

Bylaw No. 6774

The Capital Reserve Bylaw, 1993

**Codified to Bylaw No. 10190
(June 24, 2026)**

BYLAW NO. 6774

The Capital Reserve Bylaw, 1993

The Council of The City of Saskatoon enacts:

Short Title

1. This Bylaw may be cited as *The Capital Reserve Bylaw, 1993*.

Purpose

- 1.1. The purpose of this Bylaw is to establish Reserves and identify the purposes, funding sources and permitted expenditures of each Reserve.

Interpretation

2. In this Bylaw:
 - (a) **“Capital Budget”** means the first year of the Capital Plan as annually approved by Council;
 - (b) **“capital expenditure”** means an expenditure of at least \$50,000.00, or a lesser amount if otherwise permitted by this Bylaw or approved by the Chief Financial Officer, for:
 - (i) the acquisition, alteration or repair of or addition to a physical asset that has a useful life of more than one year;
 - (ii) a non-physical long-term asset such as feasibility studies, environmental assessments, master plans, architectural or other design works or technical studies, the benefit of which extends beyond one year, other than an annually recurring expenditure for a non-physical long-term asset; or
 - (iii) contributions to community groups for pilot projects or grant related funding;
 - (c) **“Capital Plan”** means a plan for a period of not less than five years, including the current year, showing the estimated capital cost of and the proposed sources of financing for each capital work for each year of the plan as approved by Council;

- (d) **“Operating Budget”** means a budget containing the estimated revenues, expenditures and transfers for the current year as required by sections 128 and 129 of *The Cities Act*;
- (e) (Repealed – Bylaw No. 9985 – April 24, 2024)
- (f) **“provision”** means, unless the context otherwise requires, a monetary contribution to a Reserve;
- (g) **“Reserve”** means funds held by the City for the purpose of capital expenditures, or another purpose as permitted by Council or this Bylaw;
- (h) **“River Landing”** means the area bounded by the centre of the intersection of 19th Street East and 3rd Avenue South; then west and north along the centre line of 19th Street to the intersection of 19th Street West and Avenue C South; then south in a straight line to the intersection of Avenue C South and Spadina Crescent West, following west and south down the centre of Spadina Crescent West for approximately 27 metres; then south in a straight line to meet the bank of the South Saskatchewan River; then along the riverbank east and north to a point where the extension of 3rd Avenue South meets the riverbank; then north along 3rd Avenue South to the intersection of 19th Street East to the point of commencement.

Establishment of Reserves

- 3. The Reserves listed in Schedule “A” of this Bylaw are hereby ratified and established.

Funding of Reserves

- 4.
 - (1) Each Reserve shall be funded in accordance with this Bylaw.
 - (2) Except where specifically provided by this Bylaw or specifically authorized by Council, a Reserve shall not accumulate more funds than are required to finance the replacement of existing assets and/or the acquisition of new assets which are identified in the City's Capital Plan.
 - (3) If a project within the City's Capital Budget has an approved expenditure from a Reserve and that project applies for and receives funding from the Canada Community-Building Fund or other federal or provincial funding, the Reserve from which the expenditure was approved may transfer an amount equivalent to the funding received to another project through a reallocation account.

5. Every expenditure from a Reserve shall be authorized either:
 - (1) by inclusion in the City's Capital Budget; or
 - (2) by a Council resolution for projects (whether included in the City's Capital Plan or not) which because of their urgent nature cannot follow the normal budgetary practice of the City.

Segregated Accounts

6. All Reserves shall be paid into a consolidated account which shall be kept in such a manner that it is possible to at all times determine the identity of each Reserve, its purpose and the true state of each Reserve.
7. Money placed into the consolidated account to the credit of a particular Reserve shall not, except by bylaw be expended, pledged or applied to a purpose other than that for which the Reserve was established.
8. Unless otherwise specifically stated in this Bylaw or authorized by Council, a Reserve shall:
 - (a) only contain funds for capital expenditures; and
 - (b) not be used for operating expenses.
9. (Repealed – Bylaw No. 9918 – August 30, 2023)

Loans from Reserves

10.
 - (1) No loans may be made from a Reserve, except from the Property Realized Reserve as set out in section 48.
 - (2) Council must approve all loans.
 - (3) Unless otherwise specified herein, interest shall be charged on all loans made from a Reserve. The interest rate charged shall be the City's borrowing rate at the time of the loan approval.

Interest

11. Interest earned from all Reserves, except from the Canada Community-Building Fund Reserve, the Dedicated Lands Account and the Transit Vehicles Replacement Reserve, shall be credited to the general revenues of the City.

No Deficit

12. Except as specifically provided for in this Bylaw, a Reserve shall not be allowed to be in a deficit position.

Administration of Reserve

13. The Director of Finance shall administer all Reserves.
14. The Director of Finance shall in each year report to Council the status of each Reserve. Council shall review the status of each Reserve and determine the adequacy of the Reserve.

Access Transit Capital Reserve

15. Purpose

- (1) The purpose of the Access Transit Capital Reserve is to finance the cost of capital expenditures for the Access Transit Program of the Transportation and Construction Division, including the purchase of new and replacement buses, and related equipment.

Funding

- (2) This Reserve shall be funded by:
 - (a) (Repealed – Bylaw No. 9985 – April 24, 2024)
 - (b) an annual provision in an amount authorized in the City's Operating Budget. The provision shall be targeted to be the estimated average annual cash flow requirements of this Reserve projected over the next 10-year period; and
 - (c) proceeds from the sale of any Access Transit buses or from the write-off of any Access Transit buses as the result of an accident.

Expenditures

- (3) Funds in this Reserve shall be used only for capital expenditures for the purposes listed in subsection (1).

Active Transportation Reserve

16. Purpose

- (1) The purpose of the Active Transportation Reserve is to finance the capital costs of active transportation infrastructure, including cycling and pedestrian infrastructure needs such as sidewalks, ramps, multi-use pathways and cycling infrastructure.

Funding

- (2) This Reserve shall be funded by an annual provision in an amount authorized in the City's Operating Budget.
- (3) (Repealed – Bylaw No. 9985 – April 24, 2024)

Expenditures

- (4) Funds from this Reserve shall only be used for capital expenditures for cycling and pedestrian infrastructure such as pathways and corridors.

Albert Community Centre Major Repair Reserve

17. Purpose

- (1) The purpose of the Albert Community Centre Major Repair Reserve is to finance the cost of repairs to the Albert Community Centre.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget. The provision shall be targeted to be 0.3342% of one mill (or an equivalent value resulting from future reassessments) applied to the City's taxable property assessment of the previous year.

