



Building Management Committee Minutes

(also available at [County of Essex website](#))

Thursday, December 3, 2015

2:30 PM

Room "D"

Essex County Civic Centre

1. Call to Order

2. Members Present

County of Essex

Ken Antaya, Member

Rob Maisenville, Secretary-Treasurer of Building Management Committee

Essex Region Conservation Authority (ERCA)

Larry Verbeke, Member

Shelley McMullen, Coordinator of Financial Services

Greater Essex County District School Board (GECDSB)

Dave Taves, Member

Connie Buckler, Member

Shawn Maheux, Manager of Financial Services (representing Cathy Lynd, Superintendent of Business)

Windsor-Essex County District School Board (WECDSB)

Frank DiTomasso, Member

Mario Iatonna, Executive Superintendent of Business

Absent:

Aldo DiCarlo, Member

Terry Burns, Member

Fred Alexander, Member

3. Disclosure of Pecuniary Interest

There was no disclosure of pecuniary interest.

4. Approval of Minutes – March 26, 2015

- 4-15** Moved by Ms. Buckler
Seconded by Mr. Verbeke
That the minutes of the Building Management Committee meeting held on Thursday, March 26, 2015 be adopted. **Carried**

5. 2014 Essex County Civic Centre Financial Statements

Mr. Maisonville presented an administrative report outlining the 2014 Essex County Civic and Education Centre Financial Statements detailing the results of operations for the year ended December 31, 2014, and the financial position of the Civic Centre as at December 31, 2014. He noted that KPMG LLP Chartered Accountants had expressed a clean audit opinion and that no material weaknesses in the Civic Centre's system of internal accounting controls had been detected and no management letter was prepared with respect to the operation of the Civic Centre.

Mr. Maisonville noted that the reserve held by the Civic Centre amounted to \$1,056,999 as at December 31, 2014 compared to \$721,732 in 2013 and \$481,934 budgeted in 2014. He noted that the change in the reserve balance from the 2014 budget to actual was primarily attributed to the delay in payment to the County for reconstruction of the Civic Centre. Also contributing to the favourable reserve position were operational savings in building repairs/maintenance, maintenance contract expenditures and greater than expected revenue from electricity exporting.

- 5-15** Moved by Mr. Taves
Seconded by Ms. Buckler
That the Administrative Report from Mr. Rob Maisonville presenting the 2014 Essex County Civic and Education Centre Financial Statements be received;

And That the 2014 Essex County Civic and Education Centre Financial Statements be approved. **Carried**

6. Civic Centre Renovations – Status Report

Mr. Maisonville provided the Committee with an update with respect to the Civic Centre Facility Renovations Project (attached).

He noted that the project had commenced in late fall of 2013 and was scheduled to be completed at December 31, 2015. Total project costs before taxes, including planned additions and contingencies are as follows:

Project	Cost \$
Architectural and project oversight	165,000
Engineering (structural and mechanical)	112,000
Asbestos abatement and re-insulation	64,000
Tender – Front Construction	5,257,000
Subtotal	5,598,000
Project contingency (~10% of project)	585,800
Washrooms – main foyer + hot water distribution	131,200
Foyer/spiral stairs and Cafeteria – tile	40,000
Project Total	6,355,000

6-15

Moved by Mr. Verbeke
Seconded by Mr. Taves

That the status report on the Civic Centre renovations be received for information. **Carried**

7. 2016 Building Operating Budget

Mr. Maisonville reported that the Results of Operations for 2015 were projected to be in a surplus position in the amount of approximately \$13,000 for 2015. Unfavourable variances in wages/benefits (offset by rental income) and utility expenditures are projected to be offset by savings in various other accounts including grounds maintenance costs, maintenance contract expenses, capital projects and greater recoveries for facility room rental and export of electricity.

7. 2016 Building Operating Budget (Continued...)

