

RESERVE FUNDS - 2025 PROJECTED

	Opening Balance January 1, 2025	Revenue and contributions				Transfers			Closing Balance December 31, 2025	Budget Reference
		Interest**	Other	From Operations	Total Revenue	To Operations	To Capital Acquisitions	Total Outflow		
Obligatory reserve funds										
*Development charges - Ashfield	12,185	244	-		244	-	-	-	12,429	
*Development charges	19,801	396	-		396	-	-	-	20,197	
*Development charges - ACW	240,127	4,803	-	-	4,803	-	145,000	145,000	99,929	
*Development charges - Growth Studies	25,389	508			508			-	25,897	
*Development charges - Parks	81,957	1,639			1,639			-	83,596	
										Roads Capital -
*Development charges - Highways	131,745	2,635			2,635		145,000	145,000	(10,620)	Westmount Line - Page 16-17
*Development charges - Water	1,036	21			21			-	1,057	
*Impost	58,770	1,175	-		1,175	-	-	-	59,945	
*Parkland - ACW	59,036	1,181	-		1,181	-	-	-	60,216	
*Parkland - Ashfield	1,863	37	-		37	-	-	-	1,900	
										Roads Capital -
*CCBF (Federal Gas Tax)	440,380	8,808	192,700		201,508		435,000	435,000	206,887	Westmount Line - Page 16-17
										Roads Capital -
*OCIF	400,808	8,016	672,926		680,942		905,000	905,000	176,750	Loyal Line/ Huron Sands Road - Page 16-17
* Building Code Act	-									
	779,497	24,659	865,626	-	890,285	-	1,485,000	1,485,000	638,255	
Discretionary reserve funds										
Cemetery bequest	31,162	623	-		623	-	-	-	31,785	
										Roads Capital - Port Albert Storm & Road Upgrades, Dungannon Road Resurf. -
K2 Community Benefits	3,337,566	66,751	746,850		813,601	-	2,896,500	2,896,500	1,254,667	Page 16-17
	2,487,232	67,375	746,850	-	814,225	-	2,896,500	2,896,500	1,286,452	
Total Reserve Funds	3,266,730	92,034	1,612,476	-	1,704,510	-	4,381,500	4,381,500	1,924,707	

\* Amounts received but unspent are to be considered Deferred Revenues and appear on the liabilities section of the financial statements

\*\* Assumes interest rate of 2%

RESERVES - 2025 PROJECTED

	Revenue and contributions			Transfers			Balance December 31, 2025	Budget Reference		
	Balance	From Other	Operations	Total	To Operations	To Capital Acquisitions			Total	
	January 1, 2025									
Reserves - Capital										
Aggregate Resources Reserve	461,276		200,000	200,000			-	661,276		
Benmiller Community Hall	5,865			-			-	5,865		
Benmiller Playground	7,433		10,800	10,800			18,233	18,233	-	General Recreation - Page 33
Bridge Replacement	81,377			-			-	-	81,377	
Capital Project Carryforward	80,007			-			20,000	20,000	60,007	Gravel Pit Farms - Page 19
Dungannon Park	626			-			-	-	626	
Modernization Funding	495			-			-	-	495	
Municipal Office Renovation	115,905			-			102,500	102,500	13,405	Roads Capital - Public Works Facilities - Page 16-17
Office Equipment	36,500			-			-	-	36,500	
Olympia Replacement (ACW)	10,000			-			-	-	10,000	
Parks and Recreation	26,764			-			-	-	26,764	
Port Albert Road Construction	1,037,500			-			1,037,500	1,037,500	-	Roads Capital - Wellington Street - Page 16-17
Road Equipment	773,299			-			600,000	600,000	173,299	Roads Capital - Grader - Page 16-17
Roads	321,282			-			42,000	42,000	279,282	Roads Capital - Gravel Road Upgrades - Page 16-17
St Helens Hall	15,796			-			-	-	15,796	
St. Helens Hall Bathroom Renovations	6,629			-			-	-	6,629	
Vehicles	18,769			-			-	-	18,769	
Subtotal - Capital Reserves	2,999,525	-	210,800	210,800	-	1,820,233	1,820,233		1,390,091	



