



2018 Capital Budget

December 18, 2017

Executive Summary

The 2018 Capital Budget identifies \$2.838 million in new expenditures spread through 38 projects. In addition, a known carryover from 2017 is included. The West Area Servicing project includes \$15.175 million in project costs carried over from 2017. Additional projects from 2017 that remain outstanding will be incorporated into the spring version of the 2018 capital budget.

The 2018 Capital Budget presentation focuses on capital projects rather than the departments that are responsible for the projects themselves. Schedule 3 of the budget document highlights through the grouping of assets that are tied to a particular project.

Summaries are still prepared showing the total expenditures and funding by department in schedule 1 and 2.

Schedule 4 outlines the City's provincial grant sources for 2018. This includes both operating (MSI operating) as well as capital grants. Substantial grant revenue is being carried over to 2019 to ensure the infrastructure projects identified in 2018 can be complete.

Schedule 5 outlines the City's reserve balances for 2018. The presentation of the reserve balances is categorized into the following categories (1) operating; (2) capital (3) statutory and contractual balances. The balances have been updated to reflect proposed 2018 operating budget transfers as well as updating opening balances to reflect the change in reporting for offsite levy reserves.

Capital Expenditures

The City of Lacombe's 2018 Capital Budget will see a total of \$2.838 million dollars in new capital projects and \$15.175 million in carryover projects for a total of \$18.013 million. Schedule 1 highlights these costs by department. Roads and underground infrastructure are the majority of capital costs for 2018. Trails, building improvements, equipment, and vehicles account for the rest of the project costing. There is one single carry over project and that is the West Area Servicing and Highway 12/76 Street Intersection upgrades. Projects not completed in 2017 will be carried over along with their funding and presented in the 2018 Spring Budget adjustment.

Schedule 1 of the 2018 Capital Budget summarizes capital expenditures by department and asset type.

Capital Financing

Funding for new projects in the 2018 Capital is sourced primarily from grant funding at \$2.003 million, reserves at \$417,874 and developer and restricted reserves at \$44,500. New borrowing is estimated at \$310,000 as part of the offsite levies for the Henner's pond storm outlet.

Funding from Lacombe County for recreation projects has been identified as the City has the usage numbers. A list of projects will be submitted to the County for consideration. County funding is limited to facilities. Playgrounds and trails are not eligible for grant funding. County funding has been identified for airport and fire projects as those projects have been submitted to the County.

Carryover projects are funded from previously identified sources including \$6.618 million in borrowing, \$5.834 million in Lacombe County funding, \$520,000 in reserves and \$2.201 million in current offsite levies.

Schedule 2 of the 2018 Capital Budget summarizes capital expenditures by department and funding sources.

2018 Capital Projects

The following is a summary of each of the capital projects outlined in the Schedule 3 of the 2018 Capital Budget.

2018 Projects – Schedule 3

Engineering Structures (ex. Roads, Utility Mains, Sidewalks, Lift Stations, Reservoirs, etc.).

1. West Area Servicing – Water & Sewer Trunk Main & 76 St and Highway 12 Intersection Upgrade-Offsite Infrastructure - \$15,175,608 (New and Upgrades)

Project is to extend water and sewer mains from Woodland Drive and Fairway Drive west to the City's corporate boundaries to help facilitate development in the Midway development along Highway 2. The project would also allow for connection to city services by Lacombe County for their lands on the west side of Highway 2. Water and wastewater main work to also coincide with intersection upgrades at Highway 12 and 76th Street to facilitate increase in traffic from adjacent development. The intersection at Highway 12 and 76th Street also forms part of the City's bypass road system.

