

Reserve & Surplus Projections Summary

	<i>Minimum Recommended Balance</i>	2026	2027	2028	2029	2030	<i>Optimum Recommended Balance</i>
GENERAL FUND							
Accumulated Surplus (unappropriated)	5,848,000	6,299,333	6,248,728	6,423,693	6,606,768	6,834,702	11,696,000
Affordable Housing	<i>N/A</i>	29	30	31	32	33	<i>N/A</i>
Cemetery	<i>N/A</i>	266,197	293,792	304,857	254,212	283,328	<i>N/A</i>
Clark Theatre Capital	<i>N/A</i>	114,161	144,161	174,161	204,161	234,161	<i>N/A</i>
Community Amenity	<i>fully funded plan</i>	435,739	447,721	460,258	473,375	489,706	<i>fully funded plan</i>
Community Works Gas Tax	<i>N/A</i>	3,148,515	1,685,657	2,163,115	1,938,147	1,742,978	<i>N/A</i>
Debt	<i>N/A</i>	2,650,207	2,618,319	2,260,074	1,949,295	593,242	<i>N/A</i>
Electric Vehicle Charging Stations	<i>N/A</i>	10,284	19,545	28,805	38,066	47,327	<i>N/A</i>
Forestry Legacy Reserve	<i>N/A</i>	1,111,740	1,662,145	2,063,105	2,431,083	2,907,504	<i>N/A</i>
Gaming	<i>N/A</i>	35,508	12,154	90,023	128,899	187,667	<i>N/A</i>
General Capital	6,025,000	677,099	65,207	1,727,763	1,388,780	707,383	10,041,000
Grants - Transit, Carbon Tax, Climate Action	<i>N/A</i>	301,286	150,092	150,092	150,092	150,092	<i>N/A</i>
Growing Community Grant	<i>N/A</i>	130,575	134,166	137,923	141,854	146,748	<i>N/A</i>
Information Systems	397,000	305,595	210,702	34,912	89,078	139,481	596,000
Land Sale	<i>N/A</i>	78,671	80,835	83,098	85,466	88,415	<i>N/A</i>
Major Capital	<i>N/A</i>	611,691	628,512	646,111	664,525	687,451	<i>N/A</i>
Public Safety	996,000	2,280,971	2,343,698	2,409,321	2,477,987	2,561,748	1,992,000
Roads Capital	10,583,000	1,138,942	1,169,043	1,198,659	1,228,755	1,257,527	17,639,000
Vehicle and Equipment	2,294,000	5,657,320	6,206,551	2,812,347	2,486,732	3,722,316	3,441,000
General Operations Fund Reserves		\$ 25,253,862	\$ 24,121,060	\$ 23,168,348	\$ 22,737,307	\$ 22,781,809	
DRAINAGE UTILITY							
Drainage Capital Reserve Fund	3,667,000	\$ 2,693,857	\$ 2,839,625	\$ 2,914,189	\$ 3,728,821	\$ 3,756,335	6,112,000
Drainage Stabilization Reserve	<i>N/A</i>	54,806	82,416	110,680	138,062	167,701	<i>N/A</i>
Accumulated Surplus (unappropriated)	601,000	356,567	366,372	376,631	387,365	400,729	901,000
Drainage Utility Fund Totals		\$ 3,105,230	\$ 3,288,413	\$ 3,401,499	\$ 4,254,247	\$ 4,324,765	
WATER UTILITY							
Water Capital Reserve Fund - TCA	9,570,000	\$ 9,906,240	\$ 5,917,969	\$ 6,113,630	\$ 6,724,857	\$ 7,965,680	12,616,000
Water Capital Reserve Fund - GROWTH	<i>N/A</i>	1,788,004	1,349,668	1,034,679	618,633	301,664	<i>N/A</i>
Water Stabilization Reserve	<i>N/A</i>	57,899	79,766	102,280	125,480	149,883	<i>N/A</i>
Accumulated Surplus (unappropriated)	1,327,000	1,143,586	1,175,034	1,207,935	1,242,361	1,285,223	1,990,000
Water Utility Fund Totals		\$ 12,895,728	\$ 8,522,438	\$ 8,458,524	\$ 8,711,331	\$ 9,702,449	

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	<i>Minimum Recommended Balance</i>	2026	2027	2028	2029	2030	<i>Optimum Recommended Balance</i>
SEWER UTILITY							
Sewer Capital Reserve Fund - TCA	8,909,000	\$ 3,433,208	\$ 127,756	\$ 168,025	\$ 2,179,247	\$ 4,943,661	11,515,000
Sewer Capital Reserve Fund - GROWTH	N/A	4,804,899	4,892,150	4,937,672	4,867,080	4,852,478	N/A
Sewer Stabilization Reserve	N/A	40,000	60,000	80,000	102,565	126,448	N/A
Sewer Major Capital		1,419,432	55,979	166,352	1,274,410	2,218,502	
Accumulated Surplus (unappropriated)	1,092,000	2,728,039	1,839,998	1,891,518	1,945,426	2,521,168	1,638,000
Sewer Utility Fund Totals		\$ 12,425,577	\$ 6,975,884	\$ 7,243,567	\$ 10,368,728	\$ 14,662,258	
SOLID WASTE UTILITY							
Refuse Reserve Fund	994,000	\$ 1,077,783	\$ 1,526,914	\$ 1,987,290	\$ 2,189,796	\$ 370,600	1,657,000
Landfill Post-Closure Reserve	N/A	1,339,885	4,961,114	6,035,299	7,172,559	8,418,907	N/A
Solid Waste Utility Fund Totals		\$ 2,417,667	\$ 6,488,028	\$ 8,022,590	\$ 9,362,355	\$ 8,789,507	
FORESTRY ENTERPRISE							
Forestry Operating Surplus	928,000	\$ 1,982,475	\$ 2,036,993	\$ 2,094,029	\$ 2,153,709	\$ 2,228,012	1,856,000
Forestry Capital Reserve	115,000	684,621	906,198	1,134,372	1,369,551	1,620,251	173,000
Forestry Reserve Fund Totals		\$ 2,667,096	\$ 2,943,191	\$ 3,228,401	\$ 3,523,260	\$ 3,848,262	