\$ -
14-620-06200-70302	MTO Cycling Grant	\$ 75,400.01	3,882.93	0.00	\$ 79,282.94				\$ 79,282.94
14-620-06200-70303	Mt Brydges Optimist - Southgrove Park	\$ 8,500.00	0.00	0.00	\$ 8,500.00				\$ 8,500.00
14-100-01000-70303	Cannabis Legalization Grant	\$ 35,548.00	0.00	0.00	\$ 35,548.00				\$ 35,548.00
34-750-07500-70302	MTO Transportation Grant	\$ 41,616.13	369,367.76	378,235.68	\$ 32,748.21				\$ 32,748.21
14-750-07500-70303	CFDC Grant - Skilled Trades	\$ 2,837,751.53	61,940.21	1,692,093.40	\$ 1,207,598.34				\$ 1,207,598.34
34-600-06100-00209	Prepaid BookKing Revenue	\$ 25,161.17	1,256,702.59	1,260,412.33	\$ 21,451.43				\$ 21,451.43
	<b>Other Deferred Revenue Total</b>	<b>\$ 4,283,168.91</b>	<b>\$ 2,351,565.69</b>	<b>\$ 4,673,240.25</b>	<b>\$ 1,961,494.35</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ 1,961,494.35</b>
	<b>TOTAL DEFERRED REVENUE</b>	<b>\$ 6,607,851.30</b>	<b>\$ 3,086,886.89</b>	<b>\$ 6,025,287.39</b>	<b>\$ 3,669,450.80</b>	<b>\$ -</b>		<b>\$ 668,169.00</b>	<b>\$ 4,337,619.80</b>

Account #	Account Name	2023 Opening Balance	Total Additions	Total Reductions	2023 Ending Balance	Allocated But Not Spent	Description	2024 Proposed Net Transactions	2024 Projected Balance
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**RESERVE FUNDS**