Mr. Maisonville reviewed the 2016 budget (attached) advising that the 2016 request in the amount of \$910,263 (net of HST) represented a 5.2% increase from the 2015 budget. The increase was mostly attributable to an increase in the Capital Expenditure Program. Included in the 2016 estimates is the third of fifteen annual payments related to reimbursement to the County for facility upgrades (facility façade, HVAC, elevator replacement and main floor washrooms). Also planned for 2016 is: the replacement of one of three chiller compressors (\$29,000); the balance of the LED parking lot lighting (\$60,000), underground structural components for replacement of the parking lot lighting with LED fixtures and security cameras was completed in 2015; and resurfacing of the parking lot (\$400,000).

7-15 Moved by Mr. Verbeke
Seconded by Mr. Taves

That the 2016 Budget for the Building Operating Fund recommending a 5.2% increase from the 2015 budget and an increase in the rental rates for tenants to \$13.37 per square foot, (an increase of \$0.66 per square foot from 2015) as presented at the December 3, 2015 meeting of the Building Management Committee, be supported. **Carried**

8. County of Essex – HST Audit (Verbal Report)

Mr. Maisonville advised the Committee that the County had recently undergone an HST Audit by Revenue Canada for the period of January 1, 2013 through September 30, 2015. This information had previously been communicated by Mr. Maisonville to the Building's Administrative Representatives. Although the findings have not been formally communicated by Revenue Canada, two items were identified as requiring attention. The first dealt with the Administrative charge from the County to the building which should attract HST, at least for the School Boards. Determination of the County and ERCA as para-municipal remains outstanding. The second item dealt with the handling of HST on the facility construction. The total impact of the anticipated change financially is approximately \$10,000 in HST rebate differential to the school boards, no change to the County or ERCA. However, depending on the ruling, it could

**8. County of Essex – HST Audit (Verbal Report)
(Continued...)**

mean that the four owners will have to resubmit HST returns from January 1, 2013 to September 30, 2015. Mr. Maisonville advised that he will keep the Administrative Representative apprised of the findings once formal communication is received from Revenue Canada.

8-15 Moved by Mr. DiTomasso
Seconded by Ms. Buckler
That the verbal report on the County's HST Audit be received for information. **Carried**

9. New Business

10. Adjournment

On motion of Mr. Verbeke and Mr. Taves the meeting adjourned at 3:00 PM.



Administrative Report

Office of the Director of Corporate Services/Treasurer

To: Members of the Building Management Committee

From: Robert Maisonville
Director of Corporate Services/Treasurer

Date: December 3, 2015

Subject: Essex County Civic and Education Centre – Facility Renovations Project Update.

Purpose

To provide the Committee with an update with respect to the Civic Centre Facility Renovations Project.

Discussion

The Civic Centre Facility Renovation Project was approved by County Council and the Building Management Committee in 2013. The main components of the project included the complete replacement of the facility facade (brick/glass/stucco), replacement of the four HVAC units and BAS controls, elevator replacement, expansion of the north and west entrances, accessibility improvements at all four main entrances, accessible main floor washroom renovations, foyer/central staircase tile, concrete ramp replacement at east elevation, sidewalk/concrete replacement at all four main entrances (heating mats in sloped section of the terrace walkway) and asphalt replacement along the west elevation.

As approved by County Council, the County has agreed to provide the up-front capital cost, interest free, for the facility renovation project. Provided below is a discussion on various aspects of the project cost, unforeseen contingencies and reimbursement calculation for the 15 year period from 2014 through 2028.

