

Committee of the Whole Meeting Agenda

Consolidated as of September 1, 2017

Tuesday, September 5, 2017 – 2:00 p.m.
Council Chambers, Guelph City Hall, 1 Carden Street

Please turn off or place on non-audible all electronic devices during the meeting.

Please note that an electronic version of this agenda is available on guelph.ca/agendas.

Changes to the original agenda have been highlighted.

Call to Order – Mayor

Disclosure of Pecuniary Interest and General Nature Thereof

Presentation:

- a) Local Immigration Partnership Contribution Agreement
Sandra Cocco, GWLIP Co-Chair, Immigrant Services Guelph Wellington
Trish McComb, GWLIP Co-Chair, County of Wellington
-

Items for Discussion – Public Services

Chair – Councillor Downer

The following items have been extracted from Consent Agenda and will be considered separately. These items have been extracted either at the request of a member of Council or because they include a presentation and/or delegations.

COW-PS-2017.11 Corporate Security Update

Presentation:

David Wiedrick, Manager, Bylaw Compliance, Security and Licensing

Recommendation:

That staff bring forward an expansion package for Council's consideration during the 2018 budget deliberations for the hiring of two full-time security guards.

Service Area Chair and Staff Announcements

Consent Agenda – Corporate Services

Chair – Councillor MacKinnon

The following resolutions have been prepared to facilitate Council's consideration of various matters and are suggested for consideration. If Council wishes to address a specific report in isolation of the Consent Agenda, please identify the item. It will be extracted and dealt with separately as part of the Items for Discussion.

COW-CS-2017.14 Reserve and Reserve Fund Review and Policy Update ATT-1, Appendix A – Reserve and Reserve Fund Policy Schedule

Recommendation:

1. That the General Reserve and Reserve Fund Policy, included as Attachment 1, General Reserve and Reserve Fund Policy, be approved and adopted by By-law, and that By-law Number (2010)-18932 General Reserve and Reserve Fund Policy and the Compensation Reserve Policy dated June 25, 2012 be repealed and replaced.
2. That the consolidation, closing and renaming of the City's reserves and reserve funds in accordance with the recommendations included in report CS-2017-19 entitled "Reserve and Reserve Fund Review and Policy Update" be approved.
3. That the reserve and reserve fund reallocation transfers, in accordance with the recommendations included in report CS-2017-19 entitled "Reserve and Reserve Fund Review & Policy Update", be approved.
4. That the Capital Asset Renewal Reserve Fund Policy, dated March 2013, be repealed and replaced with the Efficiency, Innovation and Opportunity Fund Reserve Policy (Attachment 3: Efficiency, Innovation and Opportunity Fund Reserve Policy).

COW-CS-2017.15 Capital Transfer Allocation Policy

Recommendation:

1. That the Council endorsed ten year Dedicated Infrastructure Levy be allocated 90% to the Infrastructure Renewal Reserve Fund (150) and 10% to the City Building Reserve Fund (159).
2. That beginning with the 2018 budget, the annual capital transfer from operating budget be allocated 80% to the Infrastructure Renewal Reserve Fund (150), 10% to the Growth Reserve Fund (156) and 10% to the City Building Reserve Fund (159).

COW-CS-2017.16 2017 Q2 Capital Variance Report

Recommendation:

That the report titled 2017 Q2 Capital Variance Report (CS-2017-26) be received.

COW-CS-2017.17 2017 Q2 Operating Variance Report

Recommendation:

1. That the report titled 2017 Q2 Operating Variance Report (CS-2017-27), and dated September 5, 2017, be received.
2. That a transfer of \$360,000 from the Tax Rate Operating Contingency Reserve for the projected Environmental Services (Solid Waste) variance due to organics processing be approved.
3. That a transfer of \$100,000 from the Insurance Reserve for lost recyclables revenue realized during early 2017 from the facility closure for equipment replacement resulting from the 2016 fire at the Material Recovery Facility be approved.

