Township of Southgate
Reserves, Deferred Revenue and Reserve Funds - 2019

ATTACHMENT 3

		2019 Actual			2019 Actual	
Account Number	**Account Name**	**Opening Balance**	**Contribution from**	**Transfer to**	**Ending Balance**	**Change**
RESERVES						
Working Funds						
01-0000-2501	Reserve - Admin - Working Fund	$ 422,541.00	$ -	$ -	$ 422,541.00	$ -
	WORKING FUNDS	**$ 422,541.00**	**$ -**	**$ -**	**$ 422,541.00**	**$ -**
Current Purposes						
01-0000-2538	Reserve - Admin - Tax Stabilization - General	$ 213,419.41	$ 507,112.23	$ (41,487.22)	$ 679,044.42	$ 465,625.01
01-0000-2503	Reserve - Admin - Modernization Funds	$ -	$ 591,606.00	$ (82,632.96)	$ 508,973.04	$ 508,973.04
01-0000-2540	Reserve - Council - Election	$ 7,462.03	$ 9,711.19	$ -	$ 17,173.22	$ 9,711.19
	General Government	**$ 220,881.44**	**$ 1,108,429.42**	**$ (124,120.18)**	**$ 1,205,190.68**	**$ 984,309.24**
01-0000-2542	Reserve - Building - Operating Surplus	$ 294,309.06	$ 179,870.37	$ -	$ 474,179.43	$ 179,870.37
01-0000-2543	Reserve - Police - OPP Surplus	$ -	$ -	$ -	$ -	$ -
	Protective Inspection	**$ 294,309.06**	**$ 179,870.37**	**$ -**	**$ 474,179.43**	**$ 179,870.37**
01-0000-2518	Reserve - Roads - Tax Stabilization - Winter Maintenance	$ 65,637.96	$ -	$ (6,835.74)	$ 58,802.22	$ (6,835.74)
01-0000-2514	Reserve - Roads - Tax Stabilization - Emergency Disaster	$ 20,000.00	$ 20,000.00	$ -	$ 40,000.00	$ 20,000.00
	Roadways	**$ 85,637.96**	**$ 20,000.00**	**$ (6,835.74)**	**$ 98,802.22**	**$ 13,164.26**
		$ -	$ -	$ -	$ -	$ -
	Solid Waste	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
01-0000-2502	Reserve - Public Health - Markdale Hospital New Build	$ 400,000.00	$ -	$ -	$ 400,000.00	$ -
01-0000-2552	Reserve - Public Health - GBH Foundation "The Hospital Campaign"	$ 25,000.00	$ -	$ -	$ 25,000.00	$ -
01-0000-2552	Reserve - Public Health - Markdale Doctor Recruitment	$ 3,151.49	$ -	$ -	$ 3,151.49	$ -
01-0000-2553	Reserve - Public Health - Mount Forest Hospital ER Expansion	$ 100,000.00	$ 20,000.00	$ -	$ 120,000.00	$ 20,000.00
	Health Services	**$ 528,151.49**	**$ 20,000.00**	**$ -**	**$ 548,151.49**	**$ 20,000.00**
01-0000-2528	Reserve - Planning - Zoning	$ 75,000.00	$ 10,000.00	$ -	$ 85,000.00	$ 10,000.00
01-0000-2544	Reserve - ED - Downtown Facades	$ 14,000.00	$ 2,000.00	$ -	$ 16,000.00	$ 2,000.00
01-0000-2545	Reserve - Planning - OMB Reserve	$ 44,196.00	$ 3,500.00	$ -	$ 47,696.00	$ 3,500.00
01-0000-2548	Reserve - ED - Industrial Land	$ 46,422.35	$ 50,568.85	$ (8,125.19)	$ 88,866.01	$ 42,443.66
01-0000-2557	Reserve - Planning - Strategic Plan	$ 30,000.00	$ 6,000.00	$ (7,876.17)	$ 28,123.83	$ (1,876.17)
01-0000-2559	Reserve - ED - Horse & Buggy Trail	$ 4,500.00	$ -	$ -	$ 4,500.00	$ -
	Planning and Development	**$ 214,118.35**	**$ 72,068.85**	**$ (16,001.36)**	**$ 270,185.84**	**$ 56,067.49**
	CURRENT PURPOSES	**$ 1,343,098.30**	**$ 1,400,368.64**	**$ (146,957.28)**	**$ 2,596,509.66**	**$ 1,253,411.36**
Capital Purposes						
01-0000-2541	Reserve - Admin - Infrastructure	$ 20,233.28	$ 34,671.36	$ -	$ 54,904.64	$ 34,671.36
	General Government	**$ 20,233.28**	**$ 34,671.36**	**$ -**	**$ 54,904.64**	**$ 34,671.36**
01-0000-2521	Reserve - Fire - Infrastructure	$ 207,131.71	$ -	$ (7,697.53)	$ 199,434.18	$ (7,697.53)
	Protective Inspection	**$ 207,131.71**	**$ -**	**$ (7,697.53)**	**$ 199,434.18**	**$ (7,697.53)**
01-0000-2509	Reserve - Roads - Roads	$ 444,648.49	$ -	$ (120,067.75)	$ 324,580.74	$ (120,067.75)
01-0000-2516	Reserve - Roads - Equipment	$ -	$ -	$ -	$ -	$ -
01-0000-2519	Reserve - Roads - Bridges	$ -	$ -	$ -	$ -	$ -
01-0000-2534	Reserve - Roads - Parking	$ -	$ -	$ -	$ -	$ -
	Roadways	**$ 444,648.49**	**$ -**	**$ (120,067.75)**	**$ 324,580.74**	**$ (120,067.75)**
01-0000-2505	Reserve - Wastewater - Infrastructure	$ 2,404,501.31	$ 532,626.03	$ (152,810.23)	$ 2,784,317.11	$ 379,815.80
	Wastewater	**$ 2,404,501.31**	**$ 532,626.03**	**$ (152,810.23)**	**$ 2,784,317.11**	**$ 379,815.80**
03-0000-2501	Reserve - Water - Infrastructure	$ 394,495.66	$ 226,047.99	$ (259,707.15)	$ 360,836.50	$ (33,659.16)
	Water	**$ 394,495.66**	**$ 226,047.99**	**$ (259,707.15)**	**$ 360,836.50**	**$ (33,659.16)**

