



THE CORPORATION OF THE TOWNSHIP OF SOUTHWOLD

- A G E N D A -

Wednesday January 10, 2024

SPECIAL MEETING OF COUNCIL

6:00 pm, Council Chambers, Fingal/Via Video Link

For the purpose of Budget Deliberations and a Closed Session

1. CALL TO ORDER

2. DISCLOSURE OF PECUNIARY INTEREST

3. REPORT

- (a) FIN 2024-02 2024 Budget Report #3 and 2024 draft budget.
- (b) ENG 2024-06 Rural Economic Development Funding

4. CLOSED SESSION

- (a) Personal Matters about identifiable individual, including municipal or local board employees (Section 239(2)(b))- Summer Students
- (b) A position, plan, procedure, criteria or instructions to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality or local board (section 239 (2)(k))- Central Elgin Sanitary

5. ADJOURNMENT: **NEXT REGULAR MEETING OF COUNCIL
Wednesday January 24, 2024 @ 7:00 P.M.
Council Chambers, Fingal/Via Video Link**



TOWNSHIP OF SOUTHWOLD

Report to Council

MEETING DATE: January 10, 2024

PREPARED BY: Michele Lant, Director of Corporate Services/Treasurer

REPORT NO: FIN 2024-02

SUBJECT MATTER: 2024 Budget – Report #3

Recommendations:

1. That the 2024 Budget Levy of \$6,823,570 be approved.
2. That staff be instructed to proceed with preparing the Budget Summary presentation and necessary by-laws and reports to implement the budget.

Purpose:

To present the Draft of the 2024 Operating Budget and Capital Forecast based on Council direction.

Background:

Staff and Council have reviewed detailed Capital Forecast documents and staff recommendations over the past few months. This report consolidates the review and comments from all staff. These documents should be viewed as the first draft and could change as it proceeds through the Council review process. Staff will be recording decisions for increases and decreases as directed by Council and will make the necessary changes to the budget documents.

Comments/Analysis:

Cash Requirements/Reserve Contributions

Most Township capital work is funded through reserves. Reserves are built up through cash contributions (Tax Levy Dollars) to the reserve and the reserve is drawn down when projects take place. This is an effective way to manage large projects for a small municipality, as it avoids significant increases and decreases in the levy from year to year. This process also works well for incorporating Asset Management Planning into the budget process. With assistance from consultants in 2019, the Township's asset inventory has been reviewed and projections made for 25 years. This exercise starts to provide information on how much funding will be needed to maintain, refurbish, reconstruct, or replace the assets the Township has. While this is helpful to inform the

budget process, the Province has made Asset Management Planning a legislated requirement the Township must comply with.

The Cash Requirements/Capital budget is showing a levy requirement of \$3,767,916. This is an increase of \$2,059,916 or 20.6% over the 2023 Budget. The forecast for 2025 shows a decrease of \$445,000. This does not include any new revenue generated from assessment growth. This is discussed further in the Capital and Reserves from Tax Levy section below.

Administration:

Administrative reserve contributions remain consistent with previous years to maintain the ability to upgrade computers and office equipment when required. The server replacement in 2023/2024 is estimated at \$20,000 including hardware and IT installation. Staff recommends maintaining the reserve contribution to the Computer Reserve for future server requirements. The Efficiency reserve continues to be utilized for plan and study updates and to improve efficiencies within the office. The planned 2023 projects came in under budget, which will allow additional projects in 2024. These include a Workflow Automation, continuation of HR/H&S Program Improvements and implementation of a Maintenance Manager program for Public Works and Water departments. These items would be funded from the efficiency reserve.

Fire Department:

Fire Department reserve contributions for vehicles have increased with the anticipated pricing increase for replacement vehicles. Equipment reserve contributions remain consistent with previous years to maintain a regular cycle of replacement. Building reserve contributions remain at the same level for a future addition at the Shedden Firehall. Communications reserve contributions of \$30,000.00 per year until 2027 which will be used for a County-wide communications upgrade.

Talbotville Firehall, scheduled to be replaced in 2024, has a construction value of \$3,540,000.00. This cost includes site servicing. Through donations from Green Lane and utilizing funds from the increased assessment for the tax levy, the cost of the construction could be completed without external financing.

Shedden Firehall is in need of a fourth bay. The design, planning and engineering, proposed in the 2023 capital projects with construction included in the proposed 2024 capital projects has been delayed until 2026 to accommodate the increased cost of the Talbotville Firehall.

Building Department:

Building Department reserve contributions of \$100,000.00 will be utilized as part of the Talbotville Firehall construction for the Building Department's portion of the building.

While the reserve is quite large, it will provide stability and ensure Building Department operation does not impact the tax levy for many years.

Administration Facility:

In 2022, when a site plan review was conducted for the Public Works facility, an addition/renovation to the Administration facility was included. The current forecast shows renovations/addition over 2027/2028 with utilizing a contribution from Green Lane starting in 2026. Projections for Green Lane show there could be capacity in 2026 after contributions for the Talbotville Firehall and Public Works equipment in 2024/2025. If Green Lane funds are needed for other projects, this could impact the forecast for office improvements. With the renovations completed in 2023, the need for a major addition/renovation to the administration facility has been extended.

Keystone and Library Facility:

Keystone and Library Facility reserve contributions remain the same as 2023. No capital projects are planned for 2024 but Staff recommends that reserve contributions remain consistent for future equipment replacements as noted in the Forecast.

Medical Centre:

Medical Centre reserve contributions remain consistent with 2023. No capital projects are proposed for 2024.

Parks:

Parks reserve contributions increase with anticipated developments in Shedden and Fingal. There are several projects for Fingal Heritage Park that still need to be completed. Proposed 2024 projects for various parks include concrete installation to convert walking trails, installation of park benches and dog waste signage and bins (carried forward from 2023).

Roads:

The proposed road capital program includes a 10-year capital forecast that reveals reserve levels are not at the appropriate threshold, given the value of the road system and the Roads Need Study completed in 2019. The forecast integrates the recommendations from the road's needs study, updated by a staff field review this year, prioritizing road sections based on current condition and traffic volumes. Staff attempted to implement a hold strategy on sections where possible, linking investment to development and adjacent construction activity to maximize value. It should be noted that this is a dynamic plan and will be updated annually to reflect the system's needs, especially with an updated road needs study this year, pending approval.

Staff would like to emphasize that the reconstruction of urban road sections can be deferred more easily than rural roads, allowing for coordination with development or cost reduction. However, at some point, investment becomes imperative to sustain safer operable roadways and should be duly accounted for. Additionally, staff highlights the escalating pressure on our rural road networks due to climate change, increased intensity of rain events, and warmer winter weather resulting in erosion and soft roadbed conditions. Essentially, there is a prolonged half-load effect throughout the winter due to the absence of freezing conditions. This shift in weather patterns underscores the necessity for a solid, free-draining granular base.

Drainage:

Drainage reserve contributions remain the same as 2023. A Stormwater Rate Study proposed for 2023 was delayed but is anticipated to be completed in 2024. If the study is completed, but the rates not implemented, the cost of the study would have to be recovered through the tax levy. Additional information will be provided explaining the background, rationale, possible implementation options before commencing with a rate study so there is clarity and a high confidence that a storm water rate would be implemented.

Bridges and Culverts:

Bridge and culvert reserve contributions remain the same as 2023. The Bridge Study completed in 2022 recommends maintenance of the replacement of the Burwell Road Bridge, Lake Line Culvert Replacement, Woodplant Bridge Engineering and various culvert and bridge repairs engineering in 2024. The Bi-Annual Bridge Study will also be completed in 2024.

Roads Facility:

Staff recommends pursuing a design-build solution for a 6-bay facility for Public Works. If similar cost-saving results can be achieved as seen in the firehall project, it is anticipated that construction costs will be reduced. In line with the approach taken for the firehall, staff suggests incorporating an additional 2 bays as a provisional cost. This provision allows for flexibility, enabling inclusion in the project if construction costs are competitive enough to justify it.

While a facility may not be an immediate requirement, the looming growth on the horizon indicates that service delivery will encounter challenges without the necessary facilities to support it. Therefore, proactively planning for the future facility needs is essential to ensure smooth service delivery in the face of anticipated growth.

Roads Equipment:

Proposed equipment replacements for 2024 include the 2011 Peterbilt and 2009 Freightliner with the ordering in 2024 but delivery and payment in 2025. Proposed new equipment purchases are a Trackless, funded partially through DCs, and a new mulcher/flail. Equipment costs are up dramatically from previous budgets and continue to stress the capital budget. The equipment reserve, even with funding from Green Lane is in a deficit position for most of the forecast.

Funding for the Road Equipment Reserve is through equipment operation and does not show directly on the tax levy through the Capital Forecast. Increasing the reserve contribution to \$350,000 would bring the reserve to a positive value starting in 2029. Staff will be further examining this impact as the operating budget is developed.

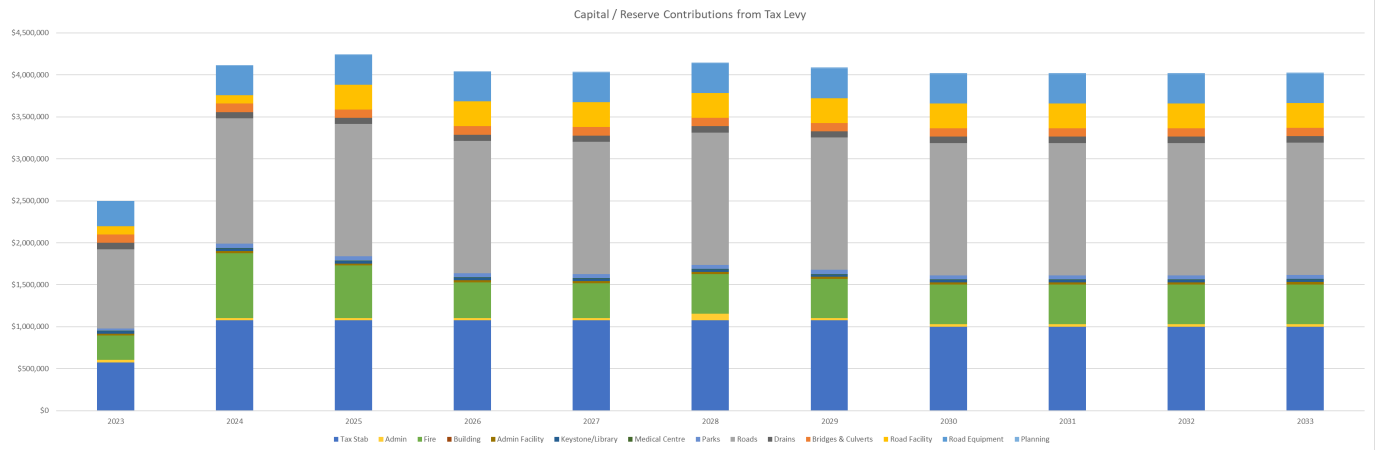
Planning:

The Planning area is proposing the Industrial Land Secondary Planning project, identified in 2022, for completion in 2024.

Capital and Reserves from Tax Levy:

The 2024 Capital Forecast is showing a significant increase to the requirements from the Tax Levy. The increase is \$1,619,916 or 64.85%. With the increase in assessment, this translates into 3.99% on the overall Levy. The 2025 forecast shows the funding required for the Public Works Facility financing is approximately \$296,000 annually for 20 years. Other significant increases include the Tax Stabilization Reserve which will be required due to the risk of assessment reductions associated with new industrial development. The current forecast illustrates the situation with utilizing the additional revenue. Staff have modeled various scenarios utilizing additional revenue in 2024 and forward. We need to keep in mind that all supplemental revenue cannot be applied to just the capital program. It is also applied to operating increases and in this situation, a significant portion is allocated to the Tax Stabilization Reserve for eventual assessment appeals and possible rebates.

Council and staff will need to thoroughly review and understand the assumptions and risks associated with decisions that need to be made for this budget. Finance staff tend to be conservative with estimates and assumptions, as over estimating revenue that does not materialize sometimes leads to a double impact in following years (lowering the estimate and needing to recover the lost revenue from the prior year). It should also be noted that staff are approaching this based on the assumption that any additional revenue will be utilized to cover increasing costs and not used for a significant reduction in the tax levy.

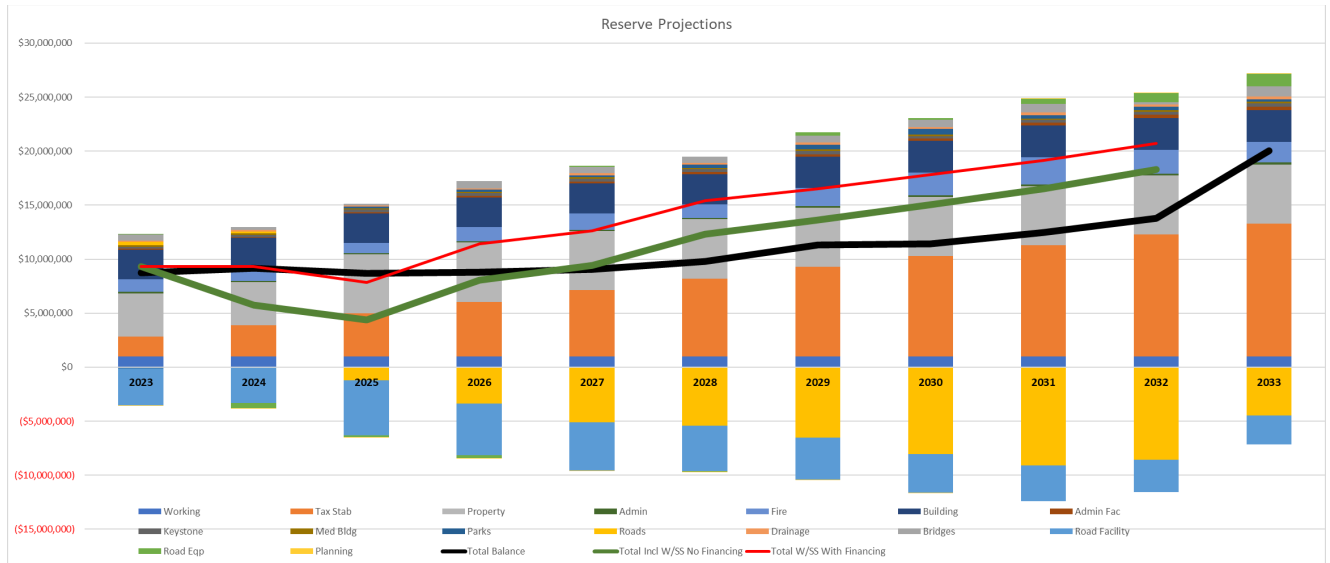


Reserves

Reserve levels are forecast to remain relatively stable for the next several years for most areas. The forecast assumes financing for the Public Works Facility, financing for significant Sanitary Sewer Projects and significant upfront payments from Developers for sanitary sewer projects. Without this, there will be significant negative impacts on the overall reserve levels and there will be impacts on cash flow. The following chart illustrates all Township reserves and includes a total with Water and Sanitary Sewer Reserves. There is also a total line illustrating the incorporation of financing. The projections also includes significant land sales (Stoss and Teetzel) and the ongoing operating challenges with the Talbotville Sanitary System. There are also projections related to the Shedden/Fingal Sanitary system. The sanitary system challenges and costs greatly impact overall reserve levels, thus necessitating the need for financing.

In 2022, the forecasts related to the Shedden/Fingal Sanitary Servicing and Public Works Facility were much lower and it was anticipated a significant amount would be funded from the land sales, but based on recent cost estimates, the sale proceeds will help, but will not be nearly enough to avoid external financing. Other reserves such as the water reserve and the Building Reserve are also assisting with being able to complete several large projects over the coming years.

Maintaining healthy reserve levels is beneficial for eventual asset replacement and helps maintain cash flow, minimizing/eliminating the need for short-term borrowing and associated costs.



Budget Review Process

While Staff from each department has presented the Capital Forecast recommendations to Council, staff are suggesting that if there are items under consideration for decreases or increases, that Council identify the items for Staff to make adjustments to understand the impact on the overall budget.

At this time, both a Draft Operating Budget and Capital Forecast have been developed and ready for review by Council at the first budget meeting.

Summary

In summary, staff have put forward a capital budget that allows Council the opportunity to move ahead on projects like road conversion projects which can lower ongoing operating costs and improve the level of service for residents. It also reflects the upcoming needs and tries to address the significant funding requirements for Asset Management.

Staff have put forward an operating budget consistent with Council direction of a 4% levy increase.

While maintaining the lowest tax rates in the area, the use of additional funds generated can continue to improve the level of service for residents over the next 5-10 years. If other sources of revenue such as Green Lane Trust or Assessment based PIL (Landfill) decrease or disappear, the Township will be in a better position to lower capital expenditures rather than having to raise additional revenue from taxation. While there could be a decrease in taxation in 2024, doing so will only increase the likelihood of larger increases in the future. Maintaining stability for taxation would be better than significant increases/decreases and would be easier for residents to plan for.

Staff is looking forward to working collaboratively with Council on the 2024 Budget and delivering our important services to the residents of the Township.

Financial Implications:

The Operating Budget and Capital Forecast will help establish and guide financial planning for 2024 and beyond.

Strategic Plan Goals:

The above recommendation helps the Township meet the Strategic Plan Goal of:

- Managed Growth
- Welcoming and Supportive Neighbourhoods
- Economic Development
- Fiscal Responsibility and Accountability

Respectfully Submitted by:
**Michele Lant, Director of Corporate
Services/Treasurer**
“Submitted electronically”

Approved by:
Lisa Higgs, CAO/Clerk
“Approved electronically”

Budget Revenue and Expense Summary

Account	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast
Tax Levy						
Property Taxation	(\$4,208,111)	(\$6,823,570)	(\$2,615,459)	62.15%	(\$2,052,006)	(\$6,274,647)
Other Rev/Exp						
Other Revenue/General Grants	(\$6,396,700)	(\$6,448,600)	(\$51,900)	0.81%	(\$6,448,600)	(\$1,948,600)
Other Expenses	\$4,520,000	\$4,530,000	\$10,000	0.22%	\$30,000	\$35,000
Net Other Revenue/General Grants	(\$1,876,700)	(\$1,918,600)	(\$41,900)	2.23%	(\$6,418,600)	(\$1,913,600)
Departmental Operating Revenue						
Council	\$0	\$0	\$0	0.00%	\$0	\$0
Administration	(\$174,050)	(\$68,050)	\$106,000	-60.90%	(\$58,562)	(\$58,913)
Police	(\$50,000)	(\$38,000)	\$12,000	-24.00%	(\$28,000)	(\$28,000)
Conservation Authority	\$0	\$0	\$0	0.00%	\$0	\$0
By-law, Canine, Livestock	(\$350)	(\$255)	\$95	-27.14%	(\$255)	(\$255)
Waste Management	(\$84,100)	(\$41,175)	\$42,925	-51.04%	(\$40,500)	(\$41,000)
Cemeteries	\$0	\$0	\$0	0.00%	\$0	\$0
Fire Department	(\$110,892)	(\$128,220)	(\$17,328)	15.63%	(\$130,000)	(\$132,000)
Building	(\$345,000)	(\$371,745)	(\$26,745)	7.75%	(\$351,900)	(\$358,938)
Municipal Property	(\$95,634)	(\$97,374)	(\$1,740)	1.82%	(\$96,107)	(\$96,637)
Keystone	(\$55,000)	(\$36,500)	\$18,500	-33.64%	(\$56,100)	(\$26,010)
Parks	(\$19,600)	(\$17,500)	\$2,100	-10.71%	(\$23,052)	(\$23,513)
Roads	(\$607,250)	(\$610,553)	(\$3,303)	0.54%	(\$619,395)	(\$631,783)
Planning	(\$35,000)	(\$25,000)	\$10,000	-28.57%	(\$25,500)	(\$26,010)
Drainage	(\$79,182)	(\$94,750)	(\$15,568)	19.66%	(\$96,645)	(\$98,578)
Total Revenue	(\$1,656,058)	(\$1,529,122)	\$126,936	-7.66%	(\$1,526,016)	(\$1,521,637)

Account	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast
Departmental Operating Expenses						
Council	\$115,000	\$140,411	\$25,411	22.10%	\$140,411	\$144,623
Administration	\$803,580	\$950,050	\$146,470	18.23%	\$967,622	\$984,099
Police	\$661,948	\$671,862	\$9,914	1.50%	\$692,018	\$705,858
Conservation Authority	\$65,309	\$71,171	\$5,862	8.98%	\$74,018	\$76,238
By-law, Canine, Livestock	\$21,645	\$34,806	\$13,161	60.80%	\$31,934	\$32,062
Waste Management	\$404,100	\$341,500	(\$62,600)	-15.49%	\$327,205	\$122,719
Cemeteries	\$14,120	\$21,734	\$7,614	53.93%	\$22,090	\$22,810
Fire Department	\$650,650	\$752,577	\$101,927	15.67%	\$773,661	\$786,826
Building	\$345,000	\$371,745	\$26,745	7.75%	\$391,984	\$399,813
Municipal Property	\$109,850	\$124,768	\$14,918	13.58%	\$105,625	\$107,538
Keystone	\$118,500	\$127,975	\$9,475	8.00%	\$131,245	\$133,870
Parks	\$203,850	\$224,583	\$20,733	10.17%	\$191,352	\$195,179
Roads	\$2,271,235	\$2,459,447	\$188,212	8.29%	\$2,314,380	\$2,360,668
Planning	\$127,750	\$68,256	(\$59,494)	-46.57%	\$69,621	\$71,014
Drainage	\$120,332	\$142,491	\$22,159	18.41%	\$145,341	\$148,248
Total Expenses	\$6,032,869	\$6,503,376	\$470,507	7.80%	\$6,378,506	\$6,291,564
Net Operating (Revenue)/Expense	\$4,376,811	\$4,974,254	\$597,443	13.65%	\$4,852,490	\$4,769,927

Account	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast
Net Cash and Capital						
Other To Tax Stabilization Reserve	\$75,000	\$1,075,000	\$1,000,000	1333.33%	\$1,075,000	\$1,075,000
Council	\$0	\$0	\$0	0.00%	\$0	\$0
Administration	\$53,000	\$53,000	\$0	0.00%	\$53,000	\$53,000
Police	\$0	\$0	\$0	0.00%	\$0	\$0
Conservation Authority	\$0	\$0	\$0	0.00%	\$0	\$0
By-law, Canine, Livestock	\$0	\$0	\$0	0.00%	\$0	\$0
Waste Management	\$0	\$0	\$0	0.00%	\$0	\$0
Cemeteries	\$0	\$0	\$0	0.00%	\$0	\$0
Fire Department	\$290,000	\$775,000	\$485,000	167.24%	\$625,000	\$425,000
Building	\$0	\$0	\$0	0.00%	\$0	\$0
Municipal Property	\$15,000	\$15,000	\$0	0.00%	\$15,000	\$15,000
Keystone	\$20,000	\$20,000	\$0	0.00%	\$20,000	\$20,000
Parks	\$25,000	\$50,000	\$25,000	100.00%	\$50,000	\$50,000
Roads	\$1,145,000	\$1,694,916	\$549,916	48.03%	\$1,694,916	\$1,694,916
Planning	\$10,000	\$10,000	\$0	0.00%	\$10,200	\$10,404
Drainage	\$75,000	\$75,000	\$0	0.00%	\$75,000	\$75,000
Total Net Cash and Capital	\$1,708,000	\$3,767,916	\$2,059,916	120.60%	\$3,618,116	\$3,418,320
Net Surplus/Deficit	\$0	\$0	\$0	0.00%	\$0	\$0
Net Operating and Capital	\$4,208,111	\$6,823,570	\$2,615,459	62.15%	\$2,052,006	\$6,274,647

Budget Summary

Account	2022 Budget	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast
Property Taxation	(\$3,879,098)	(\$4,208,111)	(\$6,823,570)	(\$2,615,459)	62.15%	(\$2,052,006)	(\$6,274,647)
Other Revenue/General Grant	(\$1,694,200)	(\$1,801,700)	(\$843,600)	\$958,100	-53.18%	(\$5,343,600)	(\$838,600)
Council	\$112,700	\$115,000	\$140,411	\$25,411	22.10%	\$140,411	\$144,623
Administration	\$817,139	\$682,530	\$935,000	\$252,470	36.99%	\$962,060	\$978,186
Police	\$639,150	\$611,948	\$633,862	\$21,914	3.58%	\$664,018	\$677,858
Conservation Authority	\$58,571	\$65,309	\$71,171	\$5,862	8.98%	\$24,518	\$25,900
By-law, Canine, Livestock	\$25,870	\$21,295	\$34,551	\$13,256	62.25%	\$74,018	\$76,238
Waste Management	\$322,625	\$320,000	\$300,325	(\$19,675)	-6.15%	\$31,679	\$31,807
Cemeteries	\$12,300	\$14,120	\$21,734	\$7,614	53.93%	\$286,705	\$81,719
Fire Department	\$793,670	\$829,758	\$1,399,357	\$569,599	68.65%	\$22,090	\$22,810
Building	\$0	\$0	\$0	\$0	0.00%	\$1,268,661	\$1,079,826
Municipal Property	\$32,634	\$29,216	\$42,394	\$13,178	45.11%	\$40,084	\$40,875
Keystone	\$67,000	\$83,500	\$111,475	\$27,975	33.50%	\$95,145	\$127,860
Parks	\$190,000	\$209,250	\$257,083	\$47,833	22.86%	\$218,300	\$221,666
Roads	\$2,538,640	\$2,808,985	\$3,543,810	\$734,825	26.16%	\$3,389,901	\$3,423,801
Planning	\$37,750	\$102,750	\$53,256	(\$49,494)	-48.17%	\$54,321	\$55,408
Drainage	\$110,999	\$116,150	\$122,741	\$6,591	5.67%	\$123,696	\$124,670
Net Surplus/Deficit	\$185,750	\$0	\$0	\$0	\$3	\$0	(\$0)

