

# Reserve/Reserve Fund Summary

2014-2018

| <u>GENERAL RESERVES</u>                         | BALANCE<br>DEC.31,2014 | 2015<br>Transfer In | 2015<br>Transfer Out | 2016<br>Transfer In | 2016<br>Transfer Out | UNAUDITED           |                      | ESTIMATED           |                      | 2018 Estimated<br>Balance |
|---|------------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------------|
|   |                        |                     |                      |                     |                      | 2017<br>Transfer In | 2017<br>Transfer Out | 2018<br>Transfer In | 2018<br>Transfer Out |                           |
| WORKING FUND RESERVE                            | (976,307.88)           | (464,137.00)        |                      | (325,982.00)        | 49,677.23            | (530,979.67)        | 118,724.04           |                     | 652,732.67           | (1,476,272.61)            |
| BENEFITS CONTINGENCY RESERVE (WSIB)             | (115,397.84)           |                     |                      |                     |                      |                     |                      |                     |                      | (115,397.84)              |
| INSURANCE CLAIMS CONTINGENCY RESERVE            | (5,939.50)             |                     |                      |                     |                      |                     |                      |                     |                      | (5,939.50)                |
| GRANT RESERVES (UNUSED \$)                      | -                      | (15,274.00)         |                      |                     | 15,274.00            |                     |                      |                     |                      | -                         |
| GREEN INITIATIVES (Energy MgmntPlan)            | (5,000.00)             |                     |                      | (4,175.86)          |                      |                     |                      |                     |                      | (9,175.86)                |
| ELECTION RESERVES                               | -                      | (7,000.00)          |                      | (7,000.00)          |                      | (7,000.00)          |                      |                     | 21,000.00            | -                         |
| COMMUNITY IMPROVEMENT-INCENTIVE PROGRAM         | -                      |                     |                      | (35,000.00)         |                      | (35,000.00)         |                      |                     |                      | (70,000.00)               |
| OPP CONTRACT STABILIZATION RESERVE              | (341,290.00)           | (80,957.00)         |                      |                     |                      |                     | 53,641.00            |                     | 64,767.00            | (303,839.00)              |
| WINTER CONTROL STABILIZATION RESERVE            | -                      | (28,078.00)         |                      | (30,373.00)         |                      | (56,087.00)         |                      |                     |                      | (114,538.00)              |
| SHRC RODEO                                      | (16,584.54)            | (14,534.95)         |                      | (22,769.77)         |                      | (9,787.00)          |                      |                     |                      | (63,676.26)               |
| SH EARLY CHILDHOOD LC                           | (18,915.75)            |                     | 9,000.00             |                     |                      |                     |                      |                     |                      | (9,915.75)                |
| TELEPHONE RESERVE (Dept Specific Reserve)       | (9,100.53)             |                     | 9,100.53             |                     |                      |                     |                      |                     |                      | -                         |
| HURON PARK FIRE (Dept Specific Reserve)         | (7,681.00)             |                     |                      |                     |                      |                     |                      |                     |                      | (7,681.00)                |
| ROADS RESERVE (Dept Specific Reserve)           | (82,332.00)            |                     |                      |                     |                      |                     | 25,000.00            |                     |                      | (57,332.00)               |
| TREE REPLACEMENT RESERVE                        | -                      |                     |                      |                     |                      | (10,000.00)         |                      |                     |                      | (10,000.00)               |
| STREETLIGHT RESERVE (Dept Specific Reserve)     | (240,000.00)           |                     |                      | (138,504.78)        | 104,865.71           | (8,542.23)          | 128,631.67           |                     |                      | (153,549.63)              |
| EXETER POOL (Dept Specific Reserve)             | (33,000.00)            |                     |                      | (60,000.00)         |                      |                     | 6,735.80             |                     | 75,000.00            | (11,264.20)               |
| MACNAUGHTON POOL WASHROOMS                      | -                      |                     |                      | (10,000.00)         |                      | (25,000.00)         |                      |                     | 35,000.00            | -                         |
| HURON PARK STREET LIGHT (Dept Specific Reserve) | (5,048.00)             |                     |                      |                     | 5,048.00             |                     |                      |                     |                      | -                         |
| STEPHEN WATER (Dept Specific Reserve)           | (110,092.79)           |                     |                      |                     |                      |                     |                      |                     |                      | (110,092.79)              |
| GRAND BEND SEWERS (Dept Specific Reserve)       | (13,228.57)            |                     |                      |                     | 13,228.57            |                     |                      |                     |                      | -                         |
| EXETER SANITARY SEWERS (Dept Specific Reserve)  | (237,991.58)           |                     | 141,648.68           |                     | 96,342.90            |                     |                      |                     |                      | -                         |
| SOLID WASTE (Dept Specific Reserve)             | (207,007.53)           | (380,881.51)        | 67,467.00            |                     | 101,579.00           |                     | 266,137.22           |                     | 45,749.00            | (106,956.82)              |
| <b>TOTAL GENERAL RESERVES</b>                   | <b>(2,424,917.51)</b>  | <b>(990,862.46)</b> | <b>227,216.21</b>    | <b>(633,805.41)</b> | <b>386,015.41</b>    | <b>(682,395.90)</b> | <b>598,869.73</b>    | <b>-</b>            | <b>894,248.67</b>    | <b>(2,625,631.26)</b>     |