Expenditures

- (3) Funds from this Reserve shall only be used for capital expenditures for repairs to the Albert Community Centre.

Bridge Major Repair Reserve

18. Purpose

- (1) The purpose of the Bridge Major Repair Reserve is to finance the cost of major repairs to the City's bridges and overpasses.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget.

Expenditures

- (3) Funds in this Reserve shall be used only for capital expenditures related to major repairs to the City's bridges and overpasses.

Canada Community-Building Fund Reserve

18.1. Purpose

- (1) The purpose of the Canada Community-Building Fund Reserve is to finance eligible costs of approved capital projects and the cost of debt issued for approved Canada Community-Building Fund projects.

Funding

- (2) The source of the funds of this Reserve shall be the transfer of Canada Community-Building Funds under the New Deal for Cities and Communities Program.
- (3) Interest earned on the funds in this Reserve shall be credited to this Reserve.

Expenditures

- (4) Funds from this Reserve shall only be used for the purposes listed in subsection (1).

Cemetery Development Reserve

18.2. Purpose

- (1) The purpose of the Cemetery Development Reserve is to finance the costs of the Cemetery Master Plan and other capital expenditures relating to the City's cemeteries.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget.

Expenditures

- (3) Funds in this Reserve shall only be used:
 - (a) for expenditures associated with the purposes listed in subsection (1); and
 - (b) for the repayment of any external or internal debt relating to cemetery capital purchases.
- (4) Notwithstanding any other provision of this Bylaw, expenditures from this Reserve for the purposes listed in subsection (1) may be less than \$50,000.00.

Civic Buildings Comprehensive Maintenance Reserve

19. Purpose

- (1) The purpose of the Civic Buildings Comprehensive Maintenance Reserve is to finance the cost of repairs to those of the City's buildings and structures in respect of which monetary contributions are made to this Reserve.

Funding

- (2) This Reserve shall be funded:
 - (a) (Repealed – Bylaw No. 9985 – April 24, 2024)
 - (b) annually from an authorized provision in the City's Operating Budget. The provision shall be targeted to be 1.2% of the appraised value of the building as determined by the City's insurance schedules.

Expenditures

- (3) Funds in this Reserve shall only be used for capital expenditures for buildings and structures:
 - (a) which are identified in a comprehensive condition assessment prepared by the Facilities Management Department, Utilities and Environment; and
 - (b) which are included either in a comprehensive maintenance program carried out by the Facilities Management Department, Utilities and Environment or in a comprehensive maintenance program (of another department of the City) that is consistent with the financial and technical criteria determined by the Facilities Management Department, Utilities and Environment for such program.

Responsibility

- (4) The Facilities Management Department, Utilities and Environment shall be responsible for establishing and administering the technical standards used in determining the overall level of funding of the Reserve.

Civic Radio Replacement and Expansion Reserve

19.1 Purpose

- (1) The purpose of the Civic Radio Replacement and Expansion Reserve is to fund the repair, replacement, and addition of the City's civic radios, excluding Saskatoon Police Service radios.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget.

Expenditures

- (3) Funds in this Reserve shall only be used for the purposes listed in subsection (1).

20. (Repealed – Bylaw No. 9476 – December 18, 2017)

Civic Vehicles and Equipment Replacement Reserve

21. Purpose

- (1) The purpose of the Civic Vehicles and Equipment Replacement Reserve is to finance the cost of replacing civic vehicles and equipment, or replacing major components of civic vehicles and equipment, or performing major overhauls of vehicles and equipment which are under the control of the Roadways, Fleet and Support Department, Transportation and Construction.

Funding

- (2) This Reserve shall be funded:
 - (a) annually from an estimated provision in the City's Operating Budget. The estimated provision shall be adjusted at year end by multiplying the actual number of months each unit has generated revenue during

the year by the current replacement cost (less eventual salvage value) of each unit, divided by the total number of months each unit is expected to generate revenue during its life; and

- (b) by the proceeds from the sale of the units being replaced (salvage value).
- (3) Any surplus in this Reserve at year-end shall:
 - (a) be transferred to the Civic Vehicles and Equipment Stabilization Reserve; or
 - (b) where the balance of the Civic Vehicles and Equipment Stabilization Reserve exceeds the limit set out in subsection 22(3), remain in this Reserve.
- (3.1) Any deficit in this Reserve shall be reduced to zero by a transfer from the Civic Vehicles and Equipment Stabilization Reserve.

Expenditures

- (4) Funds in this Reserve shall be used only for the purposes listed in subsection (1), provided that, notwithstanding any other provision of this Bylaw, expenditures from this Reserve may be made for the replacement of additional vehicles and equipment with a unit value of less than \$50,000.00.
- (5) Equipment may only be replaced if it is identified in the inventory listing of the Reserve.

Civic Vehicles and Equipment Stabilization Reserve

22. Purpose

- (1) The purpose of the Civic Vehicles and Equipment Stabilization Reserve is to ensure that any deficiency in the annual provision from the Fleet Services, Roadways, Fleet and Support Department, Transportation and Construction budget will not negatively impact on the required provision to the Civic Vehicles and Equipment Replacement Reserve.

Funding

- (2) The source of funds for this Reserve shall be:
 - (a) (Repealed – Bylaw No. 9985 – April 24, 2024)

- (b) any year-end surplus from the Fleet Services, Roadways, Fleet and Support Department, Transportation and Construction operations; and
 - (c) any year-end surplus in the Civic Vehicles and Equipment Replacement Reserve.
- (3) Any funds in the Reserve in excess of \$500,000.00 at year-end shall be transferred to the Civic Vehicles and Equipment Replacement Reserve.

Expenditures

- (4) Funds in this Reserve shall only be used to fund any deficiency in the annual provision from the Fleet Services, Roadways, Fleet and Support Department, Transportation and Construction budget to the Civic Vehicles and Equipment Replacement Reserve.

Commercial Truck Enforcement and Education Reserve

23. Purpose

- (1) The purpose of the Commercial Truck Enforcement and Education Reserve is to:
 - (a) finance the cost of capital expenditures for the truck enforcement initiative, including the purchase, maintenance and monitoring of weigh-in-motion (WIM) systems and roadway installations and related equipment and wheel load scales; and
 - (b) finance the operation of the Truck Permitting and Enforcement Program and ongoing education and awareness initiatives.

Funding

- (2) This Reserve shall be funded from the City's share of the fine revenue generated from truck enforcement violations.

Expenditures

- (3) The funding in this Reserve shall only be used for the purposes set out in subsection (1).