Administrative Report

Page 2

December 3, 2015

Essex County Civic and Education Centre – Facility Renovations Project Update

The project commenced in late fall of 2013 and is scheduled to be completed at December 31, 2015. Total project costs before taxes, including planned additions and contingencies are summarized as follows:

Project	Cost
Architectural and project oversight	165,000
Engineering (structural & mechanical)	112,000
Asbestos abatement & re-insulation	64,000
Tender – Front Construction	<u>5,257,000</u>
Sub-Total	5,598,000
Project contingency (~ 10% of project)	585,800
Washrooms - main foyer + hot water distribution	131,200
Foyer/spiral stairs & cafeteria - tile	<u>40,000</u>
Project Total	<u><u>6,355,000</u></u>

Throughout the project the contractor encountered a number of unforeseen items that required architectural, structural and engineer approved modifications. Provided below is a summary of the necessary changes and noted additional cost:

- Building Permit \$5,000

Actual building permit was \$50,000 from the Town of Essex, \$5,000 over the tender estimated provision of \$45,000

- Brick / Stone / Granite – modifications from allowance \$24,700

Final specifications for exterior materials resulted in an overage from the allowances provided in the contract (i.e. veneer brick columns at terrace due to load restrictions, expansion (depth) of columns along the east elevation and additional granite veneer below first floor windows at south/west elevation)

- Replacement of main electrical switchboard and breakers \$43,700

Two issues with existing switchboard and breakers: (1) switchboard (800A) does not support the main breaker (1000A) and generator breaker (1280A); (2) existing breakers (22kA or 14kA rated) in the switchboard are unable to handle potential fault current of the system at 33kA. Situation was reviewed by the Electrical Safety Authority (ESA) and an order to replace was issued.

Administrative Report

Page 3

December 3, 2015

Essex County Civic and Education Centre – Facility Renovations Project Update

- Structural – base concrete structure and metal support \$280,400

Concrete and metal frame reconstruction on facility perimeter, primarily at the east elevation, but also at the west elevation around Council Chambers and the parapet structure along the south and north-west elevations. Deteriorated block structure along the east elevation (ramp structure above brick), insufficient concrete support and the west elevation (south-west section behind Council Chambers and surrounding Council Chamber base), required steel structure improvements at stairwells (north-east and north-west fire exits), unsupported block structure at the south wall parapet and north-west parapet required significant remedial improvements prior to re-facing facility exterior. Roof membrane required resealing along south wall exposure.

- Main Gas Line Rupture \$20,100

Corrosion of the original main gas line at below grade ramp access and facility exterior filled with ground water and required immediate remediation during the severe winter weather – above ground temporary and permanent below ground replacement was required.

- Elevator replacement – structural at roof & door openings \$15,600

There were a number of unforeseen issues with the replacement of the facility's elevator to meet new TSSA standards, requiring additional demolition and reconstruction, the most significant was adding capacity at the top of the lift to accommodate safety components. A new roof structure was required to be installed to accommodate safety requirements.

- HVAC - exterior ductwork (#4), modifications for units #1, 2 & 3 & plumbing repairs \$48,200

Deterioration of original ductwork on the roof was concealed by insulation work done in early 2000's. Once work began on replacing and reconnecting HVAC #4 it was revealed that the condition of the metal ductwork and interior-lined insulation required complete removal / replacement. Other remedial work included:

- Replacement of disconnected ductwork in HVAC #2, second floor Public School Board space

Administrative Report

Page 4

December 3, 2015

Essex County Civic and Education Centre – Facility Renovations Project Update

- Expansion of door opening to receive new units (HVAC #1 & #2) at the ground floor
- Additional steel structural support for HVAC #3 at penthouse #1
- Relocation of electrical panel components on HVAC #4 at penthouse #2
- Modification of dampers / venting in foyer main floor and EWSWA offices along windows at east elevation.
- Various plumbing repairs (corrective measures on pipes / drains from roof and bathrooms in ceiling cavities and between floors)

Provided in [Table 1](#) is the 15 year repayment schedule to reimburse the County from 2014 through 2028 (cost recovery includes engineering / architectural / construction oversight).

