

CPS-49-2025
Appendix 3
Reserve and Reserve Fund Balances

Reserve Fund	Audited Balance (2024 \$)	Unaudited Balance * (September 2025 \$)	Fund Target (2025 \$)	Difference in Unaudited Balance to Fund Target (\$)
Water Capital Reserve Fund	\$ 10,113,507.00	\$ 10,082,750.00	\$ 14,608,703.52	\$ (4,525,953.52)
Wastewater Capital Reserve Fund	\$ 12,285,449.00	\$ 12,110,812.00	\$ 31,565,999.13	\$ (19,455,187.13)
Stormwater Capital Reserve Fund	\$ 4,137,662.00	\$ 4,107,890.00	\$ 16,793,274.50	\$ (12,685,384.50)
Roads Capital Reserve Fund	\$ 12,437,217.00	\$ 13,678,132.00	\$ 27,269,716.59	\$ (13,591,584.59)
Canada Community Building Fund Reserve Fund	\$ 883,159.00	\$ 1,188,819.00	n/a	n/a
Ontario Community Infrastructure Fund Reserve Fund	\$ 1,618,510.00	\$ 2,833,168.00	n/a	n/a
General Vehicles and Equipment Reserve Fund	\$ 2,057,413.00	\$ 2,922,530.00	\$ 3,044,181.02	\$ (121,651.02)
Fire Vehicles and Equipment Reserve Fund	\$ 1,370,085.00	\$ 1,695,864.00	\$ 1,913,049.90	\$ (217,185.90)
Buildings and Facilities Reserve Fund	\$ 6,923,481.00	\$ 2,597,260.00	\$ 21,556,423.55	\$ (18,959,163.55)
Growth Reserve Fund	\$ -	\$ 6,836,459.00	\$ 26,885,450.00	\$ (20,048,991.00)
Efficiencies and Improvements Reserve Fund	\$ -	\$ 500,000.00	Variable amount, no target set	n/a
	\$ 51,826,483.00	\$ 58,553,684.00	\$ 143,636,798.21	\$ (89,605,101.21)

*The unaudited balance as of September 2025 reflects the establishment of both the Growth Reserve Fund and the Efficiencies and Improvements Reserve Fund, including the corresponding transfers from other reserve funds as detailed in report CPS-49-2025. This unaudited figure represents a specific point in time and does not encompass year-end transfers or the complete funding for capital projects scheduled in 2025; it includes only expenditures incurred to date.