Taxation

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast
R - Residential	(\$3,174,011)	(\$3,174,014)	(\$3,533,632)	(\$359,618)	11.33%	(\$3,300,974)	(\$3,433,013)
C - Commercial	(\$136,919)	(\$136,919)	(\$2,374,724)	(\$2,237,805)	1634.40%	(\$142,396)	(\$148,091)
C - Commercial - Excess Land	(\$10,089)	(\$10,088)	(\$28,512)	(\$18,424)	182.63%	(\$10,492)	(\$10,912)
C - Commercial - Vacant Land	(\$3,045)	(\$3,045)	(\$3,167)	(\$122)	3.99%	(\$3,167)	(\$3,294)
C - Commercial	(\$359)	(\$225)	(\$234)	(\$9)	3.99%	(\$234)	(\$244)
C - Commercial - CO	\$0	(\$134)	(\$139)	(\$5)	3.99%	(\$139)	(\$145)
X - New Commercial	\$0	\$0	\$0	\$0	0.00%	\$0	\$0
I - Industrial	(\$11,894)	(\$11,894)	(\$12,369)	(\$475)	3.99%	(\$12,370)	(\$12,865)
I - Industrial	\$0	(\$94)	(\$98)	(\$4)	3.99%	(\$98)	(\$102)
I - Industrial - Excess Land	(\$292)	(\$292)	(\$303)	(\$12)	3.99%	(\$303)	(\$315)
I - Industrial - Vacant Land	(\$59,586)	(\$59,586)	\$0	\$59,586	-100.00%	(\$61,970)	(\$64,449)
L - Large Industrial	(\$103,362)	(\$103,362)	(\$107,487)	(\$4,125)	3.99%	(\$107,496)	(\$111,796)
P - Pipeline	(\$37,749)	(\$37,749)	(\$38,771)	(\$1,021)	2.71%	(\$39,259)	(\$40,830)
F - Farmland	(\$681,453)	(\$681,453)	(\$721,431)	(\$39,978)	5.87%	(\$708,712)	(\$737,060)
T - Managed Forest	(\$2,320)	(\$2,320)	(\$2,702)	(\$382)	16.46%	(\$2,413)	(\$2,509)
Total	(\$4,221,079)	(\$4,221,177)	(\$6,823,570)	(\$2,602,393)	61.65%	(\$4,390,024)	(\$4,565,625)

Other Revenue

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Penalty and Interest	(\$95,264)	(\$75,000)	(\$75,000)	\$0	0.00%	(\$75,000)	(\$75,000)	Taxes penalty & interest
Federal Payment In Lieu	(\$198)	(\$200)	(\$200)	\$0	0.00%	(\$200)	(\$200)	
Provincial Paym't In Lieu	(\$15,646)	(\$15,000)	(\$15,000)	\$0	0.00%	(\$15,000)	(\$15,000)	
Toronto Payment In Lieu	(\$1,066,750)	(\$1,044,000)	(\$1,066,000)	(\$22,000)	2.11%	(\$1,066,000)	(\$1,066,000)	assumes assessment/tax ratio remains in line with 2023
Other Mun PIL (CE)	(\$38,837)	(\$38,000)	(\$38,000)	\$0	0.00%	(\$38,000)	(\$38,000)	
Southwold PIL (WWTP)	(\$3,350)	(\$3,300)	(\$3,300)	\$0	0.00%	(\$3,300)	(\$3,300)	
Elgin WWTP	(\$4,516)	(\$5,000)	(\$4,500)	\$500	-10.00%	(\$4,500)	(\$4,500)	
Ontario Hydro Corridor	(\$31,720)	(\$32,000)	(\$32,000)	\$0	0.00%	(\$32,000)	(\$32,000)	Based on 2020. Rates set by MOF.
Railway Corridors	(\$4,667)	(\$4,600)	(\$4,600)	\$0	0.00%	(\$4,600)	(\$4,600)	Based on 2020. Rates set by MOF.
PIL Supps and Writeoffs	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Interest Income	(\$239,430)	(\$150,000)	(\$150,000)	\$0	0.00%	(\$150,000)	(\$150,000)	Bank Account interest
Donations	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Provincial Grant OMPF	(\$310,950)	(\$414,600)	(\$410,000)	\$4,600	-1.11%	(\$410,000)	(\$410,000)	
Provincial Grant One-Time Efficiencies	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
OCIF Grant	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	See Cash and Capital
Land Sale	\$0	(\$4,500,000)	(\$4,500,000)	\$0	0.00%	\$0	\$0	Stoss Land Sale-deferred from 2023
Insurance Mitigation from Reserve	\$0	(\$15,000)	\$0	\$15,000	-100.00%			
Total General Revenue	(\$2,218,818)	(\$6,296,700)	(\$6,298,600)	(\$1,900)	0.03%	(\$1,798,600)	(\$1,798,600)	
Net Supp/WO Tax Township	(\$1,411,693)	(\$100,000)	(\$150,000)	(\$50,000)	50.00%	(\$150,000)	(\$149,999)	Est. net assessment growth - based on prior year bldg permit activity, historical est. - new homes at 50% due to variable occupancy time
Total Supps/WO	(\$1,411,693)	(\$100,000)	(\$150,000)	(\$50,000)	50.00%	(\$150,000)	(\$149,999)	
Total Other Revenue	(\$3,630,511)	(\$6,396,700)	(\$6,448,600)	(\$51,900)	0.81%	(\$1,948,600)	(\$1,948,599)	

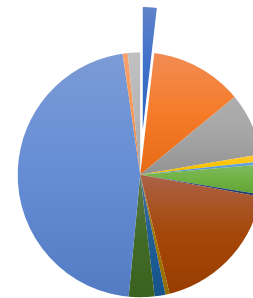
Other Expenses

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Fee Waivers/Grants	\$15,000	\$20,000	\$30,000	\$10,000	50.00%	\$30,000	\$35,000	\$22,000 Fee Waivers, \$3,000 Grants, \$5,000 Volunteer Apprec., decrease offset by Keystone Revenue decrease
Transfer to Reserve	\$0	\$4,500,000	\$4,500,000	\$0	0.00%	\$0	\$0	Land Sale Rev to Reserve and Land Held for Resale Account-revenue of \$4,500,000 deferred to 2023
Total Expenses	\$15,000	\$4,520,000	\$4,530,000	\$10,000	0.22%	\$30,000	\$35,000	
Net Operating (Revenue)/Expense	\$15,000	\$4,520,000	\$4,530,000	\$10,000	0.22%	\$30,000	\$35,000	
I Requirements								
Tax Stabilization Reserve	\$618,475	\$75,000	\$1,075,000	\$1,000,000	161.69%	\$1,075,000	\$1,075,000	
Working Capital Reserve	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Net Cash and Capital Requirement	\$618,475	\$75,000	\$1,075,000	\$1,000,000	161.69%	\$1,075,000	\$1,075,000	
Total Requirement from TGGR	\$633,475	\$4,595,000	\$5,605,000	\$1,010,000	159.44%	\$1,105,000	\$1,110,000	

Council

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Council Misc Receipts	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Council Transfer from Reserve	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Revenue	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Council Salaries & Wages	\$87,979	\$80,000	\$91,499	\$11,499	14.37%	\$94,243	\$96,128	includes COLA increase as per CPI
Canada Pension	\$4,064	\$3,600	\$4,226	\$626	17.40%	\$4,353	\$4,440	
Council (EHT)	\$1,716	\$1,500	\$1,784	\$284	18.95%	\$1,838	\$1,875	
Council -Group Insurance	\$23,350	\$13,000	\$24,500	\$11,500	88.46%	\$25,235	\$25,740	
Travel/ Mileage/ Expenses	\$3,529	\$500	\$3,600	\$3,100	620.00%	\$3,708	\$3,782	
Conferences and Training	\$2,792	\$6,000	\$4,500	(\$1,500)	-25.00%	\$4,635	\$4,728	Increase with resumption of in-person conferences/new members of Council
Telephone	\$947	\$1,200	\$1,200	\$0	0.00%	\$1,236	\$1,261	
Council- Insurance	\$1,952	\$2,200	\$2,102	(\$98)	-4.46%	\$2,165	\$2,208	
Council-Integrity Commissioner costs	\$485	\$1,000	\$1,000	\$0	0.00%	\$1,030	\$1,051	
Council-Grant & Donations	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	included in Other Expenses tab
Council - Miscellaneous	\$5,233	\$6,000	\$6,000	\$0	0.00%	\$6,180	\$6,304	
Total Expenses	\$132,047	\$115,000	\$140,411	\$25,411	22.10%	\$144,623	\$147,516	
Net Operating (Revenue)/Expense	\$132,047	\$115,000	\$140,411	\$25,411	22.10%	\$144,623	\$147,516	

Council Summary		
2024 Levy Requirement		\$140,411
Requirement as % of Total Levy		2.06%
Ability to Adjust		Med
\$ Change from 2023 Levy Requirement	↑	\$25,411
Contribution to 2024 Levy Increase	↑	0.60%
\$ per Capita		\$31.76
\$ per Household		\$77.96



Administration

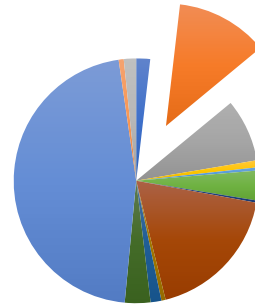
Administration								
Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Tax Certificates/Work Orders	(\$8,878)	(\$10,000)	(\$7,500)	\$2,500	-25.00%	(\$7,725)	(\$7,880)	
License Fees	(\$1,837)	(\$2,000)	(\$1,500)	\$500	-25.00%	(\$1,545)	(\$1,576)	
Marriage Ceremony Fees	(\$750)	(\$500)	(\$500)	\$0	0.00%	(\$515)	(\$525)	
Miscellaneous Receipts	(\$9,066)	(\$5,000)	(\$5,000)	\$0	0.00%	(\$5,150)	(\$5,253)	2023 YTD- includes 2022 POAs
Provincial Grants	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Federal Grants	(\$4,340)	(\$2,550)	(\$2,550)	\$0	0.00%	(\$2,627)	(\$2,679)	Summer Student Grant, anticipating summer student in 2023
Other Grants	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	FCM Asset Management Grant
Donations	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Gain/Loss on Disposal	(\$100)	\$0	\$0	\$0	0.00%	\$0	\$0	
Transfer from Reserve - Records/AM	\$0	(\$110,000)	\$0	\$110,000	-100.00%	\$0	\$0	Efficiency Reserve - not used in 2023 for project
Other Municipal	(\$25,000)	(\$25,000)	(\$25,000)	\$0	0.00%	(\$25,000)	(\$25,000)	West Elgin
Transfer From Election Reserve	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Revenue	(\$49,971)	(\$155,050)	(\$42,050)	\$113,000	-72.88%	(\$42,562)	(\$42,913)	
Salaries and Wages	\$608,567	\$380,000	\$441,000	\$61,000	16.05%	\$454,230	\$463,315	Adjusted Salary Dist, incl. contract positions for Records and AM
Overhead	\$0	\$116,100	\$129,740	\$13,640	11.75%	\$133,632	\$136,305	
Health Safety	\$933	\$1,000	\$1,000	\$0	0.00%	\$1,030	\$1,051	
Travel Mileage	\$713	\$500	\$500	\$0	0.00%	\$515	\$525	reduced - limited travel
Employee Training	\$3,634	\$6,500	\$6,500	\$0	0.00%	\$6,695	\$6,829	Incl. \$2,000 for H&S Cert Training (Min 2)
Building Repairs	\$11,879	\$5,200	\$5,500	\$300	5.77%	\$5,665	\$5,778	
Janitorial Supplies	\$290	\$200	\$200	\$0	0.00%	\$206	\$210	
Emergency management	\$303	\$2,500	\$2,500	\$0	0.00%	\$2,575	\$2,627	
Utilities	\$3,167	\$5,200	\$5,400	\$200	3.85%	\$5,562	\$5,673	
Office Supplies	\$16,991	\$15,000	\$15,000	\$0	0.00%	\$15,450	\$15,759	
Postage	\$12,738	\$13,000	\$13,000	\$0	0.00%	\$13,390	\$13,658	
Advertising	\$2,735	\$2,600	\$2,750	\$150	5.77%	\$2,833	\$2,889	
Telephone	\$3,330	\$3,380	\$3,515	\$135	4.00%	\$3,621	\$3,693	
Insurance	\$27,052	\$25,650	\$29,135	\$3,485	13.59%	\$30,009	\$30,609	reflects renewal cost
Legal Fees	\$25,463	\$25,000	\$25,000	\$0	0.00%	\$25,750	\$26,265	
Equipment Maintenance	\$1,525	\$2,500	\$2,500	\$0	0.00%	\$2,575	\$2,627	
Memberships Subscription	\$42,157	\$48,000	\$51,050	\$3,050	6.35%	\$52,582	\$53,633	Various memberships and subscriptions, incl. IT, software subscriptions, 2FA, add'l security software, Mtce manager
Property Maintenance	\$1,275	\$1,500	\$1,500	\$0	0.00%	\$1,545	\$1,576	Grass Cutting, Security Alarm
Miscellaneous	\$542	\$500	\$500	\$0	0.00%	\$515	\$525	
Remembrance Day Service	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Election Expenses	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Contracted Services	\$6,694	\$3,750	\$7,500	\$3,750	100.00%	\$7,725	\$7,880	Doc mgmt, shredding service, janitorial services

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Computer Support	\$33,744	\$22,500	\$35,000	\$12,500	55.56%	\$36,050	\$36,771	IT and GIS Support Service - based on prior years
Bank Charges	\$5,583	\$7,500	\$7,500	\$0	0.00%	\$7,725	\$7,880	
Tax reductions and appeals	\$255	\$2,500	\$2,500	\$0	0.00%	\$2,575	\$2,627	
Plans and Projects	\$15,558	\$55,000	\$110,260	\$55,260	100.47%	\$113,568	\$115,839	see capital forecast
Studies	\$558	\$15,000	\$1,000	(\$14,000)	-93.33%	\$1,030	\$1,051	
Ontario One Call Locates	\$1,356	\$500	\$500	\$0	0.00%	\$515	\$500	
Small Equipment Purchases	\$667	\$1,000	\$1,000	\$0	0.00%	\$1,030	\$1,000	
Transfer to Reserve	\$0	\$7,500	\$7,500	\$0	0.00%	\$7,725	\$5,400	Election Reserve - Annual Amount
Amortization	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Expenses	\$949,662	\$769,580	\$909,050	\$139,470	18.12%	\$936,322	\$952,493	
Net Operating (Revenue)/Expense	\$899,692	\$614,530	\$867,000	\$252,470	41.08%	\$893,760	\$909,580	

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Economic Development								
Economic Development Revenue	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	Ec Dev and/or Efficiency Reserve could be used to fund if necessary
Total Revenue	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Economic Development-Public Relations Campaign	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Economic Development	\$16,244	\$15,000	\$15,000	\$0	0.00%	\$15,300	\$15,606	Various signage to implement new Brand - Roadside Community Signs, Facilities, Bldgs - supp info for locations to target will be developed
Total Expenses	\$16,244	\$15,000	\$15,000	\$0	0.00%	\$15,300	\$15,606	
Net Operating (Revenue)/Expense	\$16,244	\$15,000	\$15,000	\$0	0.00%	\$15,300	\$15,606	
Seniors' Committee								
Seniors' Committee Donations	(\$11,435)	(\$5,000)	(\$10,000)	(\$5,000)	100.00%	(\$5,000)	(\$5,000)	Green Lane Trust Request \$5,000, drive thru dinners
Grants	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Revenue	(\$11,435)	(\$5,000)	(\$10,000)	(\$5,000)	100.00%	(\$5,000)	(\$5,000)	
Senior's Committee- Southwold Young at Heart	\$8,078	\$5,000	\$10,000	\$5,000	100.00%	\$5,000	\$5,000	
Total Expenses	\$8,078	\$5,000	\$10,000	\$5,000	100.00%	\$5,000	\$5,000	
Net Operating (Revenue)/Expense	(\$3,357)	\$0	\$0	\$0	0.00%	\$0	\$0	
Family Day								
Family Day donations	(\$5,000)	(\$8,000)	(\$5,000)	\$3,000	-37.50%	(\$5,000)	(\$5,000)	Green Lane Trust Request \$5,000
Total Revenue	(\$5,000)	(\$8,000)	(\$5,000)	\$3,000	-37.50%	(\$5,000)	(\$5,000)	
Family Day Winterfest	\$4,536	\$8,000	\$5,000	(\$3,000)	-37.50%	\$5,000	\$5,000	
Total Expenses	\$4,536	\$8,000	\$5,000	(\$3,000)	-37.50%	\$5,000	\$5,000	
Net Operating (Revenue)/Expense	(\$464)	\$0	\$0	\$0	0.00%	\$0	\$0	
Communities in Bloom								
C.I.B. Donations - Flag Fund	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Communities in Bloom revenue	(\$4,942)	(\$3,000)	(\$3,000)	\$0	0.00%	(\$3,000)	(\$3,000)	Green Lane Trust Request \$3,000, plant sale
Total Revenue	(\$4,942)	(\$3,000)	(\$3,000)	\$0	0.00%	(\$3,000)	(\$3,000)	
Communities in Bloom	\$1,241	\$3,000	\$3,000	\$0	0.00%	\$3,000	\$3,000	
Total Expenses	\$1,241	\$3,000	\$3,000	\$0	0.00%	\$3,000	\$3,000	
Net Operating (Revenue)/Expense	(\$3,701)	\$0	\$0	\$0	0.00%	\$0	\$0	

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
History Committee								
History Committee Revenue	(\$9,667)	(\$2,000)	(\$7,000)	(\$5,000)	250.00%	(\$2,000)	(\$2,000)	Green Lane Trust Request-\$2,000 yearly request, \$5,000 for play in 2024
Total Revenue	(\$9,667)	(\$2,000)	(\$7,000)	(\$5,000)	250.00%	(\$2,000)	(\$2,000)	
Economic Development-History Committee	\$11,349	\$2,000	\$7,000	\$5,000	250.00%	\$2,000	\$2,000	
Total Expenses	\$11,349	\$2,000	\$7,000	\$5,000	250.00%	\$2,000	\$2,000	
Net Operating (Revenue)/Expense	\$1,682	\$0	\$0	\$0	0.00%	\$0	\$0	
Greening Communities								
Greening Communities	(\$1,000)	(\$1,000)	(\$1,000)	\$0	0.00%	(\$1,000)	(\$1,000)	Green Lane Trust Request
Total Revenue	(\$1,000)	(\$1,000)	(\$1,000)	\$0	0.00%	(\$1,000)	(\$1,000)	
Greening Communities	\$1,000	\$1,000	\$1,000	\$0	0.00%	\$1,000	\$1,000	
Total Expenses	\$1,000	\$1,000	\$1,000	\$0	0.00%	\$1,000	\$1,000	
Net Operating (Revenue)/Expense	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Revenue	(\$82,015)	(\$174,050)	(\$68,050)	\$106,000	-60.90%	(\$58,562)	(\$58,913)	
Total Expenses	\$992,110	\$803,580	\$950,050	\$146,470	18.23%	\$967,622	\$984,099	
Net Operating (Revenue)/Expense	\$910,095	\$629,530	\$882,000	\$252,470	40.10%	\$909,060	\$925,186	
Net Cash and Capital Requirements								
Administration Reserve		\$10,000	\$10,000	\$0	0.00%	\$10,000	\$10,000	for studies and projects
Computer Reserve		\$18,000	\$18,000	\$0	0.00%	\$18,000	\$18,000	computer equipment replacements, depr. due to incr. in subscriptions, longer HW life
Building Renewal		\$25,000	\$25,000	\$0	0.00%	\$25,000	\$25,000	Municipal Office - Major Maintenance
Capital Items		\$0	\$0	\$0	0.00%	\$0	\$0	
Total Net Cash and Capital Requirements		\$53,000	\$53,000	\$0	0.00%	\$53,000	\$53,000	
Total Requirement from Levy		\$682,530	\$935,000	\$252,470	36.99%	\$962,060	\$978,186	

Administration Summary		
2024 Levy Requirement		\$935,000
Requirement as % of Total Levy		13.70%
Ability to Adjust		Med
\$ Change from 2023 Levy Requirement	↑	\$252,470
Contribution to 2024 Levy Increase	↑	6.00%
\$ per Capita		\$211.49
\$ per Household		\$519.16



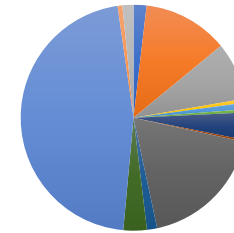
Municipal Property

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Medical Centre								
Donation	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Lease Income	(\$14,078)	(\$14,746)	(\$14,402)	\$344	-2.33%	(\$14,893)	(\$15,042)	reflects increase of 2.5% as per Residential Tenancies Act
Federal Grant	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Transfer from reserves	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Revenue	(\$14,078)	(\$14,746)	(\$14,402)	\$344	0.00%	(\$14,893)	(\$15,042)	
Salaries and Wages	\$0	\$5,500	\$6,286	\$786	14.29%	\$5,610	\$5,722	
Benefits	\$0	\$1,800	\$2,000	\$200	11.11%	\$1,836	\$1,873	
Building Repairs	\$5,193	\$5,500	\$5,500	\$0	0.00%	\$5,610	\$5,722	
Janitorial Supplies	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Utilities	\$3,906	\$5,500	\$5,500	\$0	0.00%	\$5,610	\$5,722	
Property Maintenance	\$30,632	\$9,000	\$9,000	\$0	0.00%	\$9,180	\$9,364	
Insurance	\$7,814	\$6,900	\$8,416	\$1,516	21.97%	\$7,038	\$7,179	reflects renewal cost
Equipment Maintenance	\$0	\$500	\$500	\$0	0.00%	\$510	\$520	
Miscellaneous	\$11,979	\$10,000	\$12,460	\$2,460	24.60%	\$10,200	\$10,404	
Transfer to Reserve	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Expenses	\$59,523	\$44,700	\$49,662	\$4,962	11.10%	\$45,594	\$46,506	
Net Operating (Revenue)/Expense	\$45,445	\$29,954	\$35,260	\$5,306	17.71%	\$30,701	\$31,463	
Library								
Libraries -Lease PAID	(\$62,169)	(\$62,169)	(\$62,169)	\$0	0.00%	(\$62,169)	(\$62,169)	New Lease Agreement in 2023
Library-Miscellaneous revenue	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Trsf from Reserve	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Land Lease expenses	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Revenue	(\$62,169)	(\$62,169)	(\$62,169)	\$0	0.00%	(\$62,169)	(\$62,169)	

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
New Library - wages	\$0	\$10,000	\$6,286	(\$3,714)	-37.14%	\$10,200	\$10,404	
Overhead	\$0	\$2,500	\$2,000	(\$500)	-20.00%	\$2,550	\$2,601	
New Library-Building Repairs	\$1,144	\$300	\$1,000	\$700	233.33%	\$306	\$312	
New Library-Janitorial Serv	\$13,322	\$5,500	\$13,500	\$8,000	145.45%	\$1,530	\$1,561	
New Library-Utilities	\$262	\$1,500	\$1,500	\$0	0.00%	\$1,530	\$1,561	
New Library-Insurance	\$0	\$1,250	\$1,346	\$96	7.68%	\$1,275	\$1,301	reflects renewal cost
New Library-Property Maintenance	\$0	\$1,000	\$1,000	\$0	0.00%	\$1,020	\$1,040	
New Library-Miscellaneous	\$0	\$500	\$500	\$0	0.00%	\$510	\$520	
New Library-Loan Payment	\$10,000	\$10,000	\$10,000	\$0	0.00%	\$10,000	\$10,000	Loan Payment to County-ends 2027
Transfer to Reserve	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Expenses	\$24,728	\$32,550	\$37,132	\$4,582	14.08%	\$28,921	\$29,299	
Net Operating (Revenue)/Expense	(\$37,441)	(\$29,619)	(\$25,037)	\$4,582	-15.47%	(\$33,248)	(\$32,870)	
Old Library / Plaza								
Comm Unit 2 - Rent Paid Evelyn	(\$9,950)	(\$10,008)	(\$10,157)	(\$149)	1.49%	(\$10,116)	(\$10,318)	Reflects 2.5% increase
Comm Unit 3 - Rent Paid Jacque	(\$7,699)	(\$7,711)	(\$7,846)	(\$135)	1.75%	(\$7,929)	(\$8,088)	Reflects 2.5% increase
Total Revenue	(\$17,649)	(\$17,719)	(\$18,003)	(\$284)	1.60%	(\$18,045)	(\$18,406)	
Plaza and Old Library -wages	\$0	\$6,000	\$6,286	\$286	4.77%	\$6,120	\$6,242	
Overhead	\$0	\$2,000	\$2,000	\$0	0.00%	\$2,040	\$2,081	
Employment Insurance	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Employer Health Tax	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Workplace Safety Insuran	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Old Library-Building Repair	\$310	\$2,500	\$1,000	(\$1,500)	-60.00%	\$1,530	\$1,561	
Old Library-Janitorial Serv	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Old Library-Utilities	\$941	\$1,000	\$1,100	\$100	10.00%	\$1,020	\$1,040	
Old Library-Property Maintenance	\$0	\$500	\$550	\$50	10.00%	\$510	\$520	
Old Library - Insurance	\$954	\$1,100	\$1,028	(\$72)	-6.55%	\$0	\$0	reflects renewal cost
Old Library - Taxes	\$3,374	\$2,000	\$3,510	\$1,510	75.50%	\$2,040	\$2,081	
Old Library -Miscellaneous Expenses	\$0	\$500	\$500	\$0	0.00%	\$510	\$520	
Commercial Unit Expenses	\$20,585	\$17,000	\$22,000	\$5,000	29.41%	\$17,340	\$17,687	Hydro, Gas, Maintenance, Snow removal, Waste,
Total Expenses	\$26,164	\$32,600	\$37,974	\$5,374	16.48%	\$31,110	\$31,732	

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Net Operating (Revenue)/Expense	\$8,515	\$14,881	\$19,971	\$5,090	34.21%	\$13,065	\$13,326	
Farmland								
Municipal Land Lease	(\$2,849)	(\$1,000)	(\$2,800)	(\$1,800)	180.00%	(\$1,000)	(\$1,020)	Reflects reduced acreage due to potential sale
Total Revenue	(\$2,849)	(\$1,000)	(\$2,800)	(\$1,800)	180.00%	(\$1,000)	(\$1,020)	
Expenses	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Expenses	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Net Operating (Revenue)/Expense	(\$2,849)	(\$1,000)	(\$2,800)	(\$1,800)	180.00%	(\$1,000)	(\$1,020)	
Total Property								
Total Revenue	(\$96,744)	(\$95,634)	(\$97,374)	(\$1,740)	1.82%	(\$96,107)	(\$96,637)	
Total Expenses	\$110,415	\$109,850	\$124,768	\$14,918	13.58%	\$105,625	\$107,538	
Net Operating (Revenue)/Expense	\$13,671	\$14,216	\$27,394	\$13,178	92.70%	\$9,518	\$10,900	
Net Cash and Capital Requirements								
Medical Building Reserve	\$5,000	\$5,000	\$5,000	\$0	0.00%	\$5,000	\$5,000	AMP/Reserve Requirements to maintain Med Bldg
New Library Reserve	\$10,000	\$10,000	\$10,000	\$0	0.00%	\$10,000	\$10,000	AMP/Reserve Requirements to maintain Library
Capital Items				\$0	0.00%			
Total Net Cash and Capital Requirements	\$15,000	\$15,000	\$15,000	\$0	0.00%	\$15,000	\$15,000	
Total Requirement from Levy	\$28,671	\$29,216	\$42,394	\$13,178	45.11%	\$24,518	\$25,900	

