

City of Vaughan
Continuity of Reserves and Reserve Funds
As of 6/30/2025

Description	Cat 018	Cat 020	R0299 Opening Bal	R9910 Total Revenue	R9920 Total Expenses	R2099 Closing G/L Balance	Commitments	Balance Available After Commitments
Obligatory Reserve								
Bldg Standards Continuity	661	C01	26,618,042.94	2,707,992.41	2,826,946.60	26,499,088.75	1,802,690.00	24,696,398.75
Subdiv. Contrib. Royal Palm	640	C01	144,872.87	1,933.98	0.00	146,806.85	0.00	146,806.85
Subdivider Contributions	640	C01	21,376,755.15	568,674.15	23,430.22	21,921,999.08	3,556,270.00	18,365,729.08
Geodetic Bench	640	C01	1,296,792.67	8,775.00	0.00	1,305,567.67	402,479.00	903,088.67
Tree Replacement Fee	640	C01	2,388,021.51	1,006,643.63	196,804.63	3,197,860.51	111,851.00	3,086,009.51
VMC Edgeley Park Mews Reserv	640	C01	136,311.95	1,821.96	0.00	138,133.91	0.00	138,133.91
Cash-In-Lieu of Parkland	650	C01	90,133,405.15	1,029,674.46	778,522.10	90,384,557.51	9,941,966.00	80,442,591.51
Section 37 Reserve	640	C01	33,015,210.75	520,547.64	18,465.16	33,517,293.23	955,520.00	32,561,773.23
CCBF-Canada Community-Buildi	691	C01	16,042,575.34	206,410.53	(1,366,476.00)	17,615,461.87	40,131,743.00	(22,516,281.13)
Canada Housing AcceleratorFu	698	C01	15,589,707.56	15,067,684.92	21,909,247.39	8,748,145.09	25,090,753.00	(16,342,607.91)
Housing-Enabling Water Syste	698	C01	0.00	8,841,043.98	0.00	8,841,043.98	0.00	8,841,043.98
Entry Feature 427 / Hwy 7	640	C01	173,364.35	2,314.32	0.00	175,678.67	0.00	175,678.67
Municipal Rds & Infra Grant	697	C01	254,548.43	0.00	0.00	254,548.43	0.00	254,548.43
Investing in Ontario Grant	698	C01	1,273,809.11	0.00	0.00	1,273,809.11	0.00	1,273,809.11
D28.1-BC Imm. Aff'd Landowne	610	C01	(143,389.39)	0.00	0.00	(143,389.39)	36,702,405.00	(36,845,794.39)
D28.3-BC Und. Lands BC Drain	610	C01	761,018.81	10,291.36	53,074.29	718,235.88	8,197,182.00	(7,478,946.12)
D28.2-BC-VMC Areas Draining	610	C01	1,563,283.92	20,724.00	25,234.85	1,558,773.07	4,835,070.00	(3,276,296.93)
D30-VMC-Interchange SWM Pond	610	C01	9,147,840.87	126,132.94	0.00	9,273,973.81	0.00	9,273,973.81
D33-Woodbridge Ave.Sewer	610	C01	69,455.73	927.20	0.00	70,382.93	0.00	70,382.93
D34-VMC West-Interch.Sewer	610	C01	110,747.12	1,462.25	0.00	112,209.37	12,601,773.00	(12,489,563.63)
D35-VMC SE Doughton Sewer	610	C01	376,271.33	5,023.03	0.00	381,294.36	8,078,516.00	(7,697,221.64)
D36-Rainbow Creek Sanitary	610	C01	26,844.72	40,607.91	0.00	67,452.63	438,719.00	(371,266.37)
D37-Jane St Sanitary	610	C01	5,182.84	83.26	0.00	5,266.10	0.00	5,266.10
CWDC - Engineering	610	C01	410,238,872.83	32,713,704.86	(953,214.07)	443,905,791.76	491,938,531.00	(48,032,739.24)
CWDC - Fire	610	C01	7,573,012.95	816,259.44	1,142,005.07	7,247,267.32	8,282,514.00	(1,035,246.68)
City-Wide Library (DC)	620	C01	10,787,668.75	184,092.92	390,722.12	10,581,039.55	13,869,816.00	(3,288,776.45)