Service Area Chair and Staff Announcements

Consent Agenda – Audit

Chair – Councillor Billings

The following resolutions have been prepared to facilitate Council's consideration of various matters and are suggested for consideration. If Council wishes to address a specific report in isolation of the Consent Agenda, please identify the item. It will be extracted and dealt with separately as part of the Items for Discussion.

COW-AUD-2017.8 Driver Certification Program Compliance Audit

Recommendation:

That the report CAO-A-1706, "Driver Certification Program Compliance Audit" dated September 5, 2017 be received.

COW-AUD-2017.9 Internal Audit Work Plan Update - 2017

Recommendation:

That staff bring forward an expansion package for Council's consideration during the 2018 budget deliberations for the hiring of one full-time internal auditor.

Service Area Chair and Staff Announcements

Mayor as Chair

Chair and Staff Announcements

Please provide any announcements, to the Chair in writing, by 12 noon on the day of the Council meeting.

Adjournment

APPENDIX A: Reserve and Reserve Fund Policy Schedule

NAME	#	PURPOSE	TARGET BALANCE	SOURCE OF FUNDS	USE OF FUNDS	AUTHORITY/TIMING	
TAX SUPPORTED - RESERVES							
OPERATING							
CORPORATE	TAX RATE OPERATING CONTINGENCY	180	To provide cash flow and working capital, provide sufficient liquidity, offset extraordinary and unforeseen corporate expenditures. To mitigate fluctuations to the tax rate for planned one-time operating budget impacts.	8-10% of own source revenue less other tax-supported corporate operating contingency reserves. Reserve balance cannot fall below \$5M in order to maintain sufficient	Council approved transfers from the operating fund and approved surplus allocations from the operating budget at year end.	To offset budget deficits arising from unforeseen, extraordinary, expenditures. To fund one-time operating budget impacts that would otherwise cause a tax rate fluctuation.	Council approved transfers during budget, in-year or end of year.
	COMPENSATION CONTINGENCY	131	To manage operating budget variances relating to employee benefits and other compensation related costs including: Medical / Dental benefits, Short Term and Long Term Disability Severance, Employee Assistance Program (EAP), Arbitration related costs, Regulatory audit decisions, Joint Job Evaluation Committee, Pay Equity.	2.5% of total annual corporate salary and benefit budget	Council approved transfers through budget and approved year end surplus allocations. Annual surplus from all employee benefits including severances, EAP, arbitration, grievances, regulatory decisions	To offset budget deficits arising from compensation related costs including employee benefits, severances, EAP, arbitration, grievances, regulatory decisions or any other unforeseen one-time compensation related expenditures	Council approved transfers at budget are estimates. Actual transfers will reflect real experience and approved by CAO & Treasurer. One-time unforeseen expenditure funding > \$100k require Council approval.
	ENVIRONMENT AND UTILITY CONTINGENCY	198	To offset the impact of volatile operating expenditures relating to energy, fuel, winter control and other weather related events.	Up to 50% of 5 year average hydro & winter control expense	Council approved transfers from the operating fund and approved surplus allocations from the operating budget	Funds used to offset, extraordinary and onetime operating costs relating to unforeseen price increases, legislation changes, weather events in excess of reasonable	CAO and Treasurer approved transfers in year in accordance with the pre-approved purpose. Minimum claim of \$50k required.
	LEGAL / INSURANCE	193	To manage operating budget variances relating to external legal expenditures and settlements, large insurance claims, insurance deductible costs and other costs not recoverable through insurance (lost revenue, business interruption).	Average of the past five years legal and insurance claims.	Council approved transfers from the operating fund and budget surplus from external legal and insurance claim expenses.	Funds used to manage operating budget variances related to retaining outside legal support to assist the City at the Ontario Municipal Board, administrative tribunals and court proceedings, as well as insurance claim settlement, payment of insurance deductibles and funding of business costs not recoverable by insurance (lost revenues or business interruption costs.)	CAO and Treasurer approved transfers in year in accordance with the pre-approved purpose. Council approval for one-time expenditures > than \$100k.