Municipal Property Summary		
2024 Levy Requirement		\$42,394
Requirement as % of Total Levy		0.62%
Ability to Adjust		Med
\$ Change from 2023 Levy Requirement	↑	\$13,178
Contribution to 2024 Levy Increase	↑	0.31%
\$ per Capita		\$9.59
\$ per Household		\$23.54



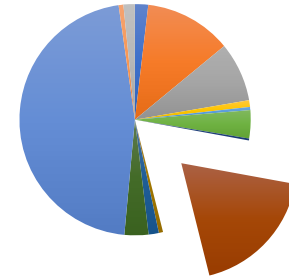
Fire Department

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Revenue								
Emergency Mgmt Miscellaneous Revenues		\$0	\$0	\$0	0.00%	\$0	\$0	
Fire Inspections	(\$57)	\$0	\$0	\$0	0.00%	\$0	\$0	
Miscellaneous	(\$7,199)	(\$2,500)	(\$1,500)	\$1,000	-40.00%	(\$1,500)	(\$2,000)	
Fire Chief Services - West Elgin	(\$66,896)	(\$97,392)	(\$115,720)	(\$18,328)	18.82%	(\$117,500)	(\$119,000)	Revenue - offsets increases below in Wages and Benefits
Fire Prevention Donations	(\$3,000)	(\$1,000)	(\$1,000)	\$0	0.00%	(\$1,000)	(\$1,000)	
Donations	(\$2,150)	\$0	\$0	\$0	0.00%	\$0	\$0	
Fire Calls/Prov Grant	(\$23,489)	(\$10,000)	(\$10,000)	\$0	0.00%	(\$10,000)	(\$10,000)	
Transfer from Reserve	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Revenue	(\$102,791)	(\$110,892)	(\$128,220)	(\$17,328)	15.63%	(\$130,000)	(\$132,000)	
Expenses								
Salaries and Wages	\$426,129	\$350,000	\$432,000	\$82,000	23.43%	\$435,000	\$443,700	Reflects revised remuneration structure and recent call activity Fire Chief, Officers, Training, Incident Response, + 0.2 FTE Admin Assistance
Overhead	\$59,981	\$50,000	\$49,100	(\$900)	-1.80%	\$50,000	\$51,000	
Road - Wages	\$407	\$500	\$515	\$15	3.00%	\$525	\$536	
Wages-Custodial Shedden Fire Hall	\$3,969	\$2,000	\$4,100	\$2,100	105.00%	\$4,182	\$4,266	
Wages - Custodial Talbotville Fire Hall	\$0	\$1,000	\$0	(\$1,000)	-100.00%	\$1,000	\$1,000	
Emergency Management	\$0	\$0	\$0	\$0	0.00%	\$12,000	\$12,240	Community Risk Assessment-OFM
Health & Safety	\$0	\$5,000	\$2,000	(\$3,000)	-60.00%	\$2,040	\$2,081	
Health & Safety Materials	\$0	\$250	\$250	\$0	0.00%	\$255	\$260	
Travel Mileage	\$3,286	\$6,500	\$6,500	\$0	0.00%	\$6,500	\$6,630	
Employee Training	\$20,419	\$32,000	\$32,000	\$0	0.00%	\$32,000	\$32,640	NFPA 1001, OFC Courses, Elevator Rescue, Evs
Specialty Team Training	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Building Repairs	\$6,625	\$8,500	\$8,500	\$0	0.00%	\$10,000	\$10,200	
Custodial Supplies	\$9	\$1,000	\$1,000	\$0	0.00%	\$1,000	\$1,020	
Utilities	\$9,526	\$11,000	\$12,750	\$1,750	15.91%	\$11,220	\$11,444	
Materials Supplies	\$8,355	\$6,000	\$6,240	\$240	4.00%	\$6,365	\$6,492	
Medical Supplies	\$1,824	\$3,000	\$3,120	\$120	4.00%	\$3,182	\$3,246	
Operational Supplies	\$5,237	\$6,000	\$6,240	\$240	4.00%	\$6,365	\$6,492	Absorbent supplies, foam
Dept Clothing	\$2,106	\$4,000	\$4,000	\$0	0.00%	\$4,080	\$4,162	
Property Maintenance	\$6,967	\$7,000	\$7,280	\$280	4.00%	\$7,426	\$7,574	
Rds Machine Time to Fire	\$68	\$500	\$500	\$0	0.00%	\$510	\$520	
Telephone	\$3,176	\$3,500	\$4,500	\$1,000	28.57%	\$4,590	\$4,682	

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Insurance	\$13,138	\$14,000	\$14,150	\$150	1.07%	\$14,433	\$14,721	reflects renewal cost, vehicles in vehicle accts
Legal Fees	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Equipment Maintenance	\$6,016	\$6,500	\$6,760	\$260	4.00%	\$6,895	\$7,033	Auto Ex PM. General equip/tool repairs
Bunker Gear Maintenance	\$11,353	\$6,000	\$8,000	\$2,000	33.33%	\$8,160	\$8,323	
SCBA Maintenance	\$3,764	\$7,500	\$7,500	\$0	0.00%	\$7,650	\$7,803	
Memberships/Subscriptions	\$5,016	\$5,000	\$5,000	\$0	0.00%	\$5,100	\$5,202	FP2, WR, FMPFSC, Mutual Aid
Vehicle Maintenance	\$2,076	\$0	\$2,200	\$2,200	0.00%	\$2,244		Annual pump testing
Contracted Services	\$20,029	\$20,000	\$20,000	\$0	0.00%	\$20,400	\$20,808	Dispatch
Automatic Aid Agreement	\$9,146	\$0	\$4,000	\$4,000	0.00%	\$4,080	\$4,162	CE Port Stanley area, SFTD
Communications Tower Rental	\$11,471	\$15,000	\$15,000	\$0	0.00%	\$15,300	\$15,606	Elgin County Fire Comms
IT Services	\$153	\$750	\$750	\$0	0.00%	\$765	\$780	
Master Fire Plan	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Pre Plan for High Risk	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Fire Prevention	\$4,328	\$3,000	\$3,000	\$0	0.00%	\$3,060	\$3,121	Public ed, tent, apparatus graphics
Equipment Purchases	\$27,790	\$17,000	\$18,000	\$1,000	5.88%	\$18,360	\$18,727	Hose washers, windshield cutters, incident command case, AEDs, small tools
PPE Purchases	\$13,574	\$12,500	\$13,000	\$500	4.00%	\$13,260	\$13,525	helmets, gloves, boots, balaclavas
Transfer to Reserve	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Funeral Expenses	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Amortization	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Department Expenses	\$685,937	\$605,000	\$697,955	\$92,955	15.36%	\$717,947	\$729,997	
FC Insurance and Licences	\$2,055	\$2,000	\$2,213	\$213	10.66%	\$2,257	\$2,303	
FC Maintenance	\$2,244	\$1,500	\$1,500	\$0	0.00%	\$1,530	\$1,561	
FC Fuel	\$574	\$3,500	\$3,500	\$0	0.00%	\$3,570	\$3,641	
Total Fire Chief Vehicle (Truck)	\$4,874	\$7,000	\$7,213	\$213	3.05%	\$7,357	\$7,505	
R51 Insurance and Licences	\$2,796	\$2,700	\$3,011	\$311	11.53%	\$3,072	\$3,133	
R51 Maintenance	\$2,321	\$6,220	\$5,000	(\$1,220)	-19.61%	\$5,100	\$5,202	
R51 Fuel	\$196	\$1,250	\$1,250	\$0	0.00%	\$1,275	\$1,301	
Total R51 Shedden Rescue	\$5,313	\$10,170	\$9,261	(\$909)	-8.94%	\$9,447	\$9,635	
T52 Insurance and Licences	\$2,796	\$2,700	\$2,795	\$95	3.52%	\$2,851	\$2,908	
T52 Maintenance	\$9,217	\$1,500	\$5,000	\$3,500	233.33%	\$5,100	\$5,202	
T52 Fuel	\$96	\$750	\$750	\$0	0.00%	\$765	\$780	
Total T52 Shedden Tanker	\$12,109	\$4,950	\$8,545	\$3,595	72.62%	\$8,716	\$8,890	

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
P53 Insurance and Licences	\$2,796	\$2,700	\$3,011	\$311	11.53%	\$3,072	\$3,133	
P53 Maintenance	\$7,317	\$4,980	\$2,500	(\$2,480)	-49.80%	\$2,550	\$2,601	
P53 Fuel	\$263	\$750	\$750	\$0	0.00%	\$765	\$780	
Total P53 Shedden Pumper	\$10,376	\$8,430	\$6,261	(\$2,169)	-25.73%	\$6,387	\$6,514	
R61 Insurance and Licences	\$2,586	\$2,200	\$2,785	\$585	26.57%	\$2,840	\$2,897	
R61 Maintenance	\$648	\$1,500	\$1,500	\$0	0.00%	\$1,530	\$1,561	
R61 Fuel	\$589	\$1,000	\$1,000	\$0	0.00%	\$1,020	\$1,040	
Total R61 Talbotville Rescue	\$3,822	\$4,700	\$5,285	\$585	12.44%	\$5,390	\$5,498	
T62 Insurance and Licences	\$2,796	\$2,700	\$3,011	\$311	11.53%	\$3,072	\$3,133	
T62 Maintenance	\$8,014	\$1,500	\$5,000	\$3,500	233.33%	\$5,100	\$5,202	
T62 Fuel	\$2,553	\$1,000	\$2,500	\$1,500	150.00%	\$2,550	\$2,601	
Total T62 Talbotville Tanker	\$13,363	\$5,200	\$10,511	\$5,311	102.14%	\$10,722	\$10,936	
P63 Insurance and Licences	\$2,828	\$2,700	\$3,046	\$346	12.81%	\$3,107	\$3,169	
P63 Maintenance	\$7,060	\$1,500	\$2,500	\$1,000	66.67%	\$2,550	\$2,601	
P63 Fuel	\$1,888	\$1,000	\$2,000	\$1,000	100.00%	\$2,040	\$2,081	
Total P63 Talbotville Pumper	\$11,776	\$5,200	\$7,546	\$2,346	45.11%	\$7,697	\$7,851	
Total Expenses	\$747,569	\$650,650	\$752,577	\$101,927	15.67%	\$773,661	\$786,826	
Net Operating (Revenue)/Expense	\$644,778	\$539,758	\$624,357	\$84,599	15.67%	\$643,661	\$654,826	
Net Cash and Capital Requirements								
Fire - Apparatus		\$75,000	\$150,000	\$75,000	100.00%	\$150,000	\$200,000	Fire Truck Replacement
Fire - Building Renewal		\$95,000	\$95,000	\$0	0.00%	\$95,000	\$95,000	Fire Building Replacement/Major Maint
Fire - Major Equipment		\$90,000	\$100,000	\$10,000	11.11%	\$100,000	\$100,000	Fire Equipment Replacement
Fire - Communications		\$30,000	\$30,000	\$0	0.00%	\$30,000	\$30,000	
Fire - New Talbotville Station		\$0	\$400,000	\$400,000	0.00%	\$250,000	\$0	New Talbotville Firehall
Fire - Funeral		\$0	\$0	\$0	0.00%	\$0	\$0	
Capital Items		\$0	\$0	\$0	0.00%	\$0	\$0	
Total Net Cash and Capital Requirements	\$0	\$290,000	\$775,000	\$485,000	167.24%	\$625,000	\$425,000	
Total Requirement from Levy	\$644,778	\$829,758	\$1,399,357	\$569,599	68.65%	\$1,268,661	\$1,079,826	

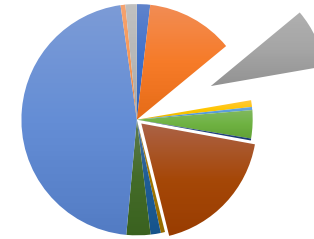
Fire Department Summary		
2024 Levy Requirement		\$1,399,357
Requirement as % of Total Levy		20.51%
Ability to Adjust		Med
\$ Change from 2023 Levy Requirement	↑	\$569,599
Contribution to 2024 Levy Increase	↑	13.54%
\$ per Capita		\$316.53
\$ per Household		\$776.99



Police

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Miscellaneous Receipts	\$0	(\$20,000)	(\$8,000)	\$12,000	-60.00%	(\$8,000)	(\$8,000)	POA revenues down dramatically
Prov Grant Cannabis	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Transfer from Reserve	\$0	(\$30,000)	(\$30,000)	\$0	0.00%	(\$20,000)	(\$20,000)	could consider Reserve usage due to decreased revenue
Total Revenue	\$0	(\$50,000)	(\$38,000)	\$12,000	-24.00%	(\$28,000)	(\$28,000)	
Contracted Services	\$489,139	\$661,948	\$671,862	\$9,914	1.50%	\$692,018	\$705,858	As per 2024 Cost Estimate
Transfer to reserves	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Expenses	\$489,139	\$661,948	\$671,862	\$9,914	1.50%	\$692,018	\$705,858	
Net Operating (Revenue)/Expense	\$489,139	\$611,948	\$633,862	\$21,914	3.58%	\$664,018	\$677,858	Any increase/decrease will be netted with Reserve

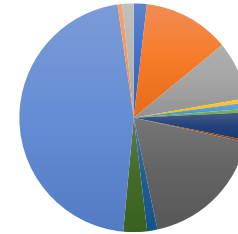
Police Summary		
2024 Levy Requirement		\$633,862
Requirement as % of Total Levy		9.29%
Ability to Adjust		Low
\$ Change from 2023 Levy Requirement	↑	\$21,914
Contribution to 2024 Levy Increase	↑	0.52%
\$ per Capita		\$143.38
\$ per Household		\$351.95



Building

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Building Permit Fees Paid	(\$97,692)	(\$250,000)	(\$100,000)	\$150,000	-60.00%	(\$275,000)	(\$275,000)	
Septic Permit Fees Paid	(\$10,650)	(\$8,000)	(\$8,000)	\$0	0.00%	(\$8,000)	(\$8,000)	
Building Contract Services Revenue	(\$72,870)	(\$55,000)	(\$69,150)	(\$14,150)	25.73%	(\$55,000)	(\$55,000)	Includes WE, \$69,150
Miscellaneous Receipts	\$0	(\$500)	(\$500)	\$0	0.00%	(\$500)	(\$500)	
Transfer From Reserve		(\$31,500)	(\$194,095)	(\$162,595)	516.17%	(\$13,400)	(\$20,438)	
Total Revenue	(\$181,212)	(\$345,000)	(\$371,745)	(\$26,745)	7.75%	(\$351,900)	(\$358,938)	
Salaries & Wages	\$217,549	\$237,000	\$256,500	\$19,500	8.23%	\$264,195	\$269,479	Added WE Service
Overhead	\$59,646	\$67,000	\$73,300	\$6,300	9.40%	\$75,499	\$77,009	
Wages - Other Dept Chargeout	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	Accounted for in Salaries/Wages
Health Safety	\$323	\$0	\$500	\$500	0.00%	\$0	\$0	
Building Travel/Mileage	\$0	\$500	\$500	\$0	0.00%	\$510	\$520	Assumes add'l vehicle
Employee Training	\$1,942	\$4,000	\$4,000	\$0	0.00%	\$4,080	\$4,162	add'l training, new staff
Materials Supplies	\$489	\$1,500	\$1,500	\$0	0.00%	\$1,530	\$1,561	
Dept Clothing	\$0	\$0	\$500	\$500	0.00%	\$0	\$0	
Office Supplies	\$284	\$1,000	\$1,000	\$0	0.00%	\$1,020	\$1,040	
Postage	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Advertising	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Telephone	\$3,321	\$2,000	\$3,000	\$1,000	50.00%	\$3,060	\$3,121	incl. data, two employees
Insurance	\$7,377	\$9,500	\$7,945	(\$1,555)	-16.37%	\$8,740	\$8,914	Incl. for better dist of cost
Legal and Audit Expense	\$2,487							Incl. for better dist of cost
Miscellaneous	\$0	\$500	\$500	\$0	0.00%	\$510	\$520	
Membership/Subscriptions	\$12,414	\$15,000	\$15,000	\$0	0.00%	\$25,200	\$25,704	incl. eVolta Permit software & Memberships
Vehicle fuel/repairs	\$3,406	\$5,000	\$5,000	\$0	0.00%	\$5,100	\$5,202	Reflects Add'l vehicle
Contracted Services Building Department	\$0	\$2,000	\$2,000	\$0	0.00%	\$2,040	\$2,081	
IT Support	\$19	\$0	\$500	\$500	0.00%	\$500	\$500	Incl. for better dist of cost
Transfer to Reserve	\$0	\$0	\$0	\$0	0.00%	\$0.00	\$0.00	Net Operating Surplus to Reserve for Vehicle, Eqp, future deficits
Total Expenses	\$309,258	\$345,000	\$371,745	\$26,745	7.75%	\$391,984	\$399,813	
Net Operating (Revenue)/Expense	\$128,047	\$0	\$0	\$0	0.00%	\$40,084	\$40,875	
Net Cash and Capital Requirements								
Building Equipment	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	No Cash Requirements for Reserves
Building Fleet	\$0	\$0	\$0	\$0		\$0	\$0	Reserves Funded from Net Operating Revenue
Capital Items	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Net Cash and Capital Requirements	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Requirement from Levy	\$128,047	\$0	\$0	\$0	0.00%	\$40,084	\$40,875	

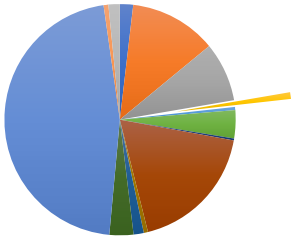
Building Summary		
2024 Levy Requirement		\$0
Requirement as % of Total Levy		0.00%
Ability to Adjust		Low
\$ Change from 2023 Levy Requirement	↑	\$0
Contribution to 2024 Levy Increase	↑	0.000%
\$ per Capita		\$0.00
\$ per Household		\$0.00



Conservation Authority

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Revenue	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Other Transfer	\$65,309	\$65,309	\$71,171	\$5,862	8.98%	\$74,018	\$76,238	LTVCA \$18,092, KCCA \$47,217
Total Expenses	\$65,309	\$65,309	\$71,171	\$5,862	8.98%	\$74,018	\$76,238	
Net Operating (Revenue)/Expense	\$65,309	\$65,309	\$71,171	\$5,862	8.98%	\$74,018	\$76,238	

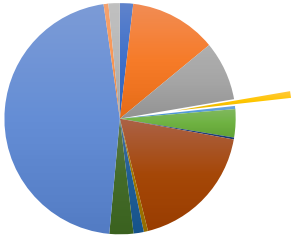
Conservation Authority Summary		
2024 Levy Requirement		\$71,171
Requirement as % of Total Levy		1.04%
Ability to Adjust		Low
\$ Change from 2023 Levy Requirement	↑	\$5,862
Contribution to 2024 Levy Increase	↑	0.14%
\$ per Capita		\$16.10
\$ per Household		\$39.52



By-law, Canine, Livestock

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
By-law Enforcement								
		\$0		\$0	0.00%	\$0	\$0	
Total Revenue	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
By-law Enforcement Contracted Services	\$6,909	\$4,500	\$7,500	\$3,000	66.67%	\$4,590	\$4,682	
Total Expenses	\$6,909	\$4,500	\$7,500	\$3,000	66.67%	\$4,590	\$4,682	
By-law Net Operating (Revenue)/Expense	\$6,909	\$4,500	\$7,500	\$3,000	66.67%	\$4,590	\$4,682	
Canine Control								
Dog Licence Fees	(\$255)	(\$350)	(\$255)	\$95	-27.14%	(\$255)	(\$255)	kennel licences still issued
Total Revenue	(\$255)	(\$350)	(\$255)	\$95	-27.14%	(\$255)	(\$255)	
Salaries & Wages	\$0	\$500	\$1,305	\$805	161.00%	\$1,344	\$1,371	
Overhead	\$0	\$125	\$481	\$356	284.80%	\$480	\$490	
Materials and Supplies	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Office Supplies	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Postage	\$0	\$20	\$20	\$0	0.00%	\$20	\$20	
Misc	\$0	\$5,000	\$5,000	\$0	0.00%	\$5,000	\$5,000	City of St Thomas new facility - \$50,000 - \$5,000/yr for 10 years?
Animal Control Contracted Services	\$14,351	\$10,000	\$19,000	\$9,000	90.00%	\$19,000	\$19,000	Collection and Pound Services
Animal Control Contracted By-law Enforcement	\$0	\$1,000	\$1,000	\$0	0.00%	\$1,000	\$1,000	
Total Expenses	\$14,351	\$16,645	\$26,806	\$10,161	61.05%	\$26,844	\$26,881	
Canine Net Operating (Revenue)/Expense	\$14,096	\$16,295	\$26,551	\$10,256	62.94%	\$26,589	\$26,626	
Livestock Program								
Prov-Livestock Claims	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Livestock Grants	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Revenue	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Livestock Claims	\$603	\$500	\$500	\$0	0.00%	\$500	\$500	
Total Expenses	\$603	\$500	\$500	\$0	0.00%	\$500	\$500	
Livestock Net Operating (Revenue)/Expense	\$603	\$500	\$500	\$0	0.00%	\$500	\$500	
Total By-law, Canine, Livestock								
Total Revenue	(\$255)	(\$350)	(\$255)	\$95	-27.14%	(\$255)	(\$255)	
Total Expense	\$21,864	\$21,645	\$34,806	\$13,161	60.80%	\$31,934	\$32,062	
Net Operating (Revenue)/Expense	\$21,609	\$21,295	\$34,551	\$13,256	62.25%	\$31,679	\$31,807	

By-law, Canine, Livestock Summary		
2024 Levy Requirement		\$34,551
Requirement as % of Total Levy		0.51%
Ability to Adjust		Med
\$ Change from 2023 Levy Requirement	↑	\$13,256
Contribution to 2024 Levy Increase	↑	0.32%
\$ per Capita		\$7.82
\$ per Household		\$19.18



Roads

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Line Painting Revenues	\$0	\$0		\$0	0.00%	\$0	\$0	
RDS. - Other Municipalities	(\$20,796)	(\$25,000)	(\$20,800)	\$4,200	-16.80%	(\$25,500)	(\$26,010)	
RDS. - Misc Revenues	(\$17,174)	(\$10,000)	(\$10,000)	\$0	0.00%	(\$10,200)	(\$10,404)	
Roads - Provincial Grants	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Roads - Federal Grants	\$0	(\$5,000)	(\$5,000)	\$0	0.00%	(\$5,100)	(\$5,202)	Student Grants
Elgin Cty Road Payment	(\$482,167)	(\$567,250)	(\$574,753)	(\$7,503)	1.32%	(\$578,595)	(\$590,167)	Based on new RMA
Trans FROM Reserve Fund	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Loss on disposal of assets	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Revenue	(\$520,138)	(\$607,250)	(\$610,553)	(\$3,303)	0.54%	(\$619,395)	(\$631,783)	
Other Municipality Line Painting	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Amortization	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Township Bridges & Culverts	\$31,644	\$15,750	\$16,380	\$630	4.00%	\$16,065	\$16,386	
Township Roadside Maintenance	\$147,500	\$140,500	\$146,120	\$5,620	4.00%	\$143,310	\$146,176	
Township Hardtop Maintenance	\$243,996	\$160,100	\$176,344	\$16,244	10.15%	\$163,302	\$166,568	
Township Loosetop Maintenance	\$661,198	\$418,500	\$480,040	\$61,540	14.70%	\$426,870	\$435,407	
Township Winter Control	\$125,935	\$245,250	\$255,060	\$9,810	4.00%	\$250,155	\$255,158	
Township Signs and Safety Devices	\$48,277	\$61,250	\$63,700	\$2,450	4.00%	\$62,475	\$63,725	
Township Road Department Admin and Overhead	\$622,232	\$625,650	\$689,233	\$63,583	10.16%	\$598,143	\$610,106	
Sidewalks	\$7,461	\$4,500	\$4,680	\$180	4.00%	\$4,590	\$4,682	
Streetlights	\$25,988	\$0	\$0	\$0	0.00%	\$37,740	\$38,495	
Total Township Expenses	\$1,914,230	\$1,671,500	\$1,831,557	\$160,057	9.58%	\$1,702,650	\$1,736,703	
County Bridges & Culverts	\$3,334	\$4,250	\$4,335	\$85	2.00%	\$4,335	\$4,422	
County Roadside Maintenance	\$28,074	\$66,875	\$68,213	\$1,338	2.00%	\$68,213	\$69,577	
County Hardtop Maintenance	\$89,998	\$164,875	\$190,875	\$26,000	15.77%	\$168,173	\$171,536	
County Winter Control	\$146,199	\$299,000	\$300,000	\$1,000	0.33%	\$304,980	\$311,080	
County Signs and Safety Devices	\$24,475	\$25,500	\$23,390	(\$2,110)	-8.27%	\$26,010	\$26,530	
County - Allocated Overhead	\$20,446	\$39,235	\$41,077	\$1,842	4.69%	\$40,020	\$40,820	7% Allowable
County Total Expenses	\$312,527	\$599,735	\$627,889	\$28,154	4.69%	\$611,730	\$623,964	Budget to offset revenue
Total Expenses	\$2,226,757	\$2,271,235	\$2,459,447	\$188,212	8.29%	\$2,314,380	\$2,360,668	
Net Operating (Revenue)/Expense	\$1,706,619	\$1,663,985	\$1,848,894	\$184,909	11.11%	\$1,694,985	\$1,728,885	
Net Cash and Capital Requirements								
Roads - Building Renewal	\$100,000	\$100,000	\$100,000	\$0	0.00%	\$300,000	\$300,000	
Roads - Gas Tax	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Roads - Fleet	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Roads - Equipment	\$0	\$0	\$0	\$0	0.00%	(\$50,000)	(\$50,000)	
Roads - Road Construction	\$825,000	\$900,000	\$1,449,916	\$549,916	61.10%	\$1,004,916	\$1,005,000	
Roads - Bridges & Culvert	\$100,000	\$100,000	\$100,000	\$0	0.00%	\$100,000	\$102,000	
Roads - Sidewalks	\$25,000	\$25,000	\$25,000	\$0	0.00%	\$25,000	\$25,500	

