

**Town of Caledon
2023 Reserve and Reserve Fund Balances**

Reserve	Opening Balance	Transfer	Total Revenue	Total Expenses	General Ledger Balance as of December 31, 2023	Unspent Balance Committed to Capital Projects as of Dec 31, 2023	Council Approved (Commitments)/ Contributions As of Dec 31, 2023	Uncommitted Balance
Reserves for Operating Purposes								
Reserves								
Tax Funded Operating Contingency Reserve	\$ 9,666,765		\$ 1,295,492	\$ 2,149,409	\$ 8,812,848		\$ (4,388,034)	\$ 4,424,814
Fire Equipment Reserve	\$ 1,753		\$ 93,692	\$ 116,452	\$ (21,006)			\$ (21,006)
Building & Equipment Reserve	\$ 4,019		\$ 1,767	\$ (100,697)	\$ 106,483			\$ 106,483
Land Sale Reserve	\$ 898,837		\$ 408,023	\$ -	\$ 1,306,860		\$ (38,048)	\$ 1,268,813
Ice Resurfacers Reserve	\$ 96,782		\$ 34,094	\$ -	\$ 130,876			\$ 130,876
Information Systems and Technology Reserve	\$ 7,369		\$ 5,321	\$ -	\$ 12,690			\$ 12,690
Election Reserve	\$ 61,883		\$ 116,602	\$ -	\$ 178,484			\$ 178,484
Firefighter Post-Retirement Benefit Reserve	\$ 221,651		\$ 163,959	\$ -	\$ 385,610			\$ 385,610
Caledon Public Library Board Donation and Bequests	\$ 9,258		\$ 4,500	\$ 1,122	\$ 12,636			\$ 12,636
Discretionary								
Winter Maintenance	\$ 1,914,510		\$ 647,322	\$ -	\$ 2,561,831			\$ 2,561,831
Group Benefit Stabilization	\$ 2,006,790		\$ 559,723	\$ -	\$ 2,566,513			\$ 2,566,513
Community Improvement Plan	\$ 76		\$ 2	\$ -	\$ 78			\$ 78
Development Approvals Stabilization	\$ 3,274,903	\$ -	\$ 83,532	\$ 1,409,403	\$ 1,949,032		\$ (325,000)	\$ 1,624,032
Engineering Stabilization Reserve	\$ 3,818,996	\$ -	\$ 113,059	\$ 680,499	\$ 3,251,557			\$ 3,251,557
Development Charge Exemptions & Discounts	\$ 282,314		\$ (167,485)	\$ -	\$ 114,829			\$ 114,829
Obligatory								
Building Permit Stabilization	\$ 6,319,008		\$ 204,699	\$ 2,047,553	\$ 4,476,153	\$ (877,525)		\$ 3,598,627
Heritage Property	\$ 11,814		\$ 42,739	\$ -	\$ 54,553			\$ 54,553
Deferred Grant Funds	\$ 36,179		\$ -	\$ -	\$ 36,179			\$ 36,179
Reserves for Infrastructure Purposes								
Reserves								
Equipment	\$ 892,629		\$ 980,956	\$ 774,007	\$ 1,099,578			\$ 1,099,578
Accessibility (previously tax rate stabilization)	\$ 145,752		\$ 31,159	\$ -	\$ 176,912			\$ 176,912
Animal Shelter	\$ 74,702		\$ 10,550	\$ 501	\$ 84,751			\$ 84,751
Go Transit	\$ 73,626		\$ 2,393	\$ -	\$ 76,019			\$ 76,019
Corporate Energy	\$ 150,010		\$ 125,675	\$ 66,258	\$ 209,427			\$ 209,427
Fitness Equipment Replacement	\$ 79,966		\$ 10,288	\$ (36,722)	\$ 126,976			\$ 126,976
Tax Funded Capital Contingency Reserve	\$ 4,735,540		\$ 5,872,879	\$ 5,410,791	\$ 5,197,628		\$ (790,312)	\$ 4,407,316
Discretionary								
Capital Asset Replacement Fund (previously Caledon Hydro)	\$ 12,276,132		\$ 2,409,083	\$ 3,710,340	\$ 10,974,875			\$ 10,974,875
Northwest Caledon Indoor Recreation Facility	\$ 1,165,966		\$ 164,731	\$ -	\$ 1,330,696			\$ 1,330,696
Cash in Lieu of Parking	\$ 477,843		\$ 15,530	\$ -	\$ 493,373			\$ 493,373
Roads Capital	\$ 73,820		\$ 3,537	\$ -	\$ 77,356			\$ 77,356
Broadband	\$ 60,428		\$ 7,303	\$ -	\$ 67,731			\$ 67,731
Comprehensive Adaptive Management Plan (CAMP) Agreement	\$ 202,763		\$ 5,382	\$ 74,315	\$ 133,831			\$ 133,831
Obligatory								
Canada Community-Building Fund (previously Federal Gas Tax)	\$ 7,602,134		\$ 4,223,434	\$ 7,174,546	\$ 4,651,023	\$ (4,436,548)		\$ 214,475
Provincial Gas Tax - Transit	\$ 1,053,526		\$ 611,978	\$ 14,117	\$ 1,651,387		\$ (183,883)	\$ 1,467,504
Payment In Lieu of Parkland	\$ 14,073,053		\$ 1,135,168	\$ 467,142	\$ 14,741,079	\$ (3,228,765)	\$ (4,599,000)	\$ 6,913,314
Development Charges	\$ 79,905,743		\$ 12,287,250	\$ 26,772,776	\$ 65,420,217	\$ (47,318,592)		\$ 18,101,625
Total	\$ 151,676,541	\$ -	\$ 31,504,336	\$ 50,731,810	\$ 132,449,066	\$ (55,861,430)	\$ (10,324,277)	\$ 66,263,359