

Appendix Two
2024 Reserves Report and Forecast

THE CORPORATION OF THE CITY OF ELLIOT LAKE RESERVE FUNDS	2017 Opening Balance	2017 Municipal Contribution	2017 Contribution Grants/ Surplus	2017 Interest	2017 Expenditure	2018 Opening Balance	2018 Municipal Contribution	2018 Contribution Grants/ Surplus	2018 Interest	2018 Expenditure
RESERVES										
Working Funds	(215,278)	(168,178)		(6,441)	30,000	(359,896)	(60,000)	(253,391)	(6,665)	361,325
TOTAL RESERVES	(215,278)	(168,178)	0	(6,441)	30,000	(359,896)	(60,000)	(253,391)	(6,665)	361,325
DISCRETIONARY RESERVE FUNDS										
Fleet	(947,858)	(360,669)		(22,901)	303,608	(1,027,820)	(147,075)		(20,421)	250,400
Information Technology	(238,360)	(130,000)	(75,000)	(5,579)	189,097	(259,842)	(65,000)		(5,508)	58,776
Public Works	(15,822)	(350,000)	(143,195)	(5,770)	17,867	(496,920)	(300,000)	(203,060)	(9,530)	500,460
Public Library	(840,461)	(6,195)		(13,623)	484,136	(376,144)	(2,858)		(7,220)	4,935
Economic Development	(849,223)	476,207		(13,719)	10,750	(375,986)	17,695		(5,279)	
Building & Facilities	(1,416,604)	(673,809)		(33,713)	530,003	(1,594,124)	(810,000)	(600)	(32,778)	345,572
Miners Memorial Care Fund	(52,628)	(5,030)		(1,249)		(58,907)			(1,141)	
Protection to Persons & Property	(1,038,156)	(196,119)		(24,236)		(1,258,511)	(152,145)		(19,257)	658,560
Physician Recruitment	(104,631)			(2,370)		(107,001)			(2,047)	
Mount Dufour Ski Hill	(132,925)	(25,000)			157,925		(182,925)			
Legislative Requirements	(165,610)			(3,294)	40,350	(128,554)			(2,363)	10,055
Wireless Towers	(32,118)	(19,424)		(947)		(52,489)	(20,732)		(1,100)	
Community Services / Recreation	(63,004)	(46,334)		(719)		(110,056)			(2,105)	45,844
Community Improvement Plan		(158,222)		(1,792)		(160,014)			(3,061)	36,370
Land Sales / Purchases		(328,735)	(247,385)	(6,524)		(582,644)			(9,796)	140,974
Community Hub	(417,025)			(9,445)		(426,471)	(2,299)	(600,000)	(15,771)	
TOTAL DISCRETIONARY RESERVE FUNDS	(6,314,427)	(1,823,329)	(465,580)	(145,881)	1,733,735	(7,015,482)	(1,665,339)	(803,660)	(137,376)	2,051,946
DIRECTED - SPECIFIC PURPOSE										
Elections	(56,666)	(20,000)		(1,510)		(78,176)			(866)	65,800
Landfill Site - Waste Management	(2,182,767)			(49,385)	4,646	(2,227,507)			(42,217)	40,710
Water / Waste Water - User Pay	(2,964,350)	(894,760)		(72,496)	377,541	(3,554,064)	(1,473,746)		(80,634)	150,613
Accessibility	(85,908)	(20,000)		(2,172)		(108,080)			(2,067)	
Waterfront Development (ELRDC)	(2,141,446)				170,448	(1,970,997)	(365,260)			
Building Controls	(22,255)			(504)		(22,759)			(435)	
Arts & Culture Hub	(23,695)				23,695					
Cemetery Capital Development	(86,757)	(20,730)		(2,200)		(109,687)	(12,823)		(2,221)	
TOTAL DIRECTED - SPECIFIC PURPOSE	(7,622,529)	(955,490)	0	(130,142)	586,525	(8,121,637)	(1,852,024)	0	(129,405)	257,123
