

## Summary of Reserves, Reserve Funds and Trust Funds

## Schedule A

December 31, 2024

Schedule	Opening Balance 1-Jan-24	Additions	Reductions	Interest	Internal loan	Ending Balance <sup>4</sup> 31-Dec-24	Outstanding Commitment to Capital	Internal Loan <sup>1</sup>	Estimated Unbooked Add/Commit	Estimated Balance <sup>2</sup> 31-Dec-24
<b>Schedule B Reserves &amp; Discretionary Reserve Funds</b>										
Capital Reserves	22,838,093	22,901,902	(14,903,463)	514,081	(5,569,813)	25,780,800	-	(6,904,474)	(715,000)	18,161,326
Stabilization Reserves	8,013,605	4,300,731	(254,905)	124,564	-	12,183,995	-	-	-	12,183,995
Operating Reserves	6,854,722	1,458,170	(1,495,634)	11,952	-	6,829,209	-	-	715,000	7,544,209
Discretionary	10,315	160,400	-	2,141	-	172,856	-	-	-	172,856
<b>Schedule C Obligatory Reserve Funds</b>										
Development Charges	2,080,350	5,256,791	(10,179,304)	321,147	5,087,367	2,566,350	(9,267,593)	6,904,474	-	203,231
Other Deferred Revenue	29,838,783	6,875,476	(3,977,911)	1,113,939	-	33,850,286	(3,507,866)	-	-	30,342,420
<b>Schedule D Trust Funds</b>	3,483,963	81,409	(36,606)	141,623	-	3,670,388	-	-	-	3,670,388
<b>Operating Fund<sup>3</sup></b>	-	-	-	-	482,447	482,447	-	-	-	482,447
<b>Grand Total</b>	<b>\$ 73,119,832</b>	<b>\$ 41,034,879</b>	<b>\$ (30,847,824)</b>	<b>\$ 2,229,445</b>	<b>\$ -</b>	<b>\$ 85,536,332</b>	<b>\$ (12,775,459)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 72,760,873</b>

## Notes:

1. Represents forecasted interim loans from the Town's reserve required in 2024 to negate deficit balances in the DC reserves. The internal loans, including interest, will be recovered
2. Due to rounding, numbers presented in this table may not add up precisely to the totals provided.
3. Represents the loan for the Acton Town Hall renovations.
4. The 2024 year-end figures reflect the surplus for both the Town and the Library.