Table 1 – Civic Centre Renovation – Capital Repayment Schedule

Year	C.C. Reno. Repayment	Capital \$'s Reno. Current	Capital \$'s Reno. Reserve	Annual Costs	Capital Reserve
2014	330,000	230,000	100,000	330,000	342,300
2015	345,000	255,000	90,000	345,000	252,300
2016	360,000	285,000	75,000	360,000	177,300
2017	375,000	315,000	60,000	375,000	117,300
2018	390,000	345,000	45,000	390,000	72,300
2019	405,000	370,000	35,000	405,000	37,300
2020	417,000	395,000	22,000	417,000	15,300
2021	427,000	415,000	12,000	427,000	3,300
2022	438,000	434,700	3,300	438,000	-
2023	453,000	453,000	-	453,000	-
2024	463,000	463,000	-	463,000	-
2025	473,000	473,000	-	473,000	-
2026	483,000	483,000	-	483,000	-
2027	493,000	493,000	-	493,000	-
2028	503,000	503,000	-	503,000	-
Total	6,355,000	5,912,700	442,300	6,355,000	-

Summary

For the information and consideration of the Building Management Committee.

Administrative Report

Page 5

December 3, 2015

Essex County Civic and Education Centre – Facility Renovations Project Update

Respectfully Submitted,

Robert Maisonville

Originally Signed by Robert Maisonville
Secretary/Treasurer – Building Operating Fund



Administrative Report

Office of the Director of Corporate Services/Treasurer

To: Members of the Building Management Committee

From: Robert Maisonville
Director of Corporate Services/Treasurer

Date: December 3, 2015

Subject: Essex County Civic and Education Centre - Building Operating Fund 2016 Budget Report

Purpose

To present the 2016 Budget Report for the Essex County Civic and Education Centre Building Operating Fund.

Background

The Essex County Civic and Education Centre is owned and operated by the County of Essex, the Greater Essex County District School Board, the Windsor-Essex Catholic District School Board and the Essex Region Conservation Authority.

The body responsible for setting policies governing the operation and use of the Civic Centre is the Building Management Committee. The Committee is composed of eight members - two elected officials from each owner. One administrative representative from each owner also supports the Committee.

The following provisions are contained in an agreement dated January 12, 1981 between the Corporation of the County of Essex, the Essex County Board of Education, the Essex County Roman Catholic Separate School Board and the Essex Region Conservation Authority:

Administrative Report

Page 2

December 3, 2015

Essex County Civic and Education Centre - Building Operating Fund 2016 Budget Report

- 5. (a) An annual operating budget shall be prepared ...and forwarded to each party hereto; such operating budget, when approved by the parties hereto, shall be binding on the Management Committee.

- 5. (e) Any extraordinary expense not provided for in the annual operating budget must receive the approval of the Management Committee and the respective parties to the Agreement.

Discussion

Budget Report Structure

Included with the line item style of presentation is qualitative analysis identifying relevant operational variables, discussing a review of the prior year's performance and describing the planned activities for the current year.

Following the presentation of the estimates an Exhibit section is included to provide a clearer, more easily understood presentation of projected results of operations and the current year's estimates.

Method of Budgeting

The estimates are prepared using a combination of incremental budgeting and modified Zero Based Budgeting (ZBB) approaches.

For example, estimates for office supplies, staff expenses and utilities use a modified incremental budgeting approach wherein the previous year's budget and actual experience are considered in the development of the estimates for the current year budget.

Estimates for salaries and benefits, purchased services, capital expenditures and other types of discretionary expenditures follow a process similar to ZBB where expenditures must be rationalized annually.

Results of Operations 2015

Based on current results of operations, the Civic Centre's financial position, inclusive of reserve allocations, is projected to be in a surplus position of approximately \$13,000 for 2015. Unfavourable variances in wages/benefits (offset by rental income) and utility expenditures, relating primarily to

Administrative Report

Page 3

December 3, 2015

Essex County Civic and Education Centre - Building Operating Fund 2016 Budget Report

facility renovation and the relatively colder winter are projected to be offset by savings in various other accounts including grounds maintenance costs, maintenance contract expenses, capital projects and greater recoveries for facility room rental and export of electricity.

