



**Townships Of Head, Clara & Maria
Reserve Funds - 2014**


①



| Type of Reserve Fund | Balance after 2013 | To 2014 Budget (+) | From 2014 Budget (-) | To During 2014 (+) | From During 2014 (-) | To - 2014 year end surplus (+) | From - 2014 year end surplus (-) | Balance 2014 | TARGET BALANCE | Direction Required |
|---|----------------------|---------------------|----------------------|--------------------|----------------------|--------------------------------|----------------------------------|------------------------|------------------------|--------------------|
| Reserve Holdings | \$ - | | | | | | | \$ - | \$ - | |
| New Year's Eve Reserve (Added 21-02-2014) | \$ - | | | \$ 1,093.88 | | | | \$ 1,093.88 | \$ - | |
| Transition Fund (Added 10-17-2014) | \$ - | | | | | \$ 60,000.00 | | \$ 60,000.00 | \$ - | |
| Elections Fund (Added Dec 10-2012) | \$ 5,000.00 | | -\$ 4,000.00 | | | | | \$ 1,000.00 | \$ 5,000.00 | |
| Contingencies | \$ 75,000.45 | | | | | | | \$ 75,000.45 | \$ 75,000.00 | |
| Working Capital | \$ 150,000.00 | | | | | | | \$ 150,000.00 | \$ 150,000.00 | |
| Emergency Vehicle | \$ 2,500.00 | | | | | | | \$ 2,500.00 | \$ 2,500.00 | |
| Physician Recruitment | \$ 10,000.00 | | | | | | | \$ 10,000.00 | \$ 10,000.00 | |
| IT (Office Technology) | \$ 6,000.00 | | | | | | | \$ 6,000.00 | \$ 10,000.00 | |
| Parks & Recreation | \$ 19,330.00 | \$ 14,000.00 | | | | | | \$ 33,330.00 | \$ 5,000.00 | |
| Fire Suppression Contract Costs - Future | \$ 25,000.00 | | | | | | | \$ 25,000.00 | \$ 25,000.00 | |
| Emergency Management | \$ 9,400.00 | | | | | | | \$ 9,400.00 | \$ 7,500.00 | |
| Succession Planning | \$ 6,752.00 | | | | | | | \$ 6,752.00 | \$ 10,000.00 | |
| Disposal Sites - maintenance/replacement | \$ 253,000.00 | | | | | | | \$ 253,000.00 | \$ 250,000.00 | |
| Disposal Sites - Vehicle | \$ 8,235.91 | | | | | | | \$ 8,235.91 | \$ 35,000.00 | |
| Landfill Closure | \$ 139,160.00 | | | | | | | \$ 139,160.00 | \$ 139,160.00 | |
| Deux Rivieres Site - post closure | \$ 32,100.00 | | | | | | | \$ 32,100.00 | \$ 32,500.00 | |
| Bissett Creek Site -Post closure | \$ 50,000.00 | | | | | | | \$ 50,000.00 | \$ 75,000.00 | |
| Stonecliffe Site - post closure | \$ 26,000.00 | | | | | | | \$ 26,000.00 | \$ 65,000.00 | |
| Roads - Capital | \$ 22,000.00 | \$ 5,000.00 | | | | | | \$ 27,000.00 | \$ 25,000.00 | |
| Roads - Truck | \$ 11,000.00 | \$ 4,000.00 | | | | | | \$ 15,000.00 | \$ 35,000.00 | |
| Roads (Deferred Revenue) | \$ - | | | | | | | \$ - | | |
| Gravel Crushing | \$ 12,000.00 | \$ 2,000.00 | | | | | | \$ 14,000.00 | \$ 12,000.00 | |
| Facility Management (Hall/Office upgrades) | \$ 25,000.00 | | | | | | | \$ 25,000.00 | \$ 40,000.00 | |
| Office Technology - Office Equipment Replacer | \$ 7,000.00 | \$ 5,000.00 | | | | | | \$ 12,000.00 | \$ 10,000.00 | |
| Garage Replacement/Repair | \$ 22,000.00 | \$ 10,000.00 | | | | | | \$ 32,000.00 | \$ 40,000.00 | |
| Hall-Office Replacement/Repair | \$ 32,000.00 | | | | | | | \$ 32,000.00 | \$ 800,000.00 | |
| Totals | \$ 948,478.36 | \$ 40,000.00 | -\$ 4,000.00 | \$ 1,093.88 | \$ - | \$ 60,000.00 | \$ - | \$ 1,045,572.24 | \$ 1,858,660.00 | |



