



Schedule – A Schedule of Operational Reserves

11 - Legislation

NAME	Legislative Operational Reserve (Leg 1)
Purpose	To equalize election expense over the four-year election term.
Funding Source	1) General tax levy via annual budget
Application	These funds will be used to fund legislative expenses related to running elections every four years.

NAME	Mill Rate Stabilization Reserve (CS 1)
Purpose	To use as a stabilizing factor for tax increases year over year and fund any unforeseen expenses during the year.
Funding Source	1) Surplus at year end gets allocated to this reserve before departmental year end transfers. 2) General tax levy via annual budget
Reserve Level	The maximum amount for this reserve is \$3,000,000 .
Application	These funds can be used to reduce overall tax levy to offset temporary spike in expense or loss of assessment.

NAME	Health Initiative Reserve (CS 2) RESTRICTED
Purpose	To sponsor health initiative that support the Residents of the County.
Funding Source	1) General tax levy via annual budget
Application	County council through motion may authorize use of this reserve to support health initiative.



31 - Public Works

NAME	Public Works Operational – Fleet & Seasonal Maintenance (PW 1)
Purpose	For extraordinary expenditures that could not be foreseen or predicted at budget time.
Funding Source	1) General tax levy via annual budget 2) Year end transfers
Reserve Level	The maximum amount for this reserve is \$2,000,000
Application	Funding may be spent on operational service level of Cold mix, Dust suppression, Fleet repairs and maintenance, Winter maintenance, Mulching, Reclaiming or Milling and any other projects not specifically identified in Reserve Policy.

NAME	Public Works Operational – Bridge Maintenance & Inspections. (PW 2)
Purpose	For extraordinary expenditures that could not be foreseen or predicted at budget time.
Funding Source	1) General tax levy via annual budget 2) Year end transfers
Reserve Level	The maximum amount for this reserve is to be capped at the average of 5 years of operational cost.
Application	Funding may be spent on operational projects for Bridge Maintenance and Inspections.

NAME	Public Works Operational Reserve – Hamlets (PW 3)
Purpose	For extraordinary expenditures that could not be foreseen or predicted at budget time.
Funding Source	1) General tax levy via annual budget 2) Year end transfer
Application	Funding may be spent on any operational aspect for Hamlets such as sidewalks, curb, pavement, water and sewer repairs ect.



NAME	Public Works Operational Reserve – Subdivision /Multi lots (PW 4)
Purpose	For extraordinary expenditures that could not be foreseen or predicted at budget time.
Funding Source	1) General tax levy via annual budget 2) Year end transfers
Reserve Level	The maximum amount for this reserve is to be capped at the average of 5 years of operational cost.
Application	Funding may be spent on operational aspect of Subdivision/Multi lots such as Roads, Ditching, Culverts and Drainage ect

NAME	Public Works Operational Reserve – Gravel (PW 5)
Purpose	For extraordinary expenditures that could not be foreseen or predicted at budget time.
Funding Source	1) General tax levy via annual budget 2) Year end transfers
Reserve Level	The maximum amount for this reserve is to be capped at the average of 5 years of operational cost.
Application	Funding may be spent on operational aspects for Gravel such as purchasing gravel for roads, additional hauling for County Stockpiles, overage on gravel reclamation, ect.

NAME	Public Works Operational Reserve – Drainage Ditches (PW 6)
Purpose	For extraordinary expenditures that could not be foreseen or predicted at budget time.
Funding Source	1) General tax levy via annual budget 2) Year end transfers
Application	Funding may be spent on operational aspect for Drainage and Ditches



NAME	Public Works Operational Reserve– Kam’s (PW 7)
Purpose	For extraordinary expenditures that could not be foreseen or predicted at budget time.
Background	Set up in 2015 along with the Capital reserve for Stormwater Infrastructure / local Improvement Levy collected annually to be repaid – collected through the utility bills
Funding Source	1) Funding is per By-Law 11-16 and 15-12 collected annual through utility bills.
Reserve Level	The maximum amount of this reserve is \$100,000
Application	Funding may be spent on operational aspect for the Kam’s Industrial area’s Stormwater Management.

NAME	Public Works Operational Reserve – Safety (PW 8)
Purpose	For extraordinary expenditures that could not be foreseen or predicted at budget time.
Funding Source	<ol style="list-style-type: none"> 1) From annual WCB PIR 2) General tax levy via annual budget 3) Year end transfers
Application	Funding may be spent on operational aspect for Safety such as Safety Awards, Restocking of bulk PPE, training, and any other projects for Safety.