

Schedule A

| RESERVE CATEGORY | RESERVE NAME | PURPOSE | FUNDING SOURCE | MINIMUM RESERVE LEVELS | OPTIMUM RESERVE LEVELS | INTEREST BEARING | RELEVANT DOCUMENTATION |
|------------------|----------------------------------|--|---|-----------------------------|-----------------------------|------------------|--|
| OPERATING | Contingency & Rate Stabilization | For the purchase of items not included in the operating budget and to ensure containment of tax rates. Those funds are also intended to address unanticipated expenditures that result from extenuating circumstances and/or emergencies/ disasters. | Annual Operating Budget Funds recovered from the Disaster Recovery Program | TBD | TBD | No | |
| | Information Technology | For the purchase of Information Technology equipment, as identified within the IT Equipment Replacement Plan. | Annual Operating Budget | As per Replacement Schedule | As per Replacement Schedule | No | IT Equipment Replacement Plan |
| | Gravel | For the future identification and acquisition of a gravel source that will support demand beyond the lifespan of the existing gravel inventory. | Annual Operating Budget | TBD | TBD | No | |
| | Designated Recreational Reserve | For disbursement, as outlined within a Municipal and School Board Reserve agreement or as determined by the Subdivision Authority. | Fees imposed upon subdivision of lands in place of municipal and school reserves. | N/A | N/A | Yes | <i>Municipal & School Board Reserve Agreement (to be established)</i> Municipal Government Act (MGA) |
| CAPITAL | Recreation, Parks and Cemeteries | Construction or betterment of tangible capital assets that fall under this category, for example: parks; playgrounds; open spaces; cemetery improvements and beautification. Also, to cover costs associated with Horseshoe Canyon infrastructure additions and improvements. | Annual Operating Budget | TBD | TBD | No | Recreation & Tourism Master Plan <i>Horseshoe Canyon Master Plan (in progress)</i> Horseshoe Canyon Focus Group Report Cemeteries Policy Cemeteries Agreements <i>Asset Management Plan (to be completed)</i> |

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| | Buildings | Construction or betterment of tangible capital assets that fall under this category, for example: permanent buildings; portable structures; leasehold improvements. | Annual Operating Budget | TBD | TBD | No | <i>Facility Condition Assessment & Facility Master Plan (to be completed)</i> <i>Asset Management Plan (to be completed)</i> |
| | Engineered Structures – Roads | Construction or betterment of tangible capital assets that fall under this category, for example: roads; road signs; lighting; guard rails; ramps; bridges. | Annual Operating Budget | TBD | TBD | No | <i>Roads Master Plan (to be completed)</i> Pavement Condition Assessment Bridge Inspection & Maintenance System (BIMS) <i>Asset Management Plan (to be completed)</i> |
| | Engineered Structures – Water & Wastewater | Construction or betterment of tangible capital assets that fall under this category, for example: distribution systems; treatment plants; reservoirs; hydrants; collection systems; lift stations; pumps; lagoons. | Annual Operating Budget | TBD | TBD | No | Drinking Water Safety Plan <i>Asset Management Plan (to be completed)</i> |
| | Capital Equipment Replacement | Purchase, construction, or betterment of tangible capital assets that fall under this category, for example: heavy equipment; control systems; scales; light, medium and heavy-duty trucks; fire trucks. | Annual Operating Budget Sale of Surplus Assets | TBD | TBD | No | Capital Equipment Plan <i>Asset Management Plan (to be completed)</i> |
| PROPOSED | <i>Infrastructure Gap</i> | <i>To address and mitigate the County's Infrastructure Gap.</i> <i>An Infrastructure Gap is defined as the shortfall between the required capital funding to sustain existing levels of service and the available funding.</i> | <i>Investment Income Surplus</i> <i>75% of Operational Surplus</i> | <i>TBD</i> | <i>TBD</i> | <i>No</i> | <i>Asset Management Plan (to be completed)</i> |