Total Reserves	(14,152,234)	(2,946,998)	(465,580)	(282,463)	2,350,260	(15,497,015)	(3,577,363)	(1,057,051)	(273,445)	2,670,393
OBLIGATORY RESERVE FUNDS										
Provincial Gas Tax			(120,669)	(1,367)	122,036			(130,177)		130,177
Federal Gas Tax	(645,342)		(702,247)	(22,569)		(1,370,157)		(722,889)	(33,121)	
TOTAL OBLIGATORY RESERVE FUNDS	(645,342)	0	(822,916)	(23,935)	122,036	(1,370,157)	0	(853,066)	(33,121)	130,177
Total Reserves & Obligatory Reserve Funds	(14,797,576)	(2,946,998)	(1,288,495)	(306,399)	2,472,295	(16,867,172)	(3,577,363)	(1,910,117)	(306,566)	2,800,570

Appendix Two
2024 Reserves Report and Forecast

THE CORPORATION OF THE CITY OF ELLIOT LAKE RESERVE FUNDS	2019 Opening Balance	2019 Municipal Contribution	2019 Contribution Grants/ Surplus	2019 Interest	2019 Expenditure	2020 Opening Balance	2020 Municipal Contribution	2020 Contribution Grants/ Surplus	2020 Interest	2020 Expenditure
RESERVES										
Working Funds	(318,627)	(60,000)	(1,587,811)	(6,616)	139,400	(1,833,654)	(60,000)	(1,247,335)	(31,588)	91,425
TOTAL RESERVES	(318,627)	(60,000)	(1,587,811)	(6,616)	139,400	(1,833,654)	(60,000)	(1,247,335)	(31,588)	91,425
DISCRETIONARY RESERVE FUNDS										
Fleet	(944,915)	(485,527)	(237,038)	(16,655)	1,178,332	(505,802)	(610,000)	(155,242)	(9,819)	646,690
Information Technology	(271,573)	(50,000)		(6,352)	57,547	(270,378)	(50,000)		(5,072)	6,995
Public Works	(509,050)	(350,000)	(313,813)	(18,435)	127,457	(1,063,841)	(250,000)	(322,408)	(16,873)	757,907
Public Library	(381,287)	(3,292)		(7,660)	120,000	(272,238)	(14)		(4,730)	
Economic Development	(363,570)			(6,081)	150,000	(219,650)	(25,000)		(4,002)	3,610
Building & Facilities	(2,091,930)	(482,700)	(459,373)	(46,615)	2,296,885	(783,733)	(320,000)	(40,625)	(13,769)	343,201
Miners Memorial Care Fund	(60,048)			(1,424)		(61,473)	(1,500)		(1,081)	
Protection to Persons & Property	(771,353)	(152,150)		(19,082)	85,821	(856,765)	(152,150)		(13,805)	276,637
Physician Recruitment	(109,048)			(2,587)		(111,634)			(1,940)	
Mount Dufour Ski Hill	(182,925)	(25,000)		(2,553)	175,590	(34,888)	(55,000)		(1,084)	
Legislative Requirements	(120,862)			(2,867)		(123,729)			(2,150)	
Wireless Towers	(74,321)	(27,041)		(2,084)		(103,445)	(55,568)		(2,280)	
Community Services / Recreation	(66,317)			(1,573)		(67,890)			(1,180)	
Community Improvement Plan	(126,704)			(3,005)		(129,710)			(2,254)	
Land Sales / Purchases	(451,467)		(12,000)	(10,129)	48,878	(424,718)		(21,855)	(7,495)	8,541
Community Hub	(1,044,540)			(17,005)	1,050,306	(11,240)		(7,547)	(226)	65,082
TOTAL DISCRETIONARY RESERVE FUNDS	(7,569,912)	(1,575,710)	(1,022,224)	(164,106)	5,290,816	(5,041,135)	(1,519,233)	(547,677)	(87,760)	2,108,664
DIRECTED - SPECIFIC PURPOSE										
Elections	(13,242)	(20,000)		(551)		(33,793)	(20,000)		(761)	