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Roads - Streetlights	\$20,000	\$20,000	\$20,000	\$0	0.00%	\$20,000	\$20,400	
Capital	(\$1)	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Net Cash and Capital Requirements	\$1,069,999	\$1,145,000	\$1,694,916	\$549,916	48.03%	\$1,379,916	\$1,382,500	
Total Requirement from Levy	\$2,776,618	\$2,808,985	\$3,543,810	\$734,825	26.16%	\$3,074,901	\$3,111,385	
Road Operations - Detailed Expense Accounts								
Expenses								
Equipment Maintenance	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Transfer to Reserve	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Amortization - general	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Amortization - paved	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Amortization - unpaved	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Amortization - bridges	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Other Municipality Line Painting								
Line Mark- other - Wages	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Line Mark Other - Benefits	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Line Mark-other -material	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Line Mark- other-machine	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Township Bridges & Culverts								
Wages - Bridges & Culverts	\$6,219	\$2,500	\$2,600	\$100	4.00%	\$2,550	\$2,601	
Benefits - Bridges and Culverts	\$1,555	\$750	\$780	\$30	4.00%	\$765	\$780	
Materials-Bridge&Culvert	\$16,123	\$10,000	\$10,400	\$400	4.00%	\$10,200	\$10,404	
Mach Time-Bridge&Culvert	\$7,747	\$2,500	\$2,600	\$100	4.00%	\$2,550	\$2,601	
Total	\$31,644	\$15,750	\$16,380	\$630	4.00%	\$16,065	\$16,386	
Township Roadside Maintenance								
Rds-Grass& Weed-Wages	\$10,083	\$11,000	\$11,440	\$440	4.00%	\$11,220	\$11,444	
Rds-Grass&Weed-Benefits	\$2,521	\$2,500	\$2,600	\$100	4.00%	\$2,550	\$2,601	
Rds-Grass&Weed-Materials	\$2,554	\$11,000	\$11,440	\$440	4.00%	\$11,220	\$11,444	Incl. \$8,000 for Phragmites Control
Rds-Grass&Weed-Mach Time	\$11,585	\$14,000	\$14,560	\$560	4.00%	\$14,280	\$14,566	
Rds-Chain-Materials	\$2,654	\$2,500	\$2,600	\$100	4.00%	\$2,550	\$2,601	
Rds-Brushing-Wages	\$29,592	\$24,000	\$24,960	\$960	4.00%	\$24,480	\$24,970	
Rds-Brushing-Benefits	\$7,398	\$6,250	\$6,500	\$250	4.00%	\$6,375	\$6,503	
Rds-Brushing-Machine Time	\$18,788	\$20,000	\$20,800	\$800	4.00%	\$20,400	\$20,808	
Rds-Brushing-Hired Equip	\$3,139	\$3,000	\$3,120	\$120	4.00%	\$3,060	\$3,121	
Rds-Ditching-Wages	\$10,850	\$6,000	\$6,240	\$240	4.00%	\$6,120	\$6,242	
Rds-Ditching-Benefits	\$2,713	\$1,250	\$1,300	\$50	4.00%	\$1,275	\$1,301	
Rds-Ditching-Materials	\$4,276	\$2,500	\$2,600	\$100	4.00%	\$2,550	\$2,601	
Rds-Ditching-Machine Time	\$3,534	\$7,500	\$7,800	\$300	4.00%	\$7,650	\$7,803	

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Ditching-hired equipment	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Rds-Debris/Garb-Wages	\$5,191	\$6,000	\$6,240	\$240	4.00%	\$6,120	\$6,242	
Rds-Debris/Garb-Benefits	\$1,298	\$1,250	\$1,300	\$50	4.00%	\$1,275	\$1,301	
Rds-Debris/Garb-Materials	\$4,329	\$3,500	\$3,640	\$140	4.00%	\$3,570	\$3,641	
Rds-Debris/Garb-Mach Time	\$1,550	\$3,000	\$3,120	\$120	4.00%	\$3,060	\$3,121	
Rds-Catchbasin Wages	\$9,363	\$4,000	\$4,160	\$160	4.00%	\$4,080	\$4,162	
Rds-Catchbasin-Benefits	\$2,341	\$1,250	\$1,300	\$50	4.00%	\$1,275	\$1,301	
Rds-Catchbasin-Materials	\$5,619	\$4,000	\$4,160	\$160	4.00%	\$4,080	\$4,162	
Rds-Catchbasin-Mach Time	\$8,120	\$6,000	\$6,240	\$240	4.00%	\$6,120	\$6,242	
Total	\$147,500	\$140,500	\$146,120	\$5,620	4.00%	\$143,310	\$146,176	
Township Hardtop Maintenance								
Rds - Inspection Hardtop-Wages	\$66,991	\$72,500	\$75,400	\$2,900	4.00%	\$73,950	\$75,429	
Rds - Inspection Hardtop-Benefits	\$14,819	\$16,250	\$16,900	\$650	4.00%	\$16,575	\$16,907	
Rds-Inspection Hardtop-Machine	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Patching&Spray-Wgs	\$24,784	\$17,500	\$18,200	\$700	4.00%	\$17,850	\$18,207	
Patching&Spray-Benefits	\$6,196	\$4,500	\$4,680	\$180	4.00%	\$4,590	\$4,682	
Patching/Spray-Materials	\$10,229	\$7,500	\$7,800	\$300	4.00%	\$7,650	\$7,803	
Patching/Sp-Machine Time	\$0	\$2,000	\$2,080	\$80	4.00%	\$2,040	\$2,081	
Sweeping Wages	\$6,067	\$2,000	\$2,080	\$80	4.00%	\$2,040	\$2,081	
Sweeping-Benefits	\$1,517	\$500	\$520	\$20	4.00%	\$510	\$520	
Sweeping Materials	\$1,801	\$0	\$0	\$0	0.00%	\$0	\$0	
Sweeping-Machine Time	\$510	\$1,600	\$1,664	\$64	4.00%	\$1,632	\$1,665	
Shouldering-Wages	\$12,115	\$3,000	\$3,120	\$120	4.00%	\$3,060	\$3,121	
Shouldering-Benefits	\$3,029	\$1,250	\$1,300	\$50	4.00%	\$1,275	\$1,301	
Shouldering - Materials	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Shouldering Machine Time	\$4,351	\$5,000	\$5,200	\$200	4.00%	\$5,100	\$5,202	
Line Marking-TWP - Wages	\$23,521	\$10,000	\$10,400	\$400	4.00%	\$10,200	\$10,404	
Line Marking TWP- Benefits	\$5,880	\$2,500	\$2,600	\$100	4.00%	\$2,550	\$2,601	
Line Marking-TWPMaterials	\$55,742	\$4,000	\$14,000	\$10,000	250.00%	\$4,080	\$4,162	reflects actual costs
Line Marking-TWP -Machine	\$6,445	\$10,000	\$10,400	\$400	4.00%	\$10,200	\$10,404	
Total	\$243,996	\$160,100	\$176,344	\$16,244	10.15%	\$163,302	\$166,568	
Township Loosetop Maintenance								
Rds - Inspection Loosetop	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Rds-Inspection Loosetop-Benefits	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Rds-PatchLoosetop-Material	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Rds-Patch-Loosetop-Mach TM	\$4,959	\$0	\$0	\$0	0.00%	\$0	\$0	
Rds-Grading Wages	\$48,304	\$60,000	\$62,400	\$2,400	4.00%	\$61,200	\$62,424	
Rd Grading-Wages-other	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Rds-Grading-Benefits	\$12,076	\$15,000	\$15,600	\$600	4.00%	\$15,300	\$15,606	
Rds-Grading-Materials	\$3,041	\$0	\$0	\$0	0.00%	\$0	\$0	
Rds-Grading-Mach Time	\$62,766	\$110,000	\$114,400	\$4,400	4.00%	\$112,200	\$114,444	
Rds-Grading-Mach Time-Other	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Rds. Dust Control-Wages	\$1,900	\$10,000	\$10,400	\$400	4.00%	\$10,200	\$10,404	
Rds-Dust Control-Benefits	\$475	\$2,000	\$2,080	\$80	4.00%	\$2,040	\$2,081	
Rds-Dust Control-Material	\$162,245	\$130,000	\$180,000	\$50,000	38.46%	\$132,600	\$135,252	

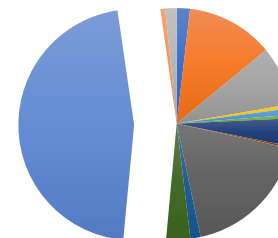
Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Rds-DustControl -Mach Tm	\$1,030	\$20,000	\$20,800	\$800	4.00%	\$20,400	\$20,808	
Rds-Gravel-Wages	\$5,967	\$17,500	\$18,200	\$700	4.00%	\$17,850	\$18,207	
Rds-Gravel-Benefits	\$1,492	\$4,000	\$4,160	\$160	4.00%	\$4,080	\$4,162	
Rds-Gravel-Materials	\$352,383	\$25,000	\$26,000	\$1,000	4.00%	\$25,500	\$26,010	
Rds-Gravel-Mach Time	\$4,561	\$25,000	\$26,000	\$1,000	4.00%	\$25,500	\$26,010	
Total	\$661,198	\$418,500	\$480,040	\$61,540	14.70%	\$426,870	\$435,407	
Township Winter Control								
Rds-Snow-Plow Wages	\$43,060	\$60,000	\$62,400	\$2,400	4.00%	\$61,200	\$62,424	
Rds-Snow Plow-Benefits	\$10,765	\$15,000	\$15,600	\$600	4.00%	\$15,300	\$15,606	
Rds-Patrol-Wages	\$9,043	\$12,000	\$12,480	\$480	4.00%	\$12,240	\$12,485	
Rds-Patrol-Benefits	\$1,732	\$3,000	\$3,120	\$120	4.00%	\$3,060	\$3,121	
Rds-Patrol-Machine	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Rds-Snow Plow-Materials	\$637	\$70,000	\$72,800	\$2,800	4.00%	\$71,400	\$72,828	
Rds-Snow Plow-Mach Time	\$43,674	\$75,000	\$78,000	\$3,000	4.00%	\$76,500	\$78,030	
Rds-Snow Plow-Blades	\$6,535	\$4,000	\$4,160	\$160	4.00%	\$4,080	\$4,162	
Rds-Sanding/Salting-Wages	\$2,646	\$5,000	\$5,200	\$200	4.00%	\$5,100	\$5,202	
Rds-Sanding/Salting-Benefits	\$661	\$1,250	\$1,300	\$50	4.00%	\$1,275	\$1,301	
Rds San/Salting-Material	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Rds-Sand/Salt-Mach Time	\$7,183	\$0	\$0	\$0	0.00%	\$0	\$0	
Total	\$125,935	\$245,250	\$255,060	\$9,810	4.00%	\$250,155	\$255,158	
Township Signs and Safety Devices								
Rds-Safety/Signs-Wages	\$25,875	\$27,500	\$28,600	\$1,100	4.00%	\$28,050	\$28,611	
Rds-Safety/Signs-Benefits	\$6,469	\$6,250	\$6,500	\$250	4.00%	\$6,375	\$6,503	
Rds-Safety/Signs-Material	\$10,893	\$15,000	\$15,600	\$600	4.00%	\$15,300	\$15,606	increased sign replacement due to reflectivity
Rds-Safety/Sign-Mach Time	\$5,040	\$12,500	\$13,000	\$500	4.00%	\$12,750	\$13,005	
Rd-Rail Rd Cross-Material	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total	\$48,277	\$61,250	\$63,700	\$2,450	4.00%	\$62,475	\$63,725	
Township Road Department Admin and Overhead								
Misc-O/H	\$1,688	\$0	\$0	\$0	0.00%	\$0	\$0	
Rds-Accrued Vacation Time	(\$17,121)	\$0	\$0	\$0	0.00%	\$0	\$0	
Overhead - Wages	\$175,623	\$177,000	\$184,080	\$7,080	4.00%	\$180,540	\$184,151	
Overhead-Banked Time	(\$19,645)	\$0	\$0	\$0	0.00%	\$0	\$0	
Rds - Accrued Sick Time	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Rds. Convention&Seminars	\$0	\$1,000	\$1,040	\$40	4.00%	\$1,020	\$1,040	
Rds- Association Fees	\$636	\$500	\$520	\$20	4.00%	\$510	\$520	
Rds- Occ Health & Safety	\$2,411	\$2,500	\$2,600	\$100	4.00%	\$2,550	\$2,601	
Rds- Ed & Training	\$27,907	\$22,500	\$30,000	\$7,500	33.33%	\$22,950	\$23,409	Road School x4, Winter Training, Other
Rds-Insurance deductibles	\$9,407	\$0	\$10,000	\$10,000	0.00%	\$0	\$0	reflects actual costs
Rds-Print &Advertising	\$0	\$150	\$156	\$6	4.00%	\$153	\$156	
Rds- Office Supplies	\$607	\$750	\$780	\$30	4.00%	\$765	\$780	
Drain Mtc. - Roads	\$14,985	\$0	\$0	\$0	0.00%	\$0	\$0	
Rds-Telephone	\$3,707	\$5,500	\$5,720	\$220	4.00%	\$5,610	\$5,722	
Rds- OH - Hydro	\$6,778	\$5,500	\$5,720	\$220	4.00%	\$5,610	\$5,722	

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Rds-Heat	\$7,970	\$6,500	\$6,760	\$260	4.00%	\$6,630	\$6,763	
Rds- Water	\$1,375	\$3,000	\$3,120	\$120	4.00%	\$3,060	\$3,121	
Rds- Janitorial /Building	\$3,876	\$750	\$780	\$30	4.00%	\$765	\$780	
Rds-Building Lawn Mtc	\$2,143	\$500	\$520	\$20	4.00%	\$510	\$520	
Rds-OH-Boots, Gloves, AGO	\$13,163	\$8,500	\$8,840	\$340	4.00%	\$8,670	\$8,843	
Rds-OH-Shop Coveralls/Rag	\$8,708	\$8,000	\$8,320	\$320	4.00%	\$8,160	\$8,323	
Rds- OH- Misc Supplies	\$2,771	\$7,500	\$7,800	\$300	4.00%	\$7,650	\$7,803	
Rds- Shedden Shop miscellaneous	\$0	\$500	\$520	\$20	4.00%	\$510	\$520	
Rds-Garage Misc. Repairs	\$60,923	\$40,000	\$41,600	\$1,600	4.00%	\$40,800	\$41,616	
Rds - OH Salt Bldg Repair	\$18	\$0	\$0	\$0	0.00%	\$0	\$0	
Rds- OH Tools	\$6,716	\$7,000	\$7,280	\$280	4.00%	\$7,140	\$7,283	
Rds- OH Licence Fees	\$885	\$1,250	\$1,300	\$50	4.00%	\$1,275	\$1,301	
Rds-Radio & GPS Maintenance	\$17,023	\$2,500	\$2,600	\$100	4.00%	\$2,550	\$2,601	
Rds-OH Pager Expense	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Rds OH - Fuel	\$720	\$0	\$0	\$0	0.00%	\$0	\$0	
Rds OH - Oil	\$6,093	\$0	\$0	\$0	0.00%	\$0	\$0	
Banked Time - Used	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Canada Pension	\$42,776	\$55,000	\$57,200	\$2,200	4.00%	\$56,100	\$57,222	
Employment Insurance	\$16,834	\$26,000	\$27,040	\$1,040	4.00%	\$26,520	\$27,050	
OMERS Pension Plan	\$67,755	\$80,000	\$83,200	\$3,200	4.00%	\$81,600	\$83,232	
Employer Health Tax	\$16,266	\$22,000	\$22,880	\$880	4.00%	\$22,440	\$22,889	
Workplace Safety Insuran	\$25,643	\$30,000	\$31,200	\$1,200	4.00%	\$30,600	\$31,212	
Group Insurance	\$86,327	\$85,000	\$88,400	\$3,400	4.00%	\$86,700	\$88,434	
Travel Mileage	\$0	\$250	\$260	\$10	4.00%	\$255	\$260	
Allocate Benefits	(\$121,701)	(\$130,000)	(\$135,200)	(\$5,200)	4.00%	(\$132,600)	(\$135,252)	
Postage	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Insurance	\$166,200	\$151,000	\$178,997	\$27,997	18.54%	\$154,020	\$157,100	reflects renewal cost
Legal and Consultation	\$0	\$2,500	\$2,600	\$100	4.00%	\$2,550	\$2,601	
Memberships/Subscriptions	\$3,209	\$2,500	\$2,600	\$100	4.00%	\$2,550	\$2,601	incl. Software Costs
Computer Support	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Studies and Reports	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Overhead Allocation to County	\$0	\$39,235	(\$40,804)	(\$1,569)	4.00%	(\$40,020)	(\$40,820)	
Total	\$642,678	\$586,415	\$648,429	\$62,014	10.58%	\$598,143	\$610,106	
Sidewalks								
Sidewalk Maintenance - Wages	\$0	\$1,000	\$1,040	\$40	4.00%	\$1,020	\$1,040	
Sidewalk Maintenance - Materials	\$338	\$1,500	\$1,560	\$60	4.00%	\$1,530	\$1,561	
Sidewalk Maintenance -Machine time	\$7,123	\$2,000	\$2,080	\$80	4.00%	\$2,040	\$2,081	
Total	\$7,461	\$4,500	\$4,680	\$180	4.00%	\$4,590	\$4,682	
Streetlights								
Utilities	\$12,985	\$17,000	\$17,680	\$680	4.00%	\$17,340	\$17,687	
Equipment Maintenance	\$12,027	\$8,500	\$8,840	\$340	4.00%	\$8,670	\$7,803	reflects 3 year average
Locates- road wages	\$975	\$7,000	\$1,000	(\$6,000)	-85.71%	\$7,140	\$7,803	Road time for locates
Locates - equipment time	\$0	\$4,500	\$1,000	(\$3,500)	-77.78%	\$4,590	\$5,202	
Amortization	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Expenses	\$25,988	\$37,000	\$28,520	(\$8,480)	-22.92%	\$37,740	\$38,495	

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
County Bridges & Culverts								
Elgin- Bdgs&Culvt-Wages	\$121	\$1,000	\$1,020	\$20	2.00%	\$1,020	\$1,040	
Elgin-Br&Culvert-Benefits	\$30	\$250	\$255	\$5	2.00%	\$255	\$260	
Elgin-Br&Culvert-Material	\$2,900	\$1,500	\$1,530	\$30	2.00%	\$1,530	\$1,561	
Elgin-Br& Culv. Mach Time	\$283	\$1,500	\$1,530	\$30	2.00%	\$1,530	\$1,561	
Total	\$3,334	\$4,250	\$4,335	\$85	2.00%	\$4,335	\$4,422	
County Roadside Maintenance								
Elg- Grass& Weed-Wages	\$5,957	\$9,000	\$9,180	\$180	2.00%	\$9,180	\$9,364	
Elg-Grass&Weed-Benefits	\$1,489	\$2,250	\$2,295	\$45	2.00%	\$2,295	\$2,341	
Elg-Grass&Weed-Materials	\$34	\$6,500	\$6,630	\$130	2.00%	\$6,630	\$6,763	
Elg-Grass&Weed-Mach Time	\$7,359	\$17,500	\$17,850	\$350	2.00%	\$17,850	\$18,207	
Elgin-Brushing Wages	\$1,660	\$6,000	\$6,120	\$120	2.00%	\$6,120	\$6,242	
Elgin-Brushing-Benefits	\$415	\$1,500	\$1,530	\$30	2.00%	\$1,530	\$1,561	
Elgin-Brushing Materials	\$0	\$2,000	\$2,040	\$40	2.00%	\$2,040	\$2,081	
Elgin-Brushing-Mach Time	\$616	\$3,000	\$3,060	\$60	2.00%	\$3,060	\$3,121	
Elgin-Ditching-Wages	\$1,559	\$1,500	\$1,530	\$30	2.00%	\$1,530	\$1,561	
Elgin-Ditching-Benefits	\$390	\$375	\$383	\$8	2.00%	\$383	\$390	
Elgin-Ditching Materials	\$0	\$250	\$255	\$5	2.00%	\$255	\$260	
Elgin-Ditching Mach Time	\$763	\$2,000	\$2,040	\$40	2.00%	\$2,040	\$2,081	
Elgin-Debris/Garb-Wages	\$3,179	\$6,000	\$6,120	\$120	2.00%	\$6,120	\$6,242	
Elgin-Debris/Garb-Benefits	\$795	\$1,500	\$1,530	\$30	2.00%	\$1,530	\$1,561	
Elgin-Debris/Garb-Material	\$0	\$500	\$510	\$10	2.00%	\$510	\$520	
Elgin-Debris/Garb Mach Time	\$907	\$2,500	\$2,550	\$50	2.00%	\$2,550	\$2,601	
Elgin-Catchbasin Wages	\$140	\$2,000	\$2,040	\$40	2.00%	\$2,040	\$2,081	
Elgin-Catchbasin-Benefits	\$35	\$500	\$510	\$10	2.00%	\$510	\$520	
Elgin-Catchbasin-Material	\$2,572	\$500	\$510	\$10	2.00%	\$510	\$520	
Elgi-Catchbasin-Mach Time	\$206	\$1,500	\$1,530	\$30	2.00%	\$1,530	\$1,561	
Total	\$28,074	\$66,875	\$68,213	\$1,338	2.00%	\$68,213	\$69,577	
County Hardtop Maintenance								
Elgin-Road Inspections-Wages	\$52,105	\$70,000	\$70,000	\$0	0.00%	\$71,400	\$72,828	
Elgin-Road Inspections-Benefits	\$11,982	\$15,000	\$15,000	\$0	0.00%	\$15,300	\$15,606	
Elgin-Road Inspections-Machine	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Elgin Patch -Wages	\$1,760	\$7,500	\$7,500	\$0	0.00%	\$7,650	\$7,803	
Elgin-Patch-Benefits	\$440	\$1,500	\$1,500	\$0	0.00%	\$1,530	\$1,561	
Elgn-Patch-Material	\$4,103	\$11,000	\$11,000	\$0	0.00%	\$11,220	\$11,444	
Elgin-Patch- Mach TM	\$431	\$5,000	\$5,000	\$0	0.00%	\$5,100	\$5,202	
Elgin-Sweeping Wages	\$1,991	\$2,000	\$2,000	\$0	0.00%	\$2,040	\$2,081	
Elgin-Sweeping-Benefits	\$498	\$500	\$500	\$0	0.00%	\$510	\$520	
Elgin-Sweeping Materials	\$4,724	\$1,500	\$1,500	\$0	0.00%	\$1,530	\$1,561	
Elgin-Sweeping Mach Time	\$1,122	\$4,500	\$4,500	\$0	0.00%	\$4,590	\$4,682	
Elgin-Shouldering -Wages	\$5,193	\$6,000	\$6,000	\$0	0.00%	\$6,120	\$6,242	
Elgin-Shouldering-Benefits	\$1,298	\$2,000	\$2,000	\$0	0.00%	\$2,040	\$2,081	
Elgn-Shouldering Material	\$1,145	\$2,000	\$2,000	\$0	0.00%	\$2,040	\$2,081	
Elgn-Shouldering Mach Tm	\$1,051	\$15,000	\$15,000	\$0	0.00%	\$15,300	\$15,606	
Elgin-Line Painting Wages	\$0	\$1,500	\$1,500	\$0	0.00%	\$1,530	\$1,561	

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Elgin-Line Painting Benefits	\$0	\$375	\$375	\$0	0.00%	\$383	\$390	
Elgin-Line Painting Materials	\$2,156	\$16,000	\$42,000	\$26,000	162.50%	\$16,320	\$16,646	reflects actual costs
Elgin-Line Painting Machine	\$0	\$3,500	\$3,500	\$0	0.00%	\$3,570	\$3,641	
Total	\$89,998	\$164,875	\$190,875	\$26,000	15.77%	\$168,173	\$171,536	
County Winter Control								
Elgin-SnowPlowing-Wages	\$14,654	\$45,000	\$45,000	\$0	0.00%	\$45,900	\$46,818	
Elgin-Snow Plowing-Benefits	\$3,663	\$12,500	\$12,500	\$0	0.00%	\$12,750	\$13,005	
Elgin-Patrol-Wages	\$47,534	\$45,000	\$45,000	\$0	0.00%	\$45,900	\$46,818	
Elgin-Patrol-Benefits	\$11,883	\$10,000	\$10,000	\$0	0.00%	\$10,200	\$10,404	
Elgin-Patrol-Machine	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Elgin-Snow Plow-Materials	\$2,071	\$90,000	\$2,500	(\$87,500)	-97.22%	\$91,800	\$93,636	
Elgin-Snow Plow-Mach Time	\$22,897	\$40,000	\$40,000	\$0	0.00%	\$40,800	\$41,616	
Elgin-Sand/Salting-Wages	\$7,029	\$0	\$0	\$0	0.00%	\$0	\$0	
Elgin-Sand/Salting-Benefits	\$1,757	\$0	\$0	\$0	0.00%	\$0	\$0	
Elg-Sand/Salting-Material	\$5,365	\$1,500	\$90,000	\$88,500	5900.00%	\$1,530	\$1,561	reallocation from snow plow materials
Elg-Sand/Salting Mach Tim	\$29,345	\$55,000	\$55,000	\$0	0.00%	\$56,100	\$57,222	
Total	\$146,199	\$299,000	\$300,000	\$1,000	0.33%	\$304,980	\$311,080	
County Signs and Safety Devices								
Elg-Safety/Signs Wages	\$12,521	\$12,000	\$12,240	\$240	2.00%	\$12,240	\$12,485	
Elgin-Safety/Signs-Benefits	\$3,130	\$3,000	\$3,060	\$60	2.00%	\$3,060	\$3,121	
Elgin-SafetySign-Material	\$3,211	\$4,500	\$4,590	\$90	2.00%	\$4,590	\$4,682	
Elg-SafetySign-Mach Time	\$2,849	\$6,000	\$3,500	(\$2,500)	-41.67%	\$6,120	\$6,242	
Elgin-SpProj-Wages	\$1,804	\$0	\$0	\$0	0.00%	\$0	\$0	
Elgin-SpProj-Benefits	\$960	\$0	\$0	\$0	0.00%	\$0	\$0	
Elgin-SpProj-Materials	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Elgin-SpProj-Mach Time	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total	\$24,475	\$25,500	\$23,390	(\$2,110)	-8.27%	\$26,010	\$26,530	
Total Expenses	\$2,200,769	\$2,192,765	\$2,377,565	\$184,800	8.43%	\$2,236,620	\$2,281,353	
Net Operating (Revenue)/Expense	\$1,680,631	\$1,585,515	\$1,767,012	\$181,497	11.45%	\$1,617,225	\$1,649,570	

