

Appendix 3 - ES-016-26
Reserve and Reserve Fund Continuity Schedule

Reserves and Reserve Funds (\$000s)	Balance as at Dec 31, 2024	Transfers (to)/from Operating	Transfers to/From Capital	Other Transfers (incl interest)	Balance as at Dec 31, 2025	2025 Reserve Target
Stabilization						
Tax Rate Stabilization	\$7,350	\$(1,124)	\$0	\$0	\$6,226	\$9,299
Severe Weather	2,563	0	0	0	2,563	2,790
Building Rate Stabilization	14,356	600	(163)	544	15,337	9,918
Stabilization Subtotal	\$24,269	\$(524)	\$(163)	\$544	\$24,126	
Corporate Use						
Insurance and Legal Matters	\$7,143	\$316	\$0	\$(373)	\$7,086	\$6,300
Per Unit Development Processing Fee	2,683	382	0	104	3,169	1,204
WSIB (Note 1)	5,375	313	0	0	5,688	6,850
Corporate Use Subtotal	\$15,200	\$1,012	\$0	\$(270)	\$15,942	
Infrastructure Non Growth						
Infrastructure Renewal - Roads & Structures	\$56,132	\$21,005	\$(25,184)	\$5,000	\$56,952	\$317,019
Infrastructure Renewal - Stormwater	6,504	3,230	(4,039)	1,500	7,195	31,527
Infrastructure Renewal - Recreation, Facilities, Other	15,212	12,581	(8,567)	1,000	20,227	140,617
Information Technology	1,493	3,925	(3,823)	0	1,596	5,175
Studies and Other Non Growth Capital	1,202	1,720	(2,179)	373	1,116	1,961
Vehicles and Equipment Replacement	9,923	6,530	(9,503)	2,000	8,951	11,500
Canada Community-Building Fund	7,109	0	(279)	4,654	11,484	N/A
Ontario Lottery Corporation Proceeds	8,252	5,633	(4,663)	254	9,476	
Project Variance Reserve	0	0	20,646	(9,500)	11,146	7,900
Infrastructure Non Growth Subtotal	\$105,827	\$54,624	\$(37,589)	\$5,281	\$128,143	
Infrastructure Growth						
Growth Capital - Other	\$4,418	\$7,529	\$(5,166)	\$0	\$6,780	\$9,517
Capital Provision	5,600	3,056	(223)	0	8,433	N/A
Payment-in-Lieu of Land Conveyance	27,194	0	0	2,709	29,903	
Cash-in-lieu of Parking	371	0	0	14	385	
Development Charges (Note 2 and 3)	85,874	0	(3,888)	29,643	111,629	
Post Period Capacity	(448)	0	(55)	(18)	(521)	
Infrastructure Growth Subtotal	\$123,010	\$10,584	\$(9,332)	\$32,347	\$156,610	

Note 1: Reserve target updated to reflect the most recent actuarial update at the beginning of 2026.

Note 2: Includes Development Charge Exemptions.

Note 3: Development Charges balance includes the \$33.9 million in Cash Flow Assistance that will be repaid in 2028 and is currently on the Town's Balance Sheet as a Liability.

Program Specific						
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Property Transactions	\$14,137	\$471	\$(0)	\$547	\$15,155	N/A
Provincial Gas Tax	1,893	(1,370)	0	1,391	1,914	
Election	488	163	0	0	651	
Aggregate Permit Fees	179	189	0	0	368	
Seniors' Fundraising	76	0	0	0	76	
Arts Programming	29	(26)	0	1	4	
Mayor's Legacy Fund	104	0	0	4	108	
Program Specific Subtotal	\$16,906	\$(572)	\$(0)	\$1,943	\$18,276	
Board, Committee & Other						
Library Tax Rate Stabilization	\$762	\$0	\$0	\$0	\$762	\$590
Library Capital Infrastructure	1,092	754	(401)	0	1,445	1,520
DBIA Surplus	396	(22)	0	14	388	N/A
Provincial Government Transfer	4,978	116	(11,386)	12,999	6,707	
Federal Government Transfer	5,384	(227)	(3,823)	5,605	6,938	
Board, Committee & Other Subtotal	\$12,611	\$621	\$(15,610)	\$18,618	\$16,239	
Total Reserve and Reserve Funds	\$297,824	\$65,745	\$(62,695)	\$58,463	\$359,336	