Reserve Funds Definition

| Type of Fund | Purpose or Definition |
|--|---|
| Operational | |
| Contingencies | For all departments - unexpected costs and expenses |
| Working Capital | To provide funds for operations until taxes are received in the new year |
| Emergency Vehicle | For municipalities pro-rated share of the auto-extrication vehicle used by DR, LH and HCM |
| Physician Recruitment | For future expenses related to recruiting and maintaining physicians in our area |
| Office Technology | For eventual replacement of computer hardware and software in office |
| Recreation Infrastructure | For recreation infrastructure maintenance - repair of boat launches, Park improvements etc. |
| Fire Suppression | Was to be used for contingency in busy years |
| Gravel Crushing - roads | To provide for crushing of gravel for municipal road use - usually required every 6 years or so |
| Emergency Management | To provide for additional equipment (communications) or large scale exercise |
| Succession Planning | To provide for job shadowing and consulting services for staff replacement |
| Capital | |
| Disposal Sites - maintenance/replacement | To provide for major maintenance and eventual replacement of sites |
| Disposal Sites - Vehicle | replace disposal site vehicle |
| Landfill Closure | Closure costs for all three sites |
| Post Closure - Deux Rivieres Site | post closure - \$35,000 needed based on 2008 audit statement |
| Post Closure - Bissett Creek Site | post closure - \$139,350 needed based on 2008 audit statement |
| Post Closure - Stonecliffe Site | post closure - \$149,810 needed based on 2008 ausit statement |
| Roads - Capital | Special roads capital projects - major roads repairs, culvert replacements etc. |
| Roads - Truck | vehicle replacement |
| Facility Management (Hall/Office upgrades) | electrical, plumbing, heating, roofing etc. |
| Office Equipment & Furniture | large item office equipment and furniture replacement - photocopier |
| Garage Replacement/Repair | large capital projects to repair/replace the municipal garage |
| Library | Library reserves in consolidated financial statements |
| Deferred Revenue | Gas Tax & Special Grants that have certain criteria to meet |

| | A | B | C | D | E | F | G | H | I | J | K | L | M | N |
|----|--|-------------|-------------|-------------|--------------|--------------|--------------|-------------|-------------|--------------|--------------|-------------|-------------|--------------|
| 1 |  The Corporation Of The United Townships Of Head, Clara & Maria - Asset Management Departmental Totals | | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | | |
| 3 | Departmental Names | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
| 4 | | | | | | | | | | | | | | |
| 5 | Buildings | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 3,045.57 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6 | Parks & Boat Ramps | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7 | Environmental | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10,708.00 | \$ 45,057.12 | \$ - | \$ - | \$ - |
| 8 | Machinery & Equipment | \$ - | \$ - | \$ 5,011.79 | \$ 1,260.98 | \$ 13,049.02 | \$ 42,815.76 | \$ - | \$ - | \$ - | \$ 4,469.11 | \$ 2,016.14 | \$ 2,820.27 | \$ 7,170.44 |
| 9 | Culverts | \$ - | \$ - | \$ 4,206.68 | \$ 12,540.57 | \$ - | \$ 20,137.74 | \$ 2,948.83 | \$ 2,657.63 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 10 | Road Surface | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11 | Road Bed | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 12 | Year-End Totals | \$ - | \$ - | \$ 9,218.47 | \$ 13,801.56 | \$ 13,049.02 | \$ 62,953.50 | \$ 5,994.40 | \$ 2,657.63 | \$ 10,708.00 | \$ 49,526.23 | \$ 2,016.14 | \$ 2,820.27 | \$ 27,009.20 |