**OBLIGATORY RESERVE FUNDS**

34-000-00000-60004	FUTURE NEEDS RESERVE	3,496,627.99	\$ -	\$ 1,100,000.00	\$ 2,396,627.99	\$ 500,000.00	Parkhouse Dr. Proj.		\$ 1,896,627.99
34-100-01000-70300	RESERVE FOR SELF INSURANCE	20,095.76	\$ -	0.00	\$ 20,095.76				\$ 20,095.76
34-100-01000-70301	RESERVE-GENERAL GOVERNMENT	472,859.78	\$ 121,584.30	30,000.00	\$ 564,444.08			7,500.00	\$ 571,944.08
34-100-01110-70300	RESERVE FOR ELECTIONS	58,988.23	5,000.00	0.00	\$ 63,988.23				\$ 63,988.23
34-110-01100-70300	RESERVE-COUNCIL	125,414.82	\$ 71,490.00	0.00	\$ 196,904.82			50,000.00	\$ 246,904.82
34-120-01200-70300	RESERVE-INFORMATION TECHNOLOGY	197,255.57	\$ 32,200.00	54,941.27	\$ 174,514.30			175,500.00	\$ 350,014.30
34-140-1400-70300	DOWNTOWN MARKET RESERVE	15,246.00	\$ -	0.00	\$ 15,246.00				\$ 15,246.00
34-220-02200-70330	FIRE SERVICES RESERVE	660,234.07	50,000.00	560,402.93	\$ 149,831.14				\$ 149,831.14
34-230-02300-70330	POLICE SERVICES RESERVE	708,249.48	196,669.20	170,065.85	\$ 734,852.83			-500,000.00	\$ 234,852.83
34-240-02400-70300	BUILDING DEPARTMENT RESERVE FUND	1,298,883.69	-	36,913.52	\$ 1,261,970.17				\$ 1,261,970.17
34-250-02500-70300	RESERVE-BYLAW ENFORCEMENT	97,763.00	0.00	0.00	\$ 97,763.00				\$ 97,763.00
34-300-03000-70300	RESERVE-FLEET EQUIPMENT	962,868.27	1,258,902.53	372,743.06	\$ 1,849,027.74			-404,000.00	\$ 1,445,027.74
34-310-03100-70300	RESERVE-ROADS	(1,545,026.61)	987,801.19	2,085,491.25	\$ (2,642,716.67)				\$ (2,642,716.67)
34-380-03800-70300	RESERVE-STREETLIGHTS	91,936.82	75,000.00	0.00	\$ 166,936.82				\$ 166,936.82
34-400-70200-71226	RESERVE FUND-MOUNT BRYDGES AREA FUTURE SEWAGE SYSTEM	22,606.98	0.00	-	\$ 22,606.98				\$ 22,606.98
34-401-04010-70300	S-C WATER RESERVE FUND	18,447,014.88	2,429,232.00	1,323,982.76	\$ 19,552,264.12	\$ 1,618,870.00	See list	378,114.00	\$ 18,311,508.12
34-402-04020-70300	S-C WASTEWATER RESERVE FUND	11,546,056.94	2,896,833.00	2,887,997.67	\$ 11,554,892.27	\$ 15,123,660.00	See list	(254,976.00)	\$ (3,823,743.73)
34-560-05600-70330	CEMETERY RESERVE	218,659.15	24,738.10	57,588.65	\$ 185,808.60				\$ 185,808.60
34-600-06000-70300	RESERVE-RECREATION	97,315.53	0.00	0.00	\$ 97,315.53				\$ 97,315.53
34-600-06000-70301	RESERVE - RECREATION FACILITIES	19,964.00	0.00	7,735.00	\$ 12,229.00				\$ 12,229.00
34-620-06200-70330	PARKS RESERVE	262,077.25	262,163.08	102,499.91	\$ 421,740.42				\$ 421,740.42
34-620-06200-70331	RESERVE SLEEPY HOLLOW RAILWAY	-	0.00	0.00	\$ -				\$ -
34-621-70200-71206	RESERVE-PARKS-MOUNT BRYDGES SKATEBOARD PARK	3,198.26	0.00	0.00	\$ 3,198.26				\$ 3,198.26
34-630-06300-70300	RESERVE-POOL	9,644.98	0.00	830.80	\$ 8,814.18				\$ 8,814.18
34-640-06400-70330	ARENAS RESERVE	630,392.70	257,550.79	40,717.89	\$ 847,225.60				\$ 847,225.60
34-650-06500-70300	RESERVE-MUSEUM	215,982.11	25,000.00	2,025.02	\$ 238,957.09				\$ 238,957.09
34-660-06600-70300	RESERVE-LIBRARY	340,530.38	54,428.97	0.00	\$ 394,959.35			47,327.00	\$ 442,286.35
34-671-06710-70300	RESERVE-SCOUT HALL	4,921.16	0.00	0.00	\$ 4,921.16				\$ 4,921.16
34-680-06800-70300	RESERVE-CARADOC COMMUNITY CENTRE	148,979.08	0.00	0.00	\$ 148,979.08				\$ 148,979.08
34-710-07100-70300	RESERVE-PLANNING	117,388.82	20,000.00	42,820.36	\$ 94,568.46				\$ 94,568.46
34-750-07500-70300	RESERVE-COMMUNITY/ECONOMIC DEVELOPMENT	697,339.83	0.00	347,355.23	\$ 349,984.60				\$ 349,984.60
34-750-07500-70303	RESERVE ED - STRATEGIC INIATIVES	15,000.00	15,000.00	0.00	\$ 30,000.00			15,000.00	\$ 45,000.00
34-751-07510-70300	RESERVE - COMMUNITY PARTNERSHIP PROGRAM	504,062.92	351,400.00	0.00	\$ 855,462.92				\$ 855,462.92
34-800-08000-70300	RESERVE-DRAINAGE	33,670.08	0.00	12,318.28	\$ 21,351.80				\$ 21,351.80
<b>OBLIGATORY RESERVE FUNDS TOTAL</b>		<b>\$ 39,996,201.92</b>	<b>\$ 9,134,993.16</b>	<b>\$ 9,236,429.45</b>	<b>\$ 39,894,765.63</b>	<b>\$ 17,242,530.00</b>		<b>\$ (485,535.00)</b>	<b>\$ 22,166,700.63</b>

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**DISCRETIONARY RESERVES**

34-000-00000-60002	RESERVE FUND-ASSET MANAGEMENT PLAN	\$ 1,796,367.00	\$ 330,809.12	\$ 419,217.49	\$ 1,707,958.63	\$ 350,000.00	Sport Field Lighting	\$ 230,000.00	\$ 1,587,958.63
34-000-00000-60003	GREEN ENERGY RESERVE FUND	289,527.83	88,514.85	0.00	\$ 378,042.68				\$ 378,042.68
34-000-00000-60005	MODERNIZATION RESERVE FUND	371,430.34	19,127.80	0.00	\$ 390,558.14				\$ 390,558.14
34-000-70500-70302	RESERVE-SOLID WASTE	273,877.64	13,821.08	10,389.63	\$ 277,309.09			288,163.00	\$ 565,472.09
34-100-70200-71206	RESERVE FUND-INSURANCE (Group benefits)	490,735.44	25,271.73	0.00	\$ 516,007.17				\$ 516,007.17
34-411-70200-71208	RESERVE FUND-ADEL/MET WW-FLOW MONITOR	43,450.38	2,237.59	-	\$ 45,687.97				\$ 45,687.97
34-630-06300-70301	RESERVE-SWIM TEAM BEQUEST	23,985.39	1,235.19	0.00	\$ 25,220.58				\$ 25,220.58
	<b>DISCRETIONARY RESERVE FUND TOTALS</b>	<b>\$ 3,289,374.02</b>	<b>\$ 481,017.36</b>	<b>\$ 429,607.12</b>	<b>\$ 3,340,784.26</b>	<b>\$ 350,000.00</b>		<b>\$ 518,163.00</b>	<b>\$ 3,508,947.26</b>
	<b>TOTAL RESERVES AND RESERVE FUNDS</b>	<b>\$ 43,285,575.94</b>	<b>\$ 9,616,010.52</b>	<b>\$ 9,666,036.57</b>	<b>\$ 43,235,549.89</b>	<b>\$ 17,592,530.00</b>		<b>\$ 32,628.00</b>	<b>\$ 25,675,647.89</b>