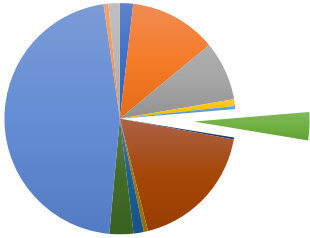
Roads Summary		
2024 Levy Requirement		\$3,543,810
Requirement as % of Total Levy		51.93%
Ability to Adjust		Med
\$ Change from 2023 Levy Requirement	↑	\$734,825
Contribution to 2024 Levy Increase	↑	17.46%
\$ per Capita		\$801.59
\$ per Household		\$1,967.69



Waste Management

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
User Fees/Organics	\$0	(\$30,000)	(\$20,000)	\$10,000	-33.33%	(\$20,000)	(\$20,000)	Area Rating - offsets organics in contracted services
Blue Box Grant	(\$41,419)	(\$19,000)	\$0	\$19,000	-100.00%	\$0	\$0	Transitioned to Province in 2023
Donation and miscellaneous revenue	(\$27,106)	(\$20,100)	(\$21,000)	(\$900)	4.48%	(\$20,500)	(\$21,000)	Green Lane Trust for Recycling Centre Costs \$18,000 + \$3,000 Zero Waste
Recycling Strategy	(\$12,043)	(\$15,000)	\$0	\$15,000	-100.00%	\$0	\$0	Transitioned to Province in 2023
Composter Sales	(\$177)	\$0	(\$175)	(\$175)	0.00%			
Transfer from Reserve	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Revenue	(\$80,745)	(\$84,100)	(\$41,175)	\$42,925	-51.04%	(\$40,500)	(\$41,000)	
Contracted Services	\$284,465	\$300,000	\$250,000	(\$50,000)	-16.67%	\$230,000	\$23,500	garbage, organics
Disposal fees	\$67,587	\$65,000	\$70,000	\$5,000	7.69%	\$72,100	\$73,542	est. based on prior plus inflation and housing increase
Blue boxes and program costs	\$1,255	\$500	\$0	(\$500)	-100.00%	\$0	\$0	Transitioned to Province in 2023
Bin contract	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	no costs for last 3 years
Landfill royalty costs	\$2,119	\$3,500	\$3,500	\$0	0.00%	\$3,605	\$3,677	5% of Disposal Fees
Recycling Strategy	\$20,694	\$15,000	\$0	(\$15,000)	-100.00%	\$0	\$0	Transitioned to Province in 2023
Recycling Centre St Thomas	\$17,064	\$17,100	\$18,000	\$900	5.26%	\$18,500	\$19,000	Green Lane Trust for Recycling Centre Costs \$18,000
Zero Waste	\$0	\$3,000		(\$3,000)	-100.00%	\$3,000	\$3,000	Zero Waste Committee
Total Expenses	\$393,184	\$404,100	\$341,500	(\$62,600)	-15.49%	\$327,205	\$122,719	
Net Operating (Revenue)/Expense	\$312,439	\$320,000	\$300,325	(\$19,675)	-6.15%	\$286,705	\$81,719	

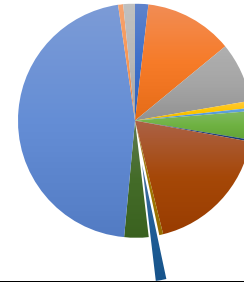
Waste Management Summary		
2024 Levy Requirement		\$300,325
Requirement as % of Total Levy		4.40%
Ability to Adjust		Med
\$ Change from 2023 Levy Requirement	↓	(\$19,675)
Contribution to 2024 Levy Increase	↓	-0.47%
\$ per Capita		\$67.93
\$ per Household		\$166.75



Cemeteries

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Revenue	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Revenue	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Cemetery Road Wages	\$0	\$300	\$350	\$50	16.67%	\$350	\$350	
Cemetery Maintenance	\$11,905	\$6,000	\$12,000	\$6,000	100.00%	\$12,240	\$12,485	2023 add Hunter Cemetery grass cutting, \$4,070 tree removal Talbotville Cemetery
Cemetery-Insurance	\$8,713	\$7,820	\$9,384	\$1,564	20.00%	\$9,500	\$9,975	reflects renewal cost
Total Expenses	\$20,619	\$14,120	\$21,734	\$7,614	53.93%	\$22,090	\$22,810	
Net Operating (Revenue)/Expense	\$20,619	\$14,120	\$21,734	\$7,614	53.93%	\$22,090	\$22,810	

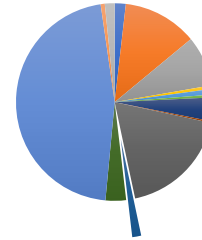
Cemeteries Summary		
2024 Levy Requirement		\$21,734
Requirement as % of Total Levy		0.32%
Ability to Adjust		Low
\$ Change from 2023 Levy Requirement	↑	\$7,614
Contribution to 2024 Levy Increase	↑	0.18%
\$ per Capita		\$4.92
\$ per Household		\$12.07



Keystone

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Complex -Rental Income	(\$11,439)	(\$25,000)	(\$11,500)	\$13,500	-54.00%	(\$25,500)	(\$26,010)	est. \$20,000 in fee waivers in other expense for 2023
Insurance Coverage	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Donations	(\$2,525)	\$0	\$0	\$0	0.00%	\$0	\$0	
Transfer in from Reserve	\$0	(\$30,000)	(\$25,000)	\$5,000	-16.67%	(\$30,600)	\$0	Tax Stabilization Reserve to assist with low rentals
Total Revenue	(\$60,000)	(\$55,000)	(\$36,500)	\$5,000	-9.09%	(\$56,100)	(\$26,010)	
Salaries and Wages	\$13,861	\$38,000	\$29,200	(\$8,800)	-23.16%	\$38,760	\$39,535	Revised staffing distribution
Overhead	\$4,416	\$12,000	\$10,775	(\$1,225)	-10.21%	\$12,240	\$12,485	
Complex - Rds Time	\$626	\$1,000	\$1,000	\$0	0.00%	\$1,020	\$1,040	limited Roads time with revised staffing
Wages - CBO building management		\$0	\$0	\$0	0.00%	\$0	\$0	
Canada Pension Plan		\$0	\$0	\$0	0.00%	\$0	\$0	
Employment Insurance		\$0	\$0	\$0	0.00%	\$0	\$0	
Employer Health Tax		\$0	\$0	\$0	0.00%	\$0	\$0	
Workers Compensation		\$0	\$0	\$0	0.00%	\$0	\$0	
Travel/Mileage		\$0	\$0	\$0	0.00%	\$0	\$0	
Complex -Building Repairs	\$9,549	\$12,500	\$12,500	\$0	0.00%	\$12,750	\$13,005	reflects historical average
Complex-Cleaning Supplies	\$484	\$750	\$500	(\$250)	-33.33%	\$765	\$780	
Complex - Utilities	\$12,522	\$15,000	\$15,000	\$0	0.00%	\$15,300	\$15,606	reflects historical average
Complex-Material Supplies	\$845	\$2,750	\$1,000	(\$1,750)	-63.64%	\$2,805	\$2,861	
Complex-Property Maintenance	\$17,136	\$7,500	\$17,500	\$10,000	133.33%	\$18,025	\$18,386	consolidate grass cutting costs for Keystone grounds, Shedden ball diamond
Complex -Rds Mach Tm	\$59	\$500	\$500	\$0	0.00%	\$510	\$520	
Complex-Telephone Expense	\$1,169	\$1,750	\$1,750	\$0	0.00%	\$1,785	\$1,821	
Insurance	\$19,731	\$20,000	\$21,250	\$1,250	6.25%	\$20,400	\$20,808	reflects renewal cost
Complex-Equip Maintenance	\$4,788	\$4,750	\$5,000	\$250	5.26%	\$4,845	\$4,942	
Complex-Equipment Costs	\$1,571	\$2,000	\$2,000	\$0	0.00%	\$2,040	\$2,081	
Miscellaneous	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	not used last 3 years
Complex-Janitorial Services	\$8,428	\$0	\$10,000	\$10,000	0.00%	\$0	\$0	
Amortization	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Expenses	\$104,500	\$118,500	\$127,975	\$9,475	8.00%	\$131,245	\$133,870	
Net Operating (Revenue)/Expense	\$44,500	\$63,500	\$91,475	\$27,975	44.05%	\$75,145	\$107,860	
Net Cash and Capital Requirements								
Keystone - Building Renew	\$20,000	\$20,000	\$20,000	\$0	0.00%	\$20,000	\$20,000	AMP Requirements for major maintenance
Keystone - Equipment	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Capital Items	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Net Cash and Capital Requiremen	\$22,500	\$20,000	\$20,000	\$0	0.00%	\$20,000	\$20,000	
Total Requirement from Levy	\$67,000	\$83,500	\$111,475	\$27,975	33.50%	\$95,145	\$127,860	

Keystone Summary		
2024 Levy Requirement		\$111,475
Requirement as % of Total Levy		1.63%
Ability to Adjust		Med
\$ Change from 2023 Levy Requirement	↑	\$27,975
Contribution to 2024 Levy Increase	↑	0.66%
\$ per Capita		\$25.21
\$ per Household		\$61.90

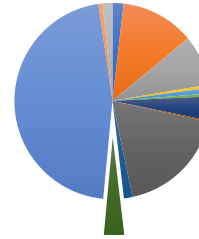


Parks

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Donation	\$0	(\$8,000)	(\$8,000)	\$0	0.00%	(\$8,160)	(\$8,323)	Green Lane - Turf Improvement / Overseeding - incl. in grounds maint. Below
Shedden Park - Grounds fees	(\$385)	(\$1,000)	\$0	\$1,000	-100.00%	(\$1,020)	(\$1,040)	included in Keystone Rental revenue
SOSP - Soccer fees	(\$1,604)	(\$3,000)	(\$1,600)	\$1,400	-46.67%	(\$6,120)	(\$6,242)	
SOSP - Pavilion fees	(\$212)	(\$1,000)	(\$200)	\$800	-80.00%	(\$1,020)	(\$1,040)	
Fingal Park - Baseball fees	(\$3,117)	(\$3,000)	(\$3,000)	\$0	0.00%	(\$3,060)	(\$3,121)	
Talbotville Park - Soccer fees	(\$3,127)	(\$2,000)	(\$2,000)	\$0	0.00%	(\$2,040)	(\$2,081)	
Talbotville Park - Baseball fees	(\$1,959)	(\$500)	(\$1,900)	(\$1,400)	280.00%	(\$510)	(\$520)	
Talbotville Park - Pavilion fees	(\$779)	(\$1,000)	(\$700)	\$300	-30.00%	(\$1,020)	(\$1,040)	
Fingal Heritage Park Gazebo fees	\$0	(\$100)	(\$100)	\$0	0.00%	(\$102)	(\$104)	
Transfer from reserve		\$0	\$0	\$0	0.00%	\$0	\$0	
Total Revenue	(\$11,183)	(\$19,600)	(\$17,500)	\$2,100	-10.71%	(\$23,052)	(\$23,513)	
Salaries and Wages	\$58,135	\$70,000	\$73,560	\$3,560	5.09%	\$69,360	\$70,747	Updated distribution based on reorg, staffing changes
Overhead	\$18,386	\$20,000	\$19,650	(\$350)	-1.75%	\$18,360	\$18,727	
Shedden Park - Rds Wages		\$0	\$0	\$0	0.00%	\$0	\$0	Reflects revised Org Structure
Health Safety	\$579	\$500	\$1,000	\$500	100.00%	\$1,000	\$1,020	
Training and Education	\$195	\$1,000	\$1,000	\$0	0.00%	\$1,000	\$1,020	
Clothing and Uniforms	\$1,032	\$750	\$750	\$0	0.00%	\$750	\$765	
Building Repair Supplies-General	\$36	\$500	\$500	\$0	0.00%	\$500	\$510	
Janitorial Supplies	\$45	\$0	\$250	\$250	0.00%	\$250	\$255	
Shedden Park - Utilities		\$0	\$0	\$0	0.00%	\$0	\$0	
Shedden Park - Materials/Supplies		\$0	\$0	\$0	0.00%	\$0	\$0	
Shedden Park - Property Maintenance		\$0	\$0	\$0	0.00%	\$0	\$0	
Shedden Soccer Fields - Property Maintenance		\$0	\$0	\$0	0.00%	\$0	\$0	GL accounts realigned for each park
Shedden Park - Machine Time		\$0	\$0	\$0	0.00%	\$0	\$0	
Telephone	\$641	\$500	\$960	\$460	92.00%	\$1,000	\$1,000	
Insurance Coverage	\$22,296	\$22,000	\$24,013	\$2,013	9.15%	\$19,380	\$19,768	reflects increased insurance costs
Memberships/Subscriptions	\$90	\$0	\$100	\$100	0.00%	\$0	\$0	
Canada Day-Fingal Park		\$2,000	\$2,000	\$0	0.00%	\$2,040	\$2,081	Donation to Canada Day activities
Shedden Soccer & Ball Park Expenses		\$0	\$0	\$0	0.00%	\$0	\$0	
Small Eqp Purchases	\$2,108	\$0	\$2,100	\$2,100	0.00%	\$0	\$0	Reflects revised Org Structure
Fingal Ballpark Expenses		\$0	\$0	\$0	0.00%	\$0	\$0	
Fingal Playground Park		\$0	\$0	\$0	0.00%	\$0	\$0	
Fingal Park-Roads Wages	\$191	\$0	\$0	\$0	0.00%	\$0	\$0	

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Fingal Park- Machine Time		\$0		\$0	0.00%	\$0	\$0	
Talbotville Park Expenses		\$0		\$0	0.00%	\$0	\$0	
Talbotville Park-Road Wages		\$0		\$0	0.00%	\$0	\$0	
Talbotville Park- Machine Time		\$0		\$0	0.00%	\$0	\$0	
Ferndale Park Expenses		\$0		\$0	0.00%	\$0	\$0	
Ferndale Park-Roads Wages	\$60	\$0		\$0	0.00%	\$0	\$0	
Ferndale park-Roads Machine Time		\$0		\$0	0.00%	\$0	\$0	
Ferndale Park Expenses	\$3,253	\$5,000	\$5,000	\$0	0.00%	\$0	\$0	
Fingal Ball Park	\$11,889	\$30,000	\$20,000	(\$10,000)	-33.33%	\$0	\$0	
Fingal Heritage Park	\$3,587	\$1,500	\$5,000	\$3,500	233.33%	\$0	\$0	
Corsley Park	\$23,426	\$30,100	\$30,000	(\$100)	-0.33%	\$0	\$0	
Talbotville Parks	\$32,922	\$20,000	\$35,000	\$15,000	75.00%	\$0	\$0	
Parks Truck	\$132	\$0	\$200	\$200	0.00%	\$0	\$0	
Kubota Zero Turn Mower	\$392	\$0	\$500	\$500	0.00%	\$0	\$0	
Parks Trailer	\$304	\$0	\$500	\$500	0.00%	\$0	\$0	
Talbotville Park Tractor	\$898	\$0	\$1,000	\$1,000	0.00%	\$0	\$0	
Fingal Case Tractor	\$0	\$0	\$500	\$500	0.00%	\$0	\$0	
Keystone Tractor (Keith's)	\$951	\$0	\$1,000	\$1,000	0.00%	\$0	\$0	
Transfer to Reserve	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Expenses	\$181,546	\$203,850	\$224,583	\$20,733	10.17%	\$191,352	\$195,179	
Net Operating (Revenue)/Expense	\$170,363	\$184,250	\$207,083	\$22,833	12.39%	\$168,300	\$171,666	
Net Cash and Capital Requirements								
Parks - Equipment	\$25,000	\$25,000	\$25,000	\$0	0.00%	\$25,000	\$25,000	
Parks-Renewal	\$0	\$0	\$25,000	\$25,000	0.00%	\$25,000	\$25,000	
Parks - Building Renewal	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Capital Items	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Net Cash and Capital Requirements	\$25,000	\$25,000	\$50,000	\$25,000	100.00%	\$50,000	\$50,000	
Total Requirement from Levy	\$195,363	\$209,250	\$257,083	\$47,833	22.86%	\$257,083	\$257,083	

Parks Summary		
2024 Levy Requirement		\$257,083
Requirement as % of Total Levy		3.77%
Ability to Adjust		Med
\$ Change from 2023 Levy Requirement	↑	\$47,833
Contribution to 2024 Levy Increase	↑	1.14%
\$ per Capita		\$58.15
\$ per Household		\$142.74



Planning & Development

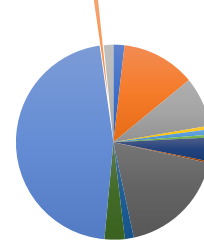
Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Planning								
Miscellaneous	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Grant	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Application Fees	(\$24,950)	(\$35,000)	(\$25,000)	\$10,000	-28.57%	(\$25,500)	(\$26,010)	anticipates steady development activity
Planning Recoveries Other Municipalities	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Planning Recoveries Property Owners	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Future Recoveries from Development Charges	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Future Recoveries re: Official Plan	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Transfer from Reserve	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Revenue	(\$24,950)	(\$35,000)	(\$25,000)	\$10,000	-28.57%	(\$25,500)	(\$26,010)	
Salaries and Wages - Contracted Planner	\$85,614	\$88,000	\$49,650	(\$38,350)	-43.58%	\$50,643	\$51,656	Contract Planner
Overhead	\$22,190	\$29,000	\$7,446	(\$21,554)	-74.32%	\$7,595	\$7,747	
Mileage	\$0	\$250	\$250	\$0	0.00%	\$255	\$260	
Employee Training	\$961	\$750	\$500	(\$250)	-33.33%	\$510	\$520	
Materials Supplies	\$0	\$250	\$0	(\$250)	-100.00%	\$0	\$0	
Office Supplies	\$133	\$0	\$200	\$200	0.00%	\$204	\$208	
Telephone	\$651	\$0	\$960	\$960	0.00%	\$979	\$999	
Postage	\$0	\$750	\$500	(\$250)	-33.33%	\$510	\$520	
Advertising	\$0	\$750	\$250	(\$500)	-66.67%	\$255	\$260	
Legal Fees	\$9,795	\$5,000	\$5,000	\$0	0.00%	\$5,100	\$5,202	Based on prior activity
Memberships/Subscriptions	\$1,017	\$500	\$1,000	\$500	100.00%	\$1,020	\$1,040	
Official Plan Updates	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Zoning By-Law Updates	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Development Charges Study	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Contracted Services	\$0	\$1,500	\$1,500	\$0	0.00%	\$1,530	\$1,561	incl. annual mapping update
Transfer to Reserve	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Miscellaneous	\$0	\$1,000	\$1,000	\$0	0.00%	\$1,020	\$1,040	
Total Expenses	\$120,362	\$127,750	\$68,256	(\$59,494)	-46.57%	\$69,621	\$71,014	
Net Operating (Revenue)/Expense	\$95,412	\$92,750	\$43,256	(\$49,494)	-53.36%	\$44,121	\$45,004	

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Development Activities - Cost Recovery								
Development Staff Time - Cost Recovery		(\$38,000)	(\$57,455)	(\$19,455)	51.20%	(\$58,604)	(\$59,776)	
Cost Recovery - Other		(\$15,000)	(\$15,000)	\$0	0.00%	(\$15,300)	(\$15,606)	
Transfer from Reserve		\$0	\$0	\$0	0.00%	\$0	\$0	
Total Revenue	\$0	(\$53,000)	(\$72,455)	(\$19,455)	36.71%	(\$73,904)	(\$75,382)	
Salaries/Wages		\$30,000	\$43,661	\$13,661	45.54%	\$44,534	\$45,425	Updated wage distribution
Overhead		\$8,000	\$13,794	\$5,794	72.43%	\$14,070	\$14,351	
Professional Services		\$15,000	\$15,000	\$0	0.00%	\$15,300	\$15,606	
Total Expenses	\$0	\$53,000	\$72,455	\$19,455	36.71%	\$73,904	\$75,382	
Net Operating (Revenue)/Expense	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Industrial Lands Secondary Planning Project								
Transfer from Reserve	\$0	\$0	(\$30,000)	(\$30,000)	0.00%	\$0	\$0	Industrial Land Secondary Planning Project from 2022
Other Revenue	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Revenue	\$0	\$0	(\$30,000)	(\$30,000)	0.00%	\$0	\$0	
Salaries/Wages	\$0	\$0	\$5,000	\$5,000	0.00%	\$0	\$0	
Overhead	\$0	\$0	\$1,250	\$1,250	0.00%	\$0	\$0	
Other Expenses	\$0	\$0	\$23,750	\$23,750	0.00%	\$0	\$0	
Total Expenses	\$0	\$0	\$30,000	\$30,000	0.00%	\$0	\$0	
Net Operating (Revenue)/Expense	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Shedden/Fingal Sanitary System								
Future Cost Recovery from Developers/Connection Fees		(\$168,000)	(\$168,000)	\$0	0.00%	(\$171,360)	(\$174,787)	Will be carried as AR until developer payments/connections fees rec'd
Other Revenue	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Revenue	\$0	(\$168,000)	(\$168,000)	\$0	0.00%	(\$171,360)	(\$174,787)	
Salaries/Wages	\$0	\$15,000	\$15,000	\$0	0.00%	\$15,300	\$15,606	Staff time from updated wage distribution
Overhead	\$0	\$3,000	\$3,000	\$0	0.00%	\$3,060	\$3,121	
Professional Services	\$0	\$150,000	\$150,000	\$0	0.00%	\$153,000	\$156,060	Engineering, Design
Total Expenses	\$0	\$168,000	\$168,000	\$0	0.00%	\$171,360	\$174,787	
Net Operating (Revenue)/Expense	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Net Cash and Capital Requirements								
Planning - Cycling Master Plan		\$0	\$0	\$0	0.00%	\$0	\$0	
Planning - Official Plan and Zoning Review	\$0	\$10,000	\$10,000	\$0	0.00%	\$10,000	\$10,000	For Planning and Development Studies and Consulting
Capital Items	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Net Cash and Capital Requirements	\$0	\$10,000	\$10,000	\$0	0.00%	\$10,200	\$10,404	
Total Requirement from Levy	\$95,412	\$102,750	\$53,256	(\$49,494)	-48.17%	\$104,805	\$106,901	

Planning & Development Summary

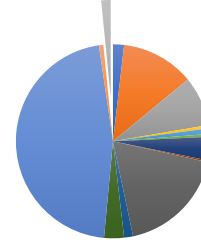
2024 Levy Requirement	\$53,256
Requirement as % of Total Levy	0.78%
Ability to Adjust	Low
\$ Change from 2023 Levy Requirement	↓ (\$49,494)
Contribution to 2024 Levy Increase	↓ -1.18%
\$ per Capita	\$12.05
\$ per Household	\$29.57



Drainage

Account	2023 YTD	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Tile Loan Debentures	(\$2,432)	(\$2,432)	\$0	\$2,432	-100.00%	\$0	\$0	Tile Loan Debenture ended 2023
Miscellaneous Revenues	(\$850)	(\$750)	(\$750)	\$0	0.00%	(\$765)	(\$780)	Mainly Drainage Reapportionments
Provincial Grant	(\$32,000)	(\$32,000)	(\$40,000)	(\$8,000)	25.00%	(\$40,800)	(\$41,616)	
Drain Supt Dutton	(\$45,107)	(\$44,000)	(\$54,000)	(\$10,000)	22.73%	(\$55,080)	(\$56,182)	Revenue from Dutton-Dunwich
Contribution from Reserve		\$0	\$0	\$0	0.00%	\$0		
Total Revenue	(\$80,389)	(\$79,182)	(\$94,750)	\$0	0.00%	(\$96,645)	(\$98,578)	
Salaries and Wages	\$76,562	\$84,000	\$101,300	\$17,300	20.60%	\$103,326	\$105,393	
Drainage Super Expenses	\$981	\$1,000	\$1,000	\$0	0.00%	\$1,020	\$1,040	Phone, conference, safety boots, accom
Dutton-Dunwich Supt Wages	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	Split between DD and Southwold varies year to year,
Overhead	\$25,796	\$27,000	\$33,616	\$6,616	24.50%	\$34,288	\$34,974	
Health Safety	\$15	\$0	\$50	\$50	0.00%	\$51	\$52	
Travel Mileage	\$1,001	\$500	\$1,000	\$500	100.00%	\$1,020	\$1,040	
Employee Training	\$0	\$750	\$750	\$0	0.00%	\$765	\$780	
Drain Stock Charges	\$3,296	\$800	\$800	\$0	0.00%	\$816	\$832	
Rds Mach Tm To Drains	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Postage	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Insurance	\$0	\$1,000	\$1,100	\$100	10.00%	\$1,122	\$1,144	Updated insurance distribution
Legal	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Equipment Costs	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Memberships Subscription	\$363	\$350	\$375	\$25	7.14%	\$383	\$390	LICO, DSAO
Outside Contractors-Drain	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Plans, Studies, Professional Services	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Transfer to Reserve	\$0	\$2,500	\$2,500	\$0	0.00%	\$2,550	\$2,601	Contribution for Vehicle to PW
Debenture Payment Principal	\$2,294	\$2,294	\$0	(\$2,294)	-100.00%	\$0	\$0	Tile Loan Debenture ended 2023
Debenture Payment Interest	\$138	\$138	\$0	(\$138)	-100.00%	\$0	\$0	Tile Loan Debenture ended 2023
Total Expenses	\$110,447	\$120,332	\$142,491	\$22,159	18.41%	\$145,341	\$148,248	
Net Operating (Revenue)/Expense	\$30,057	\$41,150	\$47,741	\$6,591	16.02%	\$48,696	\$49,670	
Net Cash and Capital Requirements								
Drainage	\$0	\$75,000	\$75,000	\$0	0.00%	\$75,000	\$75,000	
Capital Items	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	
Total Net Cash and Capital Requirements	\$0	\$75,000	\$75,000	\$0	0.00%	\$75,000	\$75,000	
Total Requirement from Levy	\$30,057	\$116,150	\$122,741	\$6,591	5.67%	\$123,696	\$124,670	