Landfill Site - Waste Management	(2,229,014)			(51,490)	116,353	(2,164,151)			(36,953)	74,816
Water / Waste Water - User Pay	(4,957,831)	(1,543,207)	(298,115)	(120,636)	1,584,914	(5,334,874)	(1,655,814)		(92,429)	1,686,576
Accessibility	(110,147)			(1,835)	65,526	(46,456)			(631)	20,316
Waterfront Development (ELRDC)	(2,336,257)	(221,967)				(2,558,224)	(72,788)			
Building Controls	(23,194)			(550)		(23,744)			(413)	
Arts & Culture Hub			(3,493,694)	(41,434)		(3,535,127)		(459,664)	(65,418)	
Cemetery Capital Development	(124,730)	(12,623)		(3,098)		(140,451)	(22,497)		(2,636)	
TOTAL DIRECTED - SPECIFIC PURPOSE	(9,845,942)	(1,797,797)	(3,791,808)	(220,698)	1,776,794	(13,879,451)	(1,771,099)	(459,664)	(199,240)	1,824,338
Total Reserves	(17,734,480)	(3,433,506)	(6,401,843)	(391,420)	7,207,010	(20,754,240)	(3,350,332)	(2,254,677)	(318,588)	4,024,427
OBLIGATORY RESERVE FUNDS										
Provincial Gas Tax			(129,777)		129,777			(129,080)		129,080
Federal Gas Tax	(2,126,167)		(1,388,036)	(45,500)	1,803,766	(1,755,938)		(651,683)	(34,973)	137,950
TOTAL OBLIGATORY RESERVE FUNDS	(2,126,167)	0	(1,517,813)	(45,500)	1,933,543	(1,755,938)	0	(780,763)	(34,973)	267,030
Total Reserves & Obligatory Reserve Funds	(19,860,648)	(3,433,506)	(7,919,656)	(436,920)	9,140,552	(22,510,177)	(3,350,332)	(3,035,440)	(353,561)	4,291,457

Appendix Two
2024 Reserves Report and Forecast

THE CORPORATION OF THE CITY OF ELLIOT LAKE RESERVE FUNDS	2021 Opening Balance	2021 Municipal Contribution	2021 Contribution Grants/ Surplus	2021 Interest	2021 Expenditure		2022 Opening Balance	2022 Municipal Contribution	2022 Contribution Grants/ Surplus	2022 Interest	2022 Expenditure	
RESERVES												
Working Funds	(3,081,152)	(60,000)	(640,684)	(37,834)	410,750		(3,408,920)	(60,000)	(1,739,806)	(65,429)	1,516,907	
TOTAL RESERVES	(3,081,152)	(60,000)	(640,684)	(37,834)	410,750		(3,408,920)	(60,000)	(1,739,806)	(65,429)	1,516,907	
DISCRETIONARY RESERVE FUNDS												
Fleet	(634,172)	(610,000)	(76,772)	(9,381)	555,482		(774,842)	(610,000)	(265)	(23,956)	191,813	
Information Technology	(318,455)	(50,000)		(4,427)	3,497		(369,385)	(50,000)		(9,225)	30,850	
Public Works	(895,215)	(250,000)	(322,408)	(12,395)	449,451		(1,030,567)	(250,000)	(649,759)	(25,261)	885,539	
Public Library	(276,983)			(3,442)	22,617		(257,809)	(1,750)		(6,297)		
Economic Development	(245,042)	(25,000)	(91,000)	(3,861)	10,055		(354,848)	(85,002)		(9,288)	231,632	
Building & Facilities	(814,926)	(320,000)	6,000	(9,119)	536,096		(601,949)	(320,000)	(2,492,820)	(34,396)	1,262,275	
Miners Memorial Care Fund	(64,054)	(1,690)		(841)			(66,584)	(1,500)		(1,523)	9,540	
Protection to Persons & Property	(746,083)	(152,150)		(10,652)			(908,885)	(152,150)		(23,978)		
Physician Recruitment	(113,574)			(1,471)			(115,045)	(50,000)		(2,192)	100,000	