Computer Equipment Replacement Reserve

24. Purpose

- (1) The purpose of the Computer Equipment Replacement Reserve is to finance the cost of replacing and upgrading computers and associated hardware and software required to support corporate computer systems.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget. The provision shall be targeted to be the Reserve's average annual cash flow requirements projected over the next five-year period.

Expenditures

- (3) This Reserve shall only be used for the replacement and upgrade of computers and associated hardware and software required to support corporate computer systems.

25. (Repealed – Bylaw No. 9918 – August 30, 2023)

Corporate Capital Reserve

26. Purpose

- (1) The purpose of the Corporate Capital Reserve is to finance the cost of administrative support projects, such as computer system replacements or other types of projects to support existing services.

Funding

- (2) This Reserve shall be funded by:
 - (a) (Repealed – Bylaw No. 9985 – April 24, 2024)
 - (b) an annual provision in an amount authorized by the City's Operating Budget.

Expenditures

- (3) Funds in this Reserve shall be used for capital expenditures for administrative support projects such as computer system replacements or other types of projects to support existing services.

- (4) Notwithstanding section 12, this Reserve is allowed to be in a deficit position, provided the shortfall is repaid, in full, within five fiscal years from the date the deficit was incurred. The source of funds for the repayment of the deficit shall be the annual authorized provision in the City's Operating Budget.

Dedicated Lands Account

27. Purpose

- (1) The purpose of the Dedicated Lands Account is to provide for a special municipal account for monies received with respect to dedicated lands in accordance with *The Planning and Development Act, 2007*, S.S. c. P-13.2 and regulations enacted pursuant thereto.

Funding

- (2) This Reserve shall be funded by:
 - (a) monies paid to the City pursuant to section 187 of *The Planning and Development Act, 2007*, S.S. c. P-13.2; and
 - (b) the proceeds from the sale, lease or sublease of public reserves, municipal reserves and environmental reserves.
- (3) Interest earned on the funds in the Dedicated Lands Account shall be credited to the Dedicated Lands Account.

Expenditures

- (4) Funds in the Dedicated Lands Account shall only be used for:
 - (a) purchases of land to be dedicated to public use as additional parks in those neighbourhoods that are determined by Council as having insufficient park land;
 - (b) the development of existing dedicated lands as parks in those neighbourhoods that are determined by Council as having insufficient park land; and
 - (c) the upgrading or replacement of existing parks or public recreation facilities on existing dedicated lands.
- (5) Notwithstanding any other provision of this Bylaw, expenditures from this Reserve may be less than \$50,000.00.

Dedicated Roadway Reserve

28. Purpose

- (1) The purpose of the Dedicated Roadway Reserve is to fund the purchase of property required for the construction or reconstruction of roadways in previously developed areas of the City.

Funding

- (2) The source of funds for this Reserve shall be:
 - (a) (Repealed – Bylaw No. 9985 – April 24, 2024)
 - (b) the proceeds from the sale of existing rights-of-way; and
 - (c) the revenue received from Boulevard Leases and Municipal Access Agreements entered into by the City.

Expenditures

- (3) Funds in this Reserve shall only be used for the purchase of land required for the construction or reconstruction of roadways in previously developed areas of the City.

Electrical Distribution Extension Reserve

29. Purpose

- (1) The purpose of the Electrical Distribution Extension Reserve is to finance the cost of extensions of the Saskatoon Light & Power's electrical distribution facilities.

Funding

- (2) The source of funds for this Reserve shall be:
 - (a) an annual provision from Saskatoon Light & Power's electrical distribution operating revenues targeted to be the average annual projected financing requirements for the next following five-year period; and
 - (b) such amounts as may be transferred from the Electrical Utility Stabilization Reserve.

Expenditures

- (3) Funds in this Reserve shall be used for capital expenditures for projects involving the extension of electrical distribution facilities such as buildings, lines, street lighting, meters, transformers, substations, and like facilities.
- (4) Notwithstanding section 12, this Reserve may be in a deficit position if sufficient funds are available in the Electrical Distribution Replacement Reserve to cover that deficit.

Electrical Distribution Replacement Reserve

30. Purpose

- (1) The purpose of the Electrical Distribution Replacement Reserve is to finance the cost of replacing Saskatoon Light & Power's electrical distribution facilities.

Funding

- (2) This Reserve shall be funded through an annual provision from Saskatoon Light & Power's electrical distribution operating revenues targeted to be the average annual projected financing requirements for the following five-year period.

Expenditures

- (3) Funds in this Reserve shall only be used for capital expenditures for the replacement of electrical distribution facilities such as buildings, lines, street lighting, meters, transformers, substations and like facilities.
- (4) Notwithstanding section 12, this Reserve may be in a deficit position if sufficient funds are available in the Electrical Distribution Extension Reserve to cover that deficit.

Enterprise Resource Planning System Reserve

30.1 Purpose

- (1) The purpose of the Enterprise Resource Planning System Reserve is to finance the cost related to system changes, upgrades or additional software to support the corporate Enterprise Resource Planning (ERP) system.

Funding

- (2) The source of funds for this Reserve shall be:
 - (a) any funds remaining within Capital Project P.01829 Service Saskatoon-Systems after that project is completed and closed; and
 - (b) an annual provision in an amount authorized in the City's Operating Budget.

Expenditures

- (3) Funds in this Reserve shall only be used for capital expenditures for system changes, upgrades or additional software to support the corporate ERP system.

Facility Site Replacement Reserve

31. Purpose

- (1) The purpose of the Facility Site Replacement Reserve is to provide a funding source for the replacement of infrastructure components, including water/sewer lines, storm lines, manholes, signs, curbs, sidewalks, fencing, lot lighting, roads and paving at the end of their life cycle.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget.

Expenditures

- (3) Funds in this Reserve shall only be used for capital expenditures for the replacement of infrastructure components, including water/sewer lines, storm lines, manholes, signs, curbs, sidewalks, fencing, lot lighting, roads and paving at the end of their life cycle.

Fire Apparatus Reserve

32. Purpose

- (1) The purpose of the Fire Apparatus Reserve is to finance the cost of replacing large fire apparatus used by the Saskatoon Fire Department.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget.

Expenditures

- (3) Funds in this Reserve shall only be used for capital expenditures for large fire apparatus used by the Saskatoon Fire Department.

Fire Department Small Equipment Replacement Reserve

33. Purpose

- (1) The purpose of the Fire Department Small Equipment Replacement Reserve is to finance the cost of replacing cars, trucks and other small equipment used by the Saskatoon Fire Department.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget.

