

## Attachment A – Reserve Fund Schedules

**Note:** The following schedules form part of the Reserve Fund By-law and may only be amended by a resolution of Council.

As Council in each year may provide for a sum of money in the budget for that year to be contributed or withdrawn from a Reserve Fund, budgeted transfers are assumed to be a valid funding and withdrawal source for all Reserve Funds, therefore not specifically noted in each schedule unless they are intended to be an ongoing contribution.

<b>Schedule 1 - 55 Plus Centre Reserve Fund</b>	
<b>Purpose</b>	For depositing donations to be used to provide funds to support the maintenance and operation of the 55 Plus Centre, which in turn supports seniors in their leisure, recreation and cultural activities.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Operating &amp; Capital</li> </ul>
<b>Contributions</b>	Donations received by the Corporation and designated as being for the benefit of the 55 Plus Centre.
<b>Withdrawals</b>	To support capital and operating costs of the 55 Plus Centre as decided by Council after consultation with the Thunder Bay 55 Plus Centre Advisory Board.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

**Schedule 2 - 55 Plus Centre Food Program Reserve Fund**

<b>Purpose</b>	For holding a percentage of accrued revenues from the Food Program at the 55 Plus Centre to be used specifically for reinvestment first in the kitchen operation and secondly, other seniors' services at the Centre.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Operating &amp; Capital</li> </ul>
<b>Contributions</b>	A percentage of the revenues after expenditures realized from the operation of the Food Program at the 55 Plus Centre.
<b>Withdrawals</b>	For reinvestments first in the kitchen operation and secondly, in other senior services at the 55 Plus Centre as decided by Council after consultation with the Thunder Bay 55 Plus Food Program Board.
<b>Target Balance(s)</b>	Minimum balance of \$10,000.
<b>Special Reporting Requirements</b>	N/A

**Schedule 3 – 55 Plus South Side Centre Reserve Fund**

<b>Purpose</b>	For depositing donations, fundraising revenues and contributions towards the operating and capital costs of developing older adult programming on the south side of the City.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Operating &amp; Capital</li> </ul>
<b>Contributions</b>	Donations, fundraising revenues and contributions received by the Corporation and designated as being for the benefit of the older adult programming on the south side of the City.
<b>Withdrawals</b>	To support capital and operating costs of the older adult programming on the south side of the City.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

**Schedule 4 – Boater Services Capital Reserve Fund**

**(RATE SUPPORTED)**

<b>Purpose</b>	To provide funds for Boater Services capital expenditures thereby facilitating self-sufficiency of the operations.
<b>Type</b>	<ul style="list-style-type: none"><li>• Discretionary</li><li>• Capital</li></ul>
<b>Contributions</b>	Annual net surplus in the Boater Services operating budgets.
<b>Withdrawals</b>	Boater Services capital expenditures.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

<b>Schedule 5 - Building Permit Reserve Fund</b>	
<b>Purpose</b>	To offset costs of administration and enforcement of the Building Code Act when fee revenues are less than costs of delivering building services, to implement service enhancements and to purchase capital items required for Building Services.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Obligatory – Ontario Regulation 305/03 and Building Code Act</li> <li>• Statutory</li> </ul>
<b>Contributions</b>	Annual favourable variance in the Building Services operating budget.
<b>Withdrawals</b>	Annual unfavourable variance in the Building Services operating budget and Building Services capital expenditures.
<b>Target Balance(s)</b>	One year of Building Services operating expenditures (based on the prior year budget) to mitigate the sharp cyclical drops experienced, or when the economy faces a recessionary period, and to protect against building activity down turns.
<b>Special Reporting Requirements</b>	<p>Annual reporting as identified in Ontario Regulation 305/03 made under the Building Code Act, 1992.</p> <p>Department responsible – Infrastructure, Development &amp; Operations (Building Services)</p>

<b>Schedule 6 – Canada-Community Building Fund Reserve Fund</b>	
<b>Purpose</b>	To provide funds for infrastructure capital projects pursuant to the Letter of Agreement between the Association of Municipalities of Ontario (AMO) and the Corporation.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Obligatory – Letter of Agreement for the Transfer of Canada-Community Building Funds.</li> <li>• Statutory</li> </ul>
<b>Contributions</b>	Canada-Community Building funds received from the Federal Government pursuant to a Letter of Agreement between the AMO and the Corporation.
<b>Withdrawals</b>	Eligible expenditures in accordance with the Letter of Agreement between the AMO and the Corporation.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	<p>Annual reporting as described in the Letter of Agreement between the AMO and the Corporation.</p> <p>Department Responsible – Infrastructure, Development &amp; Operations</p>

