

**Reserve projections provided in following framework:**

**Contingency** - usually allocations of prior operating surplus' to address potential liabilities/risks

**Council Initiatives** - specific reserves to fund Council initiatives

**Unallocated Capital** - usually allocations of prior operating surplus available to fund capital projects/Council initiatives

**Infrastructure Renewal** - specific reserves with annual contributions to fund infrastructure renewal projects

**Development Cost Charges (DCC)** - specific statutory reserves, contributions from development, funds specific DCC projects

**Statutory reserves are established by bylaw. Contributions and withdrawals must comply with bylaw.**

	2016	2017	2018	2019	2020
<b>Contingency Reserves</b>					
<b>General Fund</b>					
<b>RCMP Contract Adjustment</b>	3,290,903	3,078,832	2,866,761	2,654,690	2,442,619
Additions	-	-	-	-	-
Withdrawals	212,071	212,071	212,071	212,071	212,071
Balance @ December 31	3,078,832	2,866,761	2,654,690	2,442,619	2,230,548
<b>Uninsured Claims Reserve</b>	2,580,996	2,580,996	2,580,996	2,580,996	2,580,996
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	2,580,996	2,580,996	2,580,996	2,580,996	2,580,996
<b>Uncollected Taxes Reserve</b>	2,472,037	2,472,037	2,472,037	2,472,037	2,472,037
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	2,472,037	2,472,037	2,472,037	2,472,037	2,472,037
<b>Allowance for Bad Debts Reserve</b>	50,000	40,000	40,000	40,000	40,000
Additions	-	-	-	-	-
Withdrawals	10,000	-	-	-	-
Balance @ December 31	40,000	40,000	40,000	40,000	40,000
<b>Police Services</b>					
<b>allocation of 2015 traffic fines revenues</b>	373,272	373,272	373,272	373,272	373,272
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	373,272	373,272	373,272	373,272	373,272
<b>Snow Removal Reserve</b>	400,000	400,000	400,000	400,000	400,000
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	400,000	400,000	400,000	400,000	400,000
<b>PR&amp;E Snow Removal Reserve</b>	100,000	100,000	100,000	100,000	100,000
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	100,000	100,000	100,000	100,000	100,000
<b>Uncollected Parking Revenue Reserve</b>	19,746	19,746	19,746	19,746	19,746
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	19,746	19,746	19,746	19,746	19,746
	<b>9,064,883</b>	<b>8,852,812</b>	<b>8,640,741</b>	<b>8,428,670</b>	<b>8,216,599</b>
<b>Water Fund</b>					
<b>Water Levelling Reserve</b>	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000
Additions	-	-	-	-	-
Withdrawals	-	-	-	-	-
Balance @ December 31	1,410,000	1,410,000	1,410,000	1,410,000	1,410,000
	<b>1,410,000</b>	<b>1,410,000</b>	<b>1,410,000</b>	<b>1,410,000</b>	<b>1,410,000</b>
	<b>10,474,883</b>	<b>10,262,812</b>	<b>10,050,741</b>	<b>9,838,670</b>	<b>9,626,599</b>

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**Statutory reserves are established by bylaw. Contributions and withdrawals must comply with bylaw.**