	ACCUMULATED SICK LEAVE (FIRE)	100	To set aside funds over the service life of an employee to fund sick leave hours that are payable in the future	minimum = 95% of the Liability for Sick Leave	Annual contribution from the operating fund based on the City's sick leave liability	To pay sick leave liabilities as incurred, at retirement or termination, as defined by the collective agreement	Council approved transfers at budget are estimates. Actual transfers will reflect real experience and approved by Treasurer.
ACCUMULATED SICK LEAVE (POLICE)	101	To set aside funds over the service life of an employee to fund sick leave hours that are payable in the future	minimum = 95% of the Liability for Sick Leave	Annual contribution from the operating fund based on the City's sick leave liability	To pay sick leave liabilities as incurred, at retirement or termination, as defined by the collective agreement	Council approved transfers at budget are estimates. Actual transfers will reflect real experience and approved by Treasurer.	
WSIB	330	To set aside funds throughout the service life of an employee to fund the expected cost of WSIB claims	minimum = 50% of the WSIB Liability	Contribution amount from operating fund accumulated on a per employee basis to reflect the estimated annual cost of the WSIB claims	To fund WSIB claim payments	Council approved transfers at budget are estimates. Actual transfers will reflect real experience and approved by Treasurer.	
PARAMEDIC RETIREMENT	338	To set aside funds over the service life of an employee to fund the future cost of a retirement benefit payment. Paramedic employees hired before July 1, 2010 receive a lump sum retirement benefit based on years of service.	Equal to the long term funding plan required to fund retirement payments over the remaining service life of the paramedics.	Contribution from operating fund accumulated based on a per employee basis to reflect future cost of the severance benefit	To fund retirement and severance benefit payments as per the collective agreement	Council approved transfers at budget are estimates. Actual transfers will reflect real experience and approved by Treasurer.	
ELECTION COSTS	195	Established to amortize the cost of a municipal election over 4 years, rather than expensing the entire amount in the year of the election.	Prior election cost total plus accumulated annual inflation to be achieved by next election year	Funds transferred in from an annual budgeted transfer from the Clerks Election operating budget	Funds transferred out every 4 years to fund the cost of running the municipal election	Council approved through annual Operating Budget or other in year Council report	
WESTMINISTER WOODS	345	This reserve is required, as per the Licence Agreement (September 2006) between the City and Westminster Woods Ltd.	\$35,000	The reserve fund to be maintained by contributions from Westminster in accordance with an engineer's report every three years that estimates the cost for removal of the Works, restoration of the lands, plus a 10% contingency.	To cover the cost to remove the Works and restoration of the licensed lands or perform emergency repair of the Works on the Licensed Lands, at the City's discretion	As approved by the DCAO of IDE in-year.	
AFFORDABLE HOUSING	119	To provide incentives to developers that encourage the creation of affordable rental units. REFER TO SEPARATE COUNCIL APPROVED POLICY.	As mandated by the affordable housing strategy to be approved by Council 2017	Funds transferred in from the City's annual operating budget provision.	Funds awarded to affordable housing projects that meet program requirements	Council approved through the annual budget. Use of funds approved by management in accordance with the Council approved	

