

2025-2034 Financial Planning Reserve Fund Continuity Summary

Reserve Balances Summary	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	Closing	Closing	Closing	Closing	Closing	Closing	Closing	Closing	Closing	Closing
Interest	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%
Unrestricted Reserves:										
Airport Reserve	43,774	81,332	107,198	48,208	85,753	109,055	53,060	58,368	79,899	116,344
Capital Works Reserve	200,288	200,160	244,128	286,595	2,436,873	4,591,176	7,203,107	11,055,095	14,949,464	20,559,323
Facilities Reserve	300,999	300,593	300,688	300,786	300,886	300,988	301,091	301,197	301,305	307,535
Financial Stabilization Reserve	1,544,976	1,908,826	1,118,342	1,317,171	1,546,878	1,683,450	1,914,178	1,906,834	2,135,490	2,369,693
Financial Stabilization - Council Strategic Initiative Funds	121,330	121,330	-	-	-	-	-	-	-	-
Fire Reserve	50,193	50,788	50,784	50,779	50,775	50,771	50,766	50,251	50,236	51,241
Fleet & Heavy Equipment Reserve	35,583	36,295	37,021	37,761	450,596	450,428	450,359	450,288	450,624	450,456
Furniture & Equipment Reserve	50,329	50,927	51,028	50,110	50,194	52,218	50,611	50,501	50,389	52,111
Gaming Reserve	725,499	747,965	121,911	30,260	277,645	529,978	787,358	1,049,885	1,317,663	1,590,796
IT Reserve	20,485	20,466	20,564	20,406	20,610	20,464	20,340	20,290	20,652	21,133
International Relationship Reserve	36,205	41,719	47,339	53,068	58,909	59,233	65,191	65,521	71,598	71,934
Legacy Landmark Reserve	108,722	110,897	113,115	115,377	117,684	120,038	122,439	124,888	127,385	129,933
TOTAL	3,238,384	3,671,298	2,212,116	2,310,521	5,396,805	7,967,799	11,018,499	15,133,119	19,554,704	25,720,499
Sewer/Water Funds:										
Sewer Reserve	1,220,720	217,213	1,705,245	4,159,340	1,350,674	3,455,700	5,922,357	9,215,126	12,867,887	17,008,394
Water Reserve	8,926,857	2,310,714	5,108,187	1,771,482	5,449,384	9,510,050	13,972,542	18,546,285	23,666,422	29,709,837
TOTAL	10,147,577	2,527,928	6,813,432	5,930,823	6,800,058	12,965,750	19,894,898	27,761,411	36,534,309	46,718,231
Internally Restricted:										
Carbon Neutral Reserve	1,220,250	1,040,655	857,468	772,618	788,070	803,832	819,908	836,306	853,033	870,093
Growing Communities Fund	6,020,395	-	-	-	-	-	-	-	-	-
Parks Parcel Tax Reserve	809,434	939,047	1,129,516	1,154,656	1,555,863	1,968,256	2,392,161	2,827,707	3,275,227	3,734,859
Solid Waste Reserve	479,375	657,355	786,709	864,658	888,163	854,121	759,463	952,520	1,085,557	1,154,540
Storm Water Parcel Tax Reserve	203,479	1,181,139	355,816	192,592	222,556	1,854,519	3,516,571	4,599,763	6,548,770	8,618,663
TOTAL	8,732,934	3,818,196	3,129,509	2,984,524	3,454,652	5,480,728	7,488,104	9,216,296	11,762,386	14,378,156
Statutory:										
Capital Lending Reserve	1,340,940	516,586	1,104,193	41,310	802,722	1,579,362	2,371,536	3,179,552	4,003,730	4,844,390
Deferred Revenue - Cash in Lieu of Parks	730,556	745,167	760,070	775,271	790,777	806,592	822,724	839,179	855,962	873,082
Parkland Acquisition DCC	1,399,954	1,571,033	1,745,534	1,923,525	2,105,075	2,290,257	2,479,142	2,671,805	2,868,321	3,068,767
Parkland Development DCC	1,735,040	1,843,181	1,953,484	2,065,994	2,180,754	2,297,809	2,417,205	2,538,989	2,663,209	2,789,913
Roads DCC	2,934,663	3,131,057	3,331,378	3,535,705	3,744,119	3,956,702	4,173,536	4,394,706	4,620,301	4,850,407
Sewer DCC	2,221,714	2,436,488	2,655,558	2,879,009	3,106,929	3,339,408	3,576,536	3,818,407	4,065,115	4,316,757
Storm Drain Quinsam DCC	3,323,988	3,492,467	3,664,317	3,839,603	4,018,395	4,200,763	4,386,778	4,576,514	4,770,044	4,967,445
Water DCC	7,319,888	7,862,207	8,417,352	8,985,589	9,567,190	10,162,433	10,771,600	11,394,980	12,032,867	12,685,562
TOTAL	21,006,743	21,598,186	23,631,885	24,046,005	26,315,961	28,633,325	30,999,056	33,414,131	35,879,548	38,396,323
Deferred Revenue:										
Community Works Gas Tax Reserve	3,392,858	3,855,054	674,727	673,438	554,824	525,638	404,068	371,866	247,221	211,882
Deferred Revenue - Future Roadworks	2,442,310	2,442,310	2,442,310	2,442,310	2,442,310	2,442,310	2,442,310	2,442,310	2,442,310	2,442,310
Deferred Revenue - Street Trees	108,348	108,348	108,348	108,348	108,348	108,348	108,348	108,348	108,348	108,348
TOTAL	5,943,516	6,405,712	3,225,385	3,224,097	3,105,483	3,076,296	2,954,726	2,922,525	2,797,879	2,762,541
Surplus Reserves:										
General Accumulated Surplus	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Sewer Accumulated Surplus	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Water Accumulated Surplus	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL	6,800,000	6,800,000	6,800,000	6,800,000	6,800,000	6,800,000	6,800,000	6,800,000	6,800,000	6,800,000
Unfunded Asset Retirement Obligation (ARO) Reserve	(609,936)	(609,936)	(609,936)	(609,936)	(609,936)	(609,936)	(609,936)	(609,936)	(609,936)	(609,936)
GRAND TOTAL	55,259,217	44,211,384	45,202,392	44,686,034	51,263,023	64,313,963	78,545,348	94,637,546	112,718,891	134,165,814