| | A | B | O | P | Q | R | S | T | U | V | W | X | Y |
|----|--|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1 |  The Corporation Of  The Corporation Of The United Townships Of Head, Clara & Maria - Asset Management Departmental Totals | | | | | | | | | | | | |
| 2 | | | | | | | | | | | | | |
| 3 | Departmental Names | 2014 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 |
| 4 | | | | | | | | | | | | | |
| 5 | Buildings | \$ - | \$ - | \$ - | \$ - | \$ 4,092.99 | \$ - | \$ 9,068.07 | \$ - | \$ - | \$ - | \$ - | \$ 15,510.98 |
| 6 | Parks & Boat Ramps | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7 | Environmental | \$ - | \$ 29,786.53 | \$ - | \$ - | \$ - | \$ 25,510.18 | \$ - | \$ - | \$ 9,610.44 | \$ - | \$ 8,416.99 | \$ 6,391.89 |
| 8 | Machinery & Equipment | \$ - | \$ 1,694.66 | \$ 28,969.09 | \$ 57,540.80 | \$ - | \$ - | \$ 14,390.66 | \$ 64,983.95 | \$ - | \$ - | \$ 9,051.84 | \$ 2,277.48 |
| 9 | Culverts | \$ - | \$ 6,823.81 | \$ 12,512.90 | \$ 10,909.26 | \$ 23,735.85 | \$ 5,771.74 | \$ 5,864.37 | \$ 23,033.07 | \$ 70,038.28 | \$ 39,031.06 | \$ 47,131.55 | \$ 29,570.05 |
| 10 | Road Surface | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 11 | Road Bed | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 12 | Year-End Totals | \$ - | \$ 38,304.99 | \$ 41,481.99 | \$ 68,450.06 | \$ 27,828.85 | \$ 31,281.93 | \$ 29,323.10 | \$ 88,017.02 | \$ 79,648.73 | \$ 39,031.06 | \$ 64,600.38 | \$ 53,750.39 |

Last Update to Report

Table 1 - Component Inventory and Condition Report - Maintenance and Replacement Data