<b>Schedule 7 - Capital Arthur Street Reserve Fund</b>	
<b>Purpose</b>	For capital improvements to Arthur Street from Morgan Avenue/Parkdale Boulevard to west City limits.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	N/A
<b>Withdrawals</b>	Capital improvements to Arthur Street from Morgan Avenue/Parkdale Boulevard to west City limits.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

### Schedule 8 - Capital General Reserve Fund

<b>Purpose</b>	To finance general capital requirements of the Corporation and provide the ability to respond quickly to any new infrastructure funding programs from other levels of government where matching Corporate dollars are required.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	<p>Annual tax-supported year-end unfavourable variance as outlined in the Reserve &amp; Reserve Fund Policy.</p> <p>Dividends as outlined in the TbayTel Dividend Policy.</p>
<b>Withdrawals</b>	General capital requirements of the Corporation.
<b>Target Balance(s)</b>	Minimum uncommitted balance of \$1.0 Million.
<b>Special Reporting Requirements</b>	N/A

<b>Schedule 9 - Capital Transit Reserve Fund</b>	
<b>Purpose</b>	To finance transit capital requirements of the Corporation and may, with Council approval, be used to offset unfavourable variances in Transit operating budgets.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Operating &amp; Capital</li> </ul>
<b>Contributions</b>	Annual favourable variance in Transit operating budgets.
<b>Withdrawals</b>	Transit capital requirements of the Corporation and may, with Council approval, be used to offset unfavourable variances in Transit operating budgets.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

<b>Schedule 10 – CEDC Project Reserve Fund</b>	
<b>Purpose</b>	To fund significant economic development initiatives.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Operating</li> </ul>
<b>Contributions</b>	Annual contribution from the operating budget.
<b>Withdrawals</b>	Significant economic development initiatives as recommended by CEDC and approved by Council.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

**Schedule 11 - Clean, Green and Beautiful Reserve Fund**

<b>Purpose</b>	To provide funds to enhance the function, look and feel of where we live, work and play through public art, beautification, heritage, and environmental greening initiatives and in doing so enhance civic pride for all residents.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	Annual contribution from the operating budget.
<b>Withdrawals</b>	Clean, green and beautiful related capital initiatives.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

**Schedule 12 - Community Centres Reserve Fund**

<b>Purpose</b>	To provide funding for capital or operating expenditures for Community Centres owned by the Corporation.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Operating &amp; Capital</li> </ul>
<b>Contributions</b>	Grants and donations received and designated as being for the benefit of a Corporate owned Community Centre.
<b>Withdrawals</b>	Capital or operating expenditures for Community Centres owned by the Corporation.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

<b>Schedule 13 - Community Partnership Reserve Fund</b>	
<b>Purpose</b>	To fund community partnership opportunities governed by the Community Partnership Policy.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	Annual contribution from the operating budget.
<b>Withdrawals</b>	Major capital projects which have been evaluated in accordance with the Community Partnership Policy and approved by Council.
<b>Target Balance(s)</b>	Minimum uncommitted balance of \$0.5 million.
<b>Special Reporting Requirements</b>	N/A

**Schedule 14 - Corporate Energy Innovation Reserve Fund**

<b>Purpose</b>	To fund future energy initiatives.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Operating &amp; Capital</li> </ul>
<b>Contributions</b>	Energy related sources of income including energy incentives, rebates, account adjustments and credits.
<b>Withdrawals</b>	Energy initiatives (operating and capital) deemed priorities by the Energy Management Reserve Fund Committee to support the ongoing work of the Corporate Energy Management Committee. Whenever possible these funds will be used to leverage additional outside sources of funding.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

<b>Schedule 15 - Corporate Information Technology (CIT) Reserve Fund</b>	
<b>Purpose</b>	To provide funds to stabilize operating and capital CIT budgets due to fluctuations in CIT initiatives, acquisition of hardware, software, network infrastructure, licensing & maintenance agreements and related professional services.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Operating &amp; Capital</li> </ul>
<b>Contributions</b>	<p>Annual contribution from the operating budget.</p> <p>Annual favourable variance in software rental expenses within the CIT operating budget.</p>
<b>Withdrawals</b>	CIT initiatives, acquisition of hardware, software and network infrastructure, licensing & maintenance agreements and related professional services.
<b>Target Balance(s)</b>	Minimum balance of \$0.5 million.
<b>Special Reporting Requirements</b>	<p>Cash flow projections (10+ years) prepared annually.</p> <p>Department Responsible – Corporate Services (Corporate Information Technology)</p>