CWDC - Management Studies	620	C01	(638,723.38)	494,571.22	983,052.76	(1,127,204.92)	6,915,088.00	(8,042,292.92)
CWDC - Non Residential	620	C01	(0.03)	0.00	0.00	(0.03)	0.00	(0.03)
CWDC - Community	620	C01	92,270,973.92	1,399,150.10	20,032,645.59	73,637,478.43	133,300,199.00	(59,662,720.57)
CWDC - Public Works	620	C01	14,334,423.15	931,024.90	646,951.53	14,618,496.52	2,261,242.00	12,357,254.52
D8-Rainbow Creek Drainage	610	C01	4,867,901.80	120,174.59	0.00	4,988,076.39	0.00	4,988,076.39
D13-Woodlot Acquisition	640	C01	983,397.38	327,409.34	0.00	1,310,806.72	0.00	1,310,806.72
D15-PD#5 W. Wdbridge Waterma	610	C01	46,673.21	(200.59)	0.00	46,472.62	1,353,334.00	(1,306,861.38)
D18-PD#6 W. Major Mac. Water	610	C01	0.00	(26.87)	0.00	(26.87)	0.00	(26.87)
D19-PD#6 E. Rutherford Water	610	C01	0.00	(146.51)	0.00	(146.51)	0.00	(146.51)
D20-PD#7 Watermain West	610	C01	0.00	(5,339.36)	0.00	(5,339.36)	0.00	(5,339.36)
D23-Dufferin/Teston Sanitary	610	C01	0.00	(279.41)	0.00	(279.41)	0.00	(279.41)
D24-Ansley Grove Sanitary	610	C01	0.00	(700.97)	0.00	(700.97)	0.00	(700.97)
D25 Zenway/Fogal Sub-Trunk	610	C01	(2,041,467.70)	(2,025.93)	(2,365,842.55)	322,348.92	2,511,250.00	(2,188,901.08)
D27 Huntington Road Sewer	610	C01	(3,671,549.15)	9,460.97	(4,380,056.00)	717,967.82	4,511,500.00	(3,793,532.18)
Total Obligatory Reserve			755,111,857.46	67,155,897.59	39,961,513.69	782,306,241.36	817,790,411.00	(35,484,169.64)
Discretionary Reserve								
General Working Capital	10	C03	50,544,037.70	771,024.76	0.00	51,315,062.46	0.00	51,315,062.46
Tax Rate Stabilization Fund	205	C03	14,881,348.25	199,862.25	0.00	15,081,210.50	0.00	15,081,210.50
Vehicle Replacement	50	C03	22,030,308.05	315,035.69	3,351,265.38	18,994,078.36	13,833,852.00	5,160,226.36
Fire Equipment Replacement	50	C03	5,817,211.16	3,251,641.50	434,979.96	8,633,872.70	7,809,723.00	824,149.70
Insurance	70	C03	13,651,444.27	0.00	0.00	13,651,444.27	0.00	13,651,444.27
Water	435	C03	68,106,819.36	894,014.69	3,823,578.79	65,177,255.26	50,425,467.00	14,751,788.26
State of good repair resvr-W	435	C03	0.00	(228.45)	0.00	(228.45)	0.00	(228.45)
Waste Water (Sewer)	425	C03	109,676,901.53	1,481,363.84	1,051,820.71	110,106,444.66	19,872,134.00	90,234,310.66
Stormwater Reserve	430	C03	20,028,111.76	303,705.51	(2,136,088.80)	22,467,906.07	31,946,371.00	(9,478,464.93)
Cemetery	450	C03	8,799.34	0.00	105.22	8,694.12	13,365.00	(4,670.88)
Industrial Development	480	C03	0.00	(92.24)	0.00	(92.24)	0.00	(92.24)
City Playhouse	474	C03	164,206.55	2,192.07	0.00	166,398.62	0.00	166,398.62
Engineering Reserve	415	C03	11,451,976.36	227,692.08	1,207,035.00	10,472,633.44	381,682.00	10,090,951.44

Description	Cat 018	Cat 020	R0299 Opening Bal	R9910 Total Revenue	R9920 Total Expenses	R2099 Closing G/L Balance	Commitments	Balance Available After Commitments
Sale of Public Lands	405	C03	9,978,651.61	133,274.41	0.00	10,111,926.02	12,810,961.00	(2,699,034.98)