Expenditures

- (3) Funds in this Reserve shall only be used for capital expenditures for cars, trucks and other small equipment used by the Saskatoon Fire Department.

Forestry Farm Park and Zoo Capital Reserve

34. Purpose

- (1) The purpose of the Forestry Farm Park and Zoo Capital Reserve is to improve visitor services, animal habitats and infrastructure services at the Saskatoon Forestry Farm Park and Zoo as outlined in the Forestry Farm Park and Zoo Master Plan.

Funding

- (2) This Reserve shall be funded through an annual provision through the Saskatoon Forestry Farm Park and Zoo Operating Budget, as authorized by Council.

Expenditures

- (3) Funds in this Reserve shall only be used for direct expenditures for the implementation of the Saskatoon Forestry Farm Park and Zoo Master Plan with an emphasis on visitor services, animal habitat and infrastructure improvements.

Responsibility

- (4) Direct expenditures for capital improvements/projects that do not qualify as a capital expenditure as defined in this Bylaw may be authorized by the Chief Financial Officer or designate. All expenditures qualifying as capital expenditures are reflected in the City's Capital Budget/Capital Plan and require Council approval.

35. (Repealed – Bylaw No. 9918 – August 30, 2023)

Golf Course Capital Reserve

36. Purpose

- (1) The purpose of the Golf Course Capital Reserve is to finance the long-term capital plan for civic golf courses including:
 - (a) the replacement of equipment and vehicles; and
 - (b) the expansion and redevelopment of course facilities and services including course design, layout and development, irrigation systems, clubhouse facilities and parking lots.

Funding

- (2) This Reserve shall be funded by:
 - (a) (Repealed – Bylaw No. 9985 – April 24, 2024)
 - (b) an annual provision in an amount authorized in the City's Operating Budget.

Expenditures

- (3) Funds in this Reserve shall only be used:
 - (a) for the repayment of any external or internal debt relating to golf course construction and capital improvements incurred prior to the creation of this Reserve; and

- (b) for the capital expenditures associated with the purposes listed in subsection (1).
- (4) Notwithstanding any other provision of this Bylaw, expenditures from this Reserve for the purposes listed in subsection (1) may be less than \$50,000.00.

Grounds Maintenance Equipment Replacement Reserve

37. Purpose

- (1) The purpose of the Grounds Maintenance Equipment Replacement Reserve is to finance the cost of replacing equipment.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget. The provision shall be targeted to be 5.4% of the current replacement value of the equipment (net of salvage value) covered by the Reserve.

Expenditures

- (3) This Reserve shall only be used for capital expenditures for the replacement of equipment as identified on the annual inventory list.
- (4) Notwithstanding any other provision of this Bylaw, expenditures from this Reserve for the purposes listed in subsection (1) may be less than \$50,000.00.

Holiday Park Golf Course Redevelopment Reserve

38. Purpose

- (1) The purpose of the Holiday Park Golf Course Redevelopment Reserve is to finance the cost of the Holiday Park Golf Course Master Development Plan approved by Council on February 28, 1994.

Funding

- (2) The source of funds for this Reserve shall be:
 - (a) (Repealed – Bylaw No. 9985 – April 24, 2024)
 - (b) any year-end net operating surplus from the Holiday Park Golf Course, to a maximum of \$45,000.00; and

- (c) an annual sum from green fee revenues at the Holiday Park Golf Course equivalent to a \$2.00 share of the base adult rate charged at the Holiday Park Golf Course.

Expenditures

- (3) Funds in this Reserve shall only be used for the capital expenditures contained in the Holiday Park Golf Course Master Development Plan.
- (4) Notwithstanding any other provision of this Bylaw, expenditures from this Reserve for the purposes mentioned in subsection (3) may be less than \$50,000.00.

Infrastructure Replacement Reserve - Water and Wastewater

39. Purpose

- (1) The purpose of the Infrastructure Replacement Reserve - Water and Wastewater is to finance the capital costs of infrastructure replacements and rehabilitation of existing water and wastewater replacement infrastructure.

Source of Funds

- (2) This Reserve shall be funded by:
 - (a) the infrastructure levy added to the water and wastewater utility bills for both residential and commercial users; and
 - (b) such amounts as may be transferred from the Water and Wastewater Utilities Stabilization Reserve.

Expenditures

- (3) Funds in this Reserve shall only be used for capital expenditures for infrastructure replacements and rehabilitation of existing water and wastewater infrastructure.

40. (Repealed – Bylaw No. 10126 – December 17, 2025)

Leisure Services Equipment Replacement Reserve

41. Purpose

- (1) The purpose of the Leisure Services Equipment Replacement Reserve is to finance the cost of replacing equipment used by the Recreation and Community Development Department, Community Services Division.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget.

Expenditures

- (3) Funds in this Reserve shall only be used for capital expenditures for the replacement of equipment used by the Recreation and Community Development Department, Community Services Division.

Major Civic Facilities Reserve

41.1 Purpose

- (1) The purpose of the Major Civic Facilities Reserve is to provide funding for the purchase, replacement or expansion of major civic facilities.

Funding

- (2) This Reserve shall be funded by:
 - (a) an annual allocation of \$500,000.00 beginning in 2026; and
 - (b) other annual authorized provisions in the City's Operating Budget.

Expenditures

- (3) Funds in this Reserve shall only be used for the purpose listed in subsection (1).

Nutrien Playland Asset Replacement and Maintenance Reserve

41.2. Purpose

- (1) The purpose of the Nutrien Playland Asset Replacement and Maintenance Reserve is to finance the cost of enhancing features or replacing or

performing major overhauls of Nutrien Playland assets, which are under the control of the Community Services Division.

Funding

- (2) This Reserve shall be funded:
 - (a) annually through an estimated provision in the City's Operating Budget that is adjusted each year based on cost estimates to replace Nutrien Playland assets; and
 - (b) through the salvaged value of the rides during their replacement.

Expenditures

- (3) The funds in this Reserve shall only be used for the purpose of enhancing features and replacing or performing major overhauls of Nutrien Playland assets.
- (4) Notwithstanding any other provision of this Bylaw, expenditures from this Reserve may be used for the replacement or repair of equipment with a unit value of less than \$50,000.00.

Parking Capital Reserve

42. Purpose

- (1) The purpose of the Parking Capital Reserve is to finance:
 - (a) the cost of the construction of municipally-owned parking facilities;
 - (b) the upgrading of existing privately or municipally-owned parking facilities;
 - (c) the purchase of parking meters for new installations;
 - (d) the purchase of parking meter parts for major time limit or rate changes; and
 - (e) the cost of parking studies and projects.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget.