| <i>Draft Facilities Management Plan - Buildings</i> | | | | | | | | | | | |
|---|------------------------------------|--|------------------------------|----------|----------------------------------|-----------------------|---------------------------|---|---------------------|----------------------------|-------------------------|
| ID | Building Name | Year of Construction or Last Replacement | Normal Life Expectancy (NLE) | 2014 Age | Theoretical Remaining Life (TRL) | Next Replacement Year | Adjusted Replacement Year | Calculated Planning Year of Replacement | Remaining Life (RL) | 2014 Replacement Allowance | Current Condition Index |
| B001510300 | Municipal Office, Hall and Library | 1968 | 100 | 46 | 54 | 2068 | | 2068 | 54 | \$ 207,878 | 0.54 |
| | Municipal Building - New Roof | 2002 | 50 | 12 | 38 | 2052 | | 2052 | 38 | \$ 76,093 | 0.76 |
| | Hall - Renovations | 2011 | 50 | 3 | 47 | 2061 | | 2061 | 47 | \$ 399,568 | 0.94 |
| B001510300 | Hall - New Furnace | 2013 | 25 | 1 | 24 | 2038 | | 2038 | 24 | \$ 25,470 | 0.96 |
| | Hall - New Doors | 2007 | 25 | 7 | 18 | 2032 | | 2032 | 18 | \$ 5,327 | 0.72 |
| | Office - Renovations | 2012 | 50 | 2 | 48 | 2062 | | 2062 | 48 | \$ 48,466 | 0.96 |
| BM000101-1 | Veteran's Monument | 2006 | 60 | 8 | 52 | 2066 | | 2066 | 52 | \$ 6,134 | 0.87 |
| BM000101-2, 3 | Veteran's Monument - Additions | 2008 | 50 | 6 | 44 | 2058 | | 2058 | 44 | \$ 4,975 | 0.88 |
| B011510300 | Municipal Garage | 1973 | 100 | 41 | 59 | 2073 | | 2073 | 59 | \$ 110,621 | 0.59 |
| | Garage Lined with Galvanized Metal | 2012 | 25 | 2 | 23 | 2037 | | 2037 | 23 | \$ 7,859 | 0.92 |
| | Municipal Garage - New Roof | 2009 | 50 | 5 | 45 | 2059 | | 2059 | 45 | \$ 58,543 | 0.90 |
| | Municipal Garage - Upgrades | 2010 | 50 | 4 | 46 | 2060 | | 2060 | 46 | \$ 64,673 | 0.92 |
| | Parking Lot Paved | 2004 | 50 | 10 | 40 | 2054 | | 2054 | 40 | \$ 6,048 | 0.80 |
| B001510303 | Security System | 2004 | 10 | 10 | 0 | 2014 | 2020 | 2020 | 6 | \$ 2,551 | 0.00 |
| | | | | | | | | | | AVERAGE BCI | 0.80 |

Draft Facilities Management Plan - Buildings

REPLACEMENT PROFILE

| Building Name | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | 2039 | |
|---------------------|------|------|------|------|------|------|---------|------|------|------|------|------|------|------|------|------|------|---------|---------|------|------|------|------|------|------|----------|-----|
| Municipal Office, H | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Municipal Building | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Hall - Renovations | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Hall - New Furnac | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | \$51,774 | --- |
| Hall - New Doors | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | \$9,068 | --- | --- | --- | --- | --- | --- | --- | --- |
| Office - Renovatio | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Veteran's Monume | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Veteran's Monume | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Municipal Garage | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Garage Lined with | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | \$15,511 | --- |
| Municipal Garage | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Municipal Garage | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Parking Lot Paved | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Security System | --- | --- | --- | --- | --- | --- | \$3,046 | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | \$4,093 | --- | --- | --- | --- | --- | --- | --- | --- | --- |

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--------------------------------|-----|-----|-----|-----|-----|-----|---------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|---------|-----|---------|-----|-----|-----|-----|-----|----------|----------|-----|
| TOTAL REPLACEMENT COSTS | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$3,046 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$4,093 | \$0 | \$9,068 | \$0 | \$0 | \$0 | \$0 | \$0 | \$15,511 | \$51,774 | \$0 |
|--------------------------------|-----|-----|-----|-----|-----|-----|---------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|---------|-----|---------|-----|-----|-----|-----|-----|----------|----------|-----|