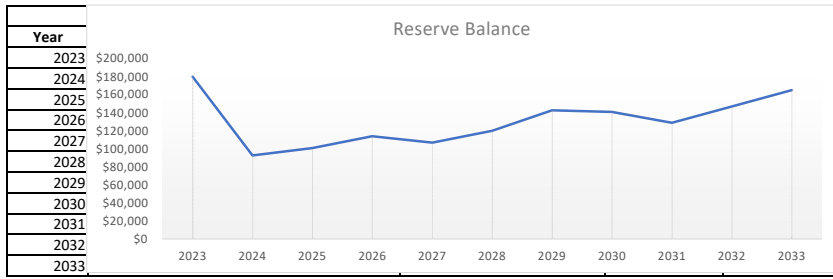
Drainage Summary		
2024 Levy Requirement		\$122,741
Requirement as % of Total Levy		1.80%
Ability to Adjust		Low
\$ Change from 2023 Levy Requirement	↑	\$6,591
Contribution to 2024 Levy Increase	↑	0.16%
\$ per Capita		\$27.76
\$ per Household		\$68.15



Cash and Capital Requirements - Summary

Account	2023 Budget	2024 Budget	\$ Variance	% Variance	2025 Forecast	2026 Forecast	Notes
Gas Tax Funding	(\$146,309)	(\$152,516)	(\$6,207)	4.24%	(\$158,871)	(\$158,871)	Apply to Roads Construction
Machine Usage	(\$300,000)	(\$350,000)	(\$50,000)	16.67%	(\$350,000)	(\$350,000)	Apply to Equipment Reserve
OCIF	(\$407,490)	(\$346,367)	\$61,123	-15.00%	(\$345,000)	(\$345,000)	Apply OCIF to Roads Construction
Tax Stabilization Reserve	\$75,000	\$1,075,000	\$1,000,000	1333.33%	\$1,075,000	\$1,075,000	
Transfer to Reserve	\$0	\$0	\$0	0.00%	\$0	\$0	
GG - Working Capital	\$0	\$0	\$0	0.00%	\$0	\$0	
GG - Administration	\$10,000	\$10,000	\$0	0.00%	\$10,000	\$10,000	
GG - Computers	\$18,000	\$18,000	\$0	0.00%	\$18,000	\$18,000	
GG - Building Renewal	\$25,000	\$25,000	\$0	0.00%	\$25,000	\$25,000	
GG - Election Reserve	\$0	\$0	\$0	0.00%	\$0	\$0	
Fire - Apparatus	\$75,000	\$150,000	\$75,000	100.00%	\$150,000	\$153,000	better reflects anticipated need
Fire - Building Renewal	\$95,000	\$495,000	\$400,000	421.05%	\$345,000	\$95,000	
Fire - Major Equipment	\$90,000	\$100,000	\$10,000	11.11%	\$100,000	\$102,000	
Fire - Communications	\$30,000	\$30,000	\$0	0.00%	\$30,000	\$30,600	
Fire - Funeral	\$0	\$0	\$0	0.00%	\$0	\$0	Current Balance \$10,500
Building - Equipment	\$0	\$0	\$0	0.00%	\$0	\$0	
Building - Fleet	\$0	\$0	\$0	0.00%	\$0	\$0	
Roads - Building Renewal	\$100,000	\$100,000	\$0	0.00%	\$300,000	\$300,000	2024/2025-still reviewing options
Roads - Gas Tax	\$0	\$0	\$0	0.00%	\$0	\$0	
Roads - Fleet	\$0	\$0	\$0	0.00%	\$0	\$0	
Roads - Equipment	\$300,000	\$350,000	\$50,000	16.67%	\$300,000	\$300,000	offset above
Roads - Road Construction	\$1,453,799	\$1,948,799	\$495,000	34.05%	\$1,508,787	\$1,508,871	\$1,004,916 plus Gas Tax, OCIF - OCIF dc
Roads - Bridges & Culvert	\$100,000	\$100,000	\$0	0.00%	\$100,000	\$102,000	
Roads - Sidewalks	\$25,000	\$25,000	\$0	0.00%	\$25,000	\$25,500	
Roads - Street Lights	\$20,000	\$20,000	\$0	0.00%	\$20,000	\$20,400	
Health - Building Renewal	\$5,000	\$5,000	\$0	0.00%	\$5,000	\$5,100	
Parks - Equipment	\$25,000	\$25,000	\$0	0.00%	\$25,000	\$25,500	
Parks-Renewal	\$0	\$25,000	\$25,000	0.00%	\$25,000	\$25,500	
Parks - Building Renewal	\$0	\$0	\$0	0.00%	\$0	\$0	
Keystone - Building Renew	\$20,000	\$20,000	\$0	0.00%	\$20,000	\$20,000	
Keystone - Equipment	\$0	\$0	\$0	0.00%	\$0	\$0	
Library - Building Renewal	\$10,000	\$10,000	\$0	0.00%	\$10,000	\$10,000	
Planning - Cycling Master Plan	\$0	\$0	\$0	0.00%	\$0	\$0	
Planning - Official Plan and Zoning Review	\$10,000	\$10,000	\$0	0.00%	\$10,000	\$10,000	
Drains	\$75,000	\$75,000	\$0	0.00%	\$75,000	\$75,000	
Total to Reserves from Tax Levy	\$1,708,000	\$3,767,916	\$2,059,916	127.31%	\$3,322,916	\$3,082,600	
					(\$445,000)	(\$240,316)	
					-11.81%	-7.23%	

Admin



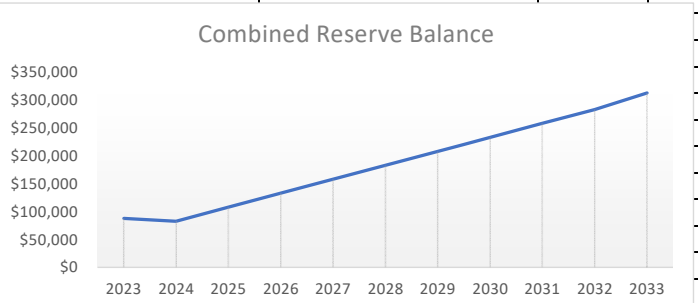
Year	Expenses				Funding Sources				Reserve Balance
	Project Costs	Taxation	Administrative	Computer	Efficiency Res	Grants	Green Lane	Other	
2023	\$111,777	(\$28,000)	(\$3,000)	(\$33,432)	(\$47,345)	\$0	\$0	\$0	\$179,809
2024	\$143,260	(\$28,000)	\$0	(\$5,000)	(\$110,260)	\$0	\$0	\$0	\$92,549
2025	\$48,000	(\$28,000)	\$0	(\$5,000)	(\$15,000)	\$0	\$0	\$0	\$100,549
2026	\$43,000	(\$28,000)	\$0	(\$15,000)	\$0	\$0	\$0	\$0	\$113,549
2027	\$63,000	(\$28,000)	(\$30,000)	(\$5,000)	\$0	\$0	\$0	\$0	\$106,549
2028	\$93,000	(\$78,000)	\$0	(\$15,000)	\$0	\$0	\$0	\$0	\$119,549
2029	\$33,000	(\$28,000)	\$0	(\$5,000)	\$0	\$0	\$0	\$0	\$142,549
2030	\$58,000	(\$28,000)	(\$15,000)	(\$15,000)	\$0	\$0	\$0	\$0	\$140,549
2031	\$68,000	(\$28,000)	(\$35,000)	(\$5,000)	\$0	\$0	\$0	\$0	\$128,549
2032	\$38,000	(\$28,000)	\$0	(\$10,000)	\$0	\$0	\$0	\$0	\$146,549
2033	\$38,000	(\$28,000)	\$0	(\$10,000)	\$0	\$0	\$0	\$0	\$164,549

Year	Project	Addl Info	Act/Comm/Est	To Reserve	Expenses				Funding Sources				Notes
					Project Costs	Taxation	Administrative	Computer	Efficiency Res	Grants	Green Lane	Other	
2023	To Administrative Reserve		Estimate	Administrative	\$10,000	(\$10,000)							
2023	To Computer Reserve		Estimate	Computer	\$18,000	(\$18,000)							
2023	Laptop Replacements		Estimate		\$5,000			(\$5,000)					
2023	Server Replacement		Actual		\$13,432			(\$13,432)					
2023	IT Projects - Security and Network		Estimate		\$15,000			(\$15,000)					
2023	Asset Management Project	Grant approved - 2022-09 completion - Contract Staff	Committed		\$9,700				(\$9,700)				
2023	Phone System Replacement/VOIP	From 2022	Estimate		\$10,000				(\$10,000)				
2023	Pay Equity Study/Market Check Update	Non-Capital	Actual		\$3,000		(\$3,000)						
2023	2023 Strategic Plan Update - Consulting	Non-Capital	Estimate		\$15,000				(\$15,000)				
2023	Ward Review - Background Info - Staff	Non-Capital	Estimate		\$0				\$0				
2023	Records Management Project	Non-Capital	Actual		\$7,645				(\$7,645)				
2023	Laserfiche AP Workflow Project	Non-Capital	Estimate		\$0				\$0				
2023	HR / H&S Policy and Program-Reduced-if needed	Non-Capital	Estimate		\$5,000				(\$5,000)				
2024	To Administrative Reserve		Estimate	Administrative	\$10,000	(\$10,000)							
2024	To Computer Reserve		Estimate	Computer	\$18,000	(\$18,000)							
2024	Laptop Replacements		Estimate		\$5,000			(\$5,000)					
2024	Citywide Maintenance Manager	Non-Capital	Estimate		\$90,260				(\$90,260)				
2024	Laserfiche Process Automation Projects	carry forward \$10,000 from 2022	Estimate		\$20,000				(\$20,000)				
2025	To Administrative Reserve		Estimate	Administrative	\$10,000	(\$10,000)							
2025	To Computer Reserve		Estimate	Computer	\$18,000	(\$18,000)							
2025	Laptop Replacements		Estimate		\$5,000			(\$5,000)					
2025	Ward Review Project - if endorsed	Non-Capital	Estimate		\$15,000				(\$15,000)				
2026	To Administrative Reserve		Estimate	Administrative	\$10,000	(\$10,000)							
2026	To Computer Reserve		Estimate	Computer	\$18,000	(\$18,000)							
2026	Council Computers/iPads/Tech	\$2,000/Councillor	Estimate		\$10,000			(\$10,000)					
2026	Laptop Replacements		Estimate		\$5,000			(\$5,000)					
2027	To Administrative Reserve		Estimate	Administrative	\$10,000	(\$10,000)							
2027	To Computer Reserve		Estimate	Computer	\$18,000	(\$18,000)							
2027	Laptop Replacements		Estimate		\$5,000			(\$5,000)					
2027	Pay Study	Non-Capital	Estimate		\$15,000		(\$15,000)						
2027	Strategic Plan Update	Non-Capital	Estimate		\$15,000		(\$15,000)						

Year	Project	Addl Info	Act/Comm/Est	To Reserve	Expenses		Funding Sources					Notes	
					Project Costs	Taxation	Administrative	Computer	Efficiency Res	Grants	Green Lane		Other
2028	To Administrative Reserve		Estimate	Administrative	\$10,000	(\$10,000)							
2028	To Computer Reserve		Estimate	Computer	\$18,000	(\$18,000)							
2028	Laptop Replacements		Estimate		\$15,000				(\$15,000)				
2028	Financial Accounting System Update	Someday when EOL	Estimate		\$50,000	(\$50,000)							
2029	To Administrative Reserve		Estimate	Administrative	\$10,000	(\$10,000)							
2029	To Computer Reserve		Estimate	Computer	\$18,000	(\$18,000)							
2029	Laptop Replacements		Estimate		\$5,000				(\$5,000)				
2030	To Administrative Reserve		Estimate	Administrative	\$10,000	(\$10,000)							
2030	To Computer Reserve		Estimate	Computer	\$18,000	(\$18,000)							
2030	Council Computers/iPads/Tech	\$2,000/Councillor	Estimate		\$10,000				(\$10,000)				
2030	Server Replacement - if still needed		Estimate		\$15,000			(\$15,000)					
2030	Laptop Replacements		Estimate		\$5,000				(\$5,000)				
2031	To Administrative Reserve		Estimate	Administrative	\$10,000	(\$10,000)							
2031	To Computer Reserve		Estimate	Computer	\$18,000	(\$18,000)							
2031	Pay Study	Non-Capital	Estimate		\$15,000			(\$15,000)					
2031	Strategic Plan Update	Non-Capital	Estimate		\$20,000			(\$20,000)					
2031	Laptop Replacements		Estimate		\$5,000				(\$5,000)				
2032	To Administrative Reserve		Estimate	Administrative	\$10,000	(\$10,000)							
2032	To Computer Reserve		Estimate	Computer	\$18,000	(\$18,000)							
2032	Laptop Replacements		Estimate		\$10,000				(\$10,000)				
2033	To Administrative Reserve		Estimate	Administrative	\$10,000	(\$10,000)							
2033	To Computer Reserve		Estimate	Computer	\$18,000	(\$18,000)							
2033	Laptop Replacements		Estimate		\$10,000				(\$10,000)				

Admin Facility

Year				Expenses		Funding Sources					Reserve Balance
				Project Costs	Taxation	Admin Facility	Grants	Green Lane	Other		
2023				\$65,000	(\$25,000)	(\$40,000)	\$0	\$0	\$0	\$88,110	
2024				\$55,000	(\$25,000)	(\$30,000)	\$0	\$0	\$0	\$83,110	
2025				\$25,000	(\$25,000)	\$0	\$0	\$0	\$0	\$108,110	
2026				\$25,000	(\$25,000)	\$0	\$0	\$0	\$0	\$133,110	
2027				\$1,025,000	(\$25,000)	\$0	\$0	(\$1,000,000)	\$0	\$158,110	
2028				\$275,000	(\$25,000)	\$0	\$0	(\$250,000)	\$0	\$183,110	
2029				\$1,275,000	(\$25,000)	\$0	\$0	(\$750,000)	(\$500,000)	\$208,110	
2030				\$25,000	(\$25,000)	\$0	\$0	\$0	\$0	\$233,110	
2031				\$25,000	(\$25,000)	\$0	\$0	\$0	\$0	\$258,110	
2032				\$25,000	(\$25,000)	\$0	\$0	\$0	\$0	\$283,110	
2033				\$30,000	(\$30,000)	\$0	\$0	\$0	\$0	\$313,110	



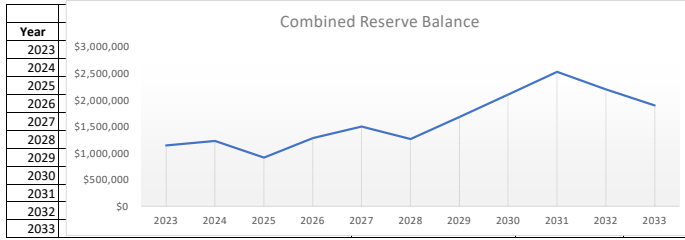
Year	Project	Addl Info	Act/Est/Adj	To Reserve	Expenses		Funding Sources					Notes
					Project Costs	Taxation	Admin Facility	Grants	Green Lane	Other		
2023	To Admin Facility Reserve		Estimate	Admin Facility	\$25,000	(\$25,000)						
2023	Minor Upgrades/Improvements	Storage, lighting	Estimate		\$10,000		(\$10,000)					
2023	Admin - Minor Renos	To facilitate flex/shared work spaces for Short-term	Estimate		\$30,000		(\$30,000)					
2024	To Admin Facility Reserve		Estimate	Admin Facility	\$25,000	(\$25,000)						
2024	Building Security Upgrades / Door Locks/FOBs		Estimate		\$30,000		(\$30,000)					
2025	To Admin Facility Reserve		Estimate	Admin Facility	\$25,000	(\$25,000)						
2026	To Admin Facility Reserve		Estimate	Admin Facility	\$25,000	(\$25,000)						
2027	To Admin Facility Reserve		Estimate	Admin Facility	\$25,000	(\$25,000)						
2027	Major Reno - Addition???		Estimate		\$1,000,000				(\$1,000,000)			
2028	To Admin Facility Reserve		Estimate	Admin Facility	\$25,000	(\$25,000)						
2028	Major Reno - Addition???	Design, Engineering, Const	Estimate		\$250,000		\$0		(\$250,000)			
2029	To Admin Facility Reserve		Estimate	Admin Facility	\$25,000	(\$25,000)						
2029	Major Reno - Addition???	Construction, Site Work			\$1,250,000				(\$750,000)	(\$500,000)	Bldg	
2030	To Admin Facility Reserve		Estimate	Admin Facility	\$25,000	(\$25,000)						
2031	To Admin Facility Reserve		Estimate	Admin Facility	\$25,000	(\$25,000)						
2032	To Admin Facility Reserve		Estimate	Admin Facility	\$25,000	(\$25,000)						
2033	To Admin Facility Reserve		Estimate	Admin Facility	\$30,000	(\$30,000)						

Medical Centre

Year	Combined Reserve Balance	Expenses		Funding Sources				Reserve Balance
		Project Costs	Taxation	Other Facility	Grants	Green Lane	Other	
2023	\$180,000	\$5,000	(\$5,000)	\$0	\$0	\$0	\$0	\$124,903
2024	\$160,000	\$5,000	(\$5,000)	\$0	\$0	\$0	\$0	\$129,903
2025	\$140,000	\$5,000	(\$5,000)	\$0	\$0	\$0	\$0	\$134,903
2026	\$120,000	\$5,000	(\$5,000)	\$0	\$0	\$0	\$0	\$139,903
2027	\$100,000	\$5,000	(\$5,000)	\$0	\$0	\$0	\$0	\$144,903
2028	\$80,000	\$20,000	(\$5,000)	(\$15,000)	\$0	\$0	\$0	\$134,903
2029	\$60,000	\$5,000	(\$5,000)	\$0	\$0	\$0	\$0	\$139,903
2030	\$40,000	\$5,000	(\$5,000)	\$0	\$0	\$0	\$0	\$144,903
2031	\$20,000	\$5,000	(\$5,000)	\$0	\$0	\$0	\$0	\$149,903
2032	\$0	\$5,000	(\$5,000)	\$0	\$0	\$0	\$0	\$154,903
2033		\$5,000	(\$5,000)	\$0	\$0	\$0	\$0	\$159,903

Year	Project	Addl Info	Act/Est/Adj	To Reserve	Expenses		Funding Sources				Notes
					Project Costs	Taxation	Other Facility	Grants	Green Lane	Other	
2023	To Medical Facility Reserve		Estimate	Other Facility	\$5,000	(\$5,000)					
2024	To Medical Facility Reserve		Estimate	Other Facility	\$5,000	(\$5,000)					
2025	To Medical Facility Reserve		Estimate	Other Facility	\$5,000	(\$5,000)					
2026	To Medical Facility Reserve		Estimate	Other Facility	\$5,000	(\$5,000)					
2027	To Medical Facility Reserve		Estimate	Other Facility	\$5,000	(\$5,000)					
2028	To Medical Facility Reserve		Estimate	Other Facility	\$5,000	(\$5,000)					
2028	HVAC Replacement - Timing TBD		Estimate		\$15,000		(\$15,000)				
2029	To Medical Facility Reserve		Estimate	Other Facility	\$5,000	(\$5,000)					
2030	To Medical Facility Reserve		Estimate	Other Facility	\$5,000	(\$5,000)					
2031	To Medical Facility Reserve		Estimate	Other Facility	\$5,000	(\$5,000)					
2032	To Medical Facility Reserve		Estimate	Other Facility	\$5,000	(\$5,000)					
2033	To Medical Facility Reserve		Estimate	Other Facility	\$5,000	(\$5,000)					

Fire Department



Year	Expenses				Funding Sources							Reserve Balance
	Project Costs	Taxation	Vehicles	General	Building	Equipment	Communications	Grants	Green Lane	Other		
2023	\$2,253,030	(\$290,000)	\$0	\$0	(\$350,000)	(\$135,226)	\$0	\$0	(\$1,200,000)	(\$277,804)	\$1,150,149	
2024	\$1,699,476	(\$775,000)	\$0	\$0	(\$250,000)	(\$85,226)	\$0	(\$50,000)	(\$535,000)	(\$4,250)	\$1,234,173	
2025	\$1,741,950	(\$625,000)	(\$600,000)	\$0	\$0	(\$97,700)	\$0	\$0	(\$390,000)	(\$29,250)	\$915,723	
2026	\$634,450	(\$425,000)	\$0	\$0	(\$100,000)	(\$55,200)	\$0	\$0	(\$50,000)	(\$4,250)	\$1,289,773	
2027	\$624,450	(\$415,000)	\$0	\$0	\$0	(\$55,200)	(\$150,000)	\$0	\$0	(\$4,250)	\$1,503,823	
2028	\$1,194,450	(\$475,000)	(\$660,000)	\$0	\$0	(\$55,200)	\$0	\$0	\$0	(\$4,250)	\$1,267,873	
2029	\$524,450	(\$465,000)	\$0	\$0	\$0	(\$55,200)	\$0	\$0	\$0	(\$4,250)	\$1,681,923	
2030	\$534,450	(\$475,000)	\$0	\$0	\$0	(\$55,200)	\$0	\$0	\$0	(\$4,250)	\$2,105,973	
2031	\$534,450	(\$475,000)	\$0	\$0	\$0	(\$55,200)	\$0	\$0	\$0	(\$4,250)	\$2,530,023	
2032	\$1,334,450	(\$475,000)	(\$750,000)	\$0	\$0	(\$55,200)	\$0	\$0	\$0	(\$54,250)	\$2,204,073	
2033	\$1,334,450	(\$475,000)	(\$750,000)	\$0	\$0	(\$55,200)	\$0	\$0	\$0	(\$54,250)	\$1,902,123	

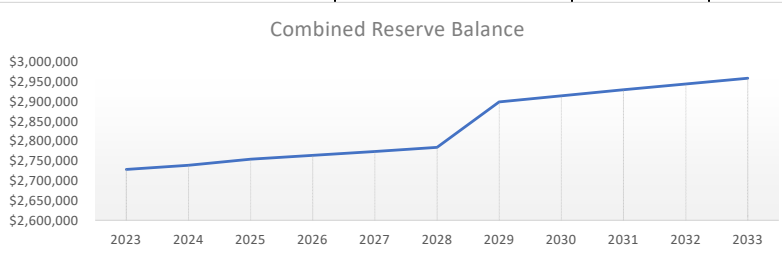
Year	Project	Addl Info	Act/Comm/Est	To Reserve	Expenses										Notes	
					Project Costs	Taxation	Vehicles	General	Building	Equipment	Communications	Grants	Green Lane	Other		
2023	To Vehicle Reserve		Estimate	Vehicles	\$75,000	(\$75,000)										
2023	To Building Reserve		Estimate	Building	\$95,000	(\$95,000)										
2023	To Equipment Reserve		Estimate	Equipment	\$90,000	(\$90,000)										
2023	To Vehicle Reserve WE Contribution		Estimate	Vehicles	\$4,250										(\$4,250)	WE Contribution to Capital Replacement
2023	To Comm Reserve		Estimate	Communications	\$30,000	(\$30,000)										
2023	To Vehicle Reserve		Actual	Vehicles	\$23,554										(\$23,554)	Disposal of Pumper Green Lane - \$1,200,000 2019 \$100,000 2020 \$500,000 2021 \$300,000 2023 \$300,000
2023	Talbotville Firehall	Based on 2019 estimate	Estimate		\$1,750,000				\$0				(\$900,000)			
2023	Talbotville Firehall		Estimate		\$0				(\$300,000)				(\$300,000)	(\$250,000)		DC \$150, Bldg \$100
2023	Talbotville Firehall - Site Servicing	TBD	Estimate		\$0											
2023	Refill Station - Incl. part of Talbotville Station		Committed		\$80,000						(\$80,000)					
2023	Talbotville Station Equipment, Furniture, etc		Committed		\$50,000				(\$50,000)							
2023	Bunker gear		Actual		\$20,026						(\$20,026)					
2023	Cylinders		Estimate		\$6,200						(\$6,200)					
2023	Hoses and Applicances		Estimate		\$5,000						(\$5,000)					
2023	Portable Radios & pagers		Estimate		\$4,000						(\$4,000)					
2023	SCBA		Estimate		\$20,000						(\$20,000)					
2023	Shedden 4th Bay - Design, Planning, Eng	Postpone to 2026	Estimate		\$0				\$0							
2024	To Vehicle Reserve		Estimate	Vehicles	\$150,000	(\$150,000)										
2024	To Building Reserve		Estimate	Building	\$95,000	(\$95,000)										
2024	To Equipment Reserve		Estimate	Equipment	\$100,000	(\$100,000)										
2024	To Vehicle Reserve WE Contribution		Estimate	Vehicles	\$4,250										(\$4,250)	WE Contribution to Capital Replacement
2024	To Comm Reserve		Estimate	Communications	\$30,000	(\$30,000)										
2024	Talbotville Firehall		Estimate		\$1,150,000	(\$400,000)			(\$250,000)				(\$500,000)			
2024	Talbotville Firehall - Electronic Signage		Estimate		\$35,000								(\$35,000)			
2024	Talbotville Stn-Bunker Gear															
2024	Extractor/Washer/Dryer		Estimate	Equipment	\$20,000						(\$20,000)					
2024	Bunker gear		Estimate		\$20,026						(\$20,026)					
2024	Cylinders		Estimate		\$6,200						(\$6,200)					
2024	Hoses and Applicances		Estimate		\$15,000						(\$15,000)					
2024	Portable Radios & pagers		Estimate		\$4,000						(\$4,000)					
2024	SCBA		Estimate		\$20,000						(\$20,000)					
2024	Equipment Decontamination Washer/System		Estimate		\$50,000							(\$50,000)				
2025	To Vehicle Reserve		Estimate	Vehicles	\$150,000	(\$150,000)										
2025	To Building Reserve		Estimate	Building	\$95,000	(\$95,000)										
2025	To Equipment Reserve		Estimate	Equipment	\$100,000	(\$100,000)										
2025	To Vehicle Reserve WE Contribution		Estimate	Vehicles	\$4,250										(\$4,250)	WE Contribution to Capital Replacement
2025	To Comm Reserve		Estimate	Communications	\$30,000	(\$30,000)										
2025	Talbotville Firehall		Estimate		\$640,000	(\$250,000)							(\$390,000)			
2025	Bunker gear		Estimate		\$12,500						(\$12,500)					
2025	Cylinders		Estimate		\$6,200						(\$6,200)					
2025	Hoses and Applicances		Estimate		\$5,000						(\$5,000)					
2025	Portable Radios & pagers		Estimate		\$4,000						(\$4,000)					
2025	SCBA		Estimate		\$20,000						(\$20,000)					
2025	Talbotville Rescue Replacement		Estimate		\$625,000		(\$600,000)							(\$25,000)		DC Contribution
2025	Auto extrication equipment		Estimate		\$50,000						(\$50,000)					