Mount Dufour Ski Hill	(90,972)	(55,000)		(1,535)			(147,507)	(55,000)		(4,260)		
Legislative Requirements	(125,879)			(1,631)			(127,510)			(3,104)		
Wireless Towers	(161,294)	(63,786)		(2,503)			(227,583)	(22,411)		(5,904)		
Community Services / Recreation	(69,070)			(895)			(69,965)			(1,703)		
Community Improvement Plan	(131,963)			(1,710)			(133,673)			(3,254)		
Land Sales / Purchases	(445,528)		(123,060)	(4,897)	258,138		(315,347)		(692,268)	(16,065)	3,170	
Community Hub	46,070				93,419		139,489		(167,096)		27,568	
TOTAL DISCRETIONARY RESERVE FUNDS	(5,087,140)	(1,527,626)	(607,240)	(68,760)	1,928,756		(5,362,010)	(1,597,814)	(4,002,209)	(170,407)	2,742,388	
DIRECTED - SPECIFIC PURPOSE												
Elections	(54,554)	(20,000)		(836)			(75,390)	(22,500)		(1,474)	52,216	
Landfill Site - Waste Management	(2,126,288)			(27,361)	28,808		(2,124,841)			(51,018)	58,233	
Water / Waste Water - User Pay	(5,396,541)	(1,771,721)		(71,735)	1,491,125		(5,748,871)	(1,984,327)		(163,567)	44,145	
Accessibility	(26,771)			(347)			(27,118)			(660)		
Waterfront Development (ELRDC)	(2,631,012)				13,420		(2,617,592)				(54,380)	
Building Controls	(24,157)			(313)			(24,470)			(596)		
Arts & Culture Hub	(4,060,210)		(66,277)	(52,448)	90,228		(4,088,707)		(100)	(97,062)	203,315	
Cemetery Capital Development	(165,584)	(27,002)		(2,320)			(194,906)	(13,177)		(4,745)		
TOTAL DIRECTED - SPECIFIC PURPOSE	(14,485,116)	(1,818,723)	(66,277)	(155,361)	1,623,581		(14,901,896)	(2,020,005)	(100)	(319,122)	303,529	
Total Reserves	(22,653,409)	(3,406,349)	(1,314,201)	(261,954)	3,941,699		(23,672,826)	(3,677,819)	(5,742,115)	(554,958)	4,562,824	
OBLIGATORY RESERVE FUNDS												
Provincial Gas Tax									(139,452)		139,452	
Federal Gas Tax	(2,304,644)		(1,336,263)	(32,716)	895,227		(2,778,395)		(681,305)	(67,753)	671,771	
TOTAL OBLIGATORY RESERVE FUNDS	(2,304,644)	0	(1,336,263)	(32,716)	895,227		(2,778,395)	0	(820,757)	(67,753)	811,223	
Total Reserves & Obligatory Reserve Funds	(24,958,053)	(3,406,349)	(2,650,464)	(294,670)	4,858,314		(26,451,221)	(3,677,819)	(6,562,871)	(622,711)	5,374,046	

Appendix Two
2024 Reserves Report and Forecast

THE CORPORATION OF THE CITY OF ELLIOT LAKE RESERVE FUNDS	2023 Opening Balance	2023 Municipal Contribution	2023 Contribution Grants/ Surplus	2023 Interest	Unaudited 2023 Expenditure		2024 Opening Balance	2024 Municipal Contribution	2024 Contribution Grants/ Surplus	2024 Interest	2024 Expenditure	
RESERVES												
Working Funds	(3,757,248)	(60,000)		(155,546)	297,732		(3,675,061)	(310,000)	1,500,000		62,268	
TOTAL RESERVES	(3,757,248)	(60,000)	0	(155,546)	297,732		(3,675,061)	(310,000)	1,500,000	0	62,268	
DISCRETIONARY RESERVE FUNDS												
Fleet	(1,217,251)	(610,000)	(45,695)	(46,900)	896,142		(1,023,704)	(610,000)	(151,834)		927,944	