Attached as Exhibit III, is the 2015 Budget Summary Comparison schedule, highlighting operational variance by major expenditure / revenue categories. As can be identified in the Exhibit, modest variances were realized across most operating categories, discussed below are the more significant variances, by major category:

Wages

Overages in full time and part-time wages are primarily attributable to staff coverage on weekends to accommodate Election Canada usage of the Catholic School Board space (offset by rental revenue) and replacements related to coverage for short term illness.

Occupancy

Heating and cooling operations performed adequately during 2015. Expenditures exceeded budget however due to the exposed elements resulting from the façade /window replacements at the west and north elevations during a significant portion of 2015. Upgrading of automated controls and air-balancing has been an ongoing process through the fall/winter period as the facility experiences its first winter with the façade completed.

Grounds Repair / Maintenance

In total, grounds maintenance cost are forecasted to be under budget by approximately \$6,000. Savings in ground maintenance, a result of service disruption associated with the facility façade replacement is the main contributor.

Building Repairs / Maintenance / Contracts

Based on year-to-date experience, it is projected that general maintenance expenditures will be below budget by approximately \$4,700, inclusive of maintenance contracts. Minor favourable variances in janitorial services, elevator maintenance and boiler inspection were experienced in 2015.

Revenue

In total, general revenue is projected to exceed budget by approximately \$19,000. Accounting for the favourable variance was an increase in committee room rental usage and weekend coverage for Elections Canada and greater than budgeted return from "stand-by" charges for availability of generator use to support electrical procurement.

2016 Budget Estimates

In preparing the 2016 Budget, Administration continues to balance the reality of the required operational and capital needs to manage the physical facility against the fiscal constraints facing public sector organizations.

The 2016 budget estimates contain a request for \$910,263 (net of HST), a 5.2% increase from the 2015 budget. This year-over-year increase is attributable, almost exclusively, to an increase in the Capital Expenditure Program. Included in the 2016 estimates is the third of fifteen annual payments related to reimbursement to the County for facility upgrades (facility façade, HVAC, elevator replacement and main floor washrooms). Also planned for 2016 is: the replacement of one of three chiller compressors (\$29,000); the balance of the LED parking lot lighting (\$60,000), underground structural components for replacement of the parking lot lighting with LED fixtures and security cameras was completed in 2015; and resurfacing of the parking lot (\$400,000).

Changes in operating expenditures either from prior year budget or projection include minor inflationary adjustments to various maintenance contracts, an increase in utility costs reflecting changes in rates, offset in part by anticipated reduction in usage due to efficiencies of the new HVAC system and changes to wages and benefit premiums. Favourable variances include a reduction in insurance costs and anticipated continued revenue from the export of electricity from the Civic Centre backup generator.

In recognition of the significant capital expenditures required to address the facility exterior, HVAC, elevator and loading ramp/dock, an increase in rental rates of 5.2% (consistent with the increase in operational costs) is included in the estimates for 2016. Rental rates are calculated at \$13.37 per square foot, an increase of \$0.66 per square foot from prior year.

Administrative Report

Page 5

December 3, 2015

Essex County Civic and Education Centre - Building Operating Fund 2016 Budget Report

Summary

The Building Management Committee's continued support of operational and fiscal strengthening initiatives will enable the Committee to provide for the efficient and effective operation of the Civic Centre.