APPENDIX A: Reserve and Reserve Fund Policy Schedule

NAME	#	PURPOSE	TARGET BALANCE	SOURCE OF FUNDS	USE OF FUNDS	AUTHORITY/TIMING	
STRATEGIC	REDEVELOPMENT INCENTIVES (3)	122	Redevelopment Incentive program aimed at encouraging redevelopment of brownfield sites, heritage sites and high density developments in the downtown	Please see the TIBG fiscal impact schedule for the program funding requirements (based on committed and completed projects). Balance must be positive.	Funds transferred in from approved contributions from the operating budget	Funds awarded to Council approved redevelopment projects within the downtown core. TIBGs paid out to each project over a maximum of 10 years and grant amount calculation based on incremental tax assessment	Total program budget approved by council in April 2012. Management administers incentive grant payment funding in accordance with the Council approved program.
	DOWNTOWN IMPROVEMENT	194	Downtown CIP incentive program supports private sector investments in the form of façade improvement, feasibility studies and large scale renovations	Reserve is intended to accommodate longer term grant commitments over a year end. There should be no uncommitted balance in the reserve	Funds transferred in from the City's annual operating budget provision	Eligible projects could receive: 50% Feasibility Study amounts up to \$5000; 50% Façade Improvement up to a maximum of \$10,000; and 30% capital cost of redevelopment to a maximum of \$120,000 per address	Annual program allocation approved by Council through the Operating Budget. Eligible properties determined by GM Business Development
	GREENHOUSE GAS	352	To earmark revenues from the sale of Greenhouse gas credits for improvements to the Eastview Landfill	No established maximum limit, reserve balance must be positive	Funds transferred in from the sale of Greenhouse gas credits	To fund infrastructure replacement and site upgrades associated with Eastview Landfill Methane Collection	Council approved through the Capital Budget or other in-year report.
	STRATEGIC INITIATIVES	179	To fund the implementation of the Corporate Administration Plan (previously Corporate Strategic Plan)	No established maximum limit, reserve balance must be positive	One time contribution of \$1.1m in	Funds will be used for the exclusive purpose of financing initiatives identified in the City's Corporate Administration Plan	Council approved through the Operating Budget or other in year Council report.
	INDUSTRIAL LAND	332	To fund the development of the Hanlon Creek Business Park	Value of future land sales must be equal to or greater than cost of servicing less life to date land sales	Funds transferred in from the sale of city-owned industrial or commercial land	Funds used to purchase land, service new land and meet debt payments obligations	Council approved through the Capital and Operating Budget or other in-year Council report.
TAX SUPPORTED - RESERVE FUNDS							
OPERATING							
PROGRAM SPECIFIC	MUSEUM DONATIONS (3)	135	To fund Museum and McCrae house operating or capital projects, including artifacts	No established maximum limit, reserve balance must be positive	Funds transferred in from private donations or bequests	Funds transferred out for approved capital projects or operating expenditures relating to the Museums	As approved by the DCAO of Public Services.
	PUBLIC ART	356	To accumulate funds for the purpose of investing in public art	No established maximum limit, reserve balance must be positive	Funds transferred in from private donations	To fund the acquisition and maintenance of public art	Council approved through the Operating Budget or other in year Council report.
	COMMUNITY INVESTMENT	205	To support community programs and initiatives	No established maximum limit, reserve balance must be positive	One-time transfer from operating	To fund community benefit initiatives	Council approved through the Operating Budget or other in year Council report.