Expenditures

- (3) The funds in this Reserve shall only be used for capital expenditures for the purposes set out in subsection (1), and shall not be used for any normal maintenance of parking facilities or equipment.

Parks Grounds Maintenance Equipment Acquisition Reserve

43. Purpose

- (1) The purpose of the Parks Grounds Maintenance Equipment Acquisition Reserve is to finance the cost to purchase new, additional equipment for the Parks Department, Community Services required so as to maintain parks at approved service levels, having regard to future growth of the City, and any approved service level increases.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget.

Expenditures

- (3) Funds from this Reserve shall be used only for capital expenditures for the purposes listed in subsection (1). For greater certainty, funds from this Reserve are to be used to expand the existing Parks Department, Community Services fleet rather than to replace equipment which is already part of the fleet.
- (4) Notwithstanding any other provision of this Bylaw, expenditures from this Reserve for the purposes listed in subsection (1) may be less than \$50,000.00.

Parks Infrastructure Reserve

44. Purpose

- (1) The purpose of the Parks Infrastructure Reserve is to finance the capital costs of infrastructure replacements, repairs and upgrades of existing parks.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget, which provision shall take into account the average

monthly Consumer Price Index (CPI) for the City of Saskatoon for the immediately preceding year.

Expenditures

- (3) Funds in this Reserve shall only be used for capital expenditures for infrastructure replacement, repair and upgrade of existing parks.

Paved Roadways Infrastructure Reserve

45. Purpose

- (1) The purpose of the Paved Roadways Infrastructure Reserve is to finance the capital costs related to the preservation and rehabilitation of existing paved roadways and sidewalks. The objective is to minimize the life cycle cost of this infrastructure while providing acceptable service.

Funding

- (2) This Reserve shall be funded by an annual provision in an amount authorized by the City's Operating Budget.

Expenditures

- (3) Funds in this Reserve shall be utilized for capital expenditures related to improving the condition of paved roadways and sidewalks. Treatment categories include preservation, restoration and rehabilitation.
- (4) Funds in this Reserve may also be utilized for asset management and will include condition rating, planning, quality control and economic analysis of the various treatments.
- (5) This Reserve shall not be utilized to fund maintenance treatments such as pothole patching, spray patching and cold mix patching.

- 46. (Repealed – Bylaw No. 9985 – April 24, 2024)

Printing and Mail Equipment Replacement Reserve

47. Purpose

- (1) The purpose of the Printing and Mail Equipment Replacement Reserve is to finance the cost to upgrade and replace necessary printing and mail equipment.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget. The provision shall be targeted to be the estimated annual average cash flow requirements of this Reserve projected for the next five-year period.

Expenditures

- (3) This Reserve shall only be used for capital expenditures to upgrade and replace printing and mail equipment.

Property Realized Reserve

48. Purpose

- (1) The purpose of the Property Realized Reserve is to finance the purchase of real property for resale by the City and expenditures related to the resale of land.

Funding

- (2) This Reserve shall be funded from:
 - (a) the sale of all City-owned properties that were acquired for and held for resale by the City, after deducting:
 - (i) proceeds from the sale of land that the City acquired through tax enforcement proceedings;
 - (ii) proceeds received as prepaid service charges; and
 - (iii) land administration fees; and
 - (b) net lease revenues as approved by Council. Net lease revenue will be credited to the general revenue account unless otherwise approved by Council.

Expenditures

- (3) This Reserve shall only be used for:
 - (a) the purchase of land for resale, including real estate commissions and costs associated with due diligence investigations required for the acquisition of land;

- (b) expenditures related to the resale of land, including real estate commissions and costs to prepare land for resale but excluding expenditures financed by prepaid service charges;
 - (c) loans for purchases of property required by the City for future capital expansions. Interest shall not be charged on loans used for this purpose. These projects will be charged the greater of historical or fair market value and will be reported to Council for formal approval; and
 - (d) any other loan that is specifically authorized by Council.
- (4) The transfer of funds from this Reserve may be approved by Council as recommended by Administration, provided that the balance within the Reserve is sufficient to meet the anticipated land requirements for the next projected five-year period.
 - (5) Notwithstanding any other provision of this Bylaw, expenditures from this Reserve may be less than \$50,000.00.
 - (6) The total outstanding loans from this Reserve cannot, in any year, reduce the projected unallocated year-end balance within the Reserve below the amount which is required for the next projected five-year period.
 - (7) In the case of specific land development projects where the Standing Policy Committee on Finance has adopted a pro forma financial statement, the Administration shall submit annual pro forma updates in subsequent years, at which time Council may transfer net proceeds from the land development projects to fund various capital projects, or loan funds to finance other capital works, provided that:
 - (a) for residential land development projects, a minimum of 10% of such declared net proceeds are re-assigned to this Reserve for land acquisition funds; and
 - (b) for industrial or employment land development projects, 100% of net proceeds are to be assigned to this Reserve.

Reserve for Capital Expenditures

49. Purpose

- (1) The purpose of the Reserve for Capital Expenditures is to finance the cost of capital expenditures (at Council's discretion) which have been authorized through the City's Capital Budget.

Funding

- (2) This Reserve shall be funded by an annual authorized provision in the City's Operating Budget.

Expenditures

- (3) Funds in this Reserve shall only be used for the full or partial financing of authorized capital expenditures in the Capital Budget and for any Capital Budget over-expenditures as authorized by Council.

River Landing Capital Reserve

50. Interpretation of Section

- (1) In this section:
 - (a) "durable assets" means physical assets with a life expectancy in excess of 30 years; and
 - (b) "non-durable assets" means physical assets with a life expectancy of less than 30 years.

Purpose

- (2) The purpose of the River Landing Capital Reserve is to finance the cost of replacing the durable and non-durable assets of River Landing.

Funding

- (3) This Reserve shall be funded by an annual authorized provision from the River Landing Operating Budget that is determined in accordance with the following formula:

$$\text{TAC} = \text{AVDA} \times .25\% + \text{AVNDA} \times 5\%, \text{ where:}$$

TAC is the Total Annual Contribution;

AVDA is the Appraised Value Durable Assets;

AVNDA is the Appraised Value Non-Durable Assets.

The appraised value of the durable assets and non-durable assets shall be adjusted annually by applying the previous year's CPI for the City.

