

Town of Halton Hills  
Summary of Reserves, Reserve Funds and Trust Funds  
December 31, 2019

Rpt-CORPSERV-2020-0023  
Schedule A

|                                                   |                          |            |              |           |            |                           |              | Estimated <sup>3</sup> |              | Estimated   |
|---------------------------------------------------|--------------------------|------------|--------------|-----------|------------|---------------------------|--------------|------------------------|--------------|-------------|
|                                                   | Opening Bal <sup>2</sup> |            |              |           | Balance    | Operating Surplus         | Interfund    | Unbooked               | Unbooked     | Balance     |
| Schedule                                          | 1-Jan-19                 | Additions  | Reductions   | Interest  | 31-Dec-19  | Distribution <sup>4</sup> | Loans        | Additions              | Commitments  | 31-Dec-19   |
| Schedule B Reserves & Discretionary Reserve Funds |                          |            |              |           |            |                           |              |                        |              |             |
| Capital Reserves                                  | 37,129,091               | 12,207,490 | (11,952,852) | 447,140   | 37,830,869 | 10,512                    | (18,712,895) | -                      | -            | 19,128,486  |
| Stabilization Reserves                            | 6,502,064                | 3,072,526  | (1,421,764)  | -         | 8,152,826  | 1,921,270                 | -            | -                      | -            | 10,074,096  |
| Operating Reserves                                | 6,560,512                | 2,660,821  | (1,663,046)  | -         | 7,558,288  | -                         | (969,159)    | -                      | -            | 6,589,129   |
| Discretionary                                     | 10,442                   | -          | (400)        | 294       | 10,336     | -                         | -            | -                      | -            | 10,336      |
| Schedule C Obligatory Reserve Funds               |                          |            |              |           |            |                           |              |                        |              |             |
| Development Charges                               | -                        | 2,870,211  | (3,000,178)  | 129,967   | -          | -                         | 19,169,607   | -                      | (19,155,641) | 13,966      |
| Other Deferred Revenue                            | 14,651,313               | 5,027,846  | (1,364,450)  | 449,838   | 18,764,547 | -                         | -            | -                      | (3,219,811)  | 15,544,736  |
| Schedule D Trust Funds                            | 1,971,070                | 772,254    | (70,224)     | 72,168    | 2,745,268  | -                         | -            | -                      | -            | 2,745,268   |
| Operating Fund                                    |                          |            |              |           |            | (1,931,782)               | 512,447      |                        |              | (1,419,336) |
| Grand Total                                       | 66,824,491               | 26,611,148 | (19,472,914) | 1,099,408 | 75,062,133 | -                         | -            | -                      | (22,375,452) | 52,686,681  |

Notes:

1. Due to rounding, numbers presented in this table may not add up precisely to the totals provided.
2. 2018 closing balances reported on CORPSERV-2019-2011 was \$60,306,426. The 2019 opening balances include the final distribution to reserves of the 2018 operating budget surplus of \$1,538,052 and a transfer of \$665,326 for Hillcrest Cemetery. The 2019 opening balance for Development Charges also includes an audit adjustment related to over recognition of revenues in prior periods.
3. Unbooked additions and commitments are estimated and could vary by year end.
4. 2019 Operating Surplus Distribution as per Report CORPSERV-2020-0021