Respectfully Submitted,

Robert Maisonville

Originally Signed by Robert Maisonville
Secretary/Treasurer – Building Operating Fund

Appendix No.	Title of Appendix
Appendix A	Building Operating Fund – 2016 Budget

Appendix A

**BUILDING OPERATING
FUND**



**ANNUAL BUDGET
REPORT
2016**

BUILDING OPERATING FUND	2015 BUDGET	2015 ACTUAL (unaudited)	2016 BUDGET
<u>BUDGET SUMMARY</u>			
<u>Common Expenditures</u>			
Salaries and Wages	139,750	146,360	141,865
Benefits	43,360	42,986	43,535
Staff Expenses	1,250	950	1,250
Office Expenses	1,650	1,448	1,675
Equipment Purchases	500	490	500
Purchased Services	4,600	3,100	4,790
Occupancy	213,500	241,160	228,830
Building Repair/Maintenance	32,500	32,500	32,500
Grounds Repair/Maintenance	21,000	14,560	19,000
Maintenance Contracts/Services	98,180	93,441	105,170
Capital Expenditures	435,000	710,278	853,440
Administrative Assessment - Maint.	32,175	32,175	32,175
	1,023,465	1,319,448	1,464,730
<u>Common Revenue</u>			
Tenant Rental Revenue	60,182	60,182	63,307
Other Revenue	34,250	53,400	32,250
	94,432	113,582	95,557
Net Common Expenditures	929,033	1,205,866	1,369,173
<u>Other Expenditures</u>			
Administrative Assessment - Admin.	31,090	31,090	31,090
	31,090	31,090	31,090
Excess of Expenditures over Revenue	960,123	1,236,956	1,400,263
Contribution from Reserve	(95,000)	(371,833)	(490,000)
Surplus-Beginning of Year	0	0	0
Total Net Expenditures	865,123	865,123	910,263

BUILDING OPERATING FUND		2015 BUDGET	2015 ACTUAL (unaudited)	2016 BUDGET
<u>BUILDING OPERATIONS</u>				
<u>Salaries and Wages</u>				
171011101	Full Time - Salaried	119,830	125,330	121,190
171011104	Part Time - Hourly	19,920	21,030	20,675
		139,750	146,360	141,865
<u>Benefits</u>				
171011201	Employment Insurance	2,930	3,045	3,041
171011202	Canada Pension	5,800	5,845	5,918
171011203	O.M.E.R.S.	13,165	13,240	13,330
171011204	Employer Health Tax	2,725	2,854	2,765
171011205	Health Insurance	12,210	11,704	12,300
171011206	Group Insurance	850	647	721
171011207	Disability Insurance	1,700	1,436	1,432
171011208	W.S.I.B.	3,130	3,365	3,178
171013016	Clothing Allowance	850	850	850
		43,360	42,986	43,535
<u>Staff Expense</u>				
171013011	Mileage	500	500	500
171013012	Staff Training	650	350	650
171013098	Other	100	100	100
		1,250	950	1,250
<u>Office Expense</u>				
171013101	Telephone	950	968	975
171013103	Sundry Office Supplies	200	200	200
171013109	Courier	100	0	100
171013110	Internal Printing	300	280	300
171013198	Other	100	0	100
		1,650	1,448	1,675
<u>Equipment Purchases</u>				
171013801	Small Tools/ Equipment	500	490	500
171013802	Visual Arts	0	0	0
		500	490	500
<u>Purchased Services</u>				
171013301	Legal & Consultant Fees	1,500	0	1,500
171013302	Audit Fees	3,100	3,100	3,290
		4,600	3,100	4,790
<u>Occupancy</u>				
171013401	Insurance	11,700	11,160	11,330
171013402	Heat	24,800	30,000	26,000
171013403	Hydro	156,000	172,000	167,000
171013404	Water/Sewage	21,000	28,000	24,500
		213,500	241,160	228,830
<u>Building Repairs/Maintenance</u>				
171013610	Mtce/Repairs/Supplies	23,000	23,000	23,000
171013611	Bulbs / Ballasts	1,500	1,500	1,500