Townsh Head, Clara & Maria
F Funds - 2015

5

| Type of Reserve Fund | Balance after 2013 | To 2015 Budget (+) | Balance 2015 | TARGET BALANCE | Date Required | Comments | Annual Amount to be Transferred |
|---|----------------------|---------------------|------------------------|------------------------|---------------|-----------------------|---------------------------------|
| Reserve Holdings | \$ - | | \$ - | \$ - | | | |
| New Year's Eve Reserve (Added 21-02-2014) | \$ - | | \$ 1,093.88 | \$ - | | | |
| Transition Fund (Added 10-17-2014) | \$ - | \$ 30,000.00 | \$ 90,000.00 | \$ - | | | |
| Elections Fund (Added Dec 10-2012) | \$ 5,000.00 | | \$ 1,000.00 | \$ 5,000.00 | 2018 | | \$ 1,334.00 |
| Contingencies | \$ 75,000.45 | | \$ 75,000.45 | \$ 75,000.00 | Current | | |
| Working Capital | \$ 150,000.00 | | \$ 150,000.00 | \$ 150,000.00 | Current | | |
| Emergency Vehicle | \$ 2,500.00 | | \$ 2,500.00 | \$ 2,500.00 | | No specific goal | |
| Physician Recruitment | \$ 10,000.00 | | \$ 10,000.00 | \$ 10,000.00 | Current | | |
| IT (Office Technology) | \$ 6,000.00 | | \$ 6,000.00 | \$ 10,000.00 | 2017 | | \$ 2,000.00 |
| Parks & Recreation | \$ 19,330.00 | \$ 14,000.00 | \$ 33,330.00 | \$ 5,000.00 | | No specific goal | |
| Fire Suppression Contract Costs - Future | \$ 25,000.00 | | \$ 25,000.00 | \$ 25,000.00 | Current | | |
| Emergency Management | \$ 9,400.00 | | \$ 9,400.00 | \$ 7,500.00 | Current | Contingency | |
| Succession Planning | \$ 6,752.00 | | \$ 6,752.00 | \$ 10,000.00 | Current | | \$ 3,148.00 |
| Disposal Sites - maintenance/replacement | \$ 253,000.00 | | \$ 253,000.00 | \$ 250,000.00 | Current | | \$ 3,000.00 |
| Disposal Sites - Vehicle | \$ 8,235.91 | | \$ 8,235.91 | \$ 35,000.00 | 2023 | | \$ 3,346.00 |
| Landfill Closure | \$ 139,160.00 | | \$ 139,160.00 | \$ 139,160.00 | 2030 | | |
| Deux Rivieres Site - post closure | \$ 32,100.00 | | \$ 32,100.00 | \$ 32,500.00 | Current | Might be used for oth | \$ 400.00 |
| Bissett Creek Site -Post closure | \$ 50,000.00 | | \$ 50,000.00 | \$ 75,000.00 | 2030+ | | \$ 1,667.00 |
| Stonecliffe Site - post closure | \$ 26,000.00 | | \$ 26,000.00 | \$ 65,000.00 | 2030+ | | \$ 2,600.00 |
| Roads - Capital | \$ 22,000.00 | \$ 5,000.00 | \$ 27,000.00 | \$ 25,000.00 | | No specific goal | |
| Roads - Truck | \$ 11,000.00 | \$ 4,000.00 | \$ 15,000.00 | \$ 41,000.00 | 2019 | | \$ 6,500.00 |
| Roads (Deferred Revenue) | \$ - | | \$ - | | | | |
| Gravel Crushing | \$ 12,000.00 | \$ 2,000.00 | \$ 14,000.00 | \$ 12,000.00 | 2016 | | |
| Facility Management (Hall/Office upgrades) | \$ 25,000.00 | | \$ 25,000.00 | \$ 40,000.00 | Current | | \$ 15,000.00 |
| Office Technology - Office Equipment Replacem | \$ 7,000.00 | \$ 5,000.00 | \$ 12,000.00 | \$ 10,000.00 | Current | Contingency | \$ - |
| Garage Replacement | \$ 22,000.00 | \$ 10,000.00 | \$ 32,000.00 | \$ 40,000.00 | 2040+ | Current | \$ 320.00 |
| Garage Repair | | | | \$ 240,000.00 | 2040+ | Replacement | \$ 9,600.00 |
| Hall-Office Repair/Maintenance | | | \$ 20,000.00 | \$ 50,000.00 | Current | Contingency | \$ 30,000.00 |
| Hall-Office Replacement | \$ 32,000.00 | | \$ 12,000.00 | \$ 800,000.00 | 2050+ | | \$ 22,500.00 |
| Totals | \$ 948,478.36 | \$ 70,000.00 | \$ 1,075,572.24 | \$ 2,154,660.00 | | | \$ 101,415.00 |