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	Revenue and contributions				Transfers			Balance December 31, 2025	Budget Reference
	Balance	From			To	To Capital	Total		
	January 1, 2025	Other	Operations	Total	Operations	Acquisitions			
Reserves - Funded by user fees									
Water	353,152		152,130	152,130			-	505,282	Water Department Surplus - Page 25
Wastewater - Benmiller	22,997		14,030	14,030			-	37,027	Benmiller Sewer Capital - Page 24-25
Streetlights - Benmiller	11,198		370	370			-	11,568	
Streetlights - Airport	1,660		60	60			-	1,720	
Streetlights - Dungannon	27,836		3,890	3,890			-	31,726	
Streetlights - Port Albert	53,387		1,940	1,940			-	55,327	Streetlights - Pages 20-23
Streetlights - Saltford	20,144		3,000	3,000			-	23,144	
Streetlights - St Helens	1,152		16	16			-	1,168	
Streetlights - Auburn	8,352		700	700			-	9,052	
Subtotal - Rate-Supported Reserves	499,876	-	176,136	176,136	-	-	-	676,012	



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	Revenue and contributions			Transfers			Balance December 31, 2025	Budget Reference
	Balance January 1, 2025	From		To Operations	To Capital			
		Other	Operations		Total	Acquisitions		
Reserves - Other								
911 Reserve	10,000					-	10,000	
Ashfield Landfill Reserve	34,000					-	34,000	
Building Department Reserve	798,584			218,900		218,900	579,684	Building Department - Page 31
Cannibis Grant Reserve	20,000					-	20,000	
COVID-19 Reserve	-					-	-	
Dungannon Farmers' Market Reserve	511					-	511	
Disabilites Act Reserve	2,500					-	2,500	
Election Reserve	10,000		10,000			-	20,000	General Administration - Election - Page 4
Emergency Measures Reserve	15,000					-	15,000	
Group Benefits Reserve	22,861					-	22,861	
KIOSK's Reserve	3,179					-	3,179	
Legal Survey / Lakeshore Rds Reserve	10,000					-	10,000	
Maitland Trail Reserve	1,500					-	1,500	
McGaw / CP Line Intersection Reserve	12,000					-	12,000	
Miscellaneous Reserve	75,000					-	75,000	
PSAB - Reserve	15,000					-	15,000	
Safe Restart Agreement (COVID-19) Reserv	247,387					-	247,387	
Surplus/Deficit General Fund*	3,505,926				1,523,500	1,523,500	1,982,426	Roads Capital - Ashfield Street - Twp. Share of Project Costs (2024 Budget) - Page 16-17
Wawanosh Landfill Reserve	11,000					-	11,000	
Working Capital Reserve	830,638					-	830,638	
Township Initiatives	16,414					-	16,414	
Lucknow Memorial (HK/ACW Joint)	19,475					-	19,475	
Lucknow Minor Hockey (HK/ACW Joint)	350					-	350	
Lucknow Arena - Capital (HK/ACW Joint)	50,000				40,000	40,000	10,000	Lucknow Recreation Department - Capital Budget
Lucknow Minor Hockey (HK/ACW Joint)	5,700					-	5,700	
Lucknow Paving (HK/ACW Joint)	55,000				55,000	55,000	-	Lucknow Recreation Department - Capital Budget
Lucknow Medical (HK/ACW Joint)	31,804					-	31,804	
Subtotal - Other Reserves	5,803,828	-	10,000	10,000	218,900	1,618,500	1,837,400	3,976,428
Total Reserves	9,303,229	-	396,936	396,936	218,900	3,438,733	3,657,633	6,042,532