Year	Project	Addl Info	Act/Comm/Est	To Reserve	Expenses Project Costs	Funding Sources										Notes
						Taxation	Vehicles	General	Building	Equipment	Communications	Grants	Green Lane	Other		
2026	To Vehicle Reserve		Estimate	Vehicles	\$200,000	(\$200,000)										
2026	To Building Reserve		Estimate	Building	\$95,000	(\$95,000)										
2026	To Equipment Reserve		Estimate	Equipment	\$100,000	(\$100,000)										
2026	To Vehicle Reserve WE Contribution		Estimate	Vehicles	\$4,250										(\$4,250)	WE Contribution to Capital Replacement
2026	To Comm Reserve		Estimate	Communications	\$30,000	(\$30,000)										
2026	Shedden 4th Bay - Design, Planning, Eng		Estimate		\$150,000				(\$100,000)					(\$50,000)		
2026	Bunker gear		Estimate		\$20,000					(\$20,000)						
2026	Cylinders		Estimate		\$6,200					(\$6,200)						
2026	Hoses and Applicances		Estimate		\$5,000					(\$5,000)						
2026	Portable Radios & pagers		Estimate		\$4,000					(\$4,000)						
2026	SCBA		Estimate		\$20,000					(\$20,000)						
2027	To Vehicle Reserve		Estimate	Vehicles	\$200,000	(\$200,000)										
2027	To Building Reserve		Estimate	Building	\$95,000	(\$95,000)										
2027	To Equipment Reserve		Estimate	Equipment	\$90,000	(\$90,000)										
2027	To Vehicle Reserve WE Contribution		Estimate	Vehicles	\$4,250										(\$4,250)	WE Contribution to Capital Replacement
2027	To Comm Reserve		Estimate	Communications	\$30,000	(\$30,000)										
2027	Communications System Replacement		Estimate		\$150,000							(\$150,000)				
2027	Bunker gear		Estimate		\$20,000					(\$20,000)						
2027	Cylinders		Estimate		\$6,200					(\$6,200)						
2027	Hoses and Applicances		Estimate		\$5,000					(\$5,000)						
2027	Portable Radios & pagers		Estimate		\$4,000					(\$4,000)						
2027	SCBA		Estimate		\$20,000					(\$20,000)						
2028	To Vehicle Reserve		Estimate	Vehicles	\$250,000	(\$250,000)										
2028	To Building Reserve		Estimate	Building	\$95,000	(\$95,000)										
2028	To Equipment Reserve		Estimate	Equipment	\$100,000	(\$100,000)										
2028	To Vehicle Reserve WE Contribution		Estimate	Vehicles	\$4,250										(\$4,250)	WE Contribution to Capital Replacement
2028	To Comm Reserve		Estimate	Communications	\$30,000	(\$30,000)										
2028	Fire Chief Vehicle Replacement		Estimate		\$60,000		(\$60,000)									
2028	Shedden Tanker (replace 2003)		Estimate		\$600,000		(\$600,000)									
2028	Bunker gear		Estimate		\$20,000					(\$20,000)						
2028	Cylinders		Estimate		\$6,200					(\$6,200)						
2028	Hoses and Applicances		Estimate		\$5,000					(\$5,000)						
2028	Portable Radios & pagers		Estimate		\$4,000					(\$4,000)						
2028	SCBA		Estimate		\$20,000					(\$20,000)						
2029	To Vehicle Reserve		Estimate	Vehicles	\$250,000	(\$250,000)										
2029	To Building Reserve		Estimate	Building	\$95,000	(\$95,000)										
2029	To Equipment Reserve		Estimate	Equipment	\$90,000	(\$90,000)										
2029	To Vehicle Reserve WE Contribution		Estimate	Vehicles	\$4,250										(\$4,250)	WE Contribution to Capital Replacement
2029	To Comm Reserve		Estimate	Communications	\$30,000	(\$30,000)										
2029	Bunker gear		Estimate		\$20,000					(\$20,000)						
2029	Cylinders		Estimate		\$6,200					(\$6,200)						
2029	Hoses and Applicances		Estimate		\$5,000					(\$5,000)						
2029	Portable Radios & pagers		Estimate		\$4,000					(\$4,000)						
2029	SCBA		Estimate		\$20,000					(\$20,000)						
2030	To Vehicle Reserve		Estimate	Vehicles	\$250,000	(\$250,000)										
2030	To Building Reserve		Estimate	Building	\$95,000	(\$95,000)										
2030	To Equipment Reserve	\$2,000/Councillor	Estimate	Equipment	\$100,000	(\$100,000)										
2030	To Vehicle Reserve WE Contribution		Estimate	Vehicles	\$4,250										(\$4,250)	WE Contribution to Capital Replacement
2030	To Comm Reserve		Estimate	Communications	\$30,000	(\$30,000)										
2030	Bunker gear		Estimate		\$20,000					(\$20,000)						
2030	Cylinders		Estimate		\$6,200					(\$6,200)						
2030	Hoses and Applicances		Estimate		\$5,000					(\$5,000)						
2030	Portable Radios & pagers		Estimate		\$4,000					(\$4,000)						
2030	SCBA		Estimate		\$20,000					(\$20,000)						
2031	To Vehicle Reserve		Estimate	Vehicles	\$250,000	(\$250,000)										
2031	To Building Reserve		Estimate	Building	\$95,000	(\$95,000)										
2031	To Equipment Reserve		Estimate	Equipment	\$100,000	(\$100,000)										
2031	To Vehicle Reserve WE Contribution		Estimate	Vehicles	\$4,250										(\$4,250)	WE Contribution to Capital Replacement
2031	To Comm Reserve		Estimate	Communications	\$30,000	(\$30,000)										
2031	Bunker gear		Estimate		\$20,000					(\$20,000)						
2031	Cylinders		Estimate		\$6,200					(\$6,200)						
2031	Hoses and Applicances		Estimate		\$5,000					(\$5,000)						
2031	Portable Radios & pagers		Estimate		\$4,000					(\$4,000)						
2031	SCBA		Estimate		\$20,000					(\$20,000)						

Year	Project	Addl Info	Act/Comm/Est	To Reserve	Expenses Project Costs	Funding Sources									Notes	
						Taxation	Vehicles	General	Building	Equipment	Communications	Grants	Green Lane	Other		
2032	To Vehicle Reserve		Estimate	Vehicles	\$250,000	(\$250,000)										
2032	To Building Reserve		Estimate	Building	\$95,000	(\$95,000)										
2032	To Equipment Reserve		Estimate	Equipment	\$100,000	(\$100,000)										
2032	To Vehicle Reserve WE Contribution		Estimate	Vehicles	\$4,250											WE Contribution to Capital Replacement
2032	To Comm Reserve		Estimate	Communications	\$30,000	(\$30,000)										
2032	Talbotville Tanker		Estimate		\$800,000		(\$750,000)									DC Contribution
2032	Bunker gear		Estimate		\$20,000					(\$20,000)						
2032	Cylinders		Estimate		\$6,200					(\$6,200)						
2032	Hoses and Applicances		Estimate		\$5,000					(\$5,000)						
2032	Portable Radios & pagers		Estimate		\$4,000					(\$4,000)						
2032	SCBA		Estimate		\$20,000					(\$20,000)						
2033	To Vehicle Reserve		Estimate	Vehicles	\$250,000	(\$250,000)										
2033	To Building Reserve		Estimate	Building	\$95,000	(\$95,000)										
2033	To Equipment Reserve		Estimate	Equipment	\$100,000	(\$100,000)										
2033	To Vehicle Reserve WE Contribution		Estimate	Vehicles	\$4,250											WE Contribution to Capital Replacement
2033	To Comm Reserve		Estimate	Communications	\$30,000	(\$30,000)										
2033	Talbotville Tanker		Estimate		\$800,000		(\$750,000)									DC Contribution
2033	Bunker gear		Estimate		\$20,000					(\$20,000)						
2033	Cylinders		Estimate		\$6,200					(\$6,200)						
2033	Hoses and Applicances		Estimate		\$5,000					(\$5,000)						
2033	Portable Radios & pagers		Estimate		\$4,000					(\$4,000)						
2033	SCBA		Estimate		\$20,000					(\$20,000)						

Building

Year	Expenses	Funding Sources					Reserve Balance
		Project Costs	Taxation	Building	Grants	Green Lane	
2023	\$212,053	\$0	(\$197,053)	\$0	\$0	(\$15,000)	\$2,728,662
2024	\$20,000	\$0	(\$5,000)	\$0	\$0	(\$15,000)	\$2,738,662
2025	\$15,000	\$0	\$0	\$0	\$0	(\$15,000)	\$2,753,662
2026	\$20,000	\$0	(\$5,000)	\$0	\$0	(\$15,000)	\$2,763,662
2027	\$20,000	\$0	(\$5,000)	\$0	\$0	(\$15,000)	\$2,773,662
2028	\$20,000	\$0	(\$5,000)	\$0	\$0	(\$15,000)	\$2,783,662
2029	\$115,000	\$0	(\$100,000)	\$0	\$0	(\$15,000)	\$2,898,662
2030	\$15,000	\$0	\$0	\$0	\$0	(\$15,000)	\$2,913,662
2031	\$15,000	\$0	\$0	\$0	\$0	(\$15,000)	\$2,928,662
2032	\$15,000	\$0	\$0	\$0	\$0	(\$15,000)	\$2,943,662
2033	\$15,000	\$0	\$0	\$0	\$0	(\$15,000)	\$2,958,662



Year	Project	Addl Info	Act/Est/Adj	To Reserve	Expenses		Funding Sources				Notes	
					Project Costs	Taxation	Building	Grants	Green Lane	Other		
2023	To Building Reserve - Vehicle		Estimate	Building	\$15,000						(\$15,000)	Building Operating
2023	To Building Reserve - Operating Surplus		Estimate	Building	\$0						\$0	
2023	Equipment Replacements/Technology		Estimate		\$5,000		(\$5,000)					
2023	New Surface Pro		Actual		\$2,053		(\$2,053)					
2023	Office Renovations		Estimate		\$90,000		(\$90,000)					
2023	From Reserve for Operating		Estimate		\$0		\$0					
2023	Contribution to Talbotville Firehall		Estimate		\$100,000		(\$100,000)					
2024	To Building Reserve - Vehicle		Estimate	Building	\$15,000						(\$15,000)	Building Operating
2024	To Building Reserve - Operating Surplus		Estimate	Building	\$0						\$0	
2024	From Reserve for Operating		Estimate	Building	\$0						\$0	
2024	Equipment Replacements/Technology		Estimate		\$5,000		(\$5,000)					
2025	To Building Reserve - Vehicle		Estimate	Building	\$15,000						(\$15,000)	Building Operating
2025	From Reserve for Operating		Estimate		\$0		\$0					
2026	To Building Reserve - Vehicle		Estimate	Building	\$15,000						(\$15,000)	Building Operating
2026	Equipment Replacements/Technology		Estimate		\$5,000		(\$5,000)					
2027	To Building Reserve - Vehicle		Estimate	Building	\$15,000						(\$15,000)	
2027	Equipment Replacements/Technology		Estimate		\$5,000		(\$5,000)					
2028	To Building Reserve - Vehicle		Estimate	Building	\$15,000						(\$15,000)	
2028	Equipment Replacements/Technology		Estimate		\$5,000		(\$5,000)					
2029	To Building Reserve - Vehicle		Estimate	Building	\$15,000						(\$15,000)	Building Operating
2029	Vehicle Replacement		Estimate	Building	\$50,000		(\$50,000)					Building
2029	Vehicle Replacement		Estimate	Building	\$50,000		(\$50,000)					Building
2030	To Building Reserve - Vehicle		Estimate	Building	\$15,000						(\$15,000)	Building Operating
2031	To Building Reserve - Vehicle		Estimate	Building	\$15,000						(\$15,000)	Building Operating
2032	To Building Reserve - Vehicle		Estimate	Building	\$15,000						(\$15,000)	Building Operating
2033	To Building Reserve - Vehicle		Estimate	Building	\$15,000						(\$15,000)	Building Operating

Roads

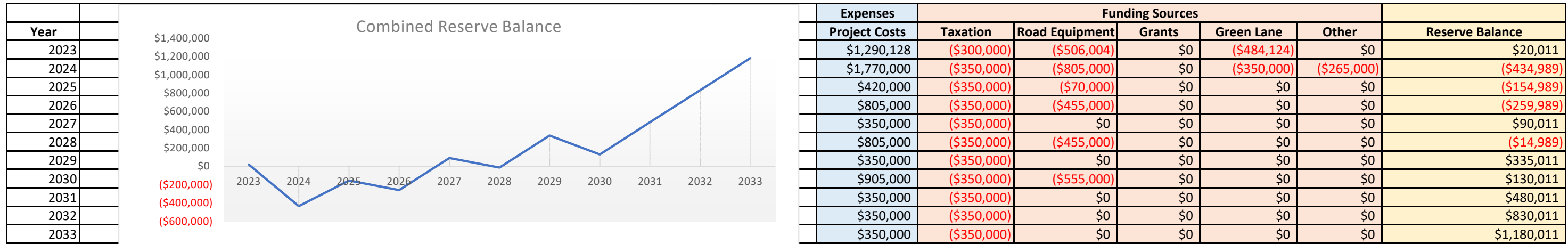
Year	Combined Reserve Balance	Expenses				Funding Sources					Reserve Balance
		Project Costs	Taxation	Road Reserve	Sidewalk	Streetlight	Specific Grants	Green Lane	Other		
2023	\$2,000,000	\$2,606,002	(\$945,000)	(\$1,015,000)	(\$83,920)	(\$8,283)	\$0	\$0	(\$553,799)	\$353,152	
2024	\$0	\$4,198,799	(\$1,494,916)	(\$2,205,000)	\$0	\$0	\$0	\$0	(\$498,883)	\$141,951	
2025	(\$2,000,000)	\$5,863,199	(\$1,574,916)	(\$3,444,400)	\$0	\$0	\$0	\$0	(\$843,883)	(\$1,228,650)	
2026	(\$4,000,000)	\$6,268,846	(\$1,574,916)	(\$4,195,047)	\$0	\$0	\$0	\$0	(\$498,883)	(\$3,349,898)	
2027	(\$6,000,000)	\$5,899,399	(\$1,574,916)	(\$3,825,600)	\$0	\$0	\$0	\$0	(\$498,883)	(\$5,101,699)	
2028	(\$8,000,000)	\$4,493,799	(\$1,574,916)	(\$2,420,000)	\$0	\$0	\$0	\$0	(\$498,883)	(\$5,447,900)	
2029	(\$10,000,000)	\$5,224,799	(\$1,574,916)	(\$3,151,000)	\$0	\$0	\$0	\$0	(\$498,883)	(\$6,525,101)	
2030		\$5,653,799	(\$1,574,916)	(\$3,580,000)	\$0	\$0	\$0	\$0	(\$498,883)	(\$8,031,302)	
2031		\$5,223,799	(\$1,574,916)	(\$2,900,000)	\$0	(\$250,000)	\$0	\$0	(\$498,883)	(\$9,107,503)	
2032		\$3,623,799	(\$1,574,916)	(\$1,300,000)	\$0	(\$250,000)	\$0	\$0	(\$498,883)	(\$8,583,704)	
2033		\$4,323,799	(\$1,574,916)	(\$2,250,000)	\$0	\$0	\$0	\$0	(\$498,883)	(\$4,459,905)	

Year	Project	Addl Info	Act/Est/Adj	To Reserve	Expenses				Funding Sources					Notes
					Project Costs	Taxation	Road Reserve	Sidewalk	Streetlight	Specific Grants	Green Lane	Other		
2023	To Road Capital Reserve		Estimate	Roads	\$1,453,799	(\$900,000)							(\$553,799)	Other Gas Tax, OCIF
2023	To Sidewalk Reserve		Estimate	Sidewalk	\$25,000	(\$25,000)								
2023	To Streetlight Reserve		Estimate	Streetlight	\$20,000	(\$20,000)								
2023	Lynhurst Reconstruction - Roads	Surface asphalt	Actual		\$100,000		(\$100,000)							
2023	Lynhurst Soil Relocation		Estimate		\$65,000		(\$65,000)							
2023	Edge Repairs - Various Locations		Estimate		\$50,000		(\$50,000)							
2023	Sidewalk Reconstruction - Talbotville Locations	TBD	Estimate		\$0									
2023	Sidewalks		Actual		\$83,920			(\$83,920)						
2023	Hardtop Resurfacing Program	Lake Line Surface Treatment	Estimate		\$400,000		(\$400,000)							
2023	Gravel Resurfacing Program	Various Locations as per Road Needs Study	Estimate		\$400,000		(\$400,000)							
2023	Guardrails		Estimate		\$50,000		(\$50,000)							
2024	To Road Capital Reserve		Estimate	Roads	\$1,948,799	(\$1,449,916)							(\$498,883)	Other Gas Tax, OCIF
2024	To Sidewalk Reserve		Estimate	Sidewalk	\$25,000	(\$25,000)								
2024	To Streetlight Reserve		Estimate	Streetlight	\$20,000	(\$20,000)								
2024	Edge Repairs - Shorlea Line		Estimate		\$50,000		(\$50,000)							
2024	Lawrence Road Rehabilitation		Estimate		\$365,000		(\$365,000)							
2024	Boxall Road Rehabilitation		Estimate		\$220,000		(\$220,000)							
2024	Magdala Road Reconstruction		Estimate		\$230,000		(\$230,000)							
2024	Thomas Road Engineering		Estimate		\$160,000		(\$160,000)							Partial DC Funded
2024	Granular Road Conversion		Estimate		\$300,000		(\$300,000)							
2024	Fingal Streetscape Contribution		Estimate		\$300,000		(\$300,000)							
2024	Road Needs Study (every 5 years)		Estimate		\$30,000		(\$30,000)							
2024	Gravel Resurfacing Program	Various Locations as per Road Needs Study	Estimate		\$500,000		(\$500,000)							
2024	Guardrails		Estimate		\$50,000		(\$50,000)							
2025	To Road Capital Reserve		Estimate	Roads	\$2,028,799	(\$1,529,916)							(\$498,883)	Other Gas Tax, OCIF
2025	To Sidewalk Reserve		Estimate	Sidewalk	\$25,000	(\$25,000)								
2025	To Streetlight Reserve		Estimate	Streetlight	\$20,000	(\$20,000)								
2025	Edge Repairs - Various Locations	Ford Road	Estimate		\$50,000		(\$50,000)							
2025	John Wise Line Rehabilitation	As Planned in RNS	Estimate		\$500,000		(\$500,000)							
2025	Parson Road Rehabilitation	Hold Strategy	Estimate		\$136,200		(\$136,200)							
2025	Begg Road Surface Treatment	Hold Strategy	Estimate		\$30,000		(\$30,000)							
2025	Thomas Road Reconstruction	Improvements and Renewal	Estimate		\$1,100,000		(\$755,000)						(\$345,000)	DC's
2025	Bush Line Rehabilitation Mill to Union	As Planned in RNS	Estimate		\$823,200		(\$823,200)							
2025	Granular Road Conversion		Estimate		\$300,000		(\$300,000)							
2025	Fingal Streetscape Contribution		Estimate		\$300,000		(\$300,000)							

Year	Project	Addl Info	Act/Est/Adj	To Reserve	Expenses		Funding Sources					Notes	
					Project Costs	Taxation	Road Reserve	Sidewalk	Streetlight	Specific Grants	Green Lane		Other
2025	Gravel Resurfacing Program	Various Locations as per Road Needs Study	Estimate		\$500,000		(\$500,000)						
2025	Guardrails		Estimate		\$50,000		(\$50,000)						
2026	To Road Capital Reserve		Estimate	Roads	\$2,028,799	(\$1,529,916)						(\$498,883)	Other Gas Tax, OCIF
2026	To Sidewalk Reserve		Estimate	Sidewalk	\$25,000	(\$25,000)							
2026	To Streetlight Reserve		Estimate	Streetlight	\$20,000	(\$20,000)							
2026	Ford Road Micro Surface	Timed with MTO Work	Estimate		\$145,000		(\$145,000)						
2026	Grand Canyon Road Micro Surface	As Planned in RNS	Estimate		\$46,000		(\$46,000)						
2026	Fowler Street and Mill Park	Partner with County	Estimate		\$1,329,047		(\$1,329,047)						
2026	Paynes Mills Road Rehabilitation	As Planned in RNS	Estimate		\$350,000		(\$350,000)						
2026	Scotch Line Rehabilitation Lake Line to Boxall	As Planned in RNS	Estimate		\$745,000		(\$745,000)						
2026	Second Line Rehab Magdala to Mill	As Planned in RNS	Estimate		\$380,000		(\$380,000)						
2026	Granular Road Conversion		Estimate		\$300,000		(\$300,000)						
2026	Fingal Streetscape Contribution		Estimate		\$300,000		(\$300,000)						
2026	Gravel Resurfacing Program	Various Locations as per Road Needs Study	Estimate		\$500,000		(\$500,000)						
2026	Edge Repairs - Various Locations		Estimate		\$50,000		(\$50,000)						
2026	Guardrails		Estimate		\$50,000		(\$50,000)						
2027	To Road Capital Reserve		Estimate	Roads	\$2,028,799	(\$1,529,916)						(\$498,883)	Other Gas Tax, OCIF
2027	To Sidewalk Reserve		Estimate	Sidewalk	\$25,000	(\$25,000)							
2027	To Streetlight Reserve		Estimate	Streetlight	\$20,000	(\$20,000)							
2027	Elizabeth and John Street Recon	Identified in RNS, tied with Dev	Estimate		\$800,600		(\$800,600)						
2027	Longhust Line Rehabilitation Sunset to Mill	As Planned in RNS	Estimate		\$1,825,000		(\$1,825,000)						
2027	Granular Road Conversion		Estimate		\$300,000		(\$300,000)						
2027	Fingal Streetscape Contribution		Estimate		\$300,000		(\$300,000)						
2027	Gravel Resurfacing Program - Various Locations		Estimate		\$500,000		(\$500,000)						
2027	Edge Repairs - Various Locations		Estimate		\$50,000		(\$50,000)						
2027	Guardrails		Estimate		\$50,000		(\$50,000)						
2028	To Road Capital Reserve		Estimate	Roads	\$2,028,799	(\$1,529,916)						(\$498,883)	Other Gas Tax, OCIF
2028	To Sidewalk Reserve		Estimate	Sidewalk	\$25,000	(\$25,000)							
2028	To Streetlight Reserve		Estimate	Streetlight	\$20,000	(\$20,000)							
2028	Argyle, Iverness Lannark Street Overlay	As Planned in RNS	Estimate		\$140,000		(\$140,000)						
2028	Major and Florence Mill and Pave	As Planned in RNS	Estimate		\$175,000		(\$175,000)						
2028	Brook Street Recon	As Planned in RNS, tied with Dev	Estimate		\$350,000		(\$350,000)						
2028	Bush Line Rehabilitation Mill to City Limits	As Planned in RNS	Estimate		\$590,000		(\$590,000)						
2028	Fulton Line & Mellor Surface Treatment	As Planned in RNS	Estimate		\$135,000		(\$135,000)						
2028	Mill Road - Bush to Middle River Micro Surface	As Planned in RNS	Estimate		\$130,000		(\$130,000)						
2028	Granular Road Conversion		Estimate		\$300,000		(\$300,000)						
2028	Gravel Resurfacing Program	Various Locations as per Road Needs Study	Estimate		\$500,000		(\$500,000)						
2028	Edge Repairs - Various Locations		Estimate		\$50,000		(\$50,000)						
2028	Guardrails		Estimate		\$50,000		(\$50,000)						
2029	To Road Capital Reserve		Estimate	Roads	\$2,028,799	(\$1,529,916)						(\$498,883)	Other Gas Tax, OCIF
2029	To Sidewalk Reserve		Estimate	Sidewalk	\$25,000	(\$25,000)							
2029	To Streetlight Reserve		Estimate	Streetlight	\$20,000	(\$20,000)							
2029	Road Needs Study (every 5 years)		Estimate		\$33,000		(\$33,000)						
2029	McBain, James and North Street Mill and Pave	As Planned in RNS	Estimate		\$98,000		(\$98,000)						
2029	Shorlea Line Rehabilitation	As Planned in RNS	Estimate		\$625,000		(\$625,000)						
2029	Scotch Line Boxal to Union Conversion	Spend	Estimate		\$1,495,000		(\$1,495,000)						
2029	Granular Road Conversion	Contribution	Estimate		\$300,000		(\$300,000)						
2029	Gravel Resurfacing Program	Various Locations as per Road Needs Study	Estimate		\$500,000		(\$500,000)						