Township of Southgate
Reserves, Deferred Revenue and Reserve Funds - 2019

ATTACHMENT 3

Account Number	Account Name	2019 Actual Opening Balance	Contribution from	Transfer to	2019 Actual Ending Balance	Change
RESERVES						
01-0000-2515	Reserve - Solid Waste - Dundalk site	$ 57,500.00	$ -	$ -	$ 57,500.00	$ -
01-0000-2517	Reserve - Solid Waste - Equipment	$ 75,141.99	$ -	$ (75,141.99)	$ -	$ (75,141.99)
01-0000-2526	Reserve - Solid Waste - Proton Site	$ 45,278.69	$ -	$ -	$ 45,278.69	$ -
01-0000-2554	Reserve - Solid Waste - Egremont Site Rehab	$ 20,000.00	$ -	$ -	$ 20,000.00	$ -
	Solid Waste	**$ 197,920.68**	**$ -**	**$ (75,141.99)**	**$ 122,778.69**	**$ (75,141.99)**
01-0000-2539	Reserve - Public Health - Medical Clinic	$ 21,500.00	$ 48,600.00	$ -	$ 70,100.00	$ 48,600.00
01-0000-2508	Reserve - Cemetery - Infrastructure	$ 5,600.00	$ -	$ -	$ 5,600.00	$ -
	Health Services	**$ 27,100.00**	**$ 48,600.00**	**$ -**	**$ 75,700.00**	**$ 48,600.00**
01-0000-2523	Reserve - Recreation - Hopeville Park	$ 1,206.00	$ -	$ -	$ 1,206.00	$ -
01-0000-2533	Reserve - Recreation - Holstein Park	$ 6,786.76	$ -	$ -	$ 6,786.76	$ -
	Parks	**$ 7,992.76**	**$ -**	**$ -**	**$ 7,992.76**	**$ -**
01-0000-2504	Reserve - Recreation - Dundalk	$ 181,149.51	$ 32,900.00	$ (9,196.72)	$ 204,852.79	$ 23,703.28
01-0000-2510	Reserve - Recreation - Cedarville	$ -	$ -	$ -	$ -	$ -
01-0000-2522	Reserve - Recreation - Swinton Park	$ -	$ -	$ -	$ -	$ -
01-0000-2535	Reserve - Recreation - Dromore	$ 1,662.41	$ -	$ (1,662.41)	$ -	$ (1,662.41)
01-0000-2546	Reserve - Recreation - Rural	$ 87,599.03	$ 10,000.00	$ (4,437.20)	$ 93,161.83	$ 5,562.80
	Recreation Facilities	**$ 270,410.95**	**$ 42,900.00**	**$ (15,296.33)**	**$ 298,014.62**	**$ 27,603.67**
07-0000-2502	Reserve - Library - Infrastructure	$ 44,156.52	$ 15,420.19	$ -	$ 59,576.71	$ 15,420.19
	Library	**$ 44,156.52**	**$ 15,420.19**	**$ -**	**$ 59,576.71**	**$ 15,420.19**
01-0000-2555	Reserve - ED - Downtown Improvements	$ 10,000.00	$ 10,000.00	$ -	$ 20,000.00	$ 10,000.00
