

**RESTRICTED SURPLUS**

Restricted Surplus funds are used by the County to stabilize the tax rate and to reduce reliance on debt borrowing. This is accomplished by setting aside funds for large one time projects and for replacement of existing capital. This process is governed by the restricted surplus policy C-FI105.

It should be noted that only those operating or capital items identified on the restricted surplus authorization forms can be funded from restricted surplus. Unless otherwise approved by the Executive Committee and Council, new capital purchases must be funded through general taxation or debenture debt until such time that a corresponding restricted surplus is established.

| <b>Infrastructure Class</b>   | <b>Planned Restricted Surplus</b> | <b>Planned Lifecycle Renewal</b> | <b>Unplanned Restricted Surplus</b> |
|-------------------------------|-----------------------------------|----------------------------------|-------------------------------------|
| County Facilities             | 6,984,800                         | 120,000                          | -                                   |
| Fire                          | 437,000                           | 603,200                          | -                                   |
| Fleet                         | -                                 | 4,135,000                        | -                                   |
| Information Technology        | 381,500                           | 384,200                          | -                                   |
| Parks & Recreation Facilities | 100,000                           | -                                | -                                   |
| Road Construction - New       | 32,300                            | -                                | -                                   |
| Storm Water                   | 537,700                           | -                                | -                                   |
| Wastewater                    | 240,000                           | -                                | -                                   |
| Water                         | 204,700                           | -                                | -                                   |
| Rural Internet                | 10,000                            | 42,800                           | -                                   |
| <b>Total</b>                  | <b>\$ 8,928,000</b>               | <b>\$ 5,285,200</b>              | <b>\$ -</b>                         |