	TRANSPORTATION DEMAND MANAGEMENT	350	Develop strategies to move the modal split within the City towards Council targets	No established maximum limit, reserve balance must be positive	One time external grant from other level of government	Develop strategies to move the modal split within the City towards Council targets	Council approved through the Operating Budget or other in year Council report.
	INFORMATION TECHNOLOGY	210	To fund software licence replacement.	No established maximum limit, reserve balance must be positive	Annual contribution from the operating budget	To fund software licence replacement.	Council approved through the Operating Budget or other in year Council report.
	LIBRARY BEQUESTS	138	To fund one-time library related capital or operating expenses	No established maximum limit, reserve balance must be positive	Funds transferred in from private donations	Funds transferred out to fund library operating and capital expenditures	As approved by the Library Board
CAPITAL							
PROGRAM SPECIFIC	LIBRARY	157	To assist in financing the cost of construction, reconstruction or acquisition of Library assets	No established maximum limit, reserve balance must be positive	Council approved transfers from operating and proceeds of the sale from disposed Library assets	To fund initiatives that support Library infrastructure, life cycle or expansion	As recommended by the Library Board and approved by Council through the Capital Budget
	POLICE	115	To fund equipment replacement relating to Guelph Police Services	No established maximum limit, reserve balance must be positive	Council approved transfers from operating and proceeds of the sale from disposed Police assets	To fund Police equipment replacement	As recommended by the Police Services Board and approved by Council through the Capital Budget
	POLICE	158	To assist in financing the cost of construction, reconstruction or acquisition of Police assets	No established maximum limit, reserve balance must be positive	Council approved transfers from operating and proceeds of the sale from disposed Police assets	To fund initiatives that support Police infrastructure, life cycle or expansions	As recommended by the Police Services Board and approved by Council through the Capital Budget
	SLEEMAN CENTRE NAMING RIGHTS	162	To fund capital projects at the Sleeman Centre	No established maximum limit, reserve balance must be positive	Funds transferred in from the rights fee based on the naming rights and sponsorship agreement with Sleeman Breweries (2007-2010)	To fund capital investments at the Sleeman Centre	Council approved through the Capital Budget or by a DCAO and Treasurer in-year
	SLEEMAN CENTRE	189	To fund non-lifecycle capital projects at the Sleeman Centre	No established maximum limit, reserve balance must be positive	A surcharge of \$1 is added to tickets sold for every Sleeman Centre event and then transferred to the reserve fund.	To fund non-lifecycle capital projects	Council approved through the Capital Budget or by the DCAO Public Services and Treasurer in-year
	RIVER RUN	340	To fund capital projects at the River Run	No established maximum limit, reserve balance must be positive	A surcharge of \$1 is added to tickets sold for every River Run event and then transferred to the reserve	To fund capital projects relating to the River Run	Council approved through the Capital Budget or by the DCAO Public Services and Treasurer in-year
	CITY-OWNED CONTAMINATED SITES	155	Allocation of funds to manage liabilities associated with city-owned environmentally contaminated sites.	10% of the current outstanding liability	Council approved transfer from operating fund	Funds will be used to investigate, remediate and assess risk associated with city-owned contaminated sites and ensure potential risks to human and environmental health are managed appropriately	Council approved in-year and through the Capital Budget.