BUILDING OPERATING FUND		2015 BUDGET	2015 ACTUAL	2016 BUDGET
			(unaudited)	
<u>BUILDING OPERATIONS</u>				
171013613	Motor Repairs	0	0	0
171013614	Janitorial Supplies	8,000	8,000	8,000
		32,500	32,500	32,500
<u>Grounds Repairs/Maintenance</u>				
171013620	Grounds Mtce-Contract	13,000	6,500	11,000
171013621	Snow Removal	8,000	8,060	8,000
		21,000	14,560	19,000
<u>Maintenance Contracts/Services</u>				
171013630	Janitorial Service	70,000	68,000	75,750
171013632	Elevator Maintenance	2,230	210	2,230
171013633	HVAC Controls & Chiller Maint.	13,600	13,400	13,900
171013634	Computer System Mtce	1,500	1,500	500
171013637	Alarm Monitoring	1,700	1,697	2,000
171013638	Fire Exting/Alarm Mtce	750	742	750
171013639	Boiler Inspection/Maintenance	1,500	0	1,500
171013640	Garbage Disposal	6,900	7,892	8,540
		98,180	93,441	105,170
<u>Capital Expenditures</u>				
171013803	Capital Expenditures	435,000	710,278	853,440
		435,000	710,278	853,440
<u>Administrative Assessments</u>				
171013305	Admin-County of Essex	31,090	31,090	31,090
171013306	Maintenance-County	32,175	32,175	32,175
		63,265	63,265	63,265
<u>Tenant Rental Revenue</u>				
171016705	Tenant Rental Revenue	60,182	60,182	63,307
		60,182	60,182	63,307
<u>Other Revenue</u>				
171016702	Interest Income	4,000	4,000	2,000
171016702	Export of Electricity	26,000	27,500	26,000
171016798	Other Revenue	4,250	21,900	4,250
		34,250	53,400	32,250

BUILDING OPERATING FUND
Calculation of Cost Sharing Responsibility

EXHIBIT J

	2015 BUDGET	2015 ACTUAL (unaudited)	2016 BUDGET	County	Public Board	Separate Board	ERCA
2015 Net Common Expenditures	929,033	1,205,866		613,061	298,452	199,450	94,902
Administrative Assessment - Admin	31,090	31,090		7,773	7,773	7,773	7,773
Contribution to (from) Reserve	(95,000)	(371,833)		(189,040)	(92,029)	(61,501)	(29,263)
Surplus-Beginning of Year	0			2	(1)	(1)	1
	865,123	865,123		431,796	214,195	145,721	73,413
Cost Sharing Revenue	(865,123)	(865,140)		(431,796)	(214,200)	(145,728)	(73,416)
Deficit (Surplus) - End of Year	0	(17)		0	(5)	(7)	(3)
2016 Net Common Expenditures (less HST)			1,369,173	696,087	338,870	226,461	107,754
Administrative Assessment - Admin			31,090	7,773	7,773	7,773	7,773
Contribution to (from) Reserve			(490,000)	(249,116)	(121,275)	(81,046)	(38,563)
Deficit (Surplus) - Beginning of Year			(17)	0	(5)	(7)	(3)
Total Net Expenditures before HST			910,246	454,744	225,363	153,181	76,961
		% Increase	5.2%	5.3%	5.2%	5.1%	4.8%

Monthly Installments (excluding HST)

Allocation of Costs:

Common Expenditures	50.84%	24.75%	16.54%	7.87%
Administrative Assessment	25.00%	25.00%	25.00%	25.00%
Monthly Installments (excluding HST)	37,895	18,780	12,765	6,413

BUILDING OPERATING FUND
Schedule of Capital Expenditures

	2015 BUDGET	2015 ACTUAL <small>(unaudited)</small>	2016 BUDGET
<u>2014</u>			
Building Envelope Construction - County repayment	345,000	675,000	
Cafeteria - replace flooring & chairs	30,000	5,278	
Lighting & Security Prep. - Parking area (from reserve)	40,000	30,000	
Chiller compressor	20,000	0	
	<u>435,000</u>	<u>710,278</u>	
<u>2015</u>			
Building Envelope Construction - County repayment			360,000
Parking Lot - asphalt replacement			400,000
Lighting (LED lights & Posts, net of energy rebate - from reserve)			60,440
Chiller compressor & tower chemical feed station remediation			33,000
			<u>853,440</u>
<u>Contributions to (from) Reserve</u>			
Parking Lot	35,000	35,000	0
Building Envelope, Parking Lot & LED lighting	(130,000)	(420,000)	(490,000)
	<u>(95,000)</u>	<u>(385,000)</u>	<u>(490,000)</u>
Total	<u><u>340,000</u></u>	<u><u>325,278</u></u>	<u><u>363,440</u></u>