2. Henners Storm Outlet \$310,000 (New)
This project includes the design and land acquisition for the storm outlet of Henner's pond. Construction of this outlet will commence in 2019 Total \$1,509,300
3. Curbs, Gutters & Sidewalk - \$100,000 (Replacement)
\$100,000 per year has been identified for replacement of concrete infrastructure, with a primary focus on the downtown core. This funding is to eliminate trip points, improve pedestrian accessibility, and improve aesthetic appeal. The proposed project for 2018 is the 50 Street block from 50 Avenue (highway 12) to 51 Avenue.
4. Northstar Drive – from 58th St to Valley Crescent – Design Only - \$35,142 (Replacement)
Project includes planning for work to be carried out in 2019. Project includes replacement to curb and sidewalk, road base, road surface, storm, water and wastewater mains. Construction costs planned for 2019 total \$551,517.
5. Eagle Road – From Fairway Dr to Carnation Road – Design Only - \$11,122 (Replacement)
Project includes planning for work to be carried out in 2019. Project includes replacement to curb and sidewalk, road base, and road surface. Construction costs planned for 2019 total \$95,012.
6. Tee Road – From Fairway Dr to End – Design Only - \$6,054 (Replacement)
Project includes planning for work to be carried out in 2019. Project includes replacement to curb and sidewalk, road base, and road surface. Construction costs planned for 2019 total \$174,539.
7. Opal Close – from Hanging Stone Dr to End – Design Only - \$11,050 (Replacement)
Project includes planning for work to be carried out in 2019. Project includes replacement to curb and sidewalk, road base, road surface, storm, and wastewater mains. Construction costs planned for 2019 total \$173,406.
8. 55 Street – from 54 Ave to 55 Ave – Design Only - \$12,555 (Replacement)
Project includes planning for work to be carried out in 2019. Project includes replacement to road base, road surface, and storm mains. Construction costs planned for 2019 total \$169,182.
9. 59 Street Cres – from 58 St to 52 Ave – Design Only - \$76,913 (Replacement)
Project includes planning for work to be carried out in 2019. Project includes replacement to curb and sidewalk, road base, road surface, water and wastewater mains. Construction costs planned for 2019 total \$1,207,039.
10. East Bound Left turn Lane – 50 Ave & 58 St - \$306,075 (Upgrade)
Project includes construction of new left turn lane and paving to facilitate better traffic flow at 50 Avenue and 58 Street. Traffic signals will also be replaced.
11. Traffic Signals – 50 Ave & 45 St – Traffic Analysis - \$18,469 (New)
Project includes initial traffic warrant study to determine if traffic flows require upgrades to traffic signals. If required, traffic signal installation would cost \$315,090 in 2019.
12. Traffic Signals – C&E Tr & 63 Ave – Traffic Analysis - \$18,068 (New)

Project includes initial traffic warrant study to determine if traffic flows require upgrades to traffic signals. If required, traffic signal installation would cost \$306,607 in 2019.

13. Traffic Signals – Signals - 34th St & Hwy 2A – Traffic Analysis and potential installation - \$33,694 (New)

Project includes initial traffic warrant study to determine if traffic flows require upgrades to traffic signals. Costs are only required for installation as the base infrastructure is already installed and the City is in possession of the above ground materials.

14. Asset Management Study - \$49,200 (New)

Project includes the initial project scope and asset identification phase of project. Project to be funded by FCM (Federal backed) grant fund for project studies.

15. Rail Crossing Evaluation – Compliance with new regulation \$36,500 (New)

Project includes an engineering review of all 5 rail crossing in the City to determine compliance with new federal Grade Crossing Regulations now in force.

16. Airport – North Taxiway - \$128,000 (New)

Project based on priorities established by Lacombe Airport Committee. Project would include new paved taxiway to connect future hangars to the runway. Project to be cost shared between city, county and Lacombe Flying Club.

17. Knightsbridge Road – Drainage Swale - \$16,913 (New)

Project includes installation of a concrete swale to address a local drainage issue that is impacting private property.

Buildings

18. Public Works Building – Roof Replacement - \$100,150 (Replacement)

Project includes resurfacing of entire public works building roof. Part of life cycle planning for extending useful life of Public Works Building

19. Public Works Building – Washrooms - \$187,660 (Upgrades)

Project includes renovations to existing washroom facilitate as well addition of new washrooms to match employee compliment.

