## **Northumberland County Reserve Summary**

As at November 26, 2024

Notes:

Mandatory reserves are required for legislative, regulatory or other legal reasons

Committed reserves have been set aside for a specific purpose through the budget process or by another resolution of County Council 2024 balances are based on the adopted 2024 budget with some adjustments for known changes

This summary does not include the 2024 carryover amounts

	Mandatory	Committed	Objective	2023 Balance (Act)	2024 Additions	2024 Reductions	2024 Balance (Est)
CORPORATE SERVICES							
County General Reserve		Mix	To provide funding to ensure that a prudent	29,197,715	8,190,498	9,519,671	27,868,543
			level of financial resources are available for				
			capital replacement/repairs/upgrades while				
			balancing the need for long-term debt financing. Will also help facilitate cash flow				
			management, contingencies, unforeseen				
			circumstances, and discretionary allocations				
			to leverage potential opportunities.				
Court Carl Parties Barrer			To analysis and a selection of the selec	2 44 4 727			2 44 4 727
County Stabilization Reserve			To protect against extraordinary fluctuations in revenues or expenditures	3,414,737			3,414,737
			that require unreasonable levy increases.				
Landfill Closure/Post Closure Liability Reserve		Х	To set aside funds to offset the costs	2,550,000	200,000		2,750,000
			associated with the closure and ongoing				
			monitoring/maintenance of solid waste				
			landfill sites across Northumberland				
Clerk General Reserve		X	County.  Project carryover or contingency	21,000			21,000
Archives General Reserve		X	Project carryover or contingency, 500K for	529,000			529,000
			GPLNCAM project				
Communications General Reserve		X	Project carryover or contingency	25,000			25,000
Insurance Deductible Reserve		X	To cover the deductible on potential	241,386		40,000	201,386
			insurance claims				
TRANSPORTATION							
Weather Events Contingency Reserve		Х	To offset the cost of winter events that	1,364,082			1,364,082
I			create significant negative budget variances				
Transportation Congral Pagania			in a given year  General Transportation related programs,	105.000			165.036
Transportation General Reserve			projects and initiatives	165,836			165,836
Transportation Capital Reserve		Х	Reserve for Transportation vehicles and	3,142,963	1,080,000	845,000	3,377,963
·			equipment	, ,	, ,	,	
Gas Tax Reserve	Х	Х	Reserve to satisfy Gas Tax agreement	2,092,000			2,092,000
Transportation Infrastructure Peconic		Majority	requirments Reserve for Transportation Infrastructure	16 111 106	2.027.451	1 050 500	17.090.130
Transportation Infrastructure Reserve		Majority Committed	projects (Road and bridge related	16,111,196	2,037,451	1,059,509	17,089,139
		Committee	infrastructure)				
FACILITIES			6 15 110	2 440 702	115.000	200.000	2.445.702
Corporate Facilities General Reserve		Majority Committed	General Facilities reserve for capital, equipment, projects, carryover amounts	2,410,702	115,000	380,000	2,145,702
		Committed	and general facilities related contingency				
WASTE DIVISION							
Waste Capital Reserve		Majority	Reserve for Waste land, equipment and	5,523,884	600,000	292,000	5,831,884
		Committed	capital projects (landfill/transfer station/CRC/MRF improvements,				
			environmental assessment)				
Waste General Reserve			General Waste related programs, projects	-			-
			and initiatives				
COCIAL CERVICES							
SOCIAL SERVICES Ontario Works General Reserve		X	Ontario Works programs, projects and	434,000		75,000	359,000
			contingencies	13 1,000		, 3,000	333,000
Childcare General Reserve		Х	Childcare programs, projects and	783,267			783,267
			contingencies				
Social Services General Reserve		Х	Social Services vehicles, equipment,	288,603	33,000	60,000	261,603
			programs, projects and contingencies				
NCHC							
NCHC Capital Reserve		Х	NCHC capital projects	1,136,165		518,964	617,201
NCHC General Reserve		Х	NCHC maintenance and contingencies	1,321,271	150,000	150,000	1,321,271
SOCIAL HOUSING			+				
Social Housing Capital Reserve		Mix	Social Housing programs and capital	5,745,803	681,546	4,867,687	1,559,662
Social Housing General Reserve		X	Social Housing programs, projects,	1,403,894	12-,3.0	500,500	903,394
			contingencies				
Non-Profit General Reserve	Х	Х	MMAH mortgage cost savings and Non-	3,139,863	44,888	44,287	3,140,464
			profit end of operating agreement funding for new agreements				
Homelessness General Reserve		Х	Homelessness programs, projects and	315,802		315,802	_
			contingencies				
<u> </u>							
			December for southilly though the Co.	40.000.000		C C77 100	2 744 004
GOLDEN PLOUGH LODGE		X	Reserve for contributions to the GPL Rebuild project	10,389,281		6,677,460	3,711,821
GOLDEN PLOUGH LODGE  GPL Capital Reserve Rebuild	•	1	Segregated reserve for donations made to	48,017			48,017
	Х	X			1		.0,017
GPL Capital Reserve Rebuild	Х	Х	the GPL				
GPL Capital Reserve Rebuild	Х	X	the GPL Reserve for ongoing GPL	80,458	50,000	28,000	102,458
GPL Capital Reserve Rebuild  GPL Donation Reserve	Х		the GPL	80,458	50,000	28,000	102,458
GPL Capital Reserve Rebuild  GPL Donation Reserve  GPL Capital Reserve	X		the GPL Reserve for ongoing GPL	80,458	50,000	28,000	102,458
GPL Capital Reserve Rebuild  GPL Donation Reserve  GPL Capital Reserve  PARAMEDICS	X		the GPL  Reserve for ongoing GPL capital/building/equipment projects				
GPL Capital Reserve Rebuild  GPL Donation Reserve  GPL Capital Reserve	X	X	the GPL Reserve for ongoing GPL	1,559,238 30,000	1,290,000	920,000	1,929,238 30,000

