

Attachment B - Recommended Minimum and Maximum Balances

	Balance December 31, 2024	Expected Balance December 31, 2025	Minimum Recommended Balance	Maximum Recommended Balance
Non Statutory Reserves				
General fund surplus	\$ 2,654,480	\$ 1,732,499	\$ 5,900,000	\$ 8,800,000
Water fund surplus	1,319,685	1,365,612	800,000	1,200,000
Sewer fund surplus	506,014	523,624	600,000	800,000
General capital works	3,361,984	3,212,674	2,100,000	4,300,000
Water capital works	4,406,375	1,555,259	3,800,000	17,400,000
Sewer capital works	1,118,833	1,460,146	600,000	4,700,000
Climate action reserve	2,284,989	2,212,499	N/A	N/A
Community works gas tax reserve	696,028	516,028	N/A	N/A
Equipment acquisition and replacement reserve	776,298	521,291	405,000	3,650,000
Facilities reserve	2,136,690	2,905,684	2,670,000	4,580,000
Financial stabilization reserve	298,395	151,030	400,000	900,000
Fire facilities and equipment reserve	403,843	300,869	370,000	780,000
Future capital expenditures reserve	157,766	157,766	N/A	N/A
Future servicing works	1,417,005	1,425,105	N/A	N/A
Information Technology reserve	798,170	550,553	310,000	1,130,000
Policing reserve	1,127,841	744,254	600,000	2,900,000
Road maintenance services reserve	106,684	110,397	100,000	100,000
Solid waste reserve	981,021	989,039	70,000	320,000
Transit reserve	88,925	159,705	70,000	140,000
Transportation reserve	2,557,357	2,841,788	1,210,000	12,100,000
Growing Communities Fund Reserve	-	-	-	N/A
Kelowna Bulk Water Capital Improvement Reserve	637,701	862,882	N/A	N/A
Slope Stability Reserve	306,240	418,638	N/A	N/A
Septage Facility Reserve	1,028,568	1,581,940	N/A	N/A
	\$ 29,170,892	\$ 26,299,282		
Statutory Reserves				
Access to body of water reserve	2,247	2,326	N/A	N/A
Land sale reserve	15,745	274	N/A	N/A
Parkland acquisition reserve	8,803	9,910	N/A	N/A
	\$ 26,795	\$ 12,510		
DCC Funds	\$ 5,628,196	\$ 1,391,319	N/A	N/A