APPENDIX A: Reserve and Reserve Fund Policy Schedule

	NAME	#	PURPOSE	TARGET BALANCE	SOURCE OF FUNDS	USE OF FUNDS	AUTHORITY/TIMING
STRATEGIC	INFRASTRUCTURE RENEWAL	150	To provide funds for the replacement and rehabilitation of the City's infrastructure	Annual capital transfer equal to 100 year average total tax supported asset replacement cost; Balance equal one year's worth of tax supported capital requirement based on ten year average. **To be further refined through the work of the Asset Management Office	Council approved transfer from operating budget and the proceeds from the sale of vehicle and equipment assets Minimum of 80% of the annual capital transfer from operating must be allocated to Infrastructure Renewal	Funds used to replace or renew existing infrastructure	Council approved through capital budget or other in year Council report. Treasurer authority for annual transfers (inclusive of all capital tax funded reserve funds) of not more than .5% of annual tax supported capital budget for administrative purposes of closing capital projects.
	GROWTH	156	To provide funds to cover shortfalls in growth related capital funding relating to exemptions, reductions and limitations mandated by the Development Charge Act, 1997 and exemptions prescribed by the City's DC By-law	25% of annual DC collections (based on three year average before exemptions)	Council approved transfer from operating fund 10% of the annual capital transfer from operating must be allocated to Growth	To fund growth related capital costs not covered by development charges	Council approved through capital budget or other in year Council report. Management authority of annual transfers not more than .5% of annual growth related capital budget for administrative purposes of
	CITY BUILDING	159	To fund enhancements to City assets that are non-growth related and not asset renewal, including those related to accessibility	Average 10 year annual requirement	Council approved transfer from operating fund 10% of the annual capital transfer from operating must be allocated to City Building	Funds will be used for capital expenditures that enhance existing assets or introduce new assets relating to new services	Council approved through capital budget or other in year Council report. Management authority for annual transfers (inclusive of all capital tax funded reserve funds) of not more than .5% of annual tax supported capital budget for administrative purposes of closing capital
	EFFICIENCY, INNOVATION AND OPPORTUNITY FUND	351	To provide funding for corporate investment opportunities that generate efficiencies and/or savings or avoided costs that may be repaid to the reserve in full or part over a period of time	Minimum \$5 million	Future contributions from ongoing Council approved transfers from the operating fund and project repayments for derived savings over an approved repayment term	Funds to be used for the exclusive purpose of financing corporate efficiency investment priorities in accordance with the limitations set out in the policy (2017)	CAO and Treasurer approval of \$250k annual projects based on an application process. Council approval of use over \$250k annually.
NON-TAX SUPPORTED - RESERVE FUNDS							
OPERATING							
PROGRAM SPECIFIC	WATERWORKS CONTINGENCY	181	To meet emergency and unplanned funding needs for Water Operations in order to avoid operating deficits or fluctuations in the rate	10% of annual gross operating expenditures	Funds transferred in from water operating surpluses	Funds used to offset emergency or unplanned expenses relating to water operations	Council approved at time of variance reporting and year-end
	WASTEWATER CONTINGENCY	182	To meet emergency and unplanned funding needs for Wastewater Operations in order to avoid an operating deficits or fluctuations in the rate	10% of annual gross operating expenditures	Funds transferred in from wastewater operating surpluses	Funds used to offset emergency or unplanned expenses relating to wastewater operations	Council approved at time of variance reporting and year-end
	STORMWATER CONTINGENCY	359	To meet emergency and unplanned funding needs for Stormwater Operations in order to avoid an operating deficit or fluctuations in the rate	10% of annual gross operating expenditures	Funds transferred in from storm water operating surpluses	Funds used to offset emergency or unplanned expenses relating to stormwater operations	Council approved at time of variance reporting and year-end
	COURT CONTINGENCY	211	To meet emergency and unplanned funding needs for Courts in order to avoid an operating deficit	8 - 10% of City's share of Court's gross operating expenditures	Funds transferred in from Courts annual operating surplus, if available.	Funds transferred out to assist with stabilizing the Courts annual operating budget	Council approved at time of variance reporting and year-end
CAPITAL							
GRAM SPECIFIC	WATERWORKS CAPITAL	152	To assist in financing the capital program for waterworks.	Annual capital transfer equal to 100 year average total waterworks asset replacement cost; Balance equal to the average 3% of total waterworks asset replacement cost. **To be further refined through the work of the	Council approved transfer from operating budget and the proceeds from the sale of vehicle and equipment assets	To replace existing water infrastructure and invest in city building initiatives relating to water as well as provide funding for water growth related assets to offset DC exemptions incurred	Council approved through capital budget or other in year Council report. Management authority for annual transfers of not more than .5% of annual water capital budget for the administrative purpose of closing capital projects.
	WASTEWATER CAPITAL	153	To assist in financing the capital program for Wastewater.	Annual capital transfer equal to 100 year average total wastewater asset replacement cost; Balance equal to the average 3% of total wastewater asset replacement cost. **To be further refined through the work of the	Council approved transfer from operating fund and any uncommitted surplus from completed projects	To replace existing wastewater infrastructure, invest in city building initiatives relating to wastewater as well as provide funding to wastewater growth related assets to offset DC exemptions incurred	Council approved through capital budget or other in year Council report. Management authority for annual transfers of not more than .5% of annual wastewater capital budget for the administrative purpose of closing capital projects.