BUILDING OPERATING FUND
Budget Summary Comparison

	<u>2015</u> <u>BUDGET</u>	<u>2015</u> <u>ACTUAL</u> <small>(unaudited)</small>	<u>VARIANCE</u> <small>(fav.)/unfav.</small>
<u>BUDGET SUMMARY</u>			
<u>Common Expenditures</u>			
Salaries and Wages	139,750	146,360	6,610
Benefits	43,360	42,986	(374)
Staff Expenses	1,250	950	(300)
Office Expenses	1,650	1,448	(202)
Equipment Purchases	500	490	(10)
Purchased Services	4,600	3,100	(1,500)
Occupancy	213,500	241,160	27,660
Building Repair/Maintenance	32,500	32,500	0
Grounds Repair/Maintenance	21,000	14,560	(6,440)
Maintenance Contracts/Services	98,180	93,441	(4,739)
Capital Expenditures	435,000	710,278	275,278
Administrative Assessment - Maint.	32,175	32,175	0
	<u>1,023,465</u>	<u>1,319,448</u>	<u>295,983</u>
<u>Common Revenue</u>			
Tenant Rental Revenue	60,182	60,182	0
Other Revenue	34,250	53,400	(19,150)
	<u>94,432</u>	<u>113,582</u>	<u>(19,150)</u>
<u>Net Common Expenditures</u>	929,033	1,205,866	276,833
<u>Other Expenditures</u>			
Administrative Assessment - Admin.	31,090	31,090	0
	<u>31,090</u>	<u>31,090</u>	<u>0</u>
Excess of Revenue over Expenditures	960,123	1,236,956	276,833
Cost Sharing Revenue	(865,123)	(865,140)	(17)
Net Contribution to/(from) Reserve	(95,000)	(371,833)	(276,833)
Surplus-Beginning of Year	0	0	0
Deficit-End of Year	<u>0</u>	<u>(17)</u>	<u>(17)</u>

BUILDING OPERATING FUND
Schedule of Reserve Sources and Applications

	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 BUDGET
Sources						
Contribution to Reserve / Surplus Unexpended Visual Art Allocation	107,890	202,409	242,798	335,267	46,987	0
	107,890	202,409	242,798	335,267	46,987	0
Applications						
Contribution to Operations Visual Art Allocation	172,000	0	0	0	420,000	490,000
	172,000	0	0	0	420,000	490,000
Net Contribution in Year	(64,110)	202,409	242,798	335,267	(373,013)	(490,000)
Balance - Beginning of Year	340,635	276,525	478,934	721,732	1,056,999	683,986
Balance - End of Year	276,525	478,934	721,732	1,056,999	683,986	193,986

Allocation of Reserve Balance

Parking Lot resurfacing	0
Visual Art	6,875
Building Envelope	177,298
Asset Replacement	0
Unspecified	9,813
	193,986

BUILDING OPERATING FUND
Schedule of Capital Expenditures - Five Year Forecast

Project	2017	2018	2019	2020	2021
Building Envelope (window/glass/veneer)	375,000	390,000	405,000	417,000	427,000
Asset Replacement (top floor washrooms '18)	75,000	150,000	70,000	70,000	75,000
Parking Lot Repairs					
Total Expenditures	450,000	540,000	475,000	487,000	502,000
Reserve contribution	(60,000)	(120,000)	(35,000)	(22,000)	(12,000)
Expenditures from Current	390,000	420,000	440,000	465,000	490,000