

## 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   | Established for the purpose of constructing multi-sports courts.   |
| 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.   |