

	2024	2025	2026	2029	2034
		Budgeted	Budgeted	Budgeted	Budgeted
	Closing Balance	Closing Balance	Closing Balance	Closing Balance	Closing Balance
Reserves					
TAX STABILIZATION RESERVE	4,867,997	4,145,665	3,306,936	3,291,854	7,736,613
FUTURE CAPITAL PROJECTS RESERVE	2,460,924	(10,625,634)	(9,106,392)	(9,893,616)	(1,142,012)
LEGACY FUND-DISC R/F	3,790,522	3,594,124	3,775,491	4,319,594	5,221,019
	-				
ACCUMULATED SURPLUS	2	2	2	2	2
BUILDING DEPT-OPERATING SURPLUS RESERVE	2,008,648	1,773,344	1,692,195	1,412,516	256,625
DOG PARK RESERVE	-	-	-	-	-
DR EARL HEALTH CENTRE RESERVE	-	-	-	-	-
ELECTIONS-RESERVE	-	-	-	-	-
EMERGENCY OPERATION RESERVE	159,623	160,547	152,284	133,749	107,737
FACILITY IMPROVEMENTS RESERVE	-	-	-	-	-
FIRE TRUCK-EQUIPMENT RESERVE	-	-	-	-	-
FIRE WAGE STABILIZATION RESERVE	-	-	-	-	-
FLEET RESERVE	(434,515)	(434,515)	(434,515)	(434,515)	(434,515)
GARBAGE DISPOSAL EXPANSION RESERVE	-	-	-	-	-
HARBOUR RESERVE	69,207	47,207	(159,793)	(90,793)	(105,073)
HOUSING RESERVE FUND	296,173	296,173	296,173	296,173	296,173
INSURANCE RESERVE	-	-	-	-	-
LAIRD LANE RESERVE	-	-	-	-	-
LANDFILL EXPANSION RESERVE	1,740,451	1,800,566	1,891,745	1,935,455	(97,603)
LIFESAVING COMPETITION RESERVE	-	-	-	-	-
LIGHTHOUSE RESERVE	50,000	50,000	50,000	50,000	50,000
MEMORIALS MAINT RESERVE	-	-	-	-	-
MODERNIZATION/EFFICIENCY ONE-TIME GRANT	183,584	83,584	83,584	83,584	83,584
MUNICIPAL INNOVATION COUNCIL RESERVE	262,328	262,328	262,328	262,328	262,328
NWMO FUNDING-DISCR R/F	196,180	136,180	36,180	36,180	36,180
PARKING IN LIEU-DISCR R/F	52,676	52,676	52,676	52,676	52,676
PARKS RESERVE	-	-	-	-	-
PE BIA-ACCUM SURPLUS	63,529	63,529	63,529	63,529	63,529
PLANNING RESERVE - PE STREETSCAPE	-	-	-	-	-
PLANNING SO STREETSCAPE RESERVE	-	-	-	-	-

	2024	2025	2026	2029	2034
		Budgeted	Budgeted	Budgeted	Budgeted
	Closing Balance	Closing Balance	Closing Balance	Closing Balance	Closing Balance
POLICE - LEGAL RESERVE	50,283	50,283	50,283	50,283	50,283
POLICE BUILDING-DISCR R/F	139,487	137,288	136,189	171,045	355,841
POLICE RESERVE	265,079	265,079	265,079	265,079	265,079
POLICE SERVICE BOARD RESERVE	19,925	19,925	19,925	19,925	19,925
POLICE-CANINE UNIT RESERVE	36,962	36,962	-	-	-
POLICE-CAPITAL BUILDING RESERVE	39,838	29,838	29,838	29,838	29,838
POLICE-EQUIP-SEARCH & RESCUE CONTAINMENT R	-	-	-	-	-
POLICE-BENEVOLENT RESERVE	4,431	4,431	4,431	4,431	4,431
POLICE-KIDS PROGRAM RESERVE	(4,869)	(7,649)	(10,549)	(19,512)	(35,371)
PORT ELGIN AIRPORT RESERVE	(3,028)	(3,028)	(8,028)	(8,028)	(113,028)
PRIOR YEAR CAPITAL RESERVE	-	-	-	-	-
PSAB-AIRPORT-ACCUM SURPLUS	34,133	34,133	34,133	34,133	34,133
PSAB-BASWRA-ACCUM SURPLUS	393,722	393,722	393,722	393,722	393,722
PSAB-BASWRA-RESERVES	448,765	448,765	448,765	448,765	448,765
PSAB-SMART-ACCUMULATED SURPLUS	47,859	47,859	47,859	47,859	47,859
RECRUITMENT RESERVE	-	-	-	-	-
ROADS-ARLINGTON ST IMPROVEMENTS	-	-	-	-	-
ROADS-BLUEWATER ESTATE DDC	-	-	-	-	-
ROADS-BRIDGE REPLACEMENT RESERVE	837,544	940,003	1,042,462	1,349,839	1,866,768
ROADS-BUSHWOOD LANE IMPROVEMENT RESERVE	-	-	-	-	-
ROADS-DEVELOPER SIDEWALK RESERVE	-	-	-	-	-
ROADS-DRAINAGE RESERVE	-	-	-	-	-
ROADS-PIT RESTORATION (MNR) RES	-	-	-	-	-
ROADS-PRIOR YEAR UNFINISHED CAPITAL PROJECT	-	-	-	-	-
ROADS-RESERVE	-	-	-	-	-
ROADS-SIDEWALK	42	42	42	42	42
ROADS-SUMMERSIDE PHASE 1 RESERVE (LEED)	-	-	-	-	-
ROADS-SUMMERSIDE PHASE 2 STAGE 1 (LEED)	-	-	-	-	-
ROADS-SUMMERSIDE PHASE 2 STAGE 2 (LEED)	-	-	-	-	-
ROADS-WINTER CONTROL SURPLUS RESERVE	-	-	-	-	-
SAFE RESTART AGREEMENT RESERVE	152,932	152,932	152,932	152,932	152,932
SALE OF SURPLUS LAND RESERVE	258,590	258,590	183,590	33,590	33,590
WASTEWATER RESERVE	9,823,077	9,233,014	5,905,623	3,542,625	12,186,509