20. LMC – Variable Frequency Drives (VFD) – LMC Air Circulating Units (2) - \$11,000 – Replacement

Project includes the replacement of 2 LMC Air circulating VFDs. Units identified as nearing end of life.

21. Arena – Curling Rink - Air Handling Units - \$12,000 (Replacement)

Air handling unit replacement is based on lifecycle replacement planning.

Equipment (Mobile, Computer Hardware & Software, Portable)

22. City Hall – Shelving Units – Main (DED) Vault - \$10,000 (Upgrade)
Project includes installation of additional shelving units in the main vault at City Hall to manage current file inventory.
23. PT-4014 Aficio MP-3001 Ricoh Copier – Police - \$7,500 (Replacement)
Replace end of life photocopier located at Police Station.
24. PT-3003 Aficio MP-3501 Ricoh Copier - Aquatic Centre - \$7,500 (Replacement)
Replace end of life photocopier located at Aquatic Centre.
25. PT-2017 Aficio MP-4502 Ricoh Copier - City Hall - \$6,500 (Replacement)
Replace end of life photocopier located at City Hall.
26. SV-2017 HP ML350 Server – SQL - \$10,000 (Replacement)
Replace end of life computer server. Unit currently manages databases for the City of Lacombe.
27. SV-2018 HP ML350 Server – Vadim - \$20,000 (Replacement)
Replace end of life computer server. Unit currently manages the City's accounting enterprise system software system for the City of Lacombe.
28. Fire – Rescue Boat - \$25,000 (Replacement)
This project replaces the current boat which was donated through contributions fundraised by the Lacombe Volunteer Firefighter Association. The boat will provide water rescue services to water bodies located in both the City and Lacombe County. Project will be funded through the City and County's shared equipment reserve.
29. Unit 301 - 2006 Bobcat S250 - \$54,079 (Replacement)
Replace bobcat unit as part of Fleet replacement program and enter into leaseback program.
30. Unit 307 – 2017 Bobcat S650 - \$8,000 (Replacement)
Lease program for bobcat unit as part of Fleet replacement program.
31. Recreation Management Software - \$35,000 (Replacement)
Project will replace current software which was installed in 2007 and 2008. Current software is no longer supported by Vendor. The software manages bookings for the City's recreation facilities and integrates with the City's accounting software program.

Land Improvements (Trails, playgrounds, parking lots)

32. Lacombe Trail System \$608,475 (New)
Projects are part of the City's multi-year trail program. 2018 project includes:
 - #26 Trail – North ASP - NE of Hennes – part of Trans Canada Trail
 - #16 Trail – Wolf Creek Trail – Along Wolf Creek – Highway 12 to Off Lease Dog Park - wood chip
 - Michener Park Recreation internal trail – wood chip

33. #20 Trail – Bruns Trail - Overlay - \$25,220 (Replacement)
Project is part of the annual trail maintenance program.
34. Playground Expansion – Site to be determined - \$300,000 (Replacement)
Project is part of the multi-year playground program. The proposed funding is provided on an alternate annual basis. The specific playground to be built/upgraded will be identified in the Spring 2018 capital budget update.

Vehicles

35. Police Unit – 6L03 - 2014 Explorer - \$61,000 (Replacement)
Based on the 10 year capital plan for the Lacombe Police. This is the first replacement of the current Ford Explorer units. Police vehicles are replaced on a 3 year cycle. Vehicles are currently funded from the LPS capital reserve. Price based on current specification. Final cost may be less depending on amount of equipment recovered from the existing unit.
36. Police Unit – 6L04 - 2014 Explorer - \$61,000 (Replacement)
Based on the 10 year capital plan for the Lacombe Police. This is the second replacement of the current Ford Explorer units. Police vehicles are replaced on a 3 year cycle. Vehicles are currently funded from the LPS capital reserve. Final cost may be less depending on amount of equipment recovered from the existing unit.
37. Unit 96 - 2007 Dodge Dakota ST \$34,253 (Replacement)
Part of the City Fleet replacement program. Unit at end of life. Currently serves in the roads department.
38. Unit 110 – 2004 Chev Van \$44,159 (Replacement)
Part of the City Fleet replacement program. Unit at end of life. Currently serves in the utility department.



