

Reserves - 2026 Budget - Draft 1
October 27, 2025 Council Meeting

Account	2022 (audited)	2023 (unaudited)	2024 Estimate	Updated 2025 Estimate	2026 Budget			2026 Estimate	2026 Higher/ (Lower) vs 2025
					increases from Operating Budget	decreases from Operating Budget	decreases from Capital Budget		
01-0000-7210 Working Capital	(\$2,849,070)	(\$2,962,865)	(\$3,077,564)	(\$1,872,742)	(\$654,249)	\$30,000	\$1,564,103	(\$932,888)	(\$939,854)
01-0000-7311 Accumulated Sick Leave	(\$484,364)	(\$537,053)	(\$537,053)	(\$523,501)				(\$523,501)	\$0
01-0000-7255 Krug Memorial Park	(\$8,721)	(\$8,721)	(\$8,721)	(\$8,721)				(\$8,721)	\$0
01-0000-7340 Doctor Recruitment	(\$12,112)	(\$0)	\$0	(\$10,000)	(\$50,000)			(\$60,000)	\$50,000
Health Services	(\$71,705)	(\$59,593)	(\$41,633)	(\$18,721)	(\$50,000)	\$0	\$0	(\$68,721)	\$50,000
01-0000-7211 Office Equipment	(\$46,362)	(\$37,733)	(\$20,959)	(\$18,317)	(\$15,000)		\$15,000	(\$18,317)	\$0
01-0000-7212 Municipal Buildings	(\$808,180)	(\$515,507)	(\$3,355)	(\$259,277)			\$259,277	\$0	(\$259,277)
01-0000-7312 Election	\$0	(\$7,500)	(\$15,500)	(\$23,820)	(\$8,000)			(\$31,820)	\$8,000
01-0000-7313 Employment Matters	(\$40,021)	(\$40,021)	(\$86,707)	(\$52,779)	(\$364,000)			(\$416,779)	\$364,000
01-0000-7314 OPG	(\$117,635)	(\$123,895)	(\$84,465)	(\$45,035)		\$36,926	\$8,109	\$0	(\$45,035)
General Government	(\$1,062,420)	(\$749,807)	(\$210,986)	(\$399,228)	(\$387,000)	\$36,926	\$282,386	(\$466,916)	\$67,688
01-0000-7220 Protective Services - Fire	(\$90,133)	(\$90,133)	(\$90,133)	(\$3,824)			\$3,824	\$0	(\$3,824)
01-0000-7222 Fire Station - Chesley	(\$189,575)	(\$88,467)	(\$93,633)	(\$111,726)	(\$21,166)		\$132,892	\$0	(\$111,726)
01-0000-7223 Fire Station - Chesley -Bell Mobility	(\$47,064)	(\$56,564)	(\$66,064)	(\$66,064)	(\$9,500)		\$75,564	\$0	(\$66,064)
01-0000-7224 Fire Station - Paisley	(\$170,619)	(\$228,631)	(\$294,767)	(\$527)	(\$84,350)		\$20,000	(\$64,877)	\$64,350
01-0000-7225 Fire Station - Paisley -Bell Mobility	(\$85,040)	(\$94,540)	(\$104,040)	\$0	(\$9,500)			(\$9,500)	\$9,500
01-0000-7226 Fire Station - Tara	(\$170,017)	(\$18,364)	(\$17,745)	(\$40,014)	(\$21,167)		\$8,000	(\$53,181)	\$13,167
01-0000-7227 Fire Station - Tara -Bell Mobility	(\$64,463)	(\$73,963)	(\$83,463)	(\$48,484)	(\$9,500)			(\$57,984)	\$9,500
01-0000-7228 Fire Station - Chesley/Chatsworth	(\$31,531)	(\$29,554)	(\$18,534)	(\$7,514)			\$5,260	(\$2,254)	(\$5,260)
Protective Inspection	(\$848,442)	(\$680,217)	(\$768,380)	(\$278,153)	(\$155,183)	\$0	\$245,540	(\$187,796)	(\$90,357)
01-0000-7263 Winter Control	(\$66,480)	(\$140,083)	(\$140,083)	(\$159,217)				(\$159,217)	\$0
01-0000-7264 Bridges	(\$483,370)	(\$66,559)	(\$221,072)	(\$767,484)	(\$303,218)		\$245,500	(\$825,202)	\$57,718
01-0000-7265 Roads Equipment	(\$457,001)	(\$396,329)	\$0	(\$89,073)			\$89,073	\$0	(\$89,073)
01-0000-7266 Roads General	(\$868,144)	\$0	\$0	(\$75,000)		\$10,000	\$57,427	(\$7,573)	(\$67,427)
Roadways	(\$1,874,994)	(\$602,971)	(\$361,156)	(\$1,090,774)	(\$303,218)	\$10,000	\$392,000	(\$991,992)	(\$98,782)
01-0000-7231 Sanitary Sewers	(\$3,715,230)	(\$3,997,995)	(\$4,223,863)	(\$4,230,942)	(\$658,717)	\$10,000	\$375,000	(\$4,504,659)	\$273,717
01-0000-7232 Water	(\$8,408,458)	(\$8,507,463)	(\$8,145,270)	(\$8,533,928)	(\$1,195,379)	\$10,000	\$1,280,645	(\$8,438,662)	(\$95,266)
01-0000-7233 AE Water/Sewer	(\$110,492)	(\$110,492)	(\$110,492)	(\$110,492)				(\$110,492)	\$0
01-0000-7234 Stormwater	(\$26,336)	(\$97,134)	\$0	\$0				\$0	\$0
Waterworks	(\$8,545,286)	(\$8,715,089)	(\$8,255,762)	(\$8,644,420)	(\$1,195,379)	\$10,000	\$1,280,645	(\$8,549,154)	(\$95,266)
01-0000-7280 Landfill - Paisley	(\$2,570)	(\$2,570)	\$0	\$0				\$0	\$0
01-0000-7281 Landfill - Arran	(\$92,656)	(\$92,656)	\$0	(\$2,570)				(\$2,570)	\$0
Waste Disposal	(\$95,226)	(\$95,226)	\$0	(\$2,570)	\$0	\$0	\$0	(\$2,570)	\$0
01-0000-7241 Paisley Clinic	(\$44,502)	(\$45,542)	(\$51,581)	(\$52,981)	(\$6,039)			(\$59,020)	\$6,039
01-0000-7242 Chesley Clinic	(\$82,085)	(\$148,270)	(\$182,199)	(\$142,805)	(\$13,929)			(\$156,734)	\$13,929
Health Services	(\$126,587)	(\$193,812)	(\$233,780)	(\$195,786)	(\$19,968)	\$0	\$0	(\$215,754)	\$19,968
01-0000-7250 Recreation	(\$7,375)	\$0	\$0	(\$26,376)			\$22,500	(\$3,876)	(\$22,500)
01-0000-7252 Palace	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)					(\$4,000)
01-0000-7254 Arena/Community Ctrs	(\$827,404)	(\$948,512)	(\$298,333)	(\$57,534)			\$57,534	\$0	(\$57,534)
01-0000-7257 Chesley Trailer Park	(\$80,672)	(\$103,553)	(\$122,420)	(\$140,390)	(\$19,140)			(\$159,530)	\$19,140