	2024	2025	2026	2029	2034
		Budgeted	Budgeted	Budgeted	Budgeted
	Closing Balance	Closing Balance	Closing Balance	Closing Balance	Closing Balance
SAUGEEN FIRST NATION RESERVE	387,789	415,702	445,462	547,094	766,588
SO BIA -ACCUM SURPLUS	25,035	25,035	25,035	25,035	25,035
SO MEDICAL BLDG-DISC R/F	4,299	4,299	4,299	4,299	4,299
SOUTHAMPTON CEMETERY RESERVE	-	-	-	-	-
SOUTHAMPTON MEDICAL CENTRE RESERVE	(43,110)	(43,110)	(43,110)	(43,110)	(43,110)
TIM HORTON'S (ROS-BAY) FUTURE TRAFFIC LIGHT F	-	-	-	-	-
TO BE RECOV IN FUTURE YRS-LANDFILL	(288,005)	(288,005)	(288,005)	(288,005)	(288,005)
TO BE RECOV IN FUTURE YRS-POST EMPL BENEFITS	(1,361,200)	(1,361,200)	(1,361,200)	(1,361,200)	(1,361,200)
TOURIST CAMPS RESERVE	(116,127)	(101,127)	(171,127)	(2,281,127)	(2,595,302)
WATER RESERVE	4,501,174	3,786,205	(498,364)	276,071	16,057,658
WATERFRONT ENHANCEMENT RESERVE	269,695	324,012	378,329	541,280	854,544
WATERFRONT MASTERPLAN RESERVE	-	-	-	-	-
WESTARIO POWER RESERVE	7,626,491	7,626,491	7,626,491	7,626,491	7,626,491
WORKING RESERVE	-	-	-	-	-
WSIB RESERVE	-	-	-	-	-
PLANNING RESERVE	-	-	-	-	-
PHYSICIAN RECRUITMENT RESERVE	-	-	-	-	-
Future Debt Reserve	(4,699,939)	-	-	-	-
<i>Other non-obligatory reserves</i>	<i>23,498,760</i>	<i>26,722,112</i>	<i>18,800,494</i>	<i>15,364,281</i>	<i>37,359,958</i>
Total non-obligatory reserves	34,618,203	23,836,266	16,776,530	13,082,113	49,175,578
CANADA GAS TAX-OBLIG R/F	(0)				
DEVELOPMENT CHARGES-OBLIG R/F	16,368,777	15,073,254	14,237,794	11,791,413	7,502,111
DEVELOPMENT CHARGES-OBLIG R/F-ALLOCATED	-	-	-	-	-
OCIF-OBLIG R/F	1,111,941	1,111,941	1,111,941	1,111,941	1,111,941
SANCTUARY ENDOWMENT-OBLIG R/F	108,008	108,008	108,008	108,008	108,008
PARKLAND IN LIEU-OBLIG R/F	219,305	219,305	219,305	219,305	219,305
POLICE-PROCEEDS FOR PUBLIC INTEREST OBLIG R/F	24,971	24,971	24,971	24,971	24,971
SANCTUARY PK-CEMETERY RESERVE	52	52	52	52	52
<i>Obligatory reserves</i>	<i>17,833,055</i>	<i>16,537,533</i>	<i>15,702,073</i>	<i>13,255,692</i>	<i>8,966,390</i>
Grand Total	52,451,258	40,373,799	32,478,602	26,337,804	58,141,967