**Schedule 16 - Dedicated Gas Tax Fund Reserve Fund**

<b>Purpose</b>	To provide funds to support expenditures for municipal public transportation services pursuant to the Letter of Agreement with the Province of Ontario and the Dedicated Gas Tax Funds for Public Transportation Program - Guidelines and Requirements.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Obligatory - Dedicated Gas Tax Funds for Public Transportation Program Letter of Agreement and Guidelines and Requirements.</li> <li>• Statutory</li> </ul>
<b>Contributions</b>	Dedicated Gas Tax Funds for Public Transportation received from the Province of Ontario pursuant to a Letter of Agreement between the Province of Ontario and the Corporation.
<b>Withdrawals</b>	Eligible expenditures for public transportation as described in the Letter of Agreement with the Province of Ontario and the Dedicated Gas Tax Funds for Public Transportation Program - Guidelines and Requirements.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	<p>Annual reporting as described in the Letter of Agreement with the Province of Ontario and the Dedicated Gas Tax Funds for Public Transportation Program - Guidelines and Requirements.</p> <p>Department Responsible – Community Services</p>

**Schedule 17 - Digital Parcel Mapping Database Reserve Fund**

<b>Purpose</b>	To provide funds for the maintenance of the Digital Parcel Mapping Database.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	N/A
<b>Withdrawals</b>	Maintenance of the Digital Parcel Mapping Database.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

<b>Schedule 18 - Fire Rescue Apparatus/Equipment Reserve Fund</b>	
<b>Purpose</b>	For the direction of monies collected by Fire Marque Inc. on behalf of the Corporation, as a result of the Corporation's involvement in the Fire Marque program and to provide funds for Thunder Bay Fire Rescue apparatus and equipment replacement.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	Emergency cost recovery proceeds received from Fire Marque Inc. as part of the Fire Marque program.
<b>Withdrawals</b>	Thunder Bay Fire Rescue apparatus and equipment replacement.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

**Schedule 19 - Fire Training Centre Capital Reserve Fund**

<b>Purpose</b>	To provide funds for Fire Training Centre capital expenditures.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	Annual favorable variance in the Fire Training Centre operating budget.
<b>Withdrawals</b>	Fire Training Centre capital expenditures.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

<b>Schedule 20 - Fort William Stadium Reserve Fund</b>	
<b>Purpose</b>	To provide funds for the maintenance and renewal of the field and track at the Fort William Stadium.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	Annual contribution from the operating budget based on a portion of rental revenues.
<b>Withdrawals</b>	Maintenance and renewal of the field and track at the Fort William Stadium.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

<b>Schedule 21 - Fuel Farm Reserve Fund</b>	
<b>Purpose</b>	To provide funds for future capital costs related to the Corporation's three tax-supported fuel farms.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	Fuel surcharge revenues (charged as per the rate set in the Corporation's annual User Fee By-Law).
<b>Withdrawals</b>	To fund capital expenditures for the Corporation's three tax-supported fuel farms (Transit yard on Water Street, Mountdale yard and North yard at Front Street) for compliance with applicable legislation and licensing requirements, to repair or replace worn pumps, nozzles or other fuel farm infrastructure and to update the operating software as required.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

<b>Schedule 22 - Hillcourt Estates Mobile Home Park Reserve Fund</b>	
<b>Purpose</b>	To provide funds for Hillcourt Estates Mobile Home Park capital expenditures.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	N/A
<b>Withdrawals</b>	Hillcourt Estates Mobile Home Park capital expenditures.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

**Schedule 23 - Indoor Turf Facility Reserve Fund**

<b>Purpose</b>	To fund the Indoor Turf Facility Capital Project.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	N/A
<b>Withdrawals</b>	To fund the Indoor Turf Facility Capital project.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

**Schedule 24 - McKellar Mall Capital Reserve Fund**

<b>Purpose</b>	To provide funds for capital repairs and replacements for McKellar Mall.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	Annual contribution of \$55,000 (\$1 per square foot of leasable area of the mall) from the operating budget.
<b>Withdrawals</b>	Capital repairs and replacements for McKellar Mall.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