Capital Expenditure Summary

Schedule 1

2018 Capital Budget

Dept #	Department	Engineering Structure	Building	Mobile Equipment	Land	Land Improvement	Vehicles	Total Cost
11	Council & Legislative	-	-	-	-	-	-	-
12	Administration	49,200	-	10,000	-	-	-	59,200
15	Information Services & Records Management	-	-	51,500	-	-	-	51,500
21	Police	-	-	-	-	-	122,000	122,000
23	Fire	-	-	25,000	-	-	-	25,000
24	Emergency Management	-	-	-	-	-	-	-
26	Enforcement Services	-	-	-	-	-	-	-
30	Transit	-	-	-	-	-	-	-
31	Fleet	-	287,810	62,079	-	-	78,412	428,301
32	Roads	4,142,754	-	-	-	-	-	4,142,754
33	Airport	128,000	-	-	-	-	-	128,000
34	Public Handivan	-	-	-	-	-	-	-
37	Storm	360,562	-	-	-	-	-	360,562
38	Engineering & Safety	-	-	-	-	-	-	-
41	Water	4,979,635	-	-	-	-	-	4,979,635
42	Waste Water	6,724,670	-	-	-	-	-	6,724,670
43	Solid Waste	-	-	-	-	-	-	-
51	Social Services	-	-	-	-	-	-	-
56	Cemetery	-	-	-	-	-	-	-
61	Planning & Development	-	-	-	-	-	-	-
62	Community Economic Development	-	-	-	-	-	-	-
66	Land Development & Subdivisions	-	-	-	-	-	-	-
69	Land and Building Rentals	-	-	-	-	-	-	-
71	Recreation Administration	-	-	-	-	-	-	-
72	Lacombe Memorial Centre	-	11,000	-	-	-	-	11,000
73	Aquaplex	-	-	35,000	-	-	-	35,000
74	Arenas	-	12,000	-	-	-	-	12,000
75	Parks & Playgrounds	-	-	-	-	933,695	-	933,695
77	Library	-	-	-	-	-	-	-
78	Culture	-	-	-	-	-	-	-
Total		16,384,821	310,810	183,579	-	933,695	200,412	18,013,317



2018 Capital Budget

Capital Expenditure Summary

Schedule 2

Dept #	Department
11	Council & Legislative
12	Administration
15	Information Services & Records Management
21	Police
23	Fire
24	Emergency Management
26	Enforcement Services
30	Transit
31	Fleet
32	Roads
33	Airport
34	Public Handivan
37	Storm
38	Engineering & Safety
41	Water
42	Waste Water
43	Solid Waste
51	Social Services
56	Cemetery
61	Planning & Development
62	Community Economic Development
66	Land Development & Subdivisions
69	Land and Building Rentals
71	Recreation Administration
72	Lacombe Memorial Centre
73	Aquaplex
74	Arenas
75	Parks & Playgrounds
77	Library
78	Culture

Debentures	Grants	Reserves	Other	Total
-	-	-	-	-
-	49,200	10,000	-	59,200
-	-	51,500	-	51,500
-	-	122,000	-	122,000
-	12,500	-	12,500	25,000
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	287,810	140,491	-	428,301
2,630,106	599,446	36,500	876,702	4,142,754
-	96,000	-	32,000	128,000
-	-	-	-	-
310,000	33,649	16,913	-	360,562
-	-	-	-	-
1,511,179	2,502,485	260,000	705,971	4,979,635
2,477,280	3,367,420	260,000	619,970	6,724,670
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	880	10,120	-	11,000
-	14,280	20,720	-	35,000
-	4,896	7,104	-	12,000
-	933,695	-	-	933,695
-	-	-	-	-
-	-	-	-	-