APPENDIX A: Reserve and Reserve Fund Policy Schedule

	NAME	#	PURPOSE	TARGET BALANCE	SOURCE OF FUNDS	USE OF FUNDS	AUTHORITY/TIMING
PRO	STORMWATER CAPITAL	165	To assist in financing the capital program for Storm water.	Annual capital transfer equal to 100 year average totalstormwater asset replacement cost; Balance equal to the average 3% of total stormwater asset replacement cost. **To be further refined through the work of the	Council approved transfer from operating fund and any uncommitted surplus from completed projects	To replace existing stormwater infrastructure, invest in city building initiatives relating to stormwater as well as provide stormwater funding to growth related assets to offset DC exemptions incurred	Council approved through capital budget or other in year Council report. Management authority for annual transfers of not more than .5% of annual stormwater capital budget for the administrative purpose of closing capital projects.
	COURTS CAPITAL	120	To assist in financing the capital program for the Provincial Offences Act (POA) Court operations.	Under review - to be based on the outcome of the Asset Management Plan work.	Council approved transfer from operating fund and any uncommitted surplus from completed projects	To replace existing court infrastructure, invest in city building initiatives relating to the court and to contribute funding to court growth related assets for DC exemptions incurred	Council approved through capital budget or other in year Council report. Management authority for annual transfers of not more than \$100k for the administrative purpose of
OBLIGATORY RESERVE FUNDS							
CORPORATE	PARKLAND DEDICATION	300	Created in accordance with subsection 42 (14) and (15) of the Planning Act for the purpose of requiring the payment of cash-in-lieu of conveyance of land for a park or other public recreation purpose	2017 update to the City's Parkland dedication by-law will provide information needed to determine appropriate target	Funds transferred in as collected from development/redevelopment, in lieu of the conveyance of parkland	Funds transferred out for the acquisition of land to be used for park or public recreation purposes, as per the Planning Act-sec 42(15)	Council approved through capital budget or other in year Council report. Management authority for annual transfers of not more than \$100k for the administrative purpose of
	DOWNTOWN PARKLAND DEDICATION	301	Created in accordance with subsection 42 (14) and (15) of the Planning Act for the purpose of requiring the payment of cash-in-lieu of conveyance of land for a park or other public recreation purpose in the downtown	25% of the planned parkland purchase cost in accordance with the Downtown Secondary Plan	Funds transferred in as collected from development in lieu of the conveyance of parkland in the downtown	Funds to be transferred out to purchase additional parkland in the downtown, in accordance with the Planning Act sec 42 (15)	Council approved through capital budget or other in year Council report. Management authority for annual transfers of not more than \$100k for the administrative purpose of
	BUILDING SERVICES OBC STABILIZATION	188	As mandated by O.Reg.305/03 of the Building Code, a building services stabilization reserve fund is required for managing fluctuations in City building activity that may impact operations	1 year operating expenditure (based on 5 year average)	Funds transferred in from building service delivery surplus	To cover shortfalls in building operations or applied to capital projects related to Building related services	Use and authority as mandated by Provincial Legislation.
	DEDICATED GAS TAX	342	Monies received from the Provincial government that are to be used to support increased public transportation ridership and investments in the renewal and expansion of public transportation	No established maximum limit, reserve balance must be positive	Annual transfer from Government of Ontario from provincial gasoline tax based on a formula using annual ridership numbers.	Funds must be used for the provision of public transportation	Council approved through capital budget or other in year Council report. Management authority for annual transfers of not more than \$100k for the administrative purpose of
	FEDERAL GAS TAX	343	Infrastructure construction, renewal or enhancement within 17 eligible categories	No established maximum limit, reserve balance must be positive	Annual transfer from the Government of Canada from federal gasoline tax based on a per capita basis.	Funds must be used for the construction, renewal or enhancement of capital assets within 17 categories established by the Government of Canada	Council approved through capital budget or other in year Council report. Management authority for annual transfers of not more than \$100k for the administrative purpose of
	DEVELOPMENT CHARGES	311 to 327	As prescribed by the DCA, 1997, reserve funds are used to facilitate the collection of development charges from growth within the City and the funding of capital infrastructure required to accommodate that growth	Reserve fund balance must be zero by build out and debt interest cannot exceed 20% of annual DC revenues	Funds transferred in as collected from developers	Funds transferred out for the growth-related component of projects identified in the Development Charges Background Study	Council approved through capital budget or other in year Council report. Management authority for annual transfers of not more than .5% of annual growth funded capital budget for the administrative purpose of