

2026 RESERVE FUNDS BUDGET

		Obligatory Reserve Funds								
		Development Charges	Police Services	MPUC Legacy	Community Wide	CCBF	Provincial Gas Tax	OCIF	Building Dept.	Parkland
A	Opening Balance	(3,195,669)	(3,158,550)	14,288,760	12,246,832	591,214	178,430	144,151	(57,987)	78,680
	Revenues									
	Transfer from Operating	3,247,420	180,000		61,063	583,509	185,647	737,209	-	-
	Transfer from Capital									
	Interest Income	(79,892)	-	285,775	492,316	29,368	592	(91)	(1,450)	1,967
B	Subtotal Revenues	3,167,529	180,000	285,775	553,379	612,877	186,239	737,118	(1,450)	1,967
	Expenses									
	Transfer to Operating	832,975					340,400		243,978	
	Transfer to Capital	525,000				-	-	885,000		47,208
C	Subtotal Expenses	1,357,975	-	-	-	-	340,400	885,000	243,978	47,208
D	Net Change (B-C)	1,809,554	180,000	285,775	553,379	612,877	(154,161)	(147,882)	(245,428)	(45,241)
E	Ending Balance (A+D)	(1,386,115)	(2,978,550)	14,574,535	12,800,211	1,204,091	24,269	(3,731)	(303,415)	33,439

Opening balance is based on 2025 budget, and may be affected by year-end adjustments

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		Stabilization Reserve Funds			
		Tax Rate Stabilization	Working Fund	General	Contingency
A	Opening Balance	943,870	44,395	25,000	2,209,501
	Revenues				
	Transfer from Operating	800,000	-	-	100,000
	Transfer from Capital	-			
	Interest Income	-			
B	Subtotal Revenues	800,000	-	-	100,000
	Expenses				
	Transfer to Operating	207,044	-	-	15,000
	Transfer to Capital	-			
C	Subtotal Expenses	207,044	-	-	15,000
D	Net Change (B-C)	592,956	-	-	85,000
E	Ending Balance (A+D)	1,536,826	44,395	25,000	2,294,501

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		Corporate Operating Reserve Funds		
		Sick Leave	Insurance	WSIB
A	Opening Balance	210,412	356,244	418,311
	Revenues			
	Transfer from Operating	4,000	25,000	
	Transfer from Capital			
	Interest Income			
B	Subtotal Revenues	4,000	25,000	-
	Expenses			
	Transfer to Operating			392,520
	Transfer to Capital			
C	Subtotal Expenses	-	-	392,520
D	Net Change (B-C)	4,000	25,000	(392,520)
E	Ending Balance (A+D)	214,412	381,244	25,791

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2026 RESERVE FUNDS BUDGET

		Program Specific Reserve Funds											
		Police Auction	Police Property	Municipal Accom. Tax	Emergency Mgmt.	Heritage Committee	Council Initiatives	Election	CIP	Engineering Inspections	Planning Dept.	Butter Tart Festival	Recreation
A	Opening Balance	13,065	16,637	91,304	21,000	4,758	50,610	193,316	334,485	110,260	(323,066)	56,285	41,357
	Revenues												
	Transfer from Operating	-		87,277		1,250	40,000	35,000			40,000		
	Transfer from Capital												
	Interest Income	-											
B	Subtotal Revenues	-	-	87,277	-	1,250	40,000	35,000	-	-	40,000	-	-
	Expenses												
	Transfer to Operating	-		40,000		9,500	49,500	139,500			200,000	15,000	
	Transfer to Capital			20,000							60,000		
C	Subtotal Expenses	-	-	60,000	-	9,500	49,500	139,500	-	-	260,000	15,000	-
D	Net Change (B-C)	-	-	27,277	-	(8,250)	(9,500)	(104,500)	-	-	(220,000)	(15,000)	-
E	Ending Balance (A+D)	13,065	16,637	118,581	21,000	(3,492)	41,110	88,816	334,485	110,260	(543,066)	41,285	41,357

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2026 RESERVE FUNDS BUDGET

		Capital Reserve Funds													
		Midland Bay Landing	Equipment	Events	Facilities	Fleet	Harbour	Roads & Related	Community Safety	Storm Water	Sustainable Infrastructure	Technology	Transit	Water	Wastewater
A	Opening Balance	(4,765,147)	(560,035)	27,524	(2,389,276)	(5,796,653)	(285,126)	(2,196,352)	375,000	(585,476)	5,318,354	(289,128)	309,828	6,046,210	(51,075)
	Revenues														
	Transfer from Operating	159,000	116,897	40,000	846,531	1,674,028	139,646	1,196,248	-	389,538	706,435	441,000	80,707	1,883,249	1,841,935
	Transfer from Capital														
	Interest Income													151,155	1,160
B	Subtotal Revenues	159,000	116,897	40,000	846,531	1,674,028	139,646	1,196,248	-	389,538	706,435	441,000	80,707	2,034,404	1,843,095
	Expenses														
	Transfer to Operating		23,000						375,000			305,000		-	297,613
	Transfer to Capital	-	415,792	-	1,449,000	1,264,438	95,000	493,000		-	261,581	1,816,000	-	1,230,113	74,284
C	Subtotal Expenses	-	438,792	-	1,449,000	1,264,438	95,000	493,000	375,000	-	261,581	2,121,000	-	1,230,113	371,897
D	Net Change (B-C)	159,000	(321,895)	40,000	(602,469)	409,590	44,646	703,248	(375,000)	389,538	444,854	(1,680,000)	80,707	804,291	1,471,197
E	Ending Balance (A+D)	(4,606,147)	(881,930)	67,524	(2,991,745)	(5,387,063)	(240,480)	(1,493,104)	-	(195,938)	5,763,208	(1,969,128)	390,535	6,850,501	1,420,123

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