

Summary of Reserve Transfers, January 6 2026		
	2026	
	Budget	
Transfer from Reserves - Capital		
WDS Reserve, WDS DCs	110,000	Waste Shredder - Markdale Landfill
Water/Wastewater Reserve	271,000	Connecting Link, Markdale
Water/Wastewater Reserve	875,000	Construction - Grey Road 12: Wellington Ave to Ford's Drive
Water Reserve	187,250	E12 Structure Replacement
Aggregate Resources	250,000	Gravel Maintenance
TPS Reserve	281,165	Flesherton Rear Lane
Library Reserve and Friends	20,000	Inspiring Space for Children & Teens, Markdale Library
Water/Wastewater Reserve	63,500	Tractor Replacement
Water Reserve	63,000	Annual Meter replacement program
Wastewater Reserve	20,000	Amik Collection System Maintenance Hole Rehabilitation
Wastewater Reserve	50,000	Flesherton Collection System Infiltration Study
Wastewater Reserve	165,000	Flesherton Collection System Capacity Assessment
Wastewater Reserve	15,000	Flesherton Level Gauges
Water Reserve	10,000	KAT Blower and Motor Replacement
Water Reserve	7,000	KAT Filter #2 Flow Meter Replacement
Water Reserve	75,000	KAT Polymer Mixing Machine Replacement
Water Reserve	300,000	KAT Optimization Study Result Implementation
DCs, WW Reserves	500,000	Markdale Lagoon EA - 50% Capacity Increase Capital Costs
Fire Reserve	37,000	SCBA Cylinder Replacement
Road DCs	80,000	DCs - upgrade roads in rural areas
Road DCs	100,000	DCs - bridge upgrade
CCBF	450,000	Blue Jay Crescent
OCIF	750,000	E12 Structure Replacement
Community Development Reserve	70,000	Markdale Urban Gateway RFEI
Asset Management Reserve	560,000	Grader Replacement
TPS Reserve	20,000	Snow Pusher
Asset Management Reserve	171,348	Flesherton Rear Lane
TPS Reserve	21,013	Lorne St. Sidewalk Extension
Asset Management Reserve	15,000	Fire Compliance, Stothart Hall
Fire Reserve	98,000	SCBA Cylinder Replacement
WSIB Surplus Reserve	53,000	Decontamination Washer
Facilities Reserve	12,000	Replace windows at Station 2
Total Transfers from Reserve - Capital	5,700,276	[reduction to the reserves]
Transfers from Reserves - Operating		
DC RF - Water	124,733	To fund portion of water tower repayment related to growth
Transportation	50,000	To fund emergency fleet repairs
Election	48,250	To fund 2026 election expenses
DC RF - Parks and Rec	15,000	To fund fleet lease payment, per DC Study
DC - RF Libraries	5,000	Collection Materials, per DC Study
Admin Computers	3,750	To fund new Council computers
Working Capital	2,100	To fund portion of Health & Safety grant, if successful
Total Transfers from Reserve	248,833	[reduction to reserves]
Transfer to Reserves - Operating		
Sewer - Capital	981,620	future capital for wastewater system
Water - Capital	948,196	future capital for water system
Asset Management Planning	577,275	Tsf to Asset Mgmt Reserve Fund for future capital
Climate Action	24,000	annual transfer to reserve for climate initiatives
Fire Capital	12,000	annual provision for SCBA replacement
Landfill Post Closure	11,386	annual provision for future WDS closure costs
Building	8,025	annual repayment for wind study
Admin Computers	8,000	annual provision for computer replacement
Libraries	7,184	Library Board
Compliance Audit	4,000	annual provision in case of Audit
Total Transfers to Reserve	2,581,686	[increase to reserves]