		2016	2017	2018	2019	2020
<b>Council initiatives Reserves</b>						
<b>General Fund</b>						
<b>Housing Legacy Reserve</b>		2,761,573	2,713,989	2,878,989	3,043,989	3,208,989
Additions		-	165,000	165,000	165,000	165,000
Withdrawals		47,584	-	-	-	-
Balance @ December 31		2,713,989	2,878,989	3,043,989	3,208,989	3,373,989
<b>Sustainability Initiatives Reserve</b>		790,470	581,689	628,589	732,589	851,589
Additions		125,000	125,000	125,000	125,000	125,000
Withdrawals		333,781	78,100	21,000	6,000	6,000
Balance @ December 31		581,689	628,589	732,589	851,589	970,589
<b>Regional Emission Reduction</b>	<b>Statutory</b>	301,833	385,978	471,385	558,073	646,062
Additions		84,145	85,407	86,688	87,989	89,309
Withdrawals		-	-	-	-	-
Balance @ December 31		385,978	471,385	558,073	646,062	735,371
<b>Strategic Partnerships Reserve</b>		250,000	250,000	250,000	250,000	250,000
Additions		-	-	-	-	-
Withdrawals		-	-	-	-	-
Balance @ December 31		250,000	250,000	250,000	250,000	250,000
		<b>3,931,656</b>	<b>4,228,963</b>	<b>4,584,651</b>	<b>4,956,640</b>	<b>5,329,949</b>
<b>Unallocated Capital Reserves</b>						
<b>General Fund</b>						
<b>Property Acquisition Reserve</b>		1,334,833	1,357,158	1,391,913	1,426,668	1,461,423
Additions		34,755	34,755	34,755	34,755	34,755
Withdrawals		12,430	-	-	-	-
Balance @ December 31		1,357,158	1,391,913	1,426,668	1,461,423	1,496,178
<b>General Capital Reserve</b>		6,839,897	5,059,897	4,884,897	4,884,897	4,884,897
Additions		-	-	-	-	-
Withdrawals		1,780,000	175,000	-	-	-
Balance @ December 31		5,059,897	4,884,897	4,884,897	4,884,897	4,884,897
<b>Community Works Reserve</b>	<b>Statutory</b>	2,490,950	6,143,218	9,145,020	11,758,982	15,721,903
Additions		3,652,268	3,701,802	3,913,962	3,962,921	4,022,365
Withdrawals		-	700,000	1,300,000	-	-
Balance @ December 31		6,143,218	9,145,020	11,758,982	15,721,903	19,744,268
<b>Casino</b>		256,613	256,613	256,613	256,613	256,613
Additions		-	-	-	-	-
Withdrawals		-	-	-	-	-
Balance @ December 31		256,613	256,613	256,613	256,613	256,613
<b>Parkland Dedication Reserve</b>	<b>Statutory</b>	211,565	300,577	390,925	482,628	575,706
<b>funds for parkland acquisition only</b>		89,012	90,348	91,703	93,078	94,475
Additions		-	-	-	-	-
Withdrawals		-	-	-	-	-
Balance @ December 31		300,577	390,925	482,628	575,706	670,181
<b>Property Sales Reserve</b>	<b>Statutory</b>	1,331,516	1,270,889	1,289,952	1,309,301	1,328,941
Additions		19,373	19,063	19,349	19,640	19,934
Withdrawals		80,000	-	-	-	-
Balance @ December 31		1,270,889	1,289,952	1,309,301	1,328,941	1,348,875
<b>Knowles Estate Reserve Fund</b>	<b>Statutory</b>	430,717	437,178	443,736	450,392	457,148
<b>can spend interest income only</b>		6,461	6,558	6,656	6,756	6,857
Additions		-	-	-	-	-
Withdrawals		-	-	-	-	-
Balance @ December 31		437,178	443,736	450,392	457,148	464,005
		<b>14,825,530</b>	<b>17,803,056</b>	<b>20,569,481</b>	<b>24,686,631</b>	<b>28,865,017</b>