## CAPITAL REPLACEMENT RESERVES

|  |                       |                       |                     |                       |                   |                       |                     |                       |                     |                       |
|--|-----------------------|-----------------------|---------------------|-----------------------|-------------------|-----------------------|---------------------|-----------------------|---------------------|-----------------------|
| Sewers Capital Replacement Reserve         | (2,058,510.06)        | (406,771.29)          | 451,728.84          | (391,281.04)          | 167,225.32        | (468,584.16)          | 588,042.78          | (475,613.00)          | 2,224,951.00        | (368,811.61)          |
| GB Sewers Capital Replacement Reserve      | (156,297.00)          | (70,764.00)           |                     |                       |                   | -                     |                     |                       | 227,061.00          | -                     |
| Water Capital Replacement Reserve          | (2,895,167.00)        | (800,000.04)          |                     | (800,000.04)          |                   | (800,000.04)          |                     | (816,000.00)          | 1,834,533.00        | (4,276,634.12)        |
| Solid Waste Capital Replacement Reserve    | (239,356.00)          | (18,638.76)           |                     | (19,011.84)           | 113,087.94        | (19,392.00)           |                     | (19,297.00)           |                     | (202,607.66)          |
| General Admin Capital Replacement Res      | (80,820.29)           | (22,423.00)           |                     | (40,423.68)           |                   | (44,286.60)           |                     | (52,313.00)           |                     | (240,266.57)          |
| Fire Capital Replacement Reserve           | (686,166.58)          | (146,176.12)          | 394,686.81          | (138,645.36)          | 34,660.00         | (169,685.52)          |                     | (172,231.00)          | 43,050.00           | (840,507.77)          |
| Building/Dev Capital Replacement Reserve   | (16,675.50)           | (3,228.96)            |                     | (3,230.04)            | 4,851.89          | (3,230.04)            |                     | (3,279.00)            |                     | (24,791.65)           |
| Bridges/Culverts Replacement Reserve       | (265,000.00)          |                       |                     |                       |                   |                       |                     |                       |                     | (265,000.00)          |
| Transportation Capital Replacement Reserve | (1,193,465.66)        | (672,853.96)          | 327,188.16          | (668,858.12)          | 417,373.69        | (787,552.45)          | 522,666.77          | (700,854.00)          | 613,099.00          | (2,143,256.57)        |
| Streetlighting Capital Replacement Reserve | (36,834.88)           | (20,209.92)           |                     | (23,118.84)           | 62,515.97         | (23,118.96)           |                     | (23,119.00)           |                     | (63,885.63)           |
| Cemetery Capital Replacement Reserve       | (53,175.59)           | (7,655.37)            |                     | (5,000.04)            |                   | (6,579.72)            |                     | (10,179.00)           |                     | (82,589.72)           |
| Recreation Capital Replacement Reserve     | (34,890.59)           | (84,157.97)           |                     | (80,177.79)           | 19,800.00         | (104,204.28)          | 33,380.50           | (133,173.00)          |                     | (383,423.13)          |
| <b>TOTAL CAPITAL REPLACEMENT RESERVES</b>  | <b>(7,716,359.15)</b> | <b>(2,252,879.39)</b> | <b>1,173,603.81</b> | <b>(2,169,746.79)</b> | <b>819,514.81</b> | <b>(2,426,633.77)</b> | <b>1,144,090.05</b> | <b>(2,406,058.00)</b> | <b>4,942,694.00</b> | <b>(8,891,774.43)</b> |