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01-0000-7259 Recreation Buildings				(\$8,294)	(\$8,898)		\$17,192	\$0	(\$8,294)
Recreation Facilities	(\$919,451)	(\$1,056,065)	(\$424,753)	(\$236,594)	(\$28,038)	\$0	\$97,226	(\$163,406)	(\$73,188)
01-0000-7270 Planning & Ec Dev (Surplus Land Sales)	(\$281,436)	(\$712,801)	(\$687,682)	(\$176,628)				(\$176,628)	\$0
01-0000-7307 Building Code	(\$306,603)	(\$311,227)	(\$292,289)	(\$50,000)		\$5,000		(\$45,000)	(\$5,000)
Planning and Development	(\$588,039)	(\$1,024,028)	(\$979,971)	(\$226,628)	\$0	\$5,000	\$0	(\$221,628)	(\$5,000)
01-0000-7229 Fire Station - Paisley - Hose Tower	(\$4,540)	(\$4,540)	(\$4,540)	(\$4,540)				(\$4,540)	\$0
01-0000-7251 Paisley Museum	(\$10,182)	(\$10,182)	(\$10,182)	(\$10,182)			\$7,250	(\$2,932)	(\$7,250)
01-0000-7291 Gravel Pit	(\$290,148)	(\$290,148)	(\$290,148)	(\$290,148)				(\$290,148)	\$0
Other and Unspecified	(\$304,869)	(\$304,869)	(\$304,869)	(\$304,869)	\$0	\$0	\$7,250	(\$297,619)	(\$7,250)
Summary									
Working Capital	(\$2,849,070)	(\$2,962,865)	(\$3,077,564)	(\$1,872,742)	(\$654,249)	\$30,000	\$1,564,103	(\$932,888)	(\$939,854)
Sick Leave	(\$484,364)	(\$537,053)	(\$537,053)	(\$523,501)	\$0	\$0	\$0	(\$523,501)	\$0
Sewer	(\$3,715,230)	(\$3,997,995)	(\$4,223,863)	(\$4,230,942)	(\$658,717)	\$10,000	\$375,000	(\$4,504,659)	\$273,717
Water	(\$8,545,286)	(\$8,715,089)	(\$8,255,762)	(\$8,644,420)	(\$1,195,379)	\$10,000	\$1,280,645	(\$8,549,154)	(\$95,266)
Capital purposes	(\$5,891,734)	(\$4,766,589)	(\$3,325,529)	(\$2,753,324)	(\$943,407)	\$51,926	\$1,024,402	(\$2,616,403)	(\$136,921)
Total Reserves	(\$21,485,684)	(\$20,979,591)	(\$19,419,770)	(\$18,024,929)	(\$3,451,752)	\$101,926	\$4,244,150	(\$17,126,605)	(\$898,324)
03-0000-7258 Paisley Parks	(\$1,727)	(\$1,818)	(\$1,850)	(\$1,915)				(\$1,915)	\$0
Parks	(\$1,727)	(\$1,818)	(\$1,850)	(\$1,915)	\$0	\$0	\$0	(\$1,915)	\$0
03-0000-7251 Paisley Museum	(\$13,160)	(\$13,856)	(\$13,950)	(\$14,593)			\$7,250	(\$7,343)	(\$7,250)
03-0000-7292 LACAC - Equity	(\$21,832)	(\$22,987)	(\$24,000)	(\$24,208)				(\$24,208)	\$0
Other and Unspecified	(\$41,715)	(\$36,945)	(\$37,950)	(\$38,801)	\$0	\$0	\$7,250	(\$31,551)	(\$7,250)
Reserves and reserve funds set aside for specific purpose	(\$43,442)	(\$38,763)	(\$39,800)	(\$40,716)	\$0	\$0	\$7,250	(\$33,466)	(\$7,250)