Reserve & Reserve Funds

Projections for Budgeting and long term planning , January 6 2026

Reserve	Jan 1 2025 Balance	Transfer from/Decrease to Reserve	Transfer/Increase to Reserve	Dec 31 2025 Projected Balance	Transfer from/Decrease to Reserve	Transfer/Increase to Reserve	Dec 31 2026 Projected Balance	Notes regarding use
Working Capital	(512,315)	33,000		(479,315)	2,100		(477,215)	required to balance the budget, if year-end deficit
Winter Maintenance	(464,115)	150,000	(7,500)	(321,615)			(321,615)	for funding in harsh winters
Climate Action	(72,000)	82,499	(24,000)	(13,501)		(24,000)	(37,501)	Climate Initiatives
Facilities	(401,981)	203,884		(198,097)	12,000		(186,097)	emergency funding for municipally owned buildings
Community Development	(116,328)	35,000		(81,328)	55,000		(26,328)	
Admin Computers	(37,606)		(9,250)	(46,856)	11,250	(8,000)	(43,606)	rotational replacement of computers
Office Equipment	(37,565)			(37,565)			(37,565)	server upgrades
Compliance Audit	(24,000)		(4,000)	(28,000)		(4,000)	(32,000)	mandatory for compliance audit if required
Transportation	(566,699)	133,810	(146,820)	(579,709)	343,178		(236,531)	emergency funding for bridges, roads, major fleet
Election	(61,181)		(15,000)	(76,181)	48,250		(27,931)	mandatory for election
Debenture Repayment	(437,986)	150,000	(39,500)	(327,486)			(327,486)	to help offset impact of debenture repayment
Euphrasia	(25,522)	10,253		(15,269)			(15,269)	
Priceville Improvement Committee	(17,033)			(17,033)			(17,033)	held on behalf of the <i>Priceville Improvement Committee</i>
Land Sales	(152,695)	100,000		(52,695)			(52,695)	for land sale fees. \$100k committed for BV Visioning.
Centre-Grey Hospital	(369,169)	369,169		-			-	funds released to the hospital in 2025
Cemetery	(35,722)	16,000		(19,722)			(19,722)	emergency cemetery repairs, foundation repairs etc
Senior Advisory Committee	(8,115)			(8,115)			(8,115)	senior's advisory committee
CIP	(149,768)	40,734		(109,034)			(109,034)	CIP applications outstanding/timing differences
Planning	(44,875)			(44,875)			(44,875)	LPAT; consulting
Fire Department	(127,247)	39,500	(12,000)	(99,747)	111,000	(12,000)	(747)	emergency fund, capital purchases
Council	(51,439)	500		(50,939)			(50,939)	from prior year council category surpluses
Eugenia Ball Park	(4,790)			(4,790)			(4,790)	
Flesherton Street Lights	(4,500)			(4,500)			(4,500)	
Vandeleur Hall	(12,070)			(12,070)			(12,070)	sale of hall proceeds (2000)
Policing Contract	(40,102)			(40,102)			(40,102)	for variances in OPP contract cost
Police Service Board	(2,977)	2,977		0			0	PSB variances to budget
Libraries	(103,131)	45,000	(7,184)	(65,315)	20,000	(7,184)	(52,499)	
WDS Post Closure	(194,675)		(11,386)	(206,061)		(11,386)	(217,447)	mandatory post-closure reserve
Recreation	(58,993)	15,000		(43,993)			(43,993)	
Landfill	(191,841)	102,723	(50,000)	(139,118)	100,000		(39,118)	Funds held for future capital purchases
Admin Facility	(248,822)			(248,822)			(248,822)	
South Grey Museum	(12,834)	375		(12,459)			(12,459)	
Feversham Park	(7,200)			(7,200)			(7,200)	
Aggregate Resources	(475,732)	164,541		(311,191)	250,000	(180,000)	(241,191)	fluctuations in cost of gravel tender
Municipal Modernization	(238,183)	70,073		(168,110)	168,110		(0)	
Tax Stabilization	(283,767)			(283,767)	27,000		(256,767)	To fund supp/write-off variances
WSIB Surplus/Premium Fluctuations		(280,000)		(280,000)		53,000	(227,000)	

Reserve	Jan 1 2025 Balance	Transfer from/Decrease to Reserve	Transfer/Increase to Reserve	Dec 31 2025 Projected Balance	Transfer from/Decrease to Reserve	Transfer/Increase to Reserve	Dec 31 2026 Projected Balance	<u>Notes regarding use</u>
DC Admin Studies	(168,869)	40,000		(128,869)			(128,869)	restricted, DC Act ,
DC Parks	(1,045,376)	515,000		(530,376)	15,000		(515,376)	restricted, DC Act
DC Libraries	(336,029)	4,000		(332,029)	5,000		(327,029)	restricted, DC Act
DC Fire	(476,807)			(476,807)			(476,807)	restricted, DC Act
DC Waste Diversion	(38,443)			(38,443)	10,000		(28,443)	restricted, DC Act
DC Highway Services	(1,688,441)			(1,688,441)	230,000		(1,458,441)	restricted, DC Act
DC Stormwater	(107,446)			(107,446)			(107,446)	restricted, DC Act
DC Water	(707,438)			(707,438)	124,733		(582,705)	restricted, DC Act
DC Wastewater	(772,206)			(772,206)			(772,206)	restricted, DC Act
Fed Gas Tax	(269,577)	486,483	(341,387)	(124,481)	450,000	(341,387)	(15,868)	Gas Tax Agreement
OCIF	(898,506)	1,187,497	(544,169)	(255,178)	750,000	(598,586)	(103,764)	OCIF eligibility requirements
Parkland	(175,053)	131,125		(43,928)			(43,928)	land purchase or capital equipment for parks
In-Lieu of Parking	(7,472)			(7,472)			(7,472)	parking
Grey Highlands Building	(598,357)		(8,025)	(606,382)		(8,025)	(614,407)	Building services/self funded
Sewer	(2,770,443)	18,208	(616,210)	(3,368,445)	12,294	(981,620)	(4,337,771)	Capital planning, Financial Plan
Water	(1,308,142)	21,208	(735,503)	(2,022,437)	45,294	(948,196)	(2,925,339)	Capital planning, Financial Plan
Asset Mgmt Reserve Fund	(3,735,740)	1,513,357	(574,138)	(2,796,521)	746,348	(577,275)	(2,627,448)	Long term capital planning
Kate Macmillan (Flesherton Library)	(32,114)			(32,114)			(32,114)	Library Funds
Stothart Hall Bequest	(28,525)			(28,525)			(28,525)	Donations for Stothart Hall
Whitby Estate-Markdale Cem	(13,979)			(13,979)			(13,979)	
Graham Estate	(2,634)			(2,634)			(2,634)	
Centennial (Jubilee)	(3,226)	3,226		(0)			(0)	
Total Reserves	(20,782,069)	5,409,408	(3,146,072)	(18,518,733)	3,536,557	(3,648,659)	(18,630,835)	

***Capital projects for Sewer and Water Reserve Funds are not reflected above. They will be reviewed in detail in the pending water/sewer rate study.