Total

6,928,565	7,902,261	935,348	2,247,143	18,013,317
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Schedule 4
Capital Budget
2018 Provincial Grant Funding
18-Dec-17



Grant Balance Summary

<u>Grant Program**</u>	<u>2018 Opening Balance</u>	<u>2018 Budgeted** Expenditures</u>	<u>2018 Projected Funding</u>	<u>2018 Projected Year End Balance</u>
<u>Operating (1)</u>				
MSI Operating	581.00	94,800.00	94,219.00	-
Subtotal	581.00	94,800.00	94,219.00	-
<u>Capital - General (2)</u>				
Municipal Sustainability Initiative - Capital	149,000.43	1,413,799.00	2,858,778.00	1,593,979.43
Basic Municipal Transportation Grant	-	-	-	-
Federal Gas Tax Fund	83,295.88	540,306.00	688,445.00	231,434.88
Municipal Sustainability Initiative - Housing	228,499.84	-	-	228,499.84
Subtotal	460,796.15	1,954,105.00	3,547,223.00	2,053,914.15

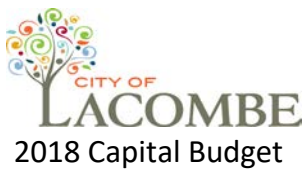
NOTES

* GRANT BALANCES REFLECT CURRENT 2018 CAPITAL BUDGET.

**Amounts do not include interest that accrues to each grant and must be reported annually.

1. Annual operating grant applied on a project by project basis, and subject to provincial approval.

2. Annual capital grants, eligibility for funding of infrastructure varies by grant program. Provincial approval required.



MSI Operating Grant

Schedule 4

	<u>Carried Over</u>	<u>Current Year</u>	<u>Applied</u>
2018 Opening Balance			581.00
2017 Carry Over			
Projects and Associated Funding to be added during Spring Amendments			- -
2018 Projects			
IT - Microsoft Licenses		6,000.00	6,000.00
Enforcement Services - AFFRAC/Dispatch Interconnectivity	581.00	3,919.00	4,500.00
Public Works Building - Maintenance Projects		11,000.00	11,000.00
Roads - Concrete Saw		2,800.00	2,800.00
Roads - Trailer		6,000.00	6,000.00
LMC - Sound System		14,000.00	14,000.00
Aquaplex - Chair Lift		8,000.00	8,000.00
Parks - MR Fence		7,500.00	7,500.00
Parks - Landscape Architecture Plan		35,000.00	35,000.00
			- -
			<u>94,800.00</u>
2018 Funding			<u>94,219.00</u>
2018 Closing Balance			-



MSI Capital Grant

2018 Opening Balance		149,000.43
2017 Carryover		
Projects and Associated Funding to be added during Spring Amendments		-
2018 Capital		
Northstar Dr - 58 St to Valley Cr - Design Only	35,142.00	
Eagle Road - Fairway Dr to Carnation Road - Design Only	11,122.00	
Tee Road - Fairway Dr to End - Design Only	6,055.00	
Opal Close - Hanging stone Dr to End - Design Only	11,050.00	
55 St - 54 Ave to 55 Ave - Design Only	12,555.00	
59 St Cres - 58 St to 52 Ave - Design Only	76,914.00	
54 Ave - C&E Tr to 55 St - Design Only	39,456.00	
Public Works Building - Roof & Washrooms	287,810.00	
2018 Trail Program Including Annual Overlay	633,695.00	
Playground Upgrades - 1 - Location TBD	300,000.00	
		1,413,799.00
2018 Grant (includes BMTG)		<u>2,858,778.00</u>
2018 Closing Balance		<u><u>1,593,979.43</u></u>