Expenditures

- (4) Funds in this Reserve shall only be used to pay for the cost to replace the durable and non-durable assets of River Landing.
- (5) The maximum expenditure in any given year shall not exceed 75% of the total annual contribution to the Reserve. The remaining 25% shall remain in the Reserve for emergencies.
- (6) Notwithstanding any other provision of this Bylaw, expenditures from this Reserve for the purposes listed in subsection (2) may be less than \$50,000.00 provided:
 - (a) the unit value of the asset is at least \$500.00; and
 - (b) the asset has a useful life of more than one year.

Responsibility

- (7) The Facilities Management Department, Utilities and Environment shall be responsible for establishing and administering the technical standards used in determining the overall level of funding of this Reserve.

Roadways & Operations' Buildings Major Repair Reserve

51. Purpose

- (1) The purpose of the Roadways & Operations' Buildings Major Repair Reserve is to finance the cost of repairs to or the replacement of all buildings operated by the Roadways, Fleet and Support Department, Transportation and Construction.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget. The provision shall be targeted to be 1% of labour costs of all the capital work undertaken by the Roadways, Fleet and Support Department, Transportation and Construction using their own employees during the preceding year.

Expenditures

- (3) This Reserve shall only be used for capital expenditures for repairs to or the replacement of buildings operated by the Roadways, Fleet and Support Department, Transportation and Construction.

Snow and Ice Management Equipment Acquisition Reserve

52. Purpose

- (1) The purpose of the Snow and Ice Management Equipment Acquisition Reserve is to finance the cost of purchasing additional equipment required by the Transportation and Construction Division to ensure that service levels in the delivery of the Snow and Ice Management Program are met.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget consisting of a base provision of \$265,000.00 and further annual amounts to be fixed by Council during deliberations of the annual Operating Budget.

Expenditures

- (3) Funds in this Reserve shall only be used for capital expenditures for the purchase of additional equipment required by Roadways, Fleet and Support Department, Transportation and Construction to meet service levels prescribed by the Snow and Ice Management Program.

Storm Water Management Capital Reserve

53. Purpose

- (1) The purpose of the Storm Water Management Capital Reserve is to finance the capital cost of constructing, rehabilitating and replacing facilities necessary for the collection, transmission, treatment and disposal of storm water.

Funding

- (2) This Reserve shall be funded by the annual provision of such portion of the Storm Water Management Charge as Council may determine.

Expenditures

- (3) Funds in this Reserve shall only be used for capital expenditures for the construction, rehabilitation or replacement of facilities necessary for the collection, transmission, treatment and disposal of storm water.

Street Cleaning/Sweeping Equipment Acquisition Reserve

54. Purpose

- (1) The purpose of the Street Cleaning/Sweeping Equipment Acquisition Reserve is to finance the purchase of new, additional equipment required by the Street Cleaning & Sweeping Service Line to ensure approved service levels are met, having regard for future growth of the City, as well as any approved service level increases.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget.

Expenditures

- (3) Funds in this Reserve shall only be used for the capital acquisition of street cleaning or sweeping equipment. For additional clarity, funds in this Reserve may only be used for purchase of new equipment to expand the existing fleet, not for replacements.

Streetscape Reserve - City-Wide

55. Purpose

- (1) The purpose of the Streetscape Reserve - City-Wide is to finance the cost of capital expenditures for city-wide streetscape projects.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget.

Expenditures

- (3) Funds in this Reserve shall only be used for capital expenditures for the construction of city-wide streetscape projects.

Streetscape Reserve - Core BID

56. Purpose

- (1) The purpose of the Streetscape Reserve - Core BID is to finance the cost of capital and operating expenditures for streetscape projects within established Business Improvement Districts.

Funding

- (2) This Reserve shall be funded annually from parking revenues.
- (2.1) The amount of the funding mentioned in subsection (2) shall be 50% of parking revenues remaining after annual allocations have been made to the parking operating budget, Parking Capital Reserve, Community Support Program and Business Improvement Districts, less \$63,500.00.
- (2.2) For the purposes of this section, “**parking revenues**” means revenues, excluding revenues from River Landing, from pay parking, parking cards, the temporary reserved parking program, parking card and temporary reserved parking program administrative fees, accessible parking permits and billboard leases on civic public pay parking lots.

Expenditures

- (3) Funds in this Reserve shall only be used for:
 - (a) the operating budget of the Streetscape Reserve – Core BID Program; and
 - (b) the capital expenditures for the construction of streetscape projects within the limits of the Downtown, Broadway, Riversdale or Sutherland Business Improvement Districts.

Traffic Noise Attenuation Reserve

57. Purpose

- (1) The purpose of the Traffic Noise Attenuation Reserve is to finance the costs of noise barrier retrofit construction projects, which are not addressed in conjunction with other major roadway rehabilitation projects.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City’s Operating Budget, which provision shall take into account the average monthly CPI for the City of Saskatoon for the immediately preceding year.

Expenditures

- (3) Funds in this Reserve shall only be used for capital expenditures relating to noise barrier retrofit construction and devices.

Traffic Safety Reserve

58. Purpose

- (1) The purpose of the Traffic Safety Reserve is to provide for the funding of traffic, pedestrian and cyclist safety-related projects and traffic-calming measures.

Funding

- (2) This Reserve shall be funded from the City's share of the fine revenue generated from red light camera and automated speed enforcement (photo radar) violations, after appropriate allocations are made to traffic enforcement initiatives, as approved through the annual budget process.

Expenditures

- (3) Funds in this Reserve shall only be used for capital expenditures for the purposes listed in subsection (1).

Transit Additional Vehicles Reserve

58.1 Purpose

- (1) The purpose of the Transit Additional Vehicles Reserve is to finance the cost of purchasing additional transit buses, including associated equipment and technology.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget.

Expenditures

- (3) Funds in this Reserve shall only be used for the purchase of additional transit buses, including the associated equipment and technology for the new buses.

Transit Capital Projects Reserve

59. Purpose

- (1) The purpose of the Transit Capital Projects Reserve is to finance the cost of capital expenditures for the Saskatoon Transit Department, Transportation and Construction, including:

- (a) the repair and replacement of buildings;
- (b) (Repealed – Bylaw No. 9985 – April 24, 2024)
- (c) major transit studies;
- (d) the construction of transit terminals; and
- (e) the purchase of major equipment.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget. This provision shall be targeted to be the estimated average annual cash flow requirements of this Reserve projected over the next 15-year period.

Expenditures

- (3) Funds in this Reserve shall only be used for capital expenditures for the purposes listed in subsection (1).