Information Technology	(397,760)	(50,000)		(18,074)			(465,833)	(50,000)			251,936	
Public Works	(1,070,048)	(250,000)		(50,255)	319,016		(1,051,287)	(250,000)	(6,039,684)		6,678,763	
Public Library	(265,856)	(2,804)		(11,415)			(280,076)	(2,804)			11,417	
Economic Development	(217,506)	(25,000)		(9,833)			(252,339)	(25,000)			15,264	
Building & Facilities	(2,186,890)	(320,000)	(529,958)	(69,759)	1,960,264		(1,146,344)	(320,000)	(2,306,561)		6,417,162	
Miners Memorial Care Fund	(60,067)	(1,500)		(1,922)	31,742		(31,747)	(1,500)				
Protection to Persons & Property	(1,085,013)	(152,150)		(49,638)			(1,286,801)	(152,326)				
Physician Recruitment	(67,237)	(150,000)		(3,302)	130,000		(90,539)	(150,000)			75,000	
Mount Dufour Ski Hill	(206,768)	(55,000)		(10,015)			(271,783)	(55,000)			141,768	
Legislative Requirements	(130,614)			(5,584)			(136,198)					
Wireless Towers	(255,898)	(24,314)		(11,491)			(291,703)	(19,986)			150,000	
Community Services / Recreation	(71,668)			(2,739)	15,193		(59,214)					
Community Improvement Plan	(136,927)			(5,854)			(142,781)					
Land Sales / Purchases	(1,020,509)		(77,500)	(43,106)	101,918		(1,039,198)					
Community Hub	(38)						(38)		38			
TOTAL DISCRETIONARY RESERVE FUNDS	(8,390,052)	(1,640,768)	(653,153)	(339,888)	3,454,275		(7,569,586)	(1,636,616)	(8,498,041)	0	14,669,254	
DIRECTED - SPECIFIC PURPOSE												
Elections	(47,148)	(22,500)		(2,497)			(72,145)	(22,500)				
Landfill Site - Waste Management	(2,117,626)			(90,532)			(2,208,158)					
Water / Waste Water - User Pay	(7,852,621)	(2,123,230)	(747,223)	(374,883)	1,037,916		(10,060,041)	(2,569,109)	(1,659,110)		6,391,395	
Accessibility	(27,778)			(1,188)			(28,966)					
Waterfront Development (ELRDC)	(2,671,972)						(2,671,972)					
Building Controls	(25,065)			(1,072)			(26,137)					
Arts & Culture Hub	(3,982,554)		(750,550)	(149,386)	1,727,068		(3,155,422)		(405,215)		201,485	
Cemetery Capital Development	(212,828)	(20,247)		(9,099)			(242,174)				113,162	
TOTAL DIRECTED - SPECIFIC PURPOSE	(16,937,594)	(2,165,977)	(1,497,773)	(628,656)	2,764,985		(18,465,015)	(2,591,609)	(2,064,325)	0	6,706,041	
Total Reserves	(29,084,893)	(3,866,745)	(2,150,926)	(1,124,090)	6,516,992		(29,709,663)	(4,538,225)	(9,062,366)	0	21,437,563	
OBLIGATORY RESERVE FUNDS												
Provincial Gas Tax			(127,766)		127,766				(127,766)		127,766	
Federal Gas Tax	(2,855,683)		(710,927)	(137,281)	374,749		(3,329,142)		3,329,142			
TOTAL OBLIGATORY RESERVE FUNDS	(2,855,683)	0	(838,693)	(137,281)	502,515		(3,329,142)	0	3,201,376	0	127,766	
Total Reserves & Obligatory Reserve Funds	(31,940,576)	(3,866,745)	(2,989,619)	(1,261,372)	7,019,507		(33,038,805)	(4,538,225)	(5,860,990)	0	21,565,329	

Appendix Two
2024 Reserves Report and Forecast