Basic Municipal Transportation Grant (Now Part of MSI Capital)

Schedule 4

2018 Opening Balance	-
2017 Carryover	-
2018 Capital	-
2018 Grant	-
2018 Closing Balance	-



Federal Gas
Tax Fund Grant

Schedule 4

2018 Opening Balance		83,295.88
2017 Carryover		
Projects and Associated Funding to be added during Spring Amendments		-
2018 Capital		
Annual Sidewalk - 50 St - 50 Ave to 51 Ave	100,000.00	
East bound Left Turn Lane - 50 Ave & 58 St	306,075.00	
Signals - 50 Ave & 45 St - Traffic Analysis	18,469.00	
Signals - C&E Tr & 63 Ave - Traffic Analysis	18,068.00	
Signals - 34th St & Hwy 2A - Installation	33,694.00	
Aiport - North Taxiway	64,000.00	
		540,306.00
2018 Grant		<u>688,445.00</u>
2018 Closing Balance		<u><u>231,434.88</u></u>

Schedule 5
Capital Budget
2018 Reserves
18-Dec-17





Reserve Balances Total

Schedule 5

	Opening Balance, Projected Jan 1, 2018	Additions	Withdrawals	Closing Balance, Projected Dec 31, 2018
General Operating Reserve	-	-	-	-
General Capital Reserve	(6,084.24)	200,000.00	30,720.00	163,195.76
General Government Reserve	26,458.77	-	10,000.00	16,458.77
IT Equipment Replacement Reserve	(57,279.78)	108,480.00	86,100.00	(34,899.78)
Lacombe Police Services Reserve	117,391.36	84,000.00	122,000.00	79,391.36
Lacombe Fire Department Reserve	(65,570.19)	-	-	(65,570.19)
Fire Shared Equipment Reserve	139,280.50	-	12,500.00	126,780.50
Safety Committee Reserve	35,896.29	-	-	35,896.29
Equipment Replacement Reserve	(37,307.59)	530,452.00	140,491.00	352,653.41
Streets & Roads Reserve	1,456,397.32	220,000.00	126,500.00	1,549,897.32
Public Transportation Reserve	38,496.57	15,000.00	-	53,496.57
Storm Sewer Reserve	98.85	35,897.00	16,913.00	19,082.85
Water System Reserve	1,869,082.02	524,856.00	672,500.00	1,721,438.02
Waste Water System Reserve	279,547.29	234,025.00	260,000.00	253,572.29
Waste Water Rate Reserve	801,045.00	-	258,364.00	542,681.00
Solid Waste Reserve	441,460.21	15,000.00	-	456,460.21
Cemetery Reserve	209,247.13	2,500.00	-	211,747.13
Economic Development Reserve	13,147.86	-	-	13,147.86
Echo Energy Endowment	-	-	-	-
Community Economic Development Organization	-	-	-	-
Offsite Development Levy Reserve	(2,919,763.95)	-	-	(2,919,763.95)
Land Held for Resale Reserve	(1,630,188.61)	162,609.00	149,010.00	(1,616,589.61)
Community Building Reserve***	106,250.00	-	-	106,250.00
Recreation Facilities Reserve	33,904.93	35,000.00	17,224.00	51,680.93
Parks & Recreation Reserve	(66,372.33)	20,000.00	-	(46,372.33)
Municipal Dedication Reserve	155,122.77	-	-	155,122.77
Municipal Art Bank Reserve	4,147.84	-	-	4,147.84
Mural Reserve	35,000.00	-	-	35,000.00
	979,408.02	2,187,819.00	1,902,322.00	1,264,905.02