**TRUST FUNDS**

34-560-05600-70500	CEMETERY TRUST FUND BALANCE	\$ 734,311.58	\$ 31,368.45	0.00	\$ 765,680.03				\$ 765,680.03
34-560-05600-70501	CEMETERY-PUBLIC TRUSTEE PRE NEED FUND	27,958.84	2,195.83	0.00	\$ 30,154.67				\$ 30,154.67
34-560-05610-70500	CAMPBELL CEMETERY TRUST FUND	7,295.52	115.55	0.00	\$ 7,411.07				\$ 7,411.07
34-560-05620-70500	BURWELL CEMETERY TRUST FUND	569.50	9.02	0.00	\$ 578.52				\$ 578.52
34-650-06500-70500	GALLERY TRUST FUND	1,438.75	279.00	294.20	\$ 1,423.55				\$ 1,423.55
	<b>TRUST FUNDS TOTALS</b>	<b>\$ 771,574.19</b>	<b>\$ 33,967.85</b>	<b>\$ 294.20</b>	<b>\$ 805,247.84</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ 805,247.84</b>

	<b>TOTAL ALL DEFERRED REVENUE, RESERVE FUNDS, RESERVES, AND TRUST FUNDS</b>	<b>\$ 68,785,181.66</b>	<b>\$ 16,969,923.09</b>	<b>\$ 18,779,931.11</b>	<b>\$ 66,975,173.64</b>	<b>\$ 18,092,530.00</b>		<b>\$ 700,797.00</b>	<b>\$ 49,583,440.64</b>
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**Water -Wastewater projects allocated but unspend**

Year	Project	Proposed Budget	Water Rates		Sewer Rates	
			Budget		Budget	
2021	Parkhouse Drive Reconstruction (Adelaide to Rougham)	\$ 7,500,000.00	\$ 560,000.00		\$ 1,650,000.00	
2022	Queen Street Reconstruction - Tracks to Carroll (Used McKellar St project Splits)	\$ 4,898,246.00	\$ 139,289.00		\$ 253,641.00	
2022	Albert St PS FM to Treatment Plant	\$ 2,432,000.00			\$ 2,332,000.00	
2022	Mt. Brydges WWTP Upgrades	\$ 6,000,000.00			\$ 5,600,000.00	
2022	WTS Concrete Pads and Railings	\$ 50,000.00	\$ 25,000.00		\$ 25,000.00	
2022	Strathroy WWTF Upgrades	\$ 10,143,787.00			\$ 3,700,000.00	
2023	Water Master Plan	\$ 99,060.00	\$ 54,581.00			
2023	Sanitary Master Plan	\$ 117,870.00			\$ 57,440.00	
2023	Strathroy Tower Painting	\$ 750,000.00	\$ 750,000.00			
2023	NFPA Design Completion	\$ 70,000.00			\$ 55,000.00	
2023	NFPA Upgrades Metcalfe PS	\$ 750,000.00			\$ 750,000.00	
2023	Refurbishing Pumping Stations -Design McNab	\$ 125,000.00			\$ 125,000.00	
2023	CLI Requirements (O&M Manuals/procedures for Pump Stations)	\$ 60,000.00			\$ 60,000.00	
2023	Replacement of Copper services on Darcy Dr	\$ 40,000.00	\$ 40,000.00			
2023	PPCP	\$ 85,579.00			\$ 85,579.00	
2023	Pump Station Pump Spares	\$ 30,000.00			\$ 30,000.00	
2023	Mt Brydges Reservoir Electrical, structural reservoir interior and Generator Upgrades design	\$ 125,000.00	\$ 50,000.00			
2023	Sanitary Sewer Repairs - Assessment/Design/Tender/Construction	\$ 150,000.00			\$ 150,000.00	
2023	Sludge Removal - Strathroy WWTF	\$ 250,000.00			\$ 250,000.00	
	<b>EPW</b>	<b>\$ 33,676,542.00</b>	<b>\$ 1,618,870.00</b>		<b>\$ 15,123,660.00</b>	