Reserve/Reserve Fund Summary

| 2014-2018                                    |                        |                     |                      |                     |                      | UNAUDITED           |                      | ESTIMATED           |                      |                       |
|--|------------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|-----------------------|
| <u>DISCRETIONARY RESERVE FUNDS</u>           | BALANCE<br>DEC.31,2014 | 2015<br>Transfer In | 2015<br>Transfer Out | 2016<br>Transfer In | 2016<br>Transfer Out | 2017<br>Transfer In | 2017<br>Transfer Out | 2018<br>Transfer In | 2018<br>Transfer Out | 2018<br>Balance       |
| DASHWOOD CDF                                 | (77,597.86)            | (710.41)            |                      | (704.27)            |                      | (842.98)            |                      | (700.00)            |                      | (80,555.52)           |
| WEBBER PIT RESERVES                          | (32,494.51)            | (297.49)            |                      | (294.92)            |                      | (353.00)            |                      | (300.00)            |                      | (33,739.92)           |
| EXETER-CEMETERY EXPANSION                    | (464.66)               | (5.74)              |                      | (4.50)              |                      | (5.99)              |                      | (5.00)              |                      | (485.89)              |
| EXETER-CEMETERY COLUMBARIUM                  | (20,416.30)            | (3,280.23)          | 14,163.20            | (8,710.06)          |                      | (7,296.60)          |                      | (4,180.00)          |                      | (29,719.99)           |
| LANDFILL PERPETUAL CARE FUND                 | (176,400.30)           | (55,174.47)         |                      | (81,864.03)         |                      | (90,691.40)         |                      | (105,000.00)        |                      | (509,130.20)          |
| AMENITY FEE-COMMUNITY FUNDING (GoshenWind)   | -                      |                     |                      | (322,390.00)        | 29,094.20            | (335,132.59)        | 20,241.90            | (350,003.00)        | 638,700.00           | (319,489.49)          |
| SHRC - RESERVE FUND DRESSING ROOM PROJECT    | (25,000.00)            | (228.88)            |                      | (226.90)            |                      | (271.58)            |                      | (225.00)            |                      | (25,952.36)           |
| BLDG CODE-REVENUE STABILIZATION RESERVE FUND | (432,931.31)           | (50,924.58)         |                      | (16,233.59)         |                      | (48,576.95)         |                      | (5,200.00)          |                      | (553,866.43)          |
| BLDG CODE-LEGAL/INSURANCE RESERVE FUND       | (259,758.79)           | (30,554.75)         |                      | (9,740.15)          |                      | (29,146.17)         |                      | (3,100.00)          |                      | (332,299.86)          |
| BLDG CODE-CAPITAL RESERVE FUND               | (173,172.51)           | (20,369.82)         |                      | (6,493.43)          |                      | (19,430.78)         |                      | (2,000.00)          |                      | (221,466.54)          |
| EXETER CDF                                   | (202,733.69)           | (75,883.36)         |                      | (37,767.87)         |                      | (46,300.99)         | 22,713.41            | (45,925.52)         | 250,000.00           | (135,898.02)          |
| <b>TOTAL DISCRETIONARY RESERVE FUNDS</b>     | <b>(1,400,969.93)</b>  | <b>(237,429.73)</b> | <b>14,163.20</b>     | <b>(484,429.72)</b> | <b>29,094.20</b>     | <b>(578,049.03)</b> | <b>42,955.31</b>     | <b>(516,638.52)</b> | <b>888,700.00</b>    | <b>(2,242,604.22)</b> |