Management By Law Reserve	205	C03	151,373.56	2,111.66	0.00	153,485.22	0.00	153,485.22
Snow and Grounds Maintenance	215	C03	6,123,161.08	81,741.08	0.00	6,204,902.16	283,250.00	5,921,652.16
Kleinburg Parking Reserve	490	C03	143,622.34	1,917.28	0.00	145,539.62	0.00	145,539.62
Election Reserve	290	C03	1,464,553.10	482,297.26	110,233.93	1,836,616.43	0.00	1,836,616.43
Employer Benefit Contributio	90	C03	64,649,879.32	874,960.08	0.00	65,524,839.40	0.00	65,524,839.40
WSIB Claims	80	C03	1,931,492.30	25,990.47	0.00	1,957,482.77	0.00	1,957,482.77
Heritage Fund	490	C03	3,510,366.22	2,572,230.77	126,512.13	5,956,084.86	6,412,174.00	(456,089.14)
Bld & Fac. Infrastructure	474	C03	33,387,077.43	7,031,304.58	4,105,212.22	36,313,169.79	38,290,051.00	(1,976,881.21)
Public Art Reserve	474	C03	1,234,777.98	16,409.34	19,621.50	1,231,565.82	6,129.00	1,225,436.82
Planning Reserve	280	C03	13,401,279.50	172,862.91	101,425.17	13,472,717.24	508,863.00	12,963,854.24
Mun Accommodation Tax&Touris	280	C03	4,837,865.46	891,268.23	639,391.04	5,089,742.65	709,760.00	4,379,982.65
Roads Infrastructure	415	C03	6,098,638.31	4,611,884.88	1,511,321.05	9,199,202.14	12,779,373.00	(3,580,170.86)
Streetscapes	415	C03	3,746,934.64	50,019.67	0.00	3,796,954.31	0.00	3,796,954.31
Parks Infrastructure	465	C03	6,750,445.02	1,997,491.68	526,082.42	8,221,854.28	9,054,307.00	(832,452.72)
Artificial Soccer Turf Reser	465	C03	1,601,966.20	22,521.49	4,687.99	1,619,799.70	985,441.00	634,358.70
Keele Valley Landfill	490	C03	565,392.49	7,547.70	0.00	572,940.19	207,811.00	365,129.19
City Hall Reserve	405	C03	33,669.42	449.47	0.00	34,118.89	11,355.00	22,763.89
Uplands Capital Improv. Res.	471	C03	987,024.10	111,797.15	0.00	1,098,821.25	0.00	1,098,821.25
Year End Expend. Reserve	290	C03	1,089,247.52	0.00	528,745.00	560,502.52	0.00	560,502.52
Innovation Reserve	290	C03	1,537,726.52	21,288.76	0.00	1,559,015.28	0.00	1,559,015.28
Informat Tech Asset Replacem	50	C03	5,838,449.71	1,079,022.54	1,694,605.41	5,222,866.84	5,680,993.00	(458,126.16)
Library Materials Reserve	475	C03	1,195,045.92	1,802,325.60	664,127.28	2,333,244.24	2,111,975.00	221,269.24
VMC - Parking Reserve	290	C03	467,204.40	61,897.11	0.00	529,101.51	0.00	529,101.51
Senior Citizen Bequests	405	C03	254,193.59	3,393.35	0.00	257,586.94	0.00	257,586.94
Capital From Taxation	205	C03	16,381,835.55	4,740,058.24	2,297,037.12	18,824,856.67	33,068,974.00	(14,244,117.33)
Debenture Payments	670	C03	11,926,275.65	151,709.73	0.00	12,077,985.38	0.00	12,077,985.38
Vaughan Hospital Reserve	205	C03	7,165,604.72	95,372.90	0.00	7,260,977.62	283,250.00	6,977,727.62
Total Discretionary Reserve			522,814,917.99	34,489,360.04	20,061,698.52	537,242,579.51	247,487,261.00	289,755,318.51
Grand Total(s)			1,277,926,775.45	101,645,257.63	60,023,212.21	1,319,548,820.87	1,065,277,672.00	254,271,148.87