<b>Schedule 25 - MTO Capital Transit Reserve Fund</b>	
<b>Purpose</b>	To segregate one-time funding from the Ministry of Transportation to be used for municipal transit capital expenditures.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Obligatory - Letter for processing of funds from the Ministry of Transportation.</li> <li>• Statutory</li> </ul>
<b>Contributions</b>	N/A
<b>Withdrawals</b>	Municipal transit capital expenditures in accordance with the letter for processing of funds from the Ministry of Transportation.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	<p>Annual reporting in accordance with the letter for processing of funds with the Ministry of Transportation.</p> <p>Department Responsible – Community Services</p>

**Schedule 26 - Municipal Accommodation Tax Reserve Fund**

<b>Purpose</b>	To receive 50% of the net municipal accommodation tax revenues to provide funding to finance projects/programs of the Corporation that promote tourism and benefit residents and visitors.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Operating &amp; Capital</li> </ul>
<b>Contributions</b>	50% of the net Municipal Accommodation Tax revenues.
<b>Withdrawals</b>	Corporation projects/programs that promote tourism and benefit residents and visitors.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

<b>Schedule 27 - Ontario Community Infrastructure Fund (OCIF) Reserve Fund</b>	
<b>Purpose</b>	To provide funds to support expenditures pursuant to a Letter of Agreement between the Province of Ontario and the Corporation.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Obligatory – Letter of Agreement - OCIF Formula-Based Component Agreement</li> <li>• Statutory</li> </ul>
<b>Contributions</b>	OCIF funds received from the Province of Ontario pursuant to a Letter of Agreement between the Province of Ontario and the Corporation.
<b>Withdrawals</b>	Eligible expenditures as described in the Letter of Agreement between the Province of Ontario and the Corporation.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	<p>Annual reporting as described in the Letter of Agreement between the Province of Ontario and the Corporation.</p> <p>Department Responsible – Infrastructure, Development &amp; Operations</p>
<b>Special Reporting Requirements</b>	N/A

<b>Schedule 28 - Ontario Municipal Commuter Cycling (OMCC) Reserve Fund</b>	
<b>Purpose</b>	To provide funds for implementing new or expanded commuter cycling infrastructure to support commuter and frequent cycling pursuant to the Letter of Agreement between the Province of Ontario and the Corporation.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Obligatory - Letter of Agreement – OMCC Program Transfer Payment Agreement</li> <li>• Statutory</li> </ul>
<b>Contributions</b>	OMCC funds received from the Province of Ontario pursuant to a Letter of Agreement between the Province of Ontario and the Corporation.
<b>Withdrawals</b>	Eligible expenditures in accordance with the Letter of Agreement between the Province of Ontario and the Corporation.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	<p>Annual reporting as described in the Letter of Agreement between the Province of Ontario and the Corporation.</p> <p>Department Responsible – Infrastructure, Development &amp; Operations</p>

**Schedule 29 - Parking Reserve Fund**

**(RATE SUPPORTED)**

<b>Purpose</b>	To provide funds for Parking Authority operating and capital expenditures.
<b>Type</b>	<ul style="list-style-type: none"><li>• Discretionary</li><li>• Operating &amp; Capital</li></ul>
<b>Contributions</b>	Annual net surplus in the Parking Authority operating budget.
<b>Withdrawals</b>	Annual net deficit in the Parking Authority operating budget and Parking Authority capital expenditures.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

<b>Schedule 30 - Parkland Dedication Reserve Fund</b>	
<b>Purpose</b>	To fund the acquisition of land for parks or other recreations purposes and or to fund the development of parkland pursuant to the Planning Act.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Obligatory – <i>Planning Act, R.S.O. 1990, c.P.13, s. 51.1(1) and 51.1(5)</i></li> <li>• Statutory</li> </ul>
<b>Contributions</b>	<p>Developer contributions received in lieu of land being conveyed to the municipality for parkland requirements.</p> <p>Money received on the sale of land under <i>subsection (5) of the Planning Act</i>, less any amount spent by the municipality out of its general funds in respect of the land.</p>
<b>Withdrawals</b>	<p>For the acquisition of land to be used for park or other public recreational purposes, including the erection, improvement or repair of buildings and the acquisition of machinery for park or other public recreational purpose.</p> <p>In each calendar year, spend or allocate 60% of the monies in the Reserve Fund at the beginning of the year.</p>
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	<p>Annual reporting as described in Ontario Regulation 509/20.</p> <p>Department Responsible –Infrastructure, Development &amp; Operations (Parks &amp; Open Spaces)</p>