THE CORPORATION OF THE CITY OF ELLIOT LAKE RESERVE FUNDS	2025 Opening Balance	2025 Municipal Contribution	2025 Contribution Grants/ Surplus	2025 Expenditure	2026 Opening Balance	2026 Municipal Contribution	2026 Contribution Grants/ Surplus	2026 Expenditure
RESERVES								
Working Funds	(2,422,794)	(310,000)			(2,732,794)	(310,000)		
TOTAL RESERVES	(2,422,794)	(310,000)	0	0	(2,732,794)	(310,000)	0	0
DISCRETIONARY RESERVE FUNDS								
Fleet	(857,594)	(610,000)		1,524,368	56,774	(610,000)		1,728,813
Information Technology	(263,897)	(50,000)			(313,897)	(50,000)		
Public Works	(662,208)	(250,000)	(954,864)	794,841	(1,072,230)	(250,000)	(1,079,411)	354,517
Public Library	(271,463)	(2,804)		9,317	(264,950)	(2,804)		35,000
Economic Development	(262,075)	(25,000)			(287,075)	(25,000)		
Building & Facilities	2,644,257	(320,000)		7,570,206	9,894,463	(320,000)		357,406
Miners Memorial Care Fund	(33,247)	(1,500)			(34,747)	(1,500)		
Protection to Persons & Property	(1,439,127)	(152,326)		67,600	(1,523,853)	(152,326)		61,600
Physician Recruitment	(165,539)	(150,000)		75,000	(240,539)	(150,000)		50,000
Mount Dufour Ski Hill	(185,015)	(55,000)			(240,015)	(55,000)		
Legislative Requirements	(136,198)				(136,198)			
Wireless Towers	(161,689)	(19,986)			(181,675)	(19,986)		
Community Services / Recreation	(59,214)				(59,214)			
Community Improvement Plan	(142,781)				(142,781)			
Land Sales / Purchases	(1,039,198)				(1,039,198)			
Community Hub	0				0			
TOTAL DISCRETIONARY RESERVE FUNDS	(3,034,989)	(1,636,616)	(954,864)	10,041,332	4,414,862	(1,636,616)	(1,079,411)	2,587,336
DIRECTED - SPECIFIC PURPOSE								
Elections	(94,645)	(22,500)			(117,145)	(22,500)		
Landfill Site - Waste Management	(2,208,158)			59,258	(2,148,900)			93,196
Water / Waste Water - User Pay	(7,896,866)	(2,748,946)		11,388,103	742,291	(2,941,373)		1,587,413
Accessibility	(28,966)				(28,966)			
Waterfront Development (ELRDC)	(2,671,972)				(2,671,972)			
Building Controls	(26,137)				(26,137)			
Arts & Culture Hub	(3,359,152)				(3,359,152)			
Cemetery Capital Development	(129,012)				(129,012)			
TOTAL DIRECTED - SPECIFIC PURPOSE	(16,414,908)	(2,771,446)	0	11,447,361	(7,738,993)	(2,963,873)	0	1,680,609
Total Reserves	(21,872,691)	(4,718,063)	(954,864)	21,488,693	(6,056,925)	(4,910,489)	(1,079,411)	4,267,945
OBLIGATORY RESERVE FUNDS								
Provincial Gas Tax			(127,766)	127,766			(127,766)	127,766
Federal Gas Tax			(741,837)	474,815	(267,022)		(741,837)	211,778
TOTAL OBLIGATORY RESERVE FUNDS	0	0	(869,603)	602,581	(267,022)	0	(869,603)	339,544
Total Reserves & Obligatory Reserve Funds	(21,872,691)	(4,718,063)	(1,824,466)	22,091,273	(6,323,947)	(4,910,489)	(1,949,014)	4,607,489

Appendix Two
2024 Reserves Report and Forecast

THE CORPORATION OF THE CITY OF ELLIOT LAKE RESERVE FUNDS	2027 Opening Balance	2027 Municipal Contribution	2027 Contribution Grants/ Surplus	2027 Expenditure	2028 Opening Balance	2028 Municipal Contribution	2028 Contribution Grants/ Surplus	2028 Expenditure	2029 Opening Balance