|   |                        |                     |                      |                     |                      | UNAUDITED           |                      | ESTIMATED           |                      |                     |
|---|------------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|----------------------|---------------------|
| <u>OBLIGATORY RESERVE FUNDS-DEFERRED REVENUE</u>              | BALANCE<br>DEC.31,2014 | 2015<br>Transfer In | 2015<br>Transfer Out | 2016<br>Transfer In | 2016<br>Transfer Out | 2017<br>Transfer In | 2017<br>Transfer Out | 2018<br>Transfer In | 2018<br>Transfer Out | 2018<br>Balance     |
| DEVELOPMENT CHARGES-Other Services                            | (15,733.02)            | (2,342.98)          | 12,054.73            | (2,160.15)          |                      | (4,503.29)          |                      | (214.00)            |                      | (12,898.71)         |
| DEVELOPMENT CHARGES - Fire                                    | (14,183.58)            | (4,132.61)          |                      | (4,255.73)          | 15,000.00            | (8,658.78)          |                      | (325.00)            |                      | (16,555.70)         |
| DEVELOPMENT CHARGES-Transportation                            | (93,152.58)            | (19,145.22)         |                      | (19,766.96)         |                      | (40,738.98)         |                      | (2,533.00)          | 27,000.00            | (148,336.74)        |
| DEVELOPMENT CHARGES-Sewers System                             | (251,681.25)           | (4,026.15)          |                      | (7,092.73)          |                      | (12,816.78)         |                      | (2,800.00)          |                      | (278,416.91)        |
| DEVELOPMENT CHARGES-Water System                              | (181,543.50)           | (10,685.30)         | 181,543.00           | (15,120.10)         | 25,000.00            | (31,760.60)         | 11,893.00            | (909.00)            | 10,900.00            | (10,682.50)         |
| DEVELOPMENT CHARGES-Parks & Recreation                        | (28,805.21)            | (8,117.26)          |                      | (14,628.07)         |                      | (30,525.99)         |                      | (1,256.00)          | 24,500.00            | (58,832.53)         |
| PARKLAND RESERVES   | (58,348.48)            | (6,034.18)          |                      | (3,579.03)          |                      | (5,225.08)          |                      |                     | 64,000.00            | (9,186.77)          |
| FEDERAL GAS TAX REVENUE                                       | 0.12                   |                     |                      |                     |                      | -                   |                      |                     |                      | 0.12                |
| OCIF Formula Funding  | -                      |                     |                      |                     |                      | (76,218.98)         |                      |                     |                      | (76,218.98)         |
| DEFERRED Revenue-Sidewalks/Curbing                            | (13,668.11)            | (125.13)            |                      | (124.05)            |                      | (148.48)            |                      | (130.00)            |                      | (14,195.77)         |
| <b>TOTAL OBLIGATORY RESERVES FUNDS &amp; DEFERRED REVENUE</b> | <b>(657,115.61)</b>    | <b>(54,608.83)</b>  | <b>193,597.73</b>    | <b>(66,726.82)</b>  | <b>40,000.00</b>     | <b>(210,596.96)</b> | <b>11,893.00</b>     | <b>(8,167.00)</b>   | <b>126,400.00</b>    | <b>(625,324.49)</b> |