TECHNOLOGICAL DEVELOPMENT							
Information Technology General Reserve		Х	Reserve for IT infrastructure refresh, carryover, and other projects	817,876	205,000	317,035	705,841
County Broadband Reserve		Х	Reserve for broadband improvement related projects and initiatives	299,190	20,000		319,190
EMPLOYEE HEALTH, SAFETY AND RELATED COSTS							
Health and Safety/Emergency Planning General Reserve		Х	Reserve for County emergency events and preparation exercises	379,518	5,000		384,518
WSIB and Excess Compensation Reserve	Х	х	Reserve to cover the Accrued Benefit Obligation (ABO) as calculated in actuarial report and for estimated potential costs of \$2.5M associated with one catastrophic employee event.	6,824,407	-		6,824,407
Human Resources Settlement Reserve		Х	Reserve for employee settlements	300,000			300,000
HR General Reserve		Х	Reserve for HR projects and initiatives	228,117			228,117
ECONOMIC DEVELOPMENT, TOURISM, NATURAL HERITAGE							
Economic Development General Reserve			Contingency reserve and project carryover	199,678	25,000		224,678
Tourism General Reserve		Х	Contingency reserve and project carryover	23,000	·		23,000
Natural Heritage Reforestation Reserve		Х	Reserve for reforestation initiatives	391,213			391,213
Natural Heritage General Reserve		Х	Reserve for Natural Heritage events, projects, capital, equipment, and reforestation	(11,626)	129,416	56,900	60,890
PLUMBING AND SEPTIC							
Plumbing Capital Reserve	Х	Х	Reserve for Plumbing Capital/vehicle/equipment	(38,364)	10,500		(27,864)
Plumbing Operating Reserve	Х	Х	Reserve for surplus of fees and/or for ongoing operations if department were dissolved and existing permits needed to be finalized	344,455		10,129	334,326
Septic Capital Reserve	Х	Х	Reserve for Septic Capital/vehicle/equipment	(6,633)	10,500		3,867
Septic Operating Reserve	Х	Х	Reserve for surplus of fees and/or for ongoing operations if department were dissolved and existing permits needed to be finalized	105,725		30,919	74,806
LAND LIST DI ANNUNC							
LAND USE PLANNING		D 4 = 1 =11	Parama facilitati Han Plancia and di	244 554	50,000		264 554
Land Use Planning General Reserve		Majority Committed	Reserve for Land Use Planning studies and projects	211,554	50,000		261,554

Total 103,533,274 14,927,800 26,708,863 91,752,211