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		2016	2017	2018	2019	2020
<b>Infrastructure Renewal Projects</b>						
<b>General Fund</b>						
<b>General Fund Asset Management</b>	<b>Statutory</b>	4,863,087	5,339,184	7,193,937	9,449,739	11,779,225
Additions		3,735,276	4,716,753	4,747,352	4,781,486	4,830,506
Withdrawals		3,259,179	2,862,000	2,491,550	2,452,000	575,000
Balance @ December 31		5,339,184	7,193,937	9,449,739	11,779,225	16,034,731
<b>IT Infrastructure Reserve</b>		1,835,560	365,784	522,628	563,564	825,136
Additions		487,872	536,844	590,436	649,572	714,714
Withdrawals		1,957,648	380,000	549,500	388,000	572,000
Balance @ December 31		365,784	522,628	563,564	825,136	967,850
<b>Firehall Improvements</b>		396,414	396,414	396,414	396,414	396,414
Additions		-	-	-	-	-
Withdrawals		-	-	-	-	-
Balance @ December 31		396,414	396,414	396,414	396,414	396,414
<b>Photocopier Reserve</b>		295,639	282,948	286,003	234,058	277,920
Additions		53,309	65,055	65,055	66,862	67,683
Withdrawals		66,000	62,000	117,000	23,000	17,000
Balance @ December 31		282,948	286,003	234,058	277,920	328,603
<b>Equipment Depreciation Reserve</b>	<b>Statutory</b>	5,590,647	4,981,687	5,068,103	4,565,476	3,654,155
Additions		1,354,525	1,369,416	1,385,373	1,393,679	1,396,073
Withdrawals		1,963,485	1,283,000	1,888,000	2,305,000	2,796,720
Balance @ December 31		4,981,687	5,068,103	4,565,476	3,654,155	2,253,508
<b>Facility Development Reserve</b>	<b>Statutory</b>	1,680,653	2,128,810	3,075,165	3,887,467	4,266,946
Additions		1,148,569	1,181,355	1,217,302	1,249,479	1,285,650
Withdrawals		700,412	235,000	405,000	870,000	-
Balance @ December 31		2,128,810	3,075,165	3,887,467	4,266,946	5,552,596
<b>VICC Projects Reserve</b>		700,682	700,682	700,682	448,682	448,682
Additions		-	-	-	-	-
Withdrawals		-	-	252,000	-	-
Balance @ December 31		700,682	700,682	448,682	448,682	448,682
<b>General Parking Reserve</b>		825,597	506,656	132,141	217,327	282,813
Additions		289,173	280,243	270,944	261,244	251,136
Withdrawals		608,114	654,758	185,758	195,758	215,758
Balance @ December 31		506,656	132,141	217,327	282,813	318,191
<b>Fitzwilliam St Parking Reserve</b>		142,868	142,868	142,868	142,868	142,868
Additions		-	-	-	-	-
Withdrawals		-	-	-	-	-
Balance @ December 31		142,868	142,868	142,868	142,868	142,868
<b>Old City Parking Reserve</b>	<b>Statutory</b>	85,647	86,932	88,236	89,560	90,903
Additions		1,285	1,304	1,324	1,343	1,364
Withdrawals		-	-	-	-	-
Balance @ December 31		86,932	88,236	89,560	90,903	92,267
<b>E911 Reserve</b>		601,612	569,087	594,087	615,087	568,357
Additions		25,000	25,000	25,000	25,000	25,000
Withdrawals		57,525	-	4,000	71,730	4,080
Balance @ December 31		569,087	594,087	615,087	568,357	589,277
<b>Fire Training Centre Reserve</b>		178,675	178,675	34,697	40,638	46,493
Additions		-	6,022	5,941	5,855	5,767
Withdrawals		-	150,000	-	-	-
Balance @ December 31		178,675	34,697	40,638	46,493	52,260

