

Appendix 5 - ES-039-25
Reserve and Reserve Fund Balances

Reserves and Reserve Funds (\$000s)	As at Dec 31, 2025	As at May 31, 2025	Forecasted Dec 31, 2025	Surplus/ (Deficit) to Budget
Stabilization				
Tax Rate Stabilization	\$7,350	6,226	\$6,148	\$1,468
Severe Weather	2,563	2,563	2,563	500
Building Rate Stabilization	14,356	14,364	15,279	(4,247)
Subtotal	\$24,269	\$23,153	\$23,990	\$(2,278)
Corporate Use Reserves				
Insurance and Legal Matters	\$7,143	\$7,459	\$7,086	\$(585)
Per Unit Development Processing Fee	2,683	2,289	3,081	(990)
WSIB	5,375	5,213	5,071	(617)
Subtotal	\$15,200	\$14,960	\$15,237	\$(2,192)
Infrastructure Non Growth				
Infrastructure Renewal - Roads & Structures	\$56,132	\$48,773	\$51,818	\$1,179
Infrastructure Renewal - Stormwater	6,504	5,695	5,695	1,500
Infrastructure Renewal - Recreation, Facilities, Other	15,212	12,532	16,533	2,483
Information Technology	1,493	1,565	1,584	1,035
Studies and Other Non Growth Capital	1,202	743	1,116	(55)
Vehicles and Equipment Replacement	9,923	6,601	6,654	1,452
Canada Community-Building Fund	7,109	7,107	4,254	
Ontario Lottery Corporation Proceeds	8,252	2,860	7,668	1,352
Project Variance Reserve		12,128	12,128	12,128
Subtotal	\$105,827	\$98,004	\$107,451	\$21,074
Infrastructure Growth				
Growth Capital - Other	\$4,418	\$3,930	\$4,180	\$2,113
Capital Provision	5,600	5,438	9,040	(4,681)
Payment-in-Lieu of Land Conveyance	27,194	27,353	28,815	225
Cash-in-lieu of Parking	371	371	377	175
Development Charges (Note 1)	51,948	65,202	76,293	
Post Period Capacity	(448)	(497)	(6,491)	97
Subtotal	\$89,085	\$101,798	\$112,215	\$(2,070)
Program Specific				
Property Transactions	\$14,137	\$14,364	\$15,029	\$237
Provincial Gas Tax	1,893	1,518	1,906	5
Election	488	651	651	
Aggregate Permit Fees	179	179	180	0
Seniors' Fundraising	76	76	76	
Arts Programming	29	29	29	16
Mayor's Legacy Fund	104	104	107	1
Subtotal	\$16,906	\$16,922	\$17,977	\$259
Board, Committee & Other				
Library Tax Rate Stabilization	\$762	\$762	\$762	\$221
Library Capital Infrastructure	1,092	878	878	6
DBIA Surplus	396	373	373	117
Provincial Government Transfer	4,978	6,868	3,368	3,368
Federal Government Transfer	5,384	10,988	5,770	
Subtotal	\$12,611	\$19,869	\$11,151	\$3,712
Total Reserve and Reserve Funds	\$263,898	\$274,705	\$288,022	\$18,505

Note 1: Includes Development Charge Exemptions.