

**RESERVE ACCOUNTS CONTINUITY  
PROJECTIONS  
As of April 30, 2025**

RESERVE GROUPING	RESERVE	ACTUAL RESERVE BALANCES	CARRYOVERS	AVAILABLE BALANCES	FINANCIAL PLAN TRANSFER OUT	FINANCIAL PLAN TRANSFERS IN	ALC Future Commitments May 27 2024	PROJECTED BALANCE before Amendments	YTD AMENDMENTS	PROJECTED BALANCES
		DEC 31 2024	2024 TO 2025	JAN 01 2025	2025	2025	2024 2025 2026	DEC 31 2025	2025	DEC 31 2025
<b>OPERATING GROUP</b>										
	Abandoned Camp Reserve	60,000		60,000				60,000		60,000
	Emergency Planning	24,004		24,004				24,004		24,004
	Mural Maintenance	119,021	(81,755)	37,266	(10,000)	10,000		37,266		37,266
	Arts and Culture	20,982		20,982				20,982		20,982
		224,007	(81,755)	142,252	(10,000)	10,000	0	142,252	0	142,252
<b>TAX EQUALIZATION GROUP</b>										
	Insurance Proceeds	534,740		534,740			(534,740)	(0)		(0)
	Snow Removal	1,088,646		1,088,646				1,088,646		1,088,646
	Development Excess Revenue	2,917,226	(1,355,516)	1,561,710	(274,600)			1,287,110	(108,000)	1,179,110
	RCMP Contingency	1,998,260		1,998,260	(618,316)			1,379,944		1,379,944
	Election	91,185		91,185		30,000		121,185		121,185
	Salary	436,820		436,820				436,820		436,820
	Legal Fees	200,000		200,000				200,000		200,000
	COVID-19 Safe Restart Grant	109,381		109,381				109,381		109,381
		7,376,257	(1,355,516)	6,020,741	(892,916)	30,000	(534,740)	4,623,085	(108,000)	4,515,085
<b>CAPITAL GROUP</b>										
	Data Processing	30,019	(30,018)	1				1		1
	Civic Buildings	326,654	(116,000)	210,654	(75,000)	31,074		166,728		166,728
	Casino Grant	3,594,394	(1,147,837)	2,446,557	(3,631,000)	2,006,000	(1,000,000)	(178,443)		(178,443)
	Vehicles & Equipment	3,310,632	(1,811,660)	1,498,972	(751,000)	1,014,526		1,762,498		1,762,498
	Fire Apparatus Reserve	76,183		76,183	(155,000)	371,315		292,498		292,498
	Fire Equipment Reserve	321,262		321,262	(60,000)	110,688		371,950		371,950
	Infrastructure Reserve	7,562,540	(7,205,245)	357,295	(7,793,408)	7,508,148		72,035		72,035
	Polson Park Reserve	89,291		89,291				89,291		89,291
	IS Equipment Reserve	1,000,413	(153,000)	847,413	(427,000)	14,625		435,038	(85,000)	350,038
	MFA Refund Res - General	6,407	(6,407)	0				0		0
	Fortis BC Gas LILO Bylaw	102,996		102,996				102,996		102,996
	RCMP Building Reserve	2,115,787		2,115,787			(1,000,000)	1,115,787		1,115,787
	Ice Plant Equipment	65,858		65,858		12,000		77,858		77,858
	Hesperia Landfill Reserve	450,761		450,761		100,000		550,761		550,761
	Recreation IT Equipment	30,298		30,298	(22,279)	22,190		30,209		30,209
	Rec Vehicle & Equipment	124,722		124,722	(80,500)	121,010		165,232		165,232
	CWF Gas Tax	6,154,764	(2,807,427)	3,347,337	(4,525,000)	2,090,500		912,837		912,837
	Kin Race Track Park reserve	9,497,138		9,497,138			(5,000,000)	4,497,138	(925,000)	3,572,138
	Airport Reserve	268,548		268,548				268,548		268,548
	Cemetery Development Reserve	214,007		214,007				214,007		214,007
		35,342,673	(13,277,594)	22,065,079	(17,520,187)	13,402,076	(7,000,000)	10,946,968	(1,010,000)	9,936,968