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		2016	2017	2018	2019	2020
<b>VI Fire Academy Reserve</b>		157,706	157,706	157,706	157,706	157,706
Additions		-	-	-	-	-
Withdrawals		-	-	-	-	-
Balance @ December 31		157,706	157,706	157,706	157,706	157,706
<b>Colliery Dam Reserve</b>		972,479	194,056	194,056	194,056	194,056
Additions		-	-	-	-	-
Withdrawals		778,423	-	-	-	-
Balance @ December 31		194,056	194,056	194,056	194,056	194,056
<b>Class E Licences Reserve</b>		31,851	31,851	31,851	31,851	31,851
Additions		-	-	-	-	-
Withdrawals		-	-	-	-	-
Balance @ December 31		31,851	31,851	31,851	31,851	31,851
<b>Brechin Boat Ramp</b>		145,413	136,350	163,243	190,276	217,442
Additions		26,750	26,893	27,033	27,166	27,296
Withdrawals		35,813	-	-	-	-
Balance @ December 31		136,350	163,243	190,276	217,442	244,738
<b>Piper's Park</b>		-	9,639	19,006	28,091	36,882
Additions		9,639	9,367	9,085	8,791	8,488
Withdrawals		-	-	-	-	-
Balance @ December 31		9,639	19,006	28,091	36,882	45,370
<b>Cemetery Care Reserve</b>	<b>Statutory</b>	545,088	552,588	560,088	567,588	575,088
Additions		7,500	7,500	7,500	7,500	7,500
Withdrawals		-	-	-	-	-
Balance @ December 31		552,588	560,088	567,588	575,088	582,588
		<b>16,761,917</b>	<b>19,360,911</b>	<b>21,820,448</b>	<b>23,992,937</b>	<b>28,433,556</b>
<b>Sanitary Sewer Fund</b>						
<b>Sewer Reserve</b>		10,938,977	8,283,310	7,737,760	4,353,965	3,707,089
Additions		1,887,252	1,933,650	1,924,455	1,916,624	1,910,269
Withdrawals		4,542,919	2,479,200	5,308,250	2,563,500	2,173,102
Balance @ December 31		8,283,310	7,737,760	4,353,965	3,707,089	3,444,256
<b>Sewer Fund Asset Management</b>	<b>Statutory</b>	512,605	790,183	887,543	1,023,706	2,495,458
Additions		1,092,419	1,414,760	1,686,163	1,971,752	2,291,667
Withdrawals		814,841	1,317,400	1,550,000	500,000	2,400,000
Balance @ December 31		790,183	887,543	1,023,706	2,495,458	2,387,125
<b>SFN Sewer Connection</b>		916	916	916	916	916
Additions		-	-	-	-	-
Withdrawals		-	-	-	-	-
Balance @ December 31		916	916	916	916	916
		<b>9,074,409</b>	<b>8,626,219</b>	<b>5,378,587</b>	<b>6,203,463</b>	<b>5,832,297</b>

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		2016	2017	2018	2019	2020
<b>Water Fund</b>						
<b>Water Reserve</b>		6,715,955	4,973,987	3,226,589	2,647,107	3,950,967
Additions		3,973,322	4,509,702	5,007,024	5,547,100	6,133,238
Withdrawals		5,715,290	6,257,100	5,586,506	4,243,240	6,213,800
Balance @ December 31		4,973,987	3,226,589	2,647,107	3,950,967	3,870,405
<b>Water Fund Asset Management</b>						
<b>Statutory</b>		1,225,984	991,728	2,624,236	4,648,042	5,472,891
Additions		1,349,744	1,756,508	2,209,806	2,689,049	3,211,485
Withdrawals		1,584,000	124,000	186,000	1,864,200	-
Balance @ December 31		991,728	2,624,236	4,648,042	5,472,891	8,684,376
<b>Water Local Improvements Reserve</b>						
		99,661	99,661	99,661	99,661	99,661
Additions		-	-	-	-	-
Withdrawals		-	-	-	-	-
Balance @ December 31		99,661	99,661	99,661	99,661	99,661
<b>Water Supply Reserve</b>						
		12,771,095	10,064,215	6,590,949	6,855,457	6,914,490
Additions		1,324,441	1,503,234	1,669,008	1,849,033	2,044,413
Withdrawals		4,031,321	4,976,500	1,404,500	1,790,000	744,000
Balance @ December 31		10,064,215	6,590,949	6,855,457	6,914,490	8,214,903
		<b>16,129,591</b>	<b>12,541,435</b>	<b>14,250,267</b>	<b>16,438,009</b>	<b>20,869,345</b>
		<b>41,965,917</b>	<b>40,528,565</b>	<b>41,449,302</b>	<b>46,634,409</b>	<b>55,135,198</b>

