

Town of Halton Hills
Reserves & Discretionary Reserve Funds
December 31, 2024

CS-2025-017
Schedule B

Reserve	Fund	Opening Balance 1-Jan-24	Additions	Reductions	Interest	Internal Loan	Ending Balance ⁵ 31-Dec-24	Internal Loan ¹	Estimated Unbooked Add/Commit ²	Estimated Balance ³ 31-Dec-24
Capital Reserves										
Capital Replacement	39	8,176,548	10,680,880	(8,395,737)	321,741	(482,447)	10,300,985	-	(1,127,616)	9,173,369
Cemetery Development	66	74,520	67,000	(31,000)	-	-	110,520	-	-	110,520
Equipment	52	2,230,656	2,249,652	(3,389,400)	-	-	1,090,908	-	-	1,090,908
Library Capital	74	641,936	149,544	(193,194)	-	-	598,286	-	-	598,286
New Capital	40	4,583,361	8,251,948	(1,750,270)	192,340	(5,087,367)	6,190,012	(6,904,474)	-	(714,462)
Public Art Reserve	79	97,796	92,000	(39,796)	-	-	150,000	-	-	150,000
Technology Replacement	31	561,923	217,400	(353,066)	-	-	426,257	-	412,616	838,873
Transportation Infrastructure	55	6,454,902	1,181,846	(751,000)	-	-	6,885,748	-	-	6,885,748
Energy Revolving Fund	42	16,449	11,632	-	-	-	28,082	-	-	28,082
Total 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										
Contingency	34	3,583,866	1,272,191	(91,828)	124,564	-	4,888,793	-	-	4,888,793
Severe Weather Event	51	750,000	-	-	-	-	750,000	-	-	750,000
Tax Rate Stabilization	36	3,679,739	3,028,540	(163,077)	-	-	6,545,202	-	-	6,545,202
Total Stabilization Reserves		8,013,605	4,300,731	(254,905)	124,564	-	12,183,995	-	-	12,183,995
Operating Reserves										
Community Sustainability Reserve	77	-	-	-	-	-	-	-	-	-
Fire Services	70	4,585,123	706,584	(717,497)	-	-	4,574,210	-	-	4,574,210
Georgetown Hospital Exp & Reno	38	267,589	-	-	-	-	267,589	-	-	267,589
Strategic Planning	41	425,000	301,586	(504,986)	-	-	221,600	-	715,000	936,600
WSIB	32	1,158,188	450,000	(273,152)	-	-	1,335,036	-	-	1,335,036
Retrofit Program Reserve	44	418,823	-	-	11,952	-	430,774	-	-	430,774
Total Operating Reserves		6,854,722	1,458,170	(1,495,634)	11,952	-	6,829,209	-	715,000	7,544,209
Discretionary Reserve Fund										
John Elliott Award	60	10,315	-	-	358	-	10,673	-	-	10,673
Community Healthcare	68	-	160,400	-	1,783	-	162,183	-	-	162,183
Total Discretionary Reserve Funds		10,315	160,400	-	2,141	-	172,856	-	-	172,856
Operating Fund⁴										
Acton Town Hall Renovations		-	-	-	-	482,447	482,447	-	-	482,447
Total Operating Funds		-	-	-	-	482,447	482,447	-	-	482,447
Total Reserves		\$ 37,716,736	\$ 28,821,203	\$ (16,654,003)	\$ 652,737	\$ (5,087,366)	\$ 45,449,307	\$ (6,904,474)	\$ -	\$ 38,544,833

Notes:

- 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 from future DC collections.
- Unbooked additions and commitments represent projected transactions to occur between October and December, 2024
- Due to rounding, numbers presented in this table may not add up precisely to the totals provided.
- Represents the loan for the Acton Town Hall renovations.
- The 2024 year-end figures reflect the surplus for both the Town and the Library.