

= Reserve balance is below/above Target
 = Reserve balance is negative

Description	2024 Estimated										2025 Estimated						
	Audited Balance Dec 31, 2023	Proposed Reserve Reallocation	Revised Balance	Actual To Capital / Operating	Actual From Taxation / Grant	Interest Earned	Transfer of Surplus	Unaudited Balance Dec 31, 2024	2024 Committed but not Spent	Uncommitted Balance Dec 31, 2024	2024 Committed but not Spent	Actual To Capital / Operating	Actual From Taxation / Grant	Transfer of Surplus	Unaudited Balance Dec 31, 2025	2025 Committed but not Spent	Uncommitted Balance Dec 31, 2025
Asset Replacement																	
Admin Capital	1,193,439	(1,193,439)	-					-		-					-		-
Balmy Beach Boat Launch	42,732	-	42,732					5,929	48,661	48,661		(50,000)		2,975	1,636		1,636
Balmy Beach Tennis Courts	8,298	-	8,298					1,999	10,297	10,297		(10,000)		2,000	2,297		2,297
Bridges	1,188,082	1,326,643	2,514,725	(345,450)	840,000			3,009,275	(4,125,100)	(1,115,825)	(2,007,600)	(450,000)	909,000		1,460,675	(3,417,500)	(1,956,825)
Equipment & Fleet	882,987	951,837	1,834,824	(502,738)	663,250			2,000,000	(300,000)	1,700,000	(300,000)	(160,000)	600,000		2,140,000	(450,000)	1,690,000
General Parks & Recreation	1,604,467	(1,604,467)	-					-		-					-		-
IT Hardware & Software	497,065	80,935	578,000	(91,054)	40,000			526,946	(21,000)	505,946	(21,000)	(145,000)	40,000		400,946		400,946
Municipal Facilities & Fixtures	-	2,025,000	2,025,000	(43,560)	15,000			1,996,440	(202,220)	1,794,220	(202,220)	(55,000)	15,000		1,754,220		1,754,220
Parks	-	1,250,000	1,250,000	(11,117)	280,400			1,519,283		1,519,283		(540,000)	200,000		1,179,283	(1,100,000)	79,283
Roads	2,290,231	588,755	2,878,986	(614,584)	650,000			3,376,055	(2,708,875)	667,180	(168,875)	(575,000)	900,000		3,532,180	(2,540,000)	992,180
Stormwater Management	20,000	1,020,000	1,040,000	(34,026)				1,005,974	(2,250,000)	(1,244,026)	(100,000)		100,000		1,005,974	(2,150,000)	(1,144,026)
Stabilization																	
Building Permit Sustainability	762,581	(165,000)	597,581						(274,077)	323,504				(30,595)	292,909		292,909
Boyd Cemetery	8,583	(8,583)	-					-		-					-		-
Cemeteries Sustainability	-	304,085	304,085	(56,791)				247,294	(25,000)	222,294	(25,000)	(45,000)			177,294		177,294
Compensation Sustainability	-	-	-					321,495	321,495	321,495		(35,000)			286,495		286,495
Emergency Management	100,685	506,209	606,894			27,499	(28,796)	605,596	(75,000)	530,596	(75,000)				530,596		530,596
Fire Services	100,000	(100,000)	-					-		-					-		-
Mt.Pleasant Cemetery	254,416	(254,416)	-					-		-					-		-
Oxenden Cemetery	41,086	(41,086)	-					-		-					-		-
Working Capital	5,022,855	(4,435,580)	587,275	(103,096)				484,179	(47,441)	436,738	(47,441)				436,738		436,738
Weather Stabilization	-	-	-					355,323	355,323	355,323					355,323		355,323
Winter Control	105,985	(105,985)	-					-		-					-		-
Specific Project & New Initiative																	
Airport	62,250	(62,250)	-					-		-					-		-
Asset Management Planning	127,638	-	127,638	(40,189)				87,449		87,449					87,449		87,449
Biodigester	100,000	47,528	147,528					147,528		147,528					147,528		147,528
Climate Change	231,166	61,023	292,189	(63,138)				153,884	382,935	(330,967)	(123,467)				259,468	(207,500)	51,968
Election	87,820	-	87,820		23,000			110,820		110,820			23,000		133,820		133,820
Modernization Grant	122,658	-	122,658	(122,658)				-		-					-		-
Planning	-	315,000	315,000	(52,738)				262,262	(34,642)	227,620	(34,642)				227,620		227,620
Short-term Accomodations	1,100	-	1,100					25,866	26,966	26,966					26,966		26,966
Waste Management	-	-	-					154,883	154,883	154,883			75,000		229,883		229,883
Total	14,856,123	506,209	15,362,332	(2,081,139)	2,511,650	27,499	1,182,824	17,003,167	(10,120,245)	6,882,922	(3,105,245)	(2,065,000)	2,862,000	(25,620)	14,669,302	(9,865,000)	4,804,302

Reserve Funds																	
Discretionary																	
East Linton Water System	2,254,847	-	2,254,847	(17,610)			124,568	231,676	2,593,482	(24,938)	2,568,544			243,625	2,161,093		2,161,093
Gateway Water System	47,483	-	47,483				2,704		50,187		50,187				50,187		50,187
GVI Sewage Treatment	391,805	-	391,805				21,284		413,089		413,089				413,089		413,089
Oxenden Water System	709,060	-	709,060	(6,439)			42,522	(3,956)	741,187	(8,771)	732,416			2,300	572,906		572,906
Pottawatomie Water System	125,510	-	125,510	(454)			6,164	(22,970)	108,250	(2,000,881)	(1,892,630)			(881)	(18,080)	(33,100)	(1,943,810)
Shallow Lake Water System	1,359,659	-	1,359,659	(24,650)			76,736	64,130	1,475,875	(7,186)	1,468,689			(7,186)	(268,134)	44,500	1,245,055
Warton Area Fire	506,209	(506,209)	-				-		-		-				-		-
Obligatory																	
Federal CCBF	308,422	-	308,422	(17,923)	348,985	20,565		660,050	(500,000)	160,050	(250,000)	(655,200)	363,526		118,376	(250,000)	(131,624)
Parkland Dedication	174,337	-	174,337			9,455		183,792		183,792					183,792		183,792
Cash in Lieu of Parking	1,225	-	1,225			67		1,292		1,292					1,292		1,292
Total	5,878,556	(506,209)	5,372,347	(67,075)	348,985	304,067	268,880	6,227,204	(2,541,775)	3,685,429	(291,775)	(1,754,300)	363,526	257,325	4,801,980	(2,250,000)	2,551,980

Total Reserves/Reserve Funds	20,734,679	0	20,734,679	(2,148,214)	2,860,635	331,566	1,451,705	23,230,371	(12,662,020)	10,568,351	(3,397,020)	(3,819,300)	3,225,526	231,705	19,471,282	(12,115,000)	7,356,282
Change in Reserves								1,640,835						(2,333,865)			
Change in Reserves & Reserve Funds								2,495,692						(3,759,089)			