**Growth: Development Cost Charges Reserves**

**General Fund**

<b>DCC - City Wide Roads</b>	<b>Statutory</b>	7,143,816	6,863,187	6,275,973	7,632,486	5,986,847
Additions		1,357,246	1,350,786	1,356,513	1,354,361	1,298,803
Withdrawals		1,637,875	1,938,000	-	3,000,000	-
Balance @ December 31		6,863,187	6,275,973	7,632,486	5,986,847	7,285,650
<b>DCC - City Wide Drainage</b>	<b>Statutory</b>	10,069,511	10,407,041	10,749,634	11,097,366	11,450,314
Additions		337,530	342,593	347,732	352,948	358,242
Withdrawals		-	-	-	-	-
Balance @ December 31		10,407,041	10,749,634	11,097,366	11,450,314	11,808,556
<b>DCC - North Slope Drainage</b>	<b>Statutory</b>	981,721	996,447	1,011,394	1,026,565	1,041,963
Additions		14,726	14,947	15,171	15,398	15,629
Withdrawals		-	-	-	-	-
Balance @ December 31		996,447	1,011,394	1,026,565	1,041,963	1,057,592
<b>DCC - Millstone Drainage</b>	<b>Statutory</b>	2,540,525	2,578,633	2,617,312	2,656,572	2,696,421
Additions		38,108	38,679	39,260	39,849	40,446
Withdrawals		-	-	-	-	-
Balance @ December 31		2,578,633	2,617,312	2,656,572	2,696,421	2,736,867
<b>DCC - City Wide Parks</b>	<b>Statutory</b>	756,529	845,057	861,211	877,607	894,249
Additions		365,374	366,154	366,396	366,642	367,642
Withdrawals		276,846	350,000	350,000	350,000	250,000
Balance @ December 31		845,057	861,211	877,607	894,249	1,011,891
		<b>21,690,365</b>	<b>21,515,524</b>	<b>23,290,596</b>	<b>22,069,794</b>	<b>23,900,556</b>

**Sanitary Sewer Fund**

<b>DCC - City Wide Sewer</b>	<b>Statutory</b>	6,743,550	588,712	868,656	1,152,799	986,204
Additions		372,266	279,944	284,143	288,405	285,906
Withdrawals		6,527,104	-	-	455,000	430,000
Balance @ December 31		588,712	868,656	1,152,799	986,204	842,110
<b>DCC - Northshore Sewer</b>	<b>Statutory</b>	382,568	388,307	394,132	400,044	406,045
Additions		5,739	5,825	5,912	6,001	6,091
Withdrawals		-	-	-	-	-
Balance @ December 31		388,307	394,132	400,044	406,045	412,136
		<b>977,019</b>	<b>1,262,788</b>	<b>1,552,843</b>	<b>1,392,249</b>	<b>1,254,246</b>

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		2016	2017	2018	2019	2020
<b>Water Fund</b>						
<b>DCC - City Water - Old Bylaw</b>	<b>Statutory</b>	5,427,958	4,978,548	4,959,075	4,921,326	4,995,146
Additions		77,468	73,977	73,551	73,820	74,927
Withdrawals		526,878	93,450	111,300	-	-
Balance @ December 31		4,978,548	4,959,075	4,921,326	4,995,146	5,070,073
<b>DCC - City Wide Water (Distribution)</b>	<b>Statutory</b>	764,682	860,744	970,751	1,082,408	1,195,740
Additions		108,473	110,007	111,657	113,332	115,032
Withdrawals		12,411	-	-	-	-
Balance @ December 31		860,744	970,751	1,082,408	1,195,740	1,310,772
<b>DCC - Water Supply</b>	<b>Statutory</b>	3,848,029	3,523,464	859,915	2,622,156	4,410,831
Additions		1,791,195	1,768,951	1,762,241	1,788,675	1,814,380
Withdrawals		2,115,760	4,432,500	-	-	150,000
Balance @ December 31		3,523,464	859,915	2,622,156	4,410,831	6,075,211
		<b>9,362,756</b>	<b>6,789,741</b>	<b>8,625,890</b>	<b>10,601,717</b>	<b>12,456,056</b>
		<b>32,030,140</b>	<b>29,568,053</b>	<b>33,469,329</b>	<b>34,063,760</b>	<b>37,610,858</b>
		<b>103,228,126</b>	<b>102,391,449</b>	<b>110,123,504</b>	<b>120,180,110</b>	<b>136,567,621</b>