<b>Schedule 31 - Pioneer Ridge Capital Reserve Fund</b>	
<b>Purpose</b>	To provide funds for Pioneer Ridge capital expenditures.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	Annual contribution from the operating budget and the annual favourable variance in the Pioneer Ridge Preferred Accommodation Revenue account(s).
<b>Withdrawals</b>	Pioneer Ridge capital expenditures.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

**Schedule 32 – Police Capital Projects Reserve Fund**

<b>Purpose</b>	To finance capital requirements of the Thunder Bay Police Service.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	N/A
<b>Withdrawals</b>	Capital requirements of the Thunder Bay Police Service.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

<b>Schedule 33 - Positive Recreation Opportunities for Kids (P.R.O. Kids) Reserve Fund</b>	
<b>Purpose</b>	To support children and youth participation in community sport, recreation and cultural activities and the management of the P.R.O Kids service.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Operating</li> </ul>
<b>Contributions</b>	Annual P.R.O. Kids donations received.
<b>Withdrawals</b>	<p>Direct support first for children and youth participation in community sport, recreation and cultural activities and second for management/administration of the P.R.O. Kids Services (annual unfavourable variance in the P.R.O. Kids operating budget) as decided by City Council after consultation with the P.R.O. Kids Board.</p> <p>If available funds are less than \$200,000, withdrawals can only be made to directly support children and youth participation.</p>
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

**Schedule 34 - Post-Retirement Benefits Reserve Fund**

<b>Purpose</b>	For setting aside funds for employee post-retirement and post-employment benefits.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Operating</li> </ul>
<b>Contributions</b>	N/A
<b>Withdrawals</b>	Expenditures for employee post-retirement and post-employment benefits.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

**Schedule 35 - Recreational Trails Reserve Fund**

<b>Purpose</b>	To provide funds for the development and reconstruction of recreational trails throughout the City of Thunder Bay.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	Annual contribution from the operating budget.
<b>Withdrawals</b>	Development and reconstruction of recreational trails throughout the City of Thunder Bay.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

<b>Schedule 36 - Renew Thunder Bay Reserve Fund</b>	
<b>Purpose</b>	To provide funding for projects that would not typically be included in the Corporation's ongoing capital programs.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	Annual Dividends as identified in the TbayTel Dividend Policy.
<b>Withdrawals</b>	<p>Projects that meet the criteria established under the Renew Thunder Bay Strategic Infrastructure Capital Plan and as noted below.</p> <p>The project must be aligned with Council's strategic priorities for the Corporation.</p> <ul style="list-style-type: none"> <li>• Provide economic growth/benefits to the City, including direct and indirect job creation.</li> <li>• Be aligned with Federal and Provincial funding/economic stimulus programs resulting in the Corporation's contribution being highly leveraged (i.e., Corporate share not to exceed 50% of total capital cost on an "individual project" basis).</li> <li>• Provide community synergies and promote community partnership opportunities.</li> <li>• Be distinct from projects included in the Corporation's existing asset management plans.</li> <li>• Improve the quality of life on a City-wide basis.</li> <li>• Be highly visible and broadly supported by the community.</li> <li>• Be affordable to Thunder Bay taxpayers in terms of both the initial capital investment and impact on future operating budgets.</li> </ul>
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

**Schedule 37 - Sick Pay Liability Reserve Fund**

<b>Purpose</b>	To provide funds to meet the cost of sick leave benefits.
<b>Type</b>	<ul style="list-style-type: none"><li>• Discretionary</li><li>• Operating</li></ul>
<b>Contributions</b>	N/A
<b>Withdrawals</b>	Sick leave benefits.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

**Schedule 38 – Solid Waste – Landfill Reserve Fund**

**(RATE SUPPORTED)**

<b>Purpose</b>	To provide funds for Solid Waste – Landfill rate supported operating and capital expenditures and to support the Council endorsed Financial Plan.
<b>Type</b>	<ul style="list-style-type: none"><li>• Discretionary</li><li>• Operating &amp; Capital</li></ul>
<b>Contributions</b>	Annual net surplus in the Solid Waste – Landfill rate supported operating budgets.
<b>Withdrawals</b>	Annual net deficit in the Solid Waste - Landfill rate supported operating budgets and Solid Waste - Landfill rate supported capital expenditures.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

<b>Schedule 39 – Superior North EMS (SNEMS) Capital Reserve Fund</b>	
<b>Purpose</b>	To provide funds for Superior North EMS (SNEMS) capital expenditures.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	Annual contribution from the operating budget.
<b>Withdrawals</b>	SNEMS capital expenditures.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