Reserve Balances by Type

Schedule 5

	Opening Balance	Transfer from Operating (Budgeted)	Transfer from Operating (Unbudgeted)	Transfers to Operating (Budgeted)	Transfers to Operating (Unbudgeted)	Transfers to Capital (Budgeted)	Transfers to Capital (Unbudgeted)	Other Transactions (including surpluses)	Closing Balances	Reserve Balances
Operating Reserves										
01-4-10-71000	General Operating Reserve	-							-	-
01-4-12-71100	Heritage Resource Committee	10,120.00							10,120.00	10,120.00
01-4-38-71100	Safety Committee Reserve	35,896.29	-						35,896.29	35,896.29
01-4-42-71100	Waste Water System Rate Reserve	801,045.00		258,364.00					542,681.00	542,681.00
01-4-62-71100	Economic Development	13,147.86							13,147.86	13,147.86
01-4-66-71300	Land Held For Resale Reserve	(1,630,188.61)	162,609.00		149,010.00				(1,616,589.61)	(1,616,589.61)
01-4-71-71100	Community Building Reserve	106,250.00	-						106,250.00	106,250.00
01-4-78-71200	Municipal Art Bank Reserve	4,147.84							4,147.84	4,147.84
01-4-78-71200	Mural Reserve	35,000.00							35,000.00	35,000.00
	Subtotal	(624,581.62)	162,609.00	-	407,374.00	-	-	-	(869,346.62)	(869,346.62)
Capital Reserves										
01-4-10-71200	General Capital Reserve	(6,084.24)	200,000.00			30,720.00			163,195.76	163,195.76
01-4-12-71100	General Government Reserve	16,338.77			10,000.00				6,338.77	6,338.77
01-4-15-71100	IT Equipment Replacement Reserve*1	(57,279.78)	108,480.00		34,600.00		51,500.00		(34,899.78)	(34,899.78)
01-4-21-71100	Lacombe Police Services Reserve	117,391.36	84,000.00				122,000.00		79,391.36	79,391.36
01-4-23-71100	Lacombe Fire Department Reserve	(65,570.19)	-						(65,570.19)	(65,570.19)
01-4-31-71100	Equipment Replacement Reserve	(37,307.59)	530,452.00			140,491.00			352,653.41	352,653.41
01-4-32-71100	Roads Reserve	1,456,397.32	220,000.00		90,000.00		36,500.00		1,549,897.32	1,549,897.32
01-4-34-71100	Accessible Transportation Reserve	38,496.57	15,000.00						53,496.57	53,496.57
01-4-37-71100	Storm Sewer Reserve	98.85	35,897.00			16,913.00			19,082.85	19,082.85
01-4-41-71100	Water System Reserve	1,869,082.02	524,856.00		412,500.00		260,000.00		1,721,438.02	1,721,438.02
01-4-42-71100	Waste Water System Reserve	279,547.29	234,025.00			260,000.00			253,572.29	253,572.29
01-4-43-71100	Solid Waste Reserve	441,460.21	15,000.00						456,460.21	456,460.21
01-4-56-71100	Cemetery Reserve	209,247.13	2,500.00						211,747.13	211,747.13
01-4-71-71100	Recreation Facilities Reserve	33,904.93	35,000.00			17,224.00			51,680.93	51,680.93
01-4-75-71100	Parks & Recreation Reserve	(66,372.33)	20,000.00						(46,372.33)	(46,372.33)
	Subtotal	4,229,350.32	2,025,210.00	-	547,100.00	-	935,348.00	-	4,772,112.32	4,772,112.32
Statutory and Restricted Reserves										
01-4-23-71100	Shared Equipment Reserve	139,280.50				12,500.00			126,780.50	126,780.50
01-4-66-71200	Offsite Development Levy Reserve	(2,919,763.95)							(2,919,763.95)	(2,919,763.95)
01-4-75-76100	Municipal Dedication Reserve	155,122.77							155,122.77	155,122.77
	Subtotal	(2,625,360.68)	-	-	-	12,500.00	-	-	(2,637,860.68)	(2,637,860.68)
TOTAL RESERVES										
		979,408.02	2,187,819.00	-	954,474.00	-	947,848.00	-	1,264,905.02	1,264,905.02

* Includes both operational and capital replacement reserve balances