RESERVES									
Working Funds	(3,042,794)	(310,000)			(3,352,794)	(310,000)			(3,662,794)
TOTAL RESERVES	(3,042,794)	(310,000)	0	0	(3,352,794)	(310,000)	0	0	(3,662,794)
DISCRETIONARY RESERVE FUNDS									
Fleet	1,175,587	(610,000)		1,248,642	1,814,229	(532,804)		2,513,306	3,794,731
Information Technology	(363,897)	(50,000)		164,851	(249,046)	(50,000)			(299,046)
Public Works	(2,047,125)	(250,000)		847,289	(1,449,836)	(250,000)		369,337	(1,330,499)
Public Library	(232,755)	(2,804)			(235,559)	(2,804)		14,552	(223,812)
Economic Development	(312,075)	(25,000)			(337,075)	(25,000)			(362,075)
Building & Facilities	9,931,869	(320,000)		461,266	10,073,135	(320,000)		488,105	10,241,240
Miners Memorial Care Fund	(36,247)	(1,500)			(37,747)	(1,500)			(39,247)
Protection to Persons & Property	(1,614,579)	(152,326)			(1,766,905)	(152,326)		73,100	(1,846,131)
Physician Recruitment	(340,539)	(150,000)		50,000	(440,539)	(150,000)			(590,539)
Mount Dufour Ski Hill	(295,015)	(55,000)			(350,015)	(55,000)			(405,015)
Legislative Requirements	(136,198)				(136,198)				(136,198)
Wireless Towers	(201,661)	(19,986)			(221,647)	(19,986)			(241,633)
Community Services / Recreation	(59,214)				(59,214)				(59,214)
Community Improvement Plan	(142,781)				(142,781)				(142,781)
Land Sales / Purchases	(1,039,198)				(1,039,198)				(1,039,198)
Community Hub	0				0				0
TOTAL DISCRETIONARY RESERVE FUNDS	4,286,171	(1,636,616)	0	2,772,049	5,421,603	(1,559,421)	0	3,458,400	7,320,582
DIRECTED - SPECIFIC PURPOSE									
Elections	(139,645)	(22,500)			(162,145)	(22,500)			(184,645)
Landfill Site - Waste Management	(2,055,704)			335,808	(1,719,896)				(1,719,896)
Water / Waste Water - User Pay	(611,668)	(3,147,269)		1,203,974	(2,554,963)	(3,367,578)		753,193	(5,169,347)
Accessibility	(28,966)				(28,966)				(28,966)
Waterfront Development (ELRDC)	(2,671,972)				(2,671,972)				(2,671,972)
Building Controls	(26,137)				(26,137)				(26,137)
Arts & Culture Hub	(3,359,152)				(3,359,152)				(3,359,152)
Cemetery Capital Development	(129,012)				(129,012)				(129,012)
TOTAL DIRECTED - SPECIFIC PURPOSE	(9,022,257)	(3,169,769)	0	1,539,782	(10,652,243)	(3,390,078)	0	753,193	(13,289,128)
Total Reserves	(7,778,880)	(5,116,385)	0	4,311,831	(8,583,434)	(5,259,498)	0	4,211,593	(9,631,340)
OBLIGATORY RESERVE FUNDS									
Provincial Gas Tax			(127,766)	127,766			(127,766)	127,766	
Federal Gas Tax	(797,081)		(722,889)	500,860	(1,019,110)		(722,889)	218,327	(1,523,673)
TOTAL OBLIGATORY RESERVE FUNDS	(797,081)	0	(850,655)	628,626	(1,019,110)	0	(850,655)	346,093	(1,523,673)
Total Reserves & Obligatory Reserve Funds	(8,575,961)	(5,116,385)	(850,655)	4,940,457	(9,602,544)	(5,259,498)	(850,655)	4,557,686	(11,155,012)