

TOWN OF SAUGEEN SHORES  
2018 RESERVES & RESERVE FUNDS

ACCOUNT #		ESTIMATED BALANCE DEC 31, 2017	Transfers Per Operating Budget		Transfers Per Capital Budget		DESCRIPTION	ESTIMATED GL BALANCE @ DEC 31, 2018	Allocated from 2016 Capital	Functional Reserve Balance
			BUDGET	BUDGET	BUDGET	BUDGET				
	<b>RESERVES</b>									
01 3012 1000	WORKING RESERVE	764,312.21						764,312.21		764,312.21
01 3012 1010	TAX STABILIZATION RESERVE	231,079.00					Intranet Environmental Control Tree Inventory Accounts Payable Program Council Remuneration review	152,079.00		152,079.00
				-14,000.00						
				-15,000.00						
				-10,000.00		-35,000.00				
				-5,000.00						
01 3012 1030	FUTURE CAPITAL PROJECTS RES	1,081,978.98	15,800.00 126,192.00 105,000.00 117,114.34 4,080.87 7,950.00 54,160.72 20,526.60 725,000.00				FIRE-SCBA REPAYMENT (YR 3 OF 10) Westario Interest St lights repayment Water meter loan repayment Harbour - to 2018 re upgrades Harbour Re 2019 upgrades Dock upgrade to 2028 Pool Transfer re Dry O Tron - To 2025 Coliseum Floorboards 3% Allocation	1,757,803.51	-34,314.15	1,723,489.36
01 3012 1035	EMERGENCY OPERATIONS RESERVE	171,430.71	7,135.00				EOP Transfer	178,565.71	-39,727.48	138,838.23
01 3012 1040	SALE OF SURPLUS LAND RESERVE	235,570.61						235,570.61		235,570.61
01 3012 1050	INSURANCE RESERVE	136,407.67						136,407.67		136,407.67
01 3012 1060	WSIB RESERVE	26,625.04						26,625.04		26,625.04
01 3012 1070	PRIOR YEAR CAPITAL RESERVE	36,775.06						36,775.06		36,775.06
01 3012 5000	WESTARIO POWER RESERVE	7,626,491.00						7,626,491.00		7,626,491.00
01 3013 1000	LAWN BOWLING CLUB RESERVE	0.00						0.00		-
01 3016 1000	ELECTIONS RESERVE	48,641.69	15,500.00	-62,000.00				2,141.69		2,141.69
01 3021 1000	FIRE EQUIPMENT RESERVE	38,279.80	5,000.00				Fire Marque Transfer Auto Extrication Rams	14,779.80	-6,627.62	8,152.18
01 3021 1010	FIRE RETIREMENT RESERVE	0.00						0.00		-
01 3021 1020	FIRE WAGE STABILIZATION RESERVE	52,600.00						52,600.00		52,600.00
01 3022 1000	POLICE RESERVE	50,100.44	8,949.00				Operating Transfer	59,049.44	-10,304.70	48,744.74
01 3022 1010	POLICE CANINE RESERVE	11,400.68						11,400.68		11,400.68
01 3022 1020	POLICE -EQUIP SEARCH & RESCUE	19,423.57						19,423.57		19,423.57
01 3022 1030	POLICE-BUILDING RESERVE	69,959.17						69,959.17		69,959.17
01 3023 1000	POLICE SERVICE BOARD RESERVE	21,925.05						21,925.05		21,925.05
01 3026 1000	BUILDING-OPERATING SURPLUS RESERVE	101,101.38	110,757.16				Operating Transfer	211,858.54		211,858.54
01 3032 1000	ROADS-RESERVE	1,174,995.46	1,000.00 87,600.00				Roads admin trsf OMPF Funding Extra	1,175,995.46	-879,891.29	296,104.17
01 3032 1010	ROADS-SIDEWALK	39,309.58						39,309.58		39,309.58
01 3032 1020	PIT RESTORATION (MNR) RESERVE	35,837.71						35,837.71		35,837.71
01 3032 1040	BRIDGE REPLACEMENT RESERVE	893,530.01	98,000.00				Engineering Transfer	991,530.01		991,530.01