01-0000-2556	Reserve - ED - Signage	$ 9,568.26	$ 15,000.00	$ -	$ 24,568.26	$ 15,000.00
01-0000-2558	Reserve - ED - Downtown Parking	$ 10,000.00	$ -	$ -	$ 10,000.00	$ -
	Planning and Development	**$ 29,568.26**	**$ 25,000.00**	**$ -**	**$ 54,568.26**	**$ 25,000.00**
	CAPITAL PURPOSES	**$ 4,048,159.62**	**$ 925,265.57**	**$ (630,720.98)**	**$ 4,342,704.21**	**$ 294,544.59**
	RESERVES	**$ 5,813,798.92**	**$ 2,325,634.21**	**$ (777,678.26)**	**$ 7,361,754.87**	**$ 1,547,955.95**
RESERVE FUNDS						
Capital Purposes						
09-0010-3001	Reserve Fund - Recreation - Olde Town Hall	$ 159.61	$ (43.82)	$ (115.79)	$ (0.00)	$ (159.61)
09-0011-3001	Reserve Fund - Recreation - Arena	$ 161,348.65	$ 54,730.76	$ (1,650.00)	$ 214,429.41	$ 53,080.76
09-0014-3001	Reserve Fund - Recreation - Pool	$ 60,979.08	$ 1,303.80	$ -	$ 62,282.88	$ 1,303.80
09-0015-3001	Reserve Fund - Fire	$ 38,392.07	$ 833.41	$ -	$ 39,225.48	$ 833.41
09-0016-3001	Reserve Fund - Cemetery	$ 4,114.41	$ 419.66	$ -	$ 4,534.07	$ 419.66
01-0000-2549	Reserve - Cemetery - Columbarium	$ -	$ 1,800.00	$ -	$ 1,800.00	$ 1,800.00
09-0018-3001	Reserve Fund - MNR Deposit Gravel Pit	$ 2,028.29	$ 44.03	$ -	$ 2,072.32	$ 44.03
09-0021-3001	Reserve Fund - Recreation - Macintyre Building	$ 27,131.47	$ 685.97	$ -	$ 27,817.44	$ 685.97
09-0022-3001	Reserve Fund - Southgate Community Vibrancy Fund [Solar]	$ 77,476.05	$ 75,683.14	$ (41,000.00)	$ 112,159.19	$ 34,683.14
01-0000-2530	Reserve Fund - Recreation [Melancthon]	$ 48,000.00	$ 6,000.00	$ -	$ 54,000.00	$ 6,000.00
01-0000-2532	Reserve Fund - Fire [Melancthon]	$ 51,580.57	$ 7,000.00	$ -	$ 58,580.57	$ 7,000.00
01-0000-2547	Reserve Fund - Community Enhancement - Dundalk [Royalties]	$ 207,113.12	$ 57,700.88	$ (18,981.44)	$ 245,832.56	$ 38,719.44
09-0000-3001	**RESERVE FUNDS**	**$ 678,323.32**	**$ 206,157.83**	**$ (61,747.23)**	**$ 822,733.92**	**$ 144,410.60**
	RESERVES AND RESERVE FUNDS	**$ 6,492,122.24**	**$ 2,531,792.04**	**$ (839,425.49)**	**$ 8,184,488.79**	**$ 1,692,366.55**