Transit Vehicles Replacement Reserve

60. Purpose

- (1) The purpose of the Transit Vehicles Replacement Reserve is to finance the cost of replacing and refurbishing transit buses and replacing bus radios and associated equipment.

Funding

- (2) This Reserve shall be funded:
 - (a) annually from an authorized provision in the City's Operating Budget. The provision shall be targeted to be the estimated average annual cash flow requirements of this Reserve projected over the next projected 15-year period; and
 - (b) by proceeds from the sale of any transit buses or from the write-off of any transit buses as the result of an accident.
- (3) Interest earned on this Reserve shall be credited to this Reserve.

Expenditures

- (4) Funds in this Reserve shall only be used for the replacement and refurbishment of transit buses and the replacement of bus radios and associated equipment.

Transportation (Sign Shop) Equipment Acquisition Reserve

61. Purpose

- (1) The purpose of the Transportation (Sign Shop) Equipment Acquisition Reserve is to finance the purchase of new, additional equipment required by the Transportation Department, Transportation and Construction for the Roadway Signing and Marking Program and the Traffic Signals Program to ensure approved service levels are met, having regard to future growth of the City, as well as any approved service level increases.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget.

Expenditures

- (3) Funds in this Reserve shall only be used for capital expenditures for the purposes described in subsection (1).

Transportation Infrastructure Expansion Reserve

62. Purpose

- (1) The purpose of the Transportation Infrastructure Expansion Reserve is to provide funding for the construction of additions to the City's transportation network including roadways, bridges and overpasses.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget, which provision shall take into account the average monthly CPI for the City of Saskatoon for the immediately preceding year.

Expenditures

- (3) Funds from this Reserve shall only be used for capital expenditures for the construction of additions to the City's transportation network.

Transportation Infrastructure Reserve

63. Purpose

- (1) The purpose of the Transportation Infrastructure Reserve is to finance the capital costs related to the preservation or retrofit of gravel roadways, lanes, drainage, sidewalks, curbs, pavement markings, medians, guardrails, traffic signals and signage, and other miscellaneous transportation infrastructure.

Funding

- (2) This Reserve shall be funded by:
 - (a) (Repealed – Bylaw No. 9985 – April 24, 2024)
 - (b) an annual provision in an amount authorized in the City's Operating Budget.

Expenditures

- (3) Funds in this Reserve shall be used for capital expenditures related to the preservation or retrofit of gravel roadways, lanes and drainage, sidewalks, curbs, pavement markings, medians, guardrails, traffic signals and signage, and other miscellaneous transportation infrastructure.

Trunked Radio System Infrastructure Replacement Reserve

64. Purpose

- (1) The purpose of the Trunked Radio System Infrastructure Replacement Reserve is to provide funding for the repair and replacement of existing components of the City's trunked radio system infrastructure.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget.

Expenditures

- (3) The funds in this Reserve shall only be used for the repair and replacement of existing components of the trunked radio system infrastructure. Funds shall not be used for any additions or expansion to the trunked radio system.

Urban Forestry and Pest Management Capital Reserve

64.1 Purpose

- (1) The purpose of the Urban Forestry and Pest Management Capital Reserve is to finance the capital cost of:
 - (a) urgent urban forest priorities, as determined by the General Manager of Community Services;
 - (b) strategic plan development and implementation; and
 - (c) controlling and safeguarding against pests and diseases that affect or could affect the urban forest.

Funding

- (2) This Reserve shall be funded by:
 - (a) (Repealed – Bylaw No. 9985 – April 24, 2024)
 - (b) an annual provision in an amount authorized in the City's Operating Budget.

Expenditures

- (3) Funds in this Reserve shall be used only for capital expenditures for the purposes listed in subsection (1).

64.2 (Repealed – Bylaw No. 10190 – June 24, 2026)

Waste Processing Capital and Replacement Reserve

64.3 Purpose

- (1) The purpose of the Waste Processing Capital and Replacement Reserve is to finance capital costs required to:
 - (a) sustain and support waste processing site operations, including at the landfill, the Material Recovery Centre and the Organics Processing Facility; and
 - (b) decommission the City's existing landfill and replace it with a new landfill.

Funding

- (2) This Reserve shall be funded by:
 - (a) an annual provision in an amount authorized in the City's Operating Budget; and
 - (b) a provision at a rate per tonne charge fixed by Council on the disposal of waste at the City's landfill site.

Expenditures

- (3) Funds in this Reserve shall be used for:
 - (a) landfill infrastructure, including any infrastructure that extends the life of the existing landfill to delay closure;
 - (b) addressing environmental compliance and landfill gas destruction;
 - (c) ongoing and future improvements of waste processing sites;
 - (d) effective service delivery, including yard, roads and grounds maintenance and processing equipment replacements and refurbishments;
 - (e) decommissioning the City's existing landfill and post closure monitoring; and
 - (f) all activities related to landfill replacement.
- (4) Notwithstanding section 12, this Reserve is allowed to be in a deficit position, provided the shortfall is repaid, in full, within three fiscal years from the date the deficit was incurred. The source of funds for the repayment of the deficit shall be the annual provision authorized in the City's Operating Budget.

Waste Utility Capital Reserve

64.4 Purpose

- (1) The purpose of the Waste Utility Capital Reserve is to finance capital costs related to waste collection and minimization.

Funding

- (2) This Reserve shall be funded annually from:

- (a) an authorized provision in the City's Operating Budget; and
- (b) funding received for the purposes of waste reduction and diversion that are not applied to operating programs, including funding from stewardship programs.

Expenditures

- (3) This Reserve may be used to finance capital costs related to waste collection and minimization, including any of the following:
 - (a) replacing, upgrading and purchasing containers for the collection of garbage and organic material;
 - (b) purchasing new vehicles and equipment;
 - (c) constructing facilities to create efficiencies and protect corporate assets;
 - (d) sustainability initiatives that support the City's Solid Waste Reduction and Diversion Plan;
 - (e) any other expenditure that will contribute to maintaining or enhancing waste collection services.

Wastewater Collection and Treatment Replacement Reserve

65. Purpose

- (1) The purpose of the Wastewater Collection and Treatment Replacement Reserve is to finance the cost of replacing equipment used in the collection and treatment of wastewater.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget. The amount of the provision shall be targeted to be calculated in accordance with the following formula:

$$A = (C - R) \div 10, \text{ where}$$

A is the annual provision;

C is the current estimated replacement cost of all equipment used in the collection and treatment of wastewater scheduled for replacement over the next ten years;

R is the balance of the Reserve at the beginning of the current year.

Expenditures

- (3) Funds in this Reserve shall only be used for capital expenditures for the replacement of pieces of equipment used in the collection and treatment of wastewater.