<b>Schedule 40 – Thunder Bay Community Auditorium (TBCA) Capital Reserve Fund</b>	
<b>Purpose</b>	To support the longevity of the TBCA Facility.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	Annual budgeted contributions including any Capital Reserve Rent payments by the TBCA in accordance with the TBCA lease agreement.
<b>Withdrawals</b>	TBCA facility capital expenditures restricted in accordance with the TBCA lease agreement.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

**Schedule 41 - Tournament Centre Capital Reserve Fund**

<b>Purpose</b>	To provide funds for major structural repairs and capital improvements to the Tournament Centre.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	Annual contribution from the operating budget, as per the terms of the lease agreement for the Tournament Centre.
<b>Withdrawals</b>	Major structural repairs and capital improvements to the Tournament Centre as defined in the terms of the lease agreement.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

<b>Schedule 42 - Vested Property Rehabilitation Reserve Fund</b>	
<b>Purpose</b>	To provide funds for the restoration of properties that are no longer generating taxation revenues and are not considered saleable due to environmental and other concerns.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	Annual favourable variance in the supplemental tax billings account.
<b>Withdrawals</b>	To fund the restoration of properties that are no longer generating taxation revenues and are not considered saleable due to environmental and other concerns.
<b>Target Balance(s)</b>	Minimum balance of \$5.0 million.
<b>Special Reporting Requirements</b>	N/A

**Schedule 43 - Victoriaville Centre Capital Reserve Fund**

<b>Purpose</b>	To provide funds for Victoriaville capital repairs.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	Annual contribution from the operating budget.
<b>Withdrawals</b>	Victoriaville capital repairs.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

**Schedule 44 - Wastewater Reserve Fund**

**(RATE SUPPORTED)**

<b>Purpose</b>	To provide funds for Wastewater rate supported capital and operating expenditures and to support the Council endorsed Financial Plan.
<b>Type</b>	<ul style="list-style-type: none"><li>• Discretionary</li><li>• Operating &amp; Capital</li></ul>
<b>Contributions</b>	Annual net surplus in the Wastewater rate supported operating budgets.  Repayment of funds temporarily withdrawn to finance Wastewater rate supported capital expenditures (OILC Debenture Proceeds).
<b>Withdrawals</b>	Annual net deficit in the Wastewater rate supported operating budgets and Wastewater rate supported capital expenditures.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

**Schedule 45 - Waterfront Capital Reserve Fund**

<b>Purpose</b>	To provide funds for future capital improvements to the Waterfront Development Area, specifically Prince Arthur's Landing at Marina Park. Prince Arthur's Landing encompasses Marina Park from the festival area to the Spirit Gardens.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	Annual contribution of \$25,000 from the operating budget.
<b>Withdrawals</b>	To fund future capital improvements to the Waterfront Development Area, specifically Prince Arthur's Landing at Marina Park.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

**Schedule 46 - Waterworks Reserve Fund**

**(RATE SUPPORTED)**

<b>Purpose</b>	To provide funds for Waterworks rate supported capital and operating expenditures and to support the Council endorsed Financial Plan.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Operating &amp; Capital</li> </ul>
<b>Contributions</b>	<p>Annual net surplus in the Waterworks rate supported operating budgets.</p> <p>Repayment of funds temporarily withdrawn to finance Wastewater rate supported capital expenditures (OILC Debenture proceeds).</p>
<b>Withdrawals</b>	Annual net deficit in the Waterworks rate supported operating budgets and Waterworks rate supported capital expenditures.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

**Schedule 47 - Whalen Building Capital Reserve Fund**

<b>Purpose</b>	To provide funds for capital improvements to the Whalen Building.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Capital</li> </ul>
<b>Contributions</b>	Annual favourable variance in the Whalen Building operating budget.
<b>Withdrawals</b>	Capital improvements to the Whalen Building.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A

<b>Schedule 48 - Worker's Safety Insurance Board (WSIB) Benefits Reserve Fund</b>	
<b>Purpose</b>	For provide funds for WSIB benefits.
<b>Type</b>	<ul style="list-style-type: none"> <li>• Discretionary</li> <li>• Operating</li> </ul>
<b>Contributions</b>	Annual contribution from the operating budget.
<b>Withdrawals</b>	Expenditures for WSIB benefits.
<b>Target Balance(s)</b>	N/A
<b>Special Reporting Requirements</b>	N/A