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		DEC 31 2024	2024 TO 2025	JAN 01 2025	2025	2025	2024 2025 2026	DEC 31 2025	2025	DEC 31 2025
<b>SPECIAL PURPOSE &amp; LEGACY GROUP</b>										
	Affordable Housing	494,653		494,653		75,000		569,653		569,653
	Emergency Response	412		412				412		412
	Transit Expansion	2,223,273		2,223,273	(106,400)		(1,000,000)	1,116,873	(123,395)	993,478
	Hotel Tax	477,739		477,739	(375,000)	25,500		128,239		128,239
	Climate Action Revolving Fund	803,339		803,339				803,339		803,339
	Ammonia Chloride Reserve	59,867		59,867	(38,800)			21,067		21,067
	Fortis BC Gas Lease Legacy	90,458		90,458				90,458		90,458
	Parks Reserve	168,902		168,902				168,902	(109,821)	59,081
	Extreme Wildfire	59,936		59,936				59,936		59,936
	PYUUB Unexpended Uncommitted Balance (current)	6,554,553	(603,384)	5,951,169			(2,019,827)	3,931,342	(88,000)	3,843,342
	Temporary Internal Borrowing (ALC)	(1,104,624)		(1,104,624)	(356,524)			(1,461,148)		(1,461,148)
		9,828,508	(603,384)	9,225,124	(876,724)	100,500	(3,019,827)	5,429,073	(321,216)	5,107,857
<b>BUDGET CARRYOVERS</b>										
	Budget Carry-Over General	412,526	(412,526)	0				0		0
	Heritage Program	22,439		22,439				22,439		22,439
	Special Projects	39,480		39,480				39,480		39,480
		474,445	(412,526)	61,919	0	0	0	61,919	0	61,919
<b>TOTAL GENERAL RESERVES</b>		53,245,890	(15,730,775)	37,515,115	(19,299,827)	13,542,576	(10,554,567)	21,203,297	(1,439,216)	19,764,081
<b>SEWER</b>										
	MFA Refund Reserve - Sewer	494,450	(37,098)	457,352				457,352		457,352
	Sewer General	7,500,852	(2,793,066)	4,707,786	(6,628,000)	2,661,586		741,372		741,372
	RDNO Dump Site	53,016		53,016				53,016		53,016
	Reclaimed Water Bylaw 4889	0		0				0		0
	Septage Facility	557,405		557,405				557,405		557,405
		8,605,723	(2,830,164)	5,775,559	(6,628,000)	2,661,586	0	1,809,145	0	1,809,145
<b>TOTAL GENERAL AND SEWER RESERVES</b>		61,851,613	(18,560,939)	43,290,674	(25,927,827)	16,204,162	(10,554,567)	23,012,442	(1,439,216)	21,573,226

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		DEC 31 2024	2024 TO 2025	JAN 01 2025	2025	2025	2024 2025 2026	DEC 31 2025	2025	DEC 31 2025
<b>STATUTORY AND DEVELOPMENT COST CHARGES</b>										
	Highway Access to Water	1,066,434		1,066,434				1,066,434		1,066,434
	Land Sale	377,483	(16,404)	361,079				361,079	(5,000)	356,079
	Local Improvement	499,844		499,844	(181,022)			318,822		318,822
	Parkland	304,299		304,299				304,299		304,299
	Growing Communities Fund	7,035,627	(551,569)	6,484,058	(2,507,950)		(2,945,433)	1,030,675		1,030,675
	Works Contributions	2,238,000		2,238,000				2,238,000		2,238,000
	Rec Facility Major Maint	1,098,097	(860,188)	237,909	(1,002,000)	1,064,600		300,509		300,509
	Rec Facility Operating	349,968		349,968				349,968		349,968
	DCC Roads	4,253,178	(298,386)	3,954,792	(4,281,050)	1,607,288		1,281,030		1,281,030
	DCC Storm	1,759,917	(758,876)	1,001,041	(305,000)	215,000		911,041		911,041
	DCC Sewer Collection	2,152,272	(66,125)	2,086,147	(50,000)	375,000		2,411,147		2,411,147
	DCC Sewer Treatment	1,194,243		1,194,243				1,194,243		1,194,243
	DCC Sewer Disposal	2,926,705		2,926,705				2,926,705		2,926,705
	DCC City Parks	2,452,816		2,452,816				2,452,816		2,452,816
<b>TOTAL STATUTORY AND DEVELOPMENT COST CHARGES</b>		27,708,884	(2,551,548)	25,157,336	(8,327,022)	3,261,888	(2,945,433)	17,146,769	(5,000)	17,141,769
<b>TOTAL RESERVES AND DEVELOPMENT COST CHARGES</b>		89,560,498	(21,112,487)	68,448,011	(34,254,849)	19,466,050	(13,500,000)	40,159,212	(1,444,216)	38,714,996
	PYUUB Reserve ALC Commitment from 2025 PYUUB						(500,000)			
	Casino Reserve ALC Commitment from 2026 grant						(1,000,000)			
	<b>Total ALC Commitment 2024 - 2026</b>						<b>(15,000,000)</b>			