Wastewater Treatment Capital Reserve

66. Purpose

- (1) The purpose of the Wastewater Treatment Capital Reserve is to finance capital expenditures used in the collection and treatment of wastewater.

Funding

- (2) This Reserve shall be funded by:
 - (a) the utility revenue generated from a targeted charge of 11 cents per 100 cubic feet of water on the current year's actual metered water in all rate blocks; plus
 - (b) a supplemental provision from the wastewater utility's revenues that will contribute to funding a projected Reserve shortfall and that will result in a smooth transition in wastewater rates; plus
 - (c) the amount by which funds budgeted for the payment of debenture debt charges (principal and interest) relating to the Wastewater Treatment Facility exceed actual debt charges; plus
 - (d) any amount that may be transferred from the Water and Wastewater Utilities Stabilization Reserve in accordance with Policy C03-003.

Expenditures

- (3) Funds in the Wastewater Treatment Capital Reserve shall only be used for capital expenditures to purchase or construct buildings or assets needed to protect, operate and maintain the City's wastewater system (including the collection and treatment of wastewater).

Water & Waste Stream Weigh Scales Replacement Reserve

67. Purpose

- (1) The purpose of the Water & Waste Stream Weigh Scales Replacement Reserve is to finance the cost of replacing weigh scale equipment in the Water and Waste Operations Department, Utilities and Environment.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget. The provision shall be targeted to be the average annual cash flow requirement of the Reserve projected over the next five-year period.

Expenditures

- (3) Funds from this Reserve shall only be used for capital expenditures for the replacement of weigh scale equipment in the Water and Waste Operations Department, Utilities and Environment.

Water Supply Replacement Reserve

68. Purpose

- (1) The purpose of the Water Supply Replacement Reserve is to finance the cost of replacing equipment used for the supply of water.

Funding

- (2) This Reserve shall be funded annually from an authorized provision in the City's Operating Budget. The provision shall be targeted to be the ten-year replacement schedule and shall be calculated according to the following formula:

$$A = (C - R) \div 10, \text{ where}$$

A is the annual provision;

C is the current estimated replacement cost of all equipment scheduled for replacement over the next ten years;

R is the balance of the Reserve at the beginning of the current year.

Expenditures

- (3) Funds in this Reserve shall only be used for capital expenditures for the replacement of equipment used for the supply of water.

Waterworks Capital Projects Reserve

69. Purpose

- (1) The purpose of the Waterworks Capital Projects Reserve is to finance the cost of:
 - (a) capital expenditures used in the collection, treatment, storage and distribution of water; and
 - (b) replacement of the existing primary water mains and construction of new primary water mains from the Water Treatment Plant to the reservoirs.

Funding

- (2) This Reserve shall be funded by:
 - (a) an annual provision from the water utility's revenues targeted to be 11 cents per 100 cubic feet of water on the current year's actual metered water in all rate blocks; plus
 - (b) a supplemental provision from the water utility's revenues that will contribute to funding a projected Reserve shortfall and that will result in a smooth transition in water rates; plus
 - (c) the amount by which funds budgeted for the payment of debenture debt charges (principal and interest) relating to the Water Treatment Plant exceed actual debt charges; plus
 - (d) any amount that may be transferred from the Water and Wastewater Utilities Stabilization Reserve in accordance with Policy No. C03-003.

Expenditures

- (3) Funds in this Reserve shall only be used for capital expenditures for the purposes listed in subsection (1).

Conflict with Policies

70. In case of conflict between this Bylaw and any policy of the City, this Bylaw shall govern.

71. This Bylaw shall come into effect on the day of its enactment.

Read a first time this 20th day of December A.D. 1993

Read a Second time this 20th day of December A.D. 1993

Read a third time and passed this 20th day of December A.D. 1993

"Henry Dayday"
Mayor

"Janice Mann" "SEAL"
City Clerk

Schedule “A”

Reserves

Access Transit Capital Reserve

Active Transportation Reserve

Albert Community Centre Major Repair Reserve

Bridge Major Repair Reserve

Canada Community-Building Fund Reserve

Cemetery Development Reserve

Civic Buildings Comprehensive Maintenance Reserve

Civic Radio Replacement and Expansion Reserve

Civic Vehicles and Equipment Replacement Reserve

Civic Vehicles and Equipment Stabilization Reserve

Commercial Truck Enforcement and Education Reserve

Computer Equipment Replacement Reserve

Corporate Capital Reserve

Dedicated Lands Account

Dedicated Roadway Reserve

Electrical Distribution Extension Reserve

Electrical Distribution Replacement Reserve

Enterprise Resource Planning System Reserve

Facility Site Replacement Reserve

Fire Apparatus Reserve

Fire Department Small Equipment Replacement Reserve

Forestry Farm Park and Zoo Capital Reserve

Golf Course Capital Reserve

Grounds Maintenance Equipment Replacement Reserve

Holiday Park Golf Course Redevelopment Reserve

Infrastructure Replacement Reserve – Water and Wastewater

Leisure Services Equipment Replacement Reserve

Major Civic Facilities Reserve

Nutrien Playland Asset Replacement and Maintenance Reserve

Parking Capital Reserve

Parks Grounds Maintenance Equipment Acquisition Reserve

Parks Infrastructure Reserve

Paved Roadways Infrastructure Reserve

Printing and Mail Equipment Replacement Reserve

Property Realized Reserve

Reserve for Capital Expenditures

River Landing Capital Reserve

Roadways & Operations' Buildings Major Repair Reserve

Snow and Ice Management Equipment Acquisition Reserve

Storm Water Management Capital Reserve

Street Cleaning/Sweeping Equipment Acquisition Reserve

Streetscape Reserve – City-Wide

Streetscape Reserve – Core BID

Traffic Noise Attenuation Reserve

Traffic Safety Reserve

Transit Additional Vehicles Reserve

Transit Capital Projects Reserve

Transit Vehicles Replacement Reserve

Transportation (Sign Shop) Equipment Acquisition Reserve

Transportation Infrastructure Expansion Reserve

Transportation Infrastructure Reserve

Trunked Radio System Infrastructure Replacement Reserve

Urban Forestry and Pest Management Capital Reserve

Waste Processing Capital and Replacement Reserve

Waste Utility Capital Reserve

Wastewater Collection and Treatment Replacement Reserve

Wastewater Treatment Capital Reserve

Water & Waste Stream Weigh Scales Replacement Reserve

Water Supply Replacement Reserve

Waterworks Capital Projects Reserve