Township of Southgate
Reserves, Deferred Revenue and Reserve Funds - 2019

ATTACHMENT 3

Account Number	Account Name	2019 Actual Opening Balance	Contribution from	Transfer to	2019 Actual Ending Balance	Change
RESERVES						
DEFERRED REVENUE						
Obligatory Reserve Funds						
	DC Reserve - Administration Studies	$ 32,129.39	$ 43,746.50	$ (20,780.93)	$ 55,094.96	$ 22,965.57
	DC Reserve - Fire	$ 195,341.36	$ 43,550.67	$ (22,500.00)	$ 216,392.03	$ 21,050.67
	DC Reserve - Transportation	$ 866,336.18	$ 378,474.74	$ (87,640.96)	$ 1,157,169.96	$ 290,833.78
	DC Reserve - Stormwater Management	$ 106,083.70	$ 36,990.35	$ -	$ 143,074.05	$ 36,990.35
	DC Reserve - Waste & Waste Related	$ 4,288.19	$ 6,230.50	$ -	$ 10,518.69	$ 6,230.50
	DC Reserve - Wastewater	$ 1,021,176.80	$ 777,636.06	$ -	$ 1,798,812.86	$ 777,636.06
	DC Reserve - Water	$ 447,926.91	$ 480,912.53	$ (364,129.72)	$ 564,709.72	$ 116,782.81
	DC Reserve - Parks & Recreation	$ 297,759.37	$ 242,699.79	$ -	$ 540,459.16	$ 242,699.79
	DC Reserve - Library	$ 30,112.44	$ 24,000.84	$ (8,916.28)	$ 45,197.00	$ 15,084.56
09-0012-3001	**Development Charges**	**$ 3,001,154.34**	**$ 2,034,241.98**	**$ (503,967.89)**	**$ 4,531,428.43**	**$ 1,530,274.09**
09-0013-3001	Reserve Fund - Recreation - Parkland	$ 63,070.39	$ 2,346.33	$ -	$ 65,416.72	$ 2,346.33
09-0020-3001	Reserve Fund - Admin - Federal Gas Tax	$ 264,840.13	$ 462,561.80	$ (727,401.93)	$ -	$ (264,840.13)
09-0023-3001	Reserve Fund - Admin - Main St Revitalization	$ 44,151.26	$ 844.21	$ (44,995.47)	$ -	$ (44,151.26)
09-0024-3001	Reserve Fund - Rec - Auditorium	$ -	$ 238,204.97	$ -	$ 238,204.97	$ 238,204.97
09-0025-3001	Reserve Fund - CIP - County of Grey	$ -	$ 20,000.00	$ -	$ 20,000.00	$ 20,000.00
09-0026-3001	Reserve Fund - OCIF-FC Grant	$ -	$ 234,447.91	$ (125,533.58)	$ 108,914.33	$ 108,914.33
		$ 3,373,216.12	**$ 2,992,647.20**	**$ (1,401,898.87)**	**$ 4,963,964.45**	**$ 1,590,748.33**
Other						
01-0000-1121	Def Rev - Ontario Community Infrastructure Fund	$ 23,291.11	$ -	$ (23,291.11)	$ -	$ (23,291.11)
01-0000-1125	Def Rev - Source Water Protection	$ -	$ -	$ -	$ -	$ -
07-0000-2103	Def Rev - General	$ -	$ -	$ -	$ -	$ -
07-0000-2503	Def Rev - Library - Grants	$ -	$ -	$ -	$ -	$ -
		$ 23,291.11	**$ -**	**$ (23,291.11)**	**$ -**	**$ (23,291.11)**
	DEFERRED REVENUE	**$ 3,396,507.23**	**$ 2,992,647.20**	**$ (1,425,189.98)**	**$ 4,963,964.45**	**$ 1,567,457.22**
	RESERVES, RESERVE FUNDS, AND DEFERRED REVENUE	**$ 9,888,629.47**	**$ 5,524,439.24**	**$ (2,264,615.47)**	**$ 13,148,453.24**	**$ 3,259,823.77**