

FINANCIAL RESERVE REPORT

Former Policy Reserves	Category	Financial Reserve	Consolidated Reserve Balance	Committed Balance	Designated Balance	Uncommitted Balance	Target	Uncommitted Target Variance
Contingency	Emergency Management	Emergency Management	5,200,000	-	-	5,200,000	5,200,000	-
Extraordinary Fire/Disaster Recovery								
Severe Weather								
Yearend Carryforward	Tax Stabilization	Municipal Carry Forward	4,581,516	4,581,516	-	-	18,400,000	-
NA		Adaptive Capital	-	-	-	-		
Agriculture Operating		Municipal Tax Stabilization	17,129,264	-	4,129,264	13,000,000		
Corporate Support Operating								
Debt Mitigation								
Economic Development								
FCSS								
General Operating								
Planning								
Tax Stabilization Priority								
NA								
Building Maintenance	Facility	1,748,487	726,924	785,000	236,563			
Corporate Support Capital	Information Technology	1,672,554	1,172,554	-	500,000			
Vehicle and Equipment	Machinery & Equipment	4,883,431	3,207,710	-	1,675,722			
Drainage Reserve	Municipal Infrastructure	26,180,064	14,260,680	5,236,048	6,683,336			
Road Network Infrastructure Priority								
Road Network								
Storm Sewer and Storm Ponds								
Transportation								
Yearend Carryforward (Utility)	Utility Management	Utility Carry Forward	156,052	156,052	-	-	Under Review	-
Utility Capital		Utility Infrastructure	12,112,841	4,157,887	485,250	7,469,704		
Utility Operating		Utility Rate Stabilization	500,000	-	-	500,000		

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Community Enhancement	Special Purpose	Community Enhancement	1,435,039	-	1,435,039	-	Special Purpose Category targets equal their designated balance.	-
Heartland Mitigation Strategy Priority		Heartland Infrastructure Attraction	3,112,282	-	3,112,282	-		-
NA								
Municipal Park		Municipal Park Trust	359,747	182,321	177,426	-		-
NA		Community & Municipal Recreation	125,000	-	125,000	-		-
Recreation		Offsite Recreation Investment	218,068	-	218,068	-		-
NA		Operating Special Purpose	198,872	-	198,872	-		-
Sturgeon Industrial Community		Sturgeon Industrial Community	461,791	-	461,791	-		-
Subdivision Road Improvement		Subdivision Road Improvement	104,874	-	104,874	-		-
Community Building Priority		NA	-	-	-	-		-
Offsite Infrastructure Priority		NA	-	-	-	-		-
Reserve & Debt Repayment Priority		NA	-	-	-	-		-
Service Level Increase Priority		NA	-	-	-	-		-
TOTALS			\$ 83,918,908	\$ 32,184,670	\$ 16,468,914	\$ 35,265,324		-\$ 19,304,379

Footnotes:
1. An amended Financial Reserve Policy was approved by Council on March 11, 2025. The above summary reclassifies reserves into their appropriate category and new naming convention.
2. Committed balances are funds allocated to a reserve and authorized by Council for use in funding specific approved expenditures. - As part of our 2024 financial reporting and year-end audit, managers released committed balances for projects no longer requiring funds, ensuring balances are allocated only to ongoing efforts and expenditures.
3. Designated balances are funds approved within a reserve for a specific purpose or future intent that have not received Council approval for use in funding expenditures. - As part of our Financial Reserve Policy update, several Council approvals meet the criteria of a desingated reserve balance and have been redistributed within the above table accordingly.
4. Uncommitted balances are funds accumulated in reserves which have not yet been designated or committed to any specific purpose.