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01 3032 1050	ALBERT ST RESERVE	0.00						0.00		-
01 3032 1055	LAIRD LANE RESERVE	10,000.00						10,000.00		10,000.00
01 3032 1060	GEDDES ST IMPROVEMENT RESERVE	0.00						0.00		0.00
01 3032 1070	BUSHWOOD LANE IMPROVEMENT RESERVE	78,000.00						78,000.00		78,000.00
01 3032 1072	BLUEWATER ESTATE	27,231.57						27,231.57		27,231.57
01 3032 1075	SUMMERSIDE PHASE 1 (LEED)	-1,650.23						-1,650.23		-1,650.23
01 3032 1076	SUMMERSIDE PHASE 2 STAGE 1 (LEED)	53,585.94						53,585.94		53,585.94
01 3032 1077	ARLINGTON ST IMPROVEMENTS	20,000.00						20,000.00		20,000.00
01 3032 1078	SUMMERSIDE PHASE 2 STAGE 2 (LEED)	45,403.21						45,403.21		45,403.21
01 3032 1080	DEVELOPER SIDEWALK RESERVE	5,090.00						5,090.00		5,090.00
01 3032 1085	WINTER CONTROL SURPLUS RESERVE	162,898.15						162,898.15		162,898.15
01 3032 1090	DRAINAGE RESERVE	5,875.61						5,875.61		5,875.61
01 3033 1000	FLEET RESERVE	-224,444.75	4,000.00 3,000.00 25,750.00 16,250.00 40,000.00 585,000.00				Transfer from Building Tsf from Roads Waste Water - Vac & Replace Water Transfer Landfill Transfer Fleet Transfer Water /Sewer Transfer Parks Community Service Building Fire	-240,444.75		-240,444.75
01 3033 1010	ACCESSIBLE TRANSIT RESERVE	0.00						0.00		0.00
01 3034 1000	STREETSCAPE PERIOD LIGHTING RESERVE	0.00						0.00		0.00
01 3034 1010	TIM HORTONS TFC LT RES	20,000.00						20,000.00		20,000.00
01 3035 1000	P E AIRPORT RESERVE	18,070.69						18,070.69	-23,000.00	-4,929.31
01 3039 1015	HARBOUR RESERVE	23,259.56	35,000.00				Harbour	-21,740.44	-74,488.65	-96,229.09
01 3039 1020	WATERFRONT ENHANCEMENT RESERVE (FORMERLY TOURIST ASSOCIATION)	65,145.40	7,000.00				Waterfront transfer	72,145.40	-38,201.22	33,944.18
01 3039 1030	WATERFRONT MASTERPLAN RESERVE	15,082.56						15,082.56		15,082.56
01 3041 1000	SANITARY SEWER	1,024,205.32	415,204.98 524,900.00 139,000.00	-100,000.00			Transfer to / from Waste Water Transfer to capital Transfer to capital	896,810.30	-413,649.91	483,160.39
01 3043 1000	WATER - RESERVE	1,467,984.67	509,500.00 658,000.00	-436,704.42			Transfer to fund capital projects Water Transfer Transfer to capital - Water Transfer to capital - Roads Transfer to fund capital projects	3,280.25	-13,850.00	-10,569.75
01 3043 1021	WATER DEBT REPAYMENT RES	16,250.00						16,250.00		16,250.00

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01 3043 1030	SAUGEEN 1ST NATIONS RES	186,176.44	23,500.00				209,676.44		209,676.44
01 3045 1000	GARBAGE DISPOSAL RESERVE	238,198.46	25,000.00				263,198.46		263,198.46
01 3045 1010	LANDFILL EQUIP/EXPANSION RESERVE	292,949.20	362,473.82	-50,000.00		-50,000.00 -100,000.00	455,423.02		455,423.02
01 3045 1450	PSAB-BASWRA RESERVES	559,282.12					<b>559,282.12</b>		<b>559,282.12</b>
01 3051 1000	DR EARL HEALTH CENTRE RESERVE	-176,720.14	31,750.00				-144,970.14	-46,797.38	-191,767.52
01 3055 1020	SANCTUARY PARK CEMETERY	8,852.41				-8,800.00	52.41		52.41
01 3055 1030	SOUTHAMPTON CEMETERY RESERVE	5,000.00					5,000.00		5,000.00
01 3070 1010	PARC (SENIORS) RESERVE	0.00					0.00		0.00
01 3070 1020	CARNIVAL EQUIP RESERVE	0.00					0.00		0.00
01 3074 1000	PARKS RESERVE	195,617.66				-13,750.00 -38,000.00 -5,000.00	138,867.66	-91,730.30	47,137.36
01 3074 1020	ACCESSIBLE PLAYGROUND PK RES	0.00					0.00		0.00
01 3074 1030	DOG PARK RESERVE	5,669.22					5,669.22		5,669.22
01 3074 1040	MEMORIALS RESERVE	17,144.30					17,144.30		17,144.30
01 3074 1050	LIGHTHOUSE RESERVE	50,000.00					50,000.00		50,000.00
01 3075 1000	FACILITY IMPROVEMENTS RESERVE	721,088.06	12,000.00 4,500.00				737,588.06	-672,301.73	65,286.33
01 3077 1000	TOURIST CAMP RESERVE	71,762.98	35,000.00			-65,000.00	41,762.98	-113,767.55	-72,004.57
01 3078 1000	SWIM TO SURVIVE RESERVE	0.00					0.00		0.00
01 3078 1010	LIFESAVING COMPETITION RESERVE	5,538.44					5,538.44		5,538.44
01 3078 1020	SWIM SPORT FOR LIFE RESERVE	0.00					0.00		0.00
01 3079 1010	SOUTHAMPTON LIBRARY BUILDING FUND	12,854.08					12,854.08		12,854.08
01 3081 1000	PORT ELGIN STREETScape	8,923.56					8,923.56		8,923.56
01 3081 1010	SOUTHAMPTON STREETScape	7,417.20					7,417.20		7,417.20
01 3083 1000	BEC-CORE RESERVE	0.00					0.00		0.00
01 3083 1010	BEC-STARTER COMPANY	0.00					0.00		0.00
01 3083 1020	BEC-HIGH SCHOOL OUTREACH	0.00					0.00		0.00
01 3084 1050	BIA LIGHTING RESERVE	7,255.03					7,255.03		7,255.03
01 3086 1000	DR RECRUITMENT RESERVE	7,821.02		-40,000.00			-32,178.98		-32,178.98
<b>TOTAL RESERVES</b>		<b>17,924,592.56</b>	<b>4,966,594.49</b>	<b>-732,704.42</b>	<b>0.00</b>	<b>-5,003,650.00</b>	<b>17,154,832.63</b>	<b>-2,458,651.98</b>	<b>14,696,180.65</b>
			<b>TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>			
<b>ACCUMULATED SURPLUS - ADJUSTING ENTRIES POSTED DEC, 2012</b>									
01 3099 1000	GENERAL ACCUM SURPLUS	347,861.14					347,861.14		347,861.14
01 3099 1001	PSAB-ACCUM SURPLUS AIRPORT COMM	31,523.62					31,523.62		31,523.62
01 3099 1002	ACCUM SURPLUS-BIA	9,167.77					9,167.77		9,167.77
0.00									

