

## Schedule B - Reserves and Reserve Funds

Legend	Acct. No.	Name	Description
Reserves	01-3000-3001	Working Capital	For operating cash flow during the year to offset the needs to borrow.
Reserves	01-3000-3014	Tax Rate Stabilization	For smoothing operating budget spikes.
Reserves	01-3000-3002	Contingencies	Funds used for major unforeseen circumstances.
Reserves	01-3000-3036	Animal Control	Established to assist with future cost of Animal Control services.
Reserves	01-3000-3016	Building Department Surplus	Established from an annual surplus to cover building department future contingencies, capital investments, or unforeseen expenses.
Reserves	01-3000-3032	Economic Development	Established to support connectivity project to expand broadband internet access, build communication networks, or improve connectivity in remote or underserved areas.
Reserves	01-3000-3027	Election	Established to address unforeseen circumstances, challenges, or additional needs that may arise during the planning, conduct, and aftermath of elections.
Reserves	01-3000-3004	Fire Equipment	Established for fire fighting and emergency equipment. Proposed for consolidation to Asset Management Reserve.
Reserves	01-3000-3020	Fire Communication	Established for future replacement of fire emergency communication equipment. Proposed for consolidation to Asset Management Reserve.
Reserves	01-3000-3018	West Lorne Heritage Homes Hub	Established for Phase 2 construction (municipal works)
Reserves	01-3000-3022	Downtown Improvement	Established to revitalize the downtown areas of both villages.
Reserves	01-3000-3023	Insurance	Established for the purpose of providing financial protection, ensuring compliance with regulations, and contributing to the overall resilience and stability.
Reserves	01-3000-3029	2021/22 Capital Carried Forward	Officially established to address capital projects initially postponed to the upcoming fiscal year. The purpose of this fund is to allocate resources and provide smooth continuation and successful completion of projects deferred from the previous fiscal year. The proposal suggests consolidating these funds into the Asset Management Reserve.
Reserves	01-3000-3030	Prior's Year Capital	<del>Established for the purpose of completing miscellaneous capital projects. Proposed for consolidation to Asset Management.</del>
Reserve Fund - Obligatory	01-3000-3009	ONTARIO INVESTS	Ontario Invests - Improve Service Delivery & Efficiency grant received in 2019 for the purpose of improving service delivery by modernizing and improve the way we provide services to our community.
<del>Reserve Fund - Obligatory</del>	<del>01-3000-3015</del>	<del>Reserves - Safe Restart Funding</del>	<del>Established according to the Transfer Payment Agreement.</del>
<del>Reserve Fund - Obligatory</del>	<del>01-3000-3038</del>	<del>Reserves - 2021 COVID-19 Recovery Funding</del>	<del>Established according to the Transfer Payment Agreement.</del>
Reserve Fund - Obligatory	01-3000-3100	OCIF Funding	Restricted Capital expenditures on core infrastructure projects (such as roads, bridges, water and wastewater, including sanitary and stormwater facilities) that are part of an asset management plan.
Reserve Fund - Obligatory	01-3000-3101	RES - FEDERAL GAS TAX	Formerly Federal Gas Tax - Canada Community Building Fund is a restricted reserve fund with permanent source of funding provided up front, to support local infrastructure priorities.
Reserve Fund - Obligatory	01-3000-3102	RES - PROVINCIAL GAS TAX	Established for future replacement of Four Counties Transit Bus.

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Reserve Fund - Discretionary	01-3000-3007	RES-WASTE MANAGEMENT	Established for the purpose of covering the cost associated with the landfill closure.
Reserves	01-3000-3024	RES-MUNICIPAL BUILDINGS	For construction, maintenance, or renovation of municipal buildings (217 Furnival Rd. & 22413 Hoskins Line)
Reserves	01-3000-3035	Reserves - Rodney Library	
Reserves	01-3000-3034	Reserves - West Lorne Complex	
Reserves	01-3000-3005	RES-RECREATION	
Reserves	01-3000-3011	RES - MARINA/WASHROOMS	Established for the purpose of capital improvements.
Reserves	01-3000-3017	RES-TRAILER PARK	To ensure financial stability and address the costs associated with capital replacement.
Reserves	01-3000-3025	RES-MARINA PIER EXTENSION	Established with the goal of financially supporting the Port Glasgow Yacht Club in their efforts to safeguard the marina from tides, currents, waves, and storm surges.
Reserves	01-3000-3006	RES-PARKLAND	Money in the fund shall be limited to park or other public recreational purposes.
Reserves	01-3000-3026	RES-HAVEN LAKE ROAD	Established in 2016; funds received from the sale of Haven Lake Road.
Reserves	01-3000-3010	Reserves - Developments	Established for development study.
Reserves	01-3000-3012	RES - WL COMM IMPROVEMENT	Earmarked for West Lorne.
Reserves	01-3000-3019	RES-CN-RODNEY PARK LAND	Money in the fund shall be limited to park or other public recreational purposes.
Reserves	01-3000-3028	Reserves - Planning - Official Plan	To cover the cost associated with Official Plan updates.
Reserves	01-3000-3021	RES-POLICING	Funds set aside to cover potential increases without facing unexpected financial challenges.
Reserves	01-3000-3003	RES-ROADS	Established for the future replacement of Public Works Capital Equipment
Reserves	01-3000-3031	County Roads Reserves	Established from an annual surplus to cover County Roads future deficit.
Reserve Fund - Discretionary	01-3000-3201	DISC RESERVES - RODNEY SEWAGE	Restricted use for sewer replacement and maintenance.
Reserve Fund - Discretionary	01-3000-3040	Arena Facility Upgrades	Funds received from Kraft Hockeyville and earmarked for changerooms expansion. Proposed for consolidation to Asset Management Reserve.
Reserve Fund - Discretionary	01-3000-3041	Playground Equipment - Rodney Park	Established for the purpose of purchase and construction of playground equipment in Rodney.
Reserve Fund - Discretionary	01-3000-3042	Dehumidification System	Requested by West Elgin Community Centre Board of Management to purchase and install dehumidification system in the arena. Proposed for consolidation to Asset Management Reserve.
Reserve Fund - Discretionary	01-3000-3043	Parks & Recreation - Pool	Funds received from Rodney Cemetery Board.
Reserve Fund - Discretionary	01-3000-3044	Municipal Buildings - Old Rodney Town Hall Washroom Fund	Funds received from Rodney Cemetery Board.