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02 3099 1000	ACCUM SURPLUS CAPITAL	0.00					0.00		0.00
01 3099 1004	PSAB-ACCUM SURPLUS BASWRA	0.00					0.00		0.00
01 3099 1005	INVESTMENT IN TCA - NET BOOK VALUE	156,173,210.68					156,173,210.68		156,173,210.68
							0.00		0.00
01 3099 1006	PSAB-SMART-ACCUMULATED SURPLUS	455.53					455.53		455.53
01 3099 1008	SO BIA - ACCUM SURPLUS	20,856.27					20,856.27		20,856.27
01 3099 1010	CAPITAL TO BE RECOVERED IN FUTURE YEARS	0.00					0.00		0.00
01 3099 1012	PSAB-POST EMPLOYMENT BENEFITS	-783,786.00					-783,786.00		-783,786.00
01 3099 1045	PSAB-LAND POST CLOSURE	-191,310.56					-191,310.56		-191,310.56
<b>TOTAL EQUITIES</b>		155,607,978.45	-	-	-	-	155,607,978.45		
		173,532,571.01	4,966,594.49	-732,704.42	0.00	-5,003,650.00	172,762,811.08		
	<b>DISCRETIONARY RESERVE FUNDS</b>								
01 4012 2000	NWMO FUNDING	405,907.17					405,907.17		405,907.17
							0.00		0.00
01 4032 2000	PARKING RESERVE FUND	36,074.23					36,074.23		36,074.23
							0.00		0.00
01 4051 2000	MEDICAL CENTRE RESERVE FUND	120,791.97	7,000.00			-65,000.00	62,791.97		62,791.97
<b>TOTAL DISCRETIONARY RESERVE FUNDS</b>		562,773.37	7,000.00	0.00	0.00	-65,000.00	504,773.37	0.00	504,773.37
			<b>TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>			
<b>TOTAL RESERVES &amp; DISCRETIONARY RESERVE FUNDS</b>		174,095,344.38	4,973,594.49	-732,704.42	0.00	-5,068,650.00	173,267,584.45	0.00	504,773.37
	<b>OBLIGATORY RESERVE FUNDS</b>								
01 4012 1000	DEVELOPMENT CHARGES	4,122,550.72		-125,000.00			3,867,118.72		3,867,118.72
				-147,432.00					
			1,000,000.00	-80,000.00					
		4,122,550.72	1,000,000.00	-352,432.00	0.00	-903,000.00	3,867,118.72	0.00	3,867,118.72
01 4012 1010	GAS TAX RESERVE FUND	46,962.56					46,962.56		46,962.56
		46,962.56	0.00	0.00	0.00	0.00	46,962.56	0.00	46,962.56
01 4055 1000	SANCTUARY PARK ENDOWMENT FUND	102,125.22					102,125.22		102,125.22

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		102,125.22	0.00	0.00	0.00	0.00		102,125.22	0.00	102,125.22
01 4074 1000	PARKLAND RESERVE FUND	647,484.57						647,484.57		647,484.57
		647,484.57	0.00	0.00	0.00	0.00		647,484.57	0.00	647,484.57
TOTAL OBLIGATORY RESERVE FUNDS		4,919,123.07	1,000,000.00	-352,432.00	0.00	-903,000.00		4,663,691.07	0.00	4,663,691.07
			TOTAL	TOTAL	TOTAL	TOTAL				
TOTAL RESERVE FUNDS		5,481,896.44	1,007,000.00	-352,432.00	0.00	-968,000.00		5,168,464.44	0.00	5,168,464.44
			TOTAL	TOTAL	TOTAL	TOTAL				
GRAND TOTAL RESERVES & RESERVE FUNDS		23,406,489.00	5,973,594.49	(1,085,136.42)	-	(5,971,650.00)	-	22,323,297.07	(2,458,651.98)	19,864,645.09

NOTE: 2017 Reserve and Capital Entries have not been finalized which could have an affect on the estimated opening numbers