Year	Project	Addl Info	Act/Est/Adj	To Reserve	Expenses		Funding Sources					Notes	
					Project Costs	Taxation	Road Reserve	Sidewalk	Streetlight	Specific Grants	Green Lane		Other
2029	Edge Repairs - Various Locations		Estimate		\$50,000		(\$50,000)						
2029	Guardrails		Estimate		\$50,000		(\$50,000)						
2030	To Road Capital Reserve		Estimate	Roads	\$2,028,799	(\$1,529,916)						(\$498,883)	Other Gas Tax, OCIF
2030	To Sidewalk Reserve		Estimate	Sidewalk	\$25,000	(\$25,000)							
2030	To Streetlight Reserve		Estimate	Streetlight	\$20,000	(\$20,000)							
2030	Centre Street	Identified in RNS, tied with Dev	Estimate		\$1,200,000		(\$1,200,000)						
2030	Horton and Hall Street Recon	Identified in RNS, Support Dev, Interconnectivity	Estimate		\$1,100,000		(\$1,100,000)						
2030	Victoria, Spring and St James Overlay	As Planned in RNS	Estimate		\$50,000		(\$50,000)						
2030	Mill Park Recon Union to Fowler	Identified in RNS, tied with Dev	Estimate		\$630,000		(\$630,000)						
2030	Gravel Resurfacing Program	Various Locations as per Road Needs Study	Estimate		\$500,000		(\$500,000)						
2030	Edge Repairs - Various Locations		Estimate		\$50,000		(\$50,000)						
2030	Guardrails		Estimate		\$50,000		(\$50,000)						
2031	To Road Capital Reserve		Estimate	Roads	\$2,028,799	(\$1,529,916)						(\$498,883)	Other Gas Tax, OCIF
2031	To Sidewalk Reserve		Estimate	Sidewalk	\$25,000	(\$25,000)							
2031	To Streetlight Reserve		Estimate	Streetlight	\$20,000	(\$20,000)							
2031	Street Lights		Estimate		\$250,000				(\$250,000)				
2031	Orchard and John Street Recon Union to Talbot	Identified in RNS, tied with Dev	Estimate		\$1,600,000		(\$1,600,000)						
2031	Waugh and William Street	Identified in RNS, tied with Dev	Estimate		\$700,000		(\$700,000)						
2031	Gravel Resurfacing Program	Various Locations as per Road Needs Study	Estimate		\$500,000		(\$500,000)						
2031	Edge Repairs - Various Locations		Estimate		\$50,000		(\$50,000)						
2031	Guardrails		Estimate		\$50,000		(\$50,000)						
2032	To Road Capital Reserve		Estimate	Roads	\$2,028,799	(\$1,529,916)						(\$498,883)	Other Gas Tax, OCIF
2032	To Sidewalk Reserve		Estimate	Sidewalk	\$25,000	(\$25,000)							
2032	To Streetlight Reserve		Estimate	Streetlight	\$20,000	(\$20,000)							
2032	Street Lights		Estimate		\$250,000				(\$250,000)				
2032	Church and Fowler Recon	Identified in RNS, tied with Dev	Estimate		\$700,000		(\$700,000)						
2032	Gravel Resurfacing Program	Various Locations as per Road Needs Study	Estimate		\$500,000		(\$500,000)						
2032	Edge Repairs - Various Locations		Estimate		\$50,000		(\$50,000)						
2032	Guardrails		Estimate		\$50,000		(\$50,000)						
2033	To Road Capital Reserve		Estimate	Roads	\$2,028,799	(\$1,529,916)						(\$498,883)	Other Gas Tax, OCIF
2033	To Sidewalk Reserve		Estimate	Sidewalk	\$25,000	(\$25,000)							
2033	To Streetlight Reserve		Estimate	Streetlight	\$20,000	(\$20,000)							
2033	Major Line Overlay City to Ford		Estimate	Roads	\$250,000		(\$250,000)						
2033	John St, Rose Ave and Courtney St Recon	As Planned in RNS	Estimate	Roads	\$1,900,000		(\$1,900,000)						
2033	Edge Repairs - Various Locations		Estimate		\$50,000		(\$50,000)						
2033	Guardrails		Estimate		\$50,000		(\$50,000)						

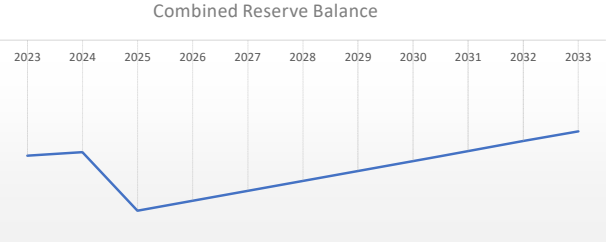
Road Equipment



Year	Project	Additional Info	Act/Est/Adj	To Reserve	Expenses		Funding Sources				Notes	
					Project Costs	Taxation	Road Equipment	Grants	Green Lane	Other		
2023	To Road Equipment Reserve		Estimate	Road Equipment	\$300,000	(\$300,000)						
2023	Replace 2006 International Dump Truck/Snow Plow		Estimate		\$370,000		(\$185,000)			(\$185,000)		
2023	Replace 2002 Caterpillar Grader		Actual		\$598,247		(\$299,123)			(\$299,124)		
2023	Replace 2013 Dodge Ram 1500	Postpone - engine replaced										
2023	Radio Repeater	Postponed to 2024	Estimate		\$0		\$0					
2023	Traffic Counters		Actual		\$9,222		(\$9,222)					
2023	Road Closed Trailers		Actual		\$12,659		(\$12,659)					
2024	To Road Equipment Reserve		Estimate	Road Equipment	\$350,000	(\$350,000)						
2024	Radio Repeater		Estimate		\$30,000		(\$30,000)					
2024	Misc New Equipment for Shop		Estimate		\$50,000		(\$25,000)				(\$25,000)	DC - expansion items
2024	Trackless - New Addition	Development Charges	Estimate		\$320,000		(\$80,000)				(\$240,000)	DC's
2024	2011 Peterbilt Tandem Replace	Delivery/Payment in 2025	Estimate		\$455,000		(\$280,000)			(\$175,000)		
2024	2009 Freightliner	Delivery/Payment in 2025	Estimate		\$455,000		(\$280,000)			(\$175,000)		
2024	Replace P55 - 2016 Dodge Crew Cab	Postpone to 2025	Estimate		\$0		\$0					
2024	New Mulcher/Flail	Replace Yearly Rental	Estimate		\$75,000		(\$75,000)					
2024	Replace Roadside Mower	Replacement	Estimate		\$35,000		(\$35,000)					
2025	To Road Equipment Reserve		Estimate	Road Equipment	\$350,000	(\$350,000)						
2025	Replace P55 - 2016 Dodge Crew Cab	Postponed from 2024	Estimate		\$70,000		(\$70,000)					
2026	To Road Equipment Reserve		Estimate	Road Equipment	\$350,000	(\$350,000)						
2026	Dump Truck Replacement		Estimate		\$455,000		(\$455,000)					
2027	To Road Equipment Reserve		Estimate	Road Equipment	\$350,000	(\$350,000)						
2028	To Road Equipment Reserve		Estimate	Road Equipment	\$350,000	(\$350,000)						
2028	Dump Truck Replacement		Estimate		\$455,000		(\$455,000)					
2029	To Road Equipment Reserve		Estimate	Road Equipment	\$350,000	(\$350,000)						
2030	To Road Equipment Reserve		Estimate	Road Equipment	\$350,000	(\$350,000)						
2030	Dump Truck Replacement		Estimate		\$455,000		(\$455,000)					
2030	Pickup Truck Replacements		Estimate		\$100,000		(\$100,000)					
2031	To Road Equipment Reserve		Estimate	Road Equipment	\$350,000	(\$350,000)						
2032	To Road Equipment Reserve		Estimate	Road Equipment	\$350,000	(\$350,000)						
2033	To Road Equipment Reserve		Estimate	Road Equipment	\$350,000	(\$350,000)						

Road Facility

Year		Expenses	Funding Sources					Reserve Balance
			Project Costs	Taxation	Road Facility	Grants	Green Lane	
2023		\$4,850,000	(\$100,000)	(\$3,686,000)	\$0	\$0	(\$1,064,000)	(\$3,440,066)
2024		\$100,000	(\$100,000)	\$0	\$0	\$0	\$0	(\$3,340,066)
2025	(\$1,000,000)	\$2,525,257	(\$295,774)	(\$2,229,483)	\$0	\$0	\$0	(\$5,078,001)
2026	(\$2,000,000)	\$295,774	(\$295,774)	\$0	\$0	\$0	\$0	(\$4,782,227)
2027		\$295,774	(\$295,774)	\$0	\$0	\$0	\$0	(\$4,486,453)
2028	(\$3,000,000)	\$295,774	(\$295,774)	\$0	\$0	\$0	\$0	(\$4,190,679)
2029	(\$4,000,000)	\$295,774	(\$295,774)	\$0	\$0	\$0	\$0	(\$3,894,905)
2030		\$295,774	(\$295,774)	\$0	\$0	\$0	\$0	(\$3,599,131)
2031	(\$5,000,000)	\$295,774	(\$295,774)	\$0	\$0	\$0	\$0	(\$3,303,357)
2032	(\$6,000,000)	\$295,774	(\$295,774)	\$0	\$0	\$0	\$0	(\$3,007,583)
2033		\$295,774	(\$295,774)	\$0	\$0	\$0	\$0	(\$2,711,809)



Year	Project	Addl Info	Act/Est/Adj	To Reserve	Expenses		Funding Sources				Notes
					Project Costs	Taxation	Road Facility	Grants	Green Lane	Other	
2023	To Road Facility Reserve		Estimate	Road Facility	\$100,000	(\$100,000)					
2023			Estimate								
2023	Balance - Design and Engineering	incl. above	Estimate								
2023	Road Facility Construction		Estimate				(\$3,686,000)			(\$1,064,000)	DC Future Recovery ~150, Water 914
2023	Site Work		Estimate		\$1,280,000						
2023	Building		Estimate		\$3,300,000						
2023	Construction Admin		Estimate		\$170,000						
2023	Talbotville Road Facility - removed	PW needs in Talbotville?	Estimate		\$0		\$0				
2024	To Road Facility Reserve		Estimate	Road Facility	\$100,000	(\$100,000)					
2025	Financing Costs (\$3.686 mill over 20 yrs)		Estimate		\$2,229,483		(\$2,229,483)				
2025	To Road Facility Reserve		Estimate	Road Facility	\$295,774	(\$295,774)					
2026	To Road Facility Reserve		Estimate	Road Facility	\$295,774	(\$295,774)					
2027	To Road Facility Reserve		Estimate	Road Facility	\$295,774	(\$295,774)					
2028	To Road Facility Reserve		Estimate	Road Facility	\$295,774	(\$295,774)					
2029	To Road Facility Reserve		Estimate	Road Facility	\$295,774	(\$295,774)					
2030	To Road Facility Reserve		Estimate	Road Facility	\$295,774	(\$295,774)					
2031	To Road Facility Reserve		Estimate	Road Facility	\$295,774	(\$295,774)					
2032	To Road Facility Reserve		Estimate	Road Facility	\$295,774	(\$295,774)					
2033	To Road Facility Reserve		Estimate	Road Facility	\$295,774	(\$295,774)					

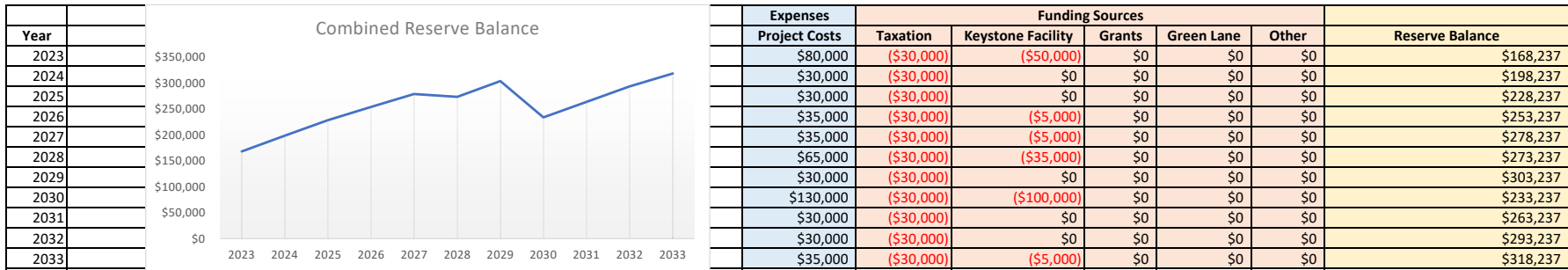
Bridges and Culverts

Year		Expenses		Funding Sources					Reserve Balance
		Project Costs	To Reserve	Taxation	Bridge Reserve	Grants	Green Lane	Other	
2023		\$174,500	\$100,000	(\$100,000)	(\$174,500)	\$0	\$0	\$0	\$567,952
2024		\$440,000	\$100,000	(\$100,000)	(\$440,000)	\$0	\$0	\$0	\$227,952
2025		\$250,000	\$100,000	(\$100,000)	(\$250,000)	\$0	\$0	\$0	\$177,952
2026		\$10,000	\$100,000	(\$100,000)	(\$10,000)	\$0	\$0	\$0	\$657,952
2027		\$0	\$100,000	(\$100,000)	\$0	\$0	\$0	\$0	\$592,952
2028		\$160,000	\$100,000	(\$100,000)	(\$160,000)	\$0	\$0	\$0	\$532,952
2029		\$0	\$100,000	(\$100,000)	\$0	\$0	\$0	\$0	\$632,952
2030		\$10,000	\$100,000	(\$100,000)	(\$10,000)	\$0	\$0	\$0	\$682,952
2031		\$0	\$100,000	(\$100,000)	\$0	\$0	\$0	\$0	\$822,952
2032		\$510,000	\$100,000	(\$100,000)	(\$510,000)	\$0	\$0	\$0	\$182,952
2033		\$0	\$100,000	(\$100,000)	\$0	\$0	\$0	\$0	\$922,952



Year	Project	Addl Info	Act/Est/Adj	Bridge/Culvert	Expenses		Funding Sources				Notes
					Project Costs	To Reserve	Taxation	Bridge Reserve	Grants	Green Lane	
2023	To Bridge Reserve		Estimate			\$100,000	(\$100,000)				
2023	First Line Culvert Erosion Control	Culvert	Estimate	Culvert	\$20,000			(\$20,000)			
2023	First Line Culvert Remove tree and debris	Culvert	Estimate	Culvert	\$25,000			(\$25,000)			
2023	Burwell Road Bridge Engineering	Bridge	Estimate	Bridge	\$75,000			(\$75,000)			
2023	Longhurst Line West Culvert Repair Outlet Wall	Culvert	Estimate	Culvert	\$10,000			(\$10,000)			
2023	Longhurst Line West Culvert Install End Marker Signs	Culvert	Estimate	Culvert	\$1,000			(\$1,000)			
2023	Longhurst Line East Culvert Install Guiderails and end treatment	Culvert	Estimate	Culvert	\$35,000			(\$35,000)			
2023	Longhurst Line East Culvert Install signs	Culvert	Estimate	Culvert	\$1,000			(\$1,000)			
2023	Longhurst Line East Culvert Repair Concrete Deterioration	Culvert	Estimate	Culvert	\$7,500			(\$7,500)			
2024	To Bridge Reserve		Estimate			\$100,000	(\$100,000)				
2024	Bridge Study		Estimate		\$10,000			(\$10,000)			
2024	Burwell Road Bridge Replacement	Bridge	Estimate	Bridge	\$250,000			(\$250,000)			
2024	Various Culvert and Bridge Repairs Engineering	Repairs based on OSIM	Estimate	Both	\$30,000			(\$30,000)			
2024	Lake Line Culvert Replacement	Engineering and Construction	Estimate	Culvert	\$75,000			(\$75,000)			
2024	Woodplant Bridge Engineering	Shovel Ready for Grant Opportunities	Estimate	Bridge	\$75,000			(\$75,000)			
2025	To Bridge Reserve		Estimate			\$100,000	(\$100,000)				
2025	Various Culvert and Bridge Repairs Construction	Repairs based on OSIM	Estimate		\$200,000			(\$200,000)			
2025	Restoration at Burwell Bridge/Guiderail	Repairs based on OSIM	Estimate		\$50,000			(\$50,000)			
2026	To Bridge Reserve		Estimate			\$100,000	(\$100,000)				
2026	Bridge Study		Estimate		\$10,000			(\$10,000)			
2027	To Bridge Reserve		Estimate			\$100,000	(\$100,000)				
2028	To Bridge Reserve		Estimate			\$100,000	(\$100,000)				
2028	Bridge Study		Estimate		\$10,000			(\$10,000)			
2028	Bridge Repairs	TBD	Estimate		\$150,000			(\$150,000)			
2029	To Bridge Reserve		Estimate			\$100,000	(\$100,000)				
2030	To Bridge Reserve		Estimate			\$100,000	(\$100,000)				
2030	Bridge Study		Estimate		\$10,000			(\$10,000)			
2031	To Bridge Reserve		Estimate			\$100,000	(\$100,000)				
2032	To Bridge Reserve		Estimate			\$100,000	(\$100,000)				
2032	Bridge Study		Estimate		\$10,000			(\$10,000)			
2032	Bridge Replacement	TBD	Estimate		\$500,000			(\$500,000)			
2033	To Bridge Reserve		Estimate			\$100,000	(\$100,000)				

Keystone and Library Facility

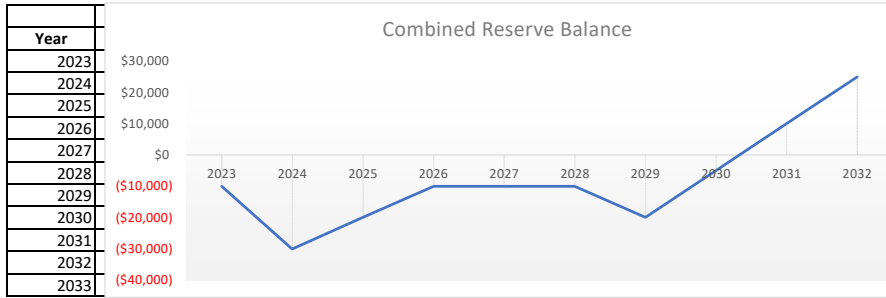


Year	Project	Addl Info	Act/Est/Adj	To Reserve	Expenses		Funding Sources				Notes	
					Project Costs	Taxation	Keystone Facility	Grants	Green Lane	Other		
2023	To Keystone and Library Facility Reserve		Estimate	Keystone Facility	\$30,000	(\$30,000)						Keystone \$20,000, Library \$10,000
2023	Lighting Upgrades		Estimate		\$25,000		(\$25,000)					
2023	Stove Replacement		Estimate		\$0		\$0					
2023	Barrier Installation		Estimate		\$10,000		(\$10,000)					
2023	Audio/Visual System Improvements		Estimate		\$15,000		(\$15,000)					
2024	To Keystone and Library Facility Reserve		Estimate	Keystone Facility	\$30,000	(\$30,000)						Keystone \$20,000, Library \$10,000
2025	To Keystone and Library Facility Reserve		Estimate	Keystone Facility	\$30,000	(\$30,000)						Keystone \$20,000, Library \$10,000
2026	To Keystone and Library Facility Reserve		Estimate	Keystone Facility	\$30,000	(\$30,000)						Keystone \$20,000, Library \$10,000
2026	Diswasher		Estimate		\$5,000		(\$5,000)					
2027	To Keystone and Library Facility Reserve		Estimate	Keystone Facility	\$30,000	(\$30,000)						Keystone \$20,000, Library \$10,000
2027	Fridges		Estimate		\$5,000		(\$5,000)					
2028	To Keystone and Library Facility Reserve		Estimate	Keystone Facility	\$30,000	(\$30,000)						Keystone \$20,000, Library \$10,000
2028	HVAC		Estimate		\$30,000	\$0	(\$30,000)					
2028	Painting		Estimate		\$5,000		(\$5,000)					
2029	To Keystone and Library Facility Reserve		Estimate	Keystone Facility	\$30,000	(\$30,000)						Keystone \$20,000, Library \$10,000
2030	To Keystone and Library Facility Reserve		Estimate	Keystone Facility	\$30,000	(\$30,000)						Keystone \$20,000, Library \$10,000
2030	Generator Replacement		Estimate		\$100,000		(\$100,000)					
2031	To Keystone and Library Facility Reserve		Estimate	Keystone Facility	\$30,000	(\$30,000)						Keystone \$20,000, Library \$10,000
2032	To Keystone and Library Facility Reserve		Estimate	Keystone Facility	\$30,000	(\$30,000)						Keystone \$20,000, Library \$10,000
2033	To Keystone and Library Facility Reserve		Estimate	Keystone Facility	\$30,000	(\$30,000)						Keystone \$20,000, Library \$10,000
2033	Painting		Estimate		\$5,000		(\$5,000)					

Year	Project	Addl Info	Act/Comm/Est	To Reserve	Expenses		Funding Sources							Notes		
					Project Costs	Taxation	Equipment	Parks	Fingal	Ferndale	Parkland(CIL)	Grant	Green Lane		Other	
2030	To Playground Reserve		Estimate	Equipment	\$25,000	(\$25,000)										
2030	To Parkland(CIL) Reserve		Estimate	Parkland(CIL)	\$50,000										(\$50,000)	CIL of Parkland
2030	To Parks Reserve		Estimate	Parks	\$25,000	(\$25,000)										
2030	To Parks Reserve-Parks/Facility Vehicle		Estimate	Equipment	\$10,000		(\$10,000)									
2030	Walking Trail - Concrete Conversions	Various Locations	Estimate		\$5,000				(\$5,000)							

Year	Project	Addl Info	Act/Comm/Est	To Reserve	Expenses		Funding Sources							Notes		
					Project Costs	Taxation	Equipment	Parks	Fingal	Ferndale	Parkland(CIL)	Grant	Green Lane		Other	
2031	To Playground Reserve		Estimate	Equipment	\$25,000	(\$25,000)										
2031	To Parkland(CIL) Reserve		Estimate	Parkland(CIL)	\$25,000										(\$25,000)	CIL of Parkland
2031	To Parks Reserve		Estimate	Parks	\$25,000	(\$25,000)										
2031	To Parks Reserve-Parks/Facility Vehicle		Estimate	Equipment	\$10,000		(\$10,000)									
2031	Park Facility - Major Repair	Locations TBD	Estimate		\$300,000		(\$100,000)					(\$200,000)				
2031	Walking Trail - Concrete Conversions	Various Locations	Estimate		\$5,000											
2032	To Playground Reserve		Estimate	Equipment	\$25,000	(\$25,000)										
2032	To Parkland(CIL) Reserve		Estimate	Parkland(CIL)	\$25,000										(\$25,000)	CIL of Parkland
2032	To Parks Reserve		Estimate	Parks	\$25,000	(\$25,000)										
2032	To Parks Reserve-Parks/Facility Vehicle		Estimate	Equipment	\$10,000		(\$10,000)									
2032	Park Facility - Major Repair	Locations TBD	Estimate		\$200,000		(\$100,000)					(\$100,000)				
2032	Walking Trail - Concrete Conversions	Various Locations	Estimate		\$5,000											
2033	To Playground Reserve		Estimate	Equipment	\$25,000	(\$25,000)										
2033	To Parkland(CIL) Reserve		Estimate	Parkland(CIL)	\$25,000										(\$25,000)	CIL of Parkland
2033	To Parks Reserve		Estimate	Parks	\$25,000	(\$25,000)										
2033	To Parks Reserve-Parks/Facility Vehicle		Estimate	Equipment	\$10,000		(\$10,000)									
2033	Park Facility - Major Repair	Locations TBD	Estimate		\$200,000		(\$100,000)					(\$100,000)				

Planning



Year	Expenses		Funding Sources			Reserve Balance
	Project Costs	Taxation	Planning	Green Lane	Other	
2023	\$25,000	\$0	(\$25,000)	\$0	\$0	(\$10,000)
2024	\$40,000	(\$10,000)	(\$30,000)	\$0	\$0	(\$30,000)
2025	\$10,000	(\$10,000)	\$0	\$0	\$0	(\$20,000)
2026	\$10,000	(\$10,000)	\$0	\$0	\$0	(\$10,000)
2027	\$30,000	(\$15,000)	(\$15,000)	\$0	\$0	(\$10,000)
2028	\$30,000	(\$15,000)	(\$15,000)	\$0	\$0	(\$10,000)
2029	\$40,000	(\$15,000)	(\$25,000)	\$0	\$0	(\$20,000)
2030	\$15,000	(\$15,000)	\$0	\$0	\$0	(\$5,000)
2031	\$15,000	(\$15,000)	\$0	\$0	\$0	\$10,000
2032	\$15,000	(\$15,000)	\$0	\$0	\$0	\$25,000
2033	\$15,000	(\$15,000)	\$0	\$0	\$0	\$40,000

Year	Project	Addl Info	Act/Comm/Est	To Reserve	Expenses		Funding Sources			Notes
					Project Costs	Taxation	Planning	Green Lane	Other	
2023	To Planning Reserve		Actual	Planning	\$0	\$0				
2023	Zoning By-law Review/Update	Non-Capital	Estimate		\$25,000		(\$25,000)			
2024	To Planning Reserve		Estimate	Planning	\$10,000	(\$10,000)				
2024	Industrial Land Secondary Planning	Non-Capital, from 2022	Estimate		\$30,000		(\$30,000)			
2025	To Planning Reserve		Estimate	Planning	\$10,000	(\$10,000)				
2026	To Planning Reserve		Estimate	Planning	\$10,000	(\$10,000)				
2027	To Planning Reserve		Estimate	Planning	\$15,000	(\$15,000)				
2027	Official Plan Review/Update	Non-Capital	Estimate		\$15,000		(\$15,000)			
2028	To Planning Reserve		Estimate	Planning	\$15,000	(\$15,000)				
2028	Official Plan Review/Update	Non-Capital	Estimate		\$15,000		(\$15,000)			
2029	To Planning Reserve		Estimate	Planning	\$15,000	(\$15,000)				
2029	Zoning By-law Review/Update	Non-Capital	Estimate		\$25,000		(\$25,000)			
2030	To Planning Reserve		Estimate	Planning	\$15,000	(\$15,000)				
2031	To Planning Reserve		Estimate	Planning	\$15,000	(\$15,000)				
2032	To Planning Reserve		Estimate	Planning	\$15,000	(\$15,000)				
2033	To Planning Reserve		Estimate	Planning	\$15,000	(\$15,000)				

Green Lane Requests

Description	2023 Budget	2024 Forecast	2025 Forecast	2026 Forecast		Total All Years
Operating Budget						
St. Thomas Recycling Centre - Township Cost	\$17,100	\$18,000	\$18,500	\$19,000		\$155,050
Zero Waste Committee Initiatives	\$3,000	\$3,000	\$3,000	\$3,500		\$19,500
Composter Program Sidsidy						\$5,000
Seniors' Committee	\$5,000	\$5,000	\$5,000	\$5,000		\$44,150
Family Day	\$0	\$5,000	\$5,000	\$5,000		\$35,000
Communities in Bloom	\$3,000	\$3,000	\$3,000	\$3,000		\$29,000
History Committee	\$2,000	\$2,000	\$2,000	\$2,000		\$17,500
Greening Communities	\$1,000	\$1,000	\$1,000	\$1,000		\$7,750
Parks - Turf Improvement/Overseeding	\$8,000	\$8,000	\$8,000	\$8,000		\$72,000
War Memorial Committee		\$8,800	\$8,800	\$8,800		\$26,400
Total Operating	\$39,100	\$53,800	\$54,300	\$55,300		\$587,150
Capital Budget						
Talbotville Firehall	\$0	\$500,000	\$600,000	\$356,000		\$2,356,000
Talbotville Park	\$100,000					\$821,700
Talbotville Parks Parking Lots			\$300,000			\$300,000
Talbotville Pumper (2022)	\$225,000					\$450,000
Talbotville Electronic Sign		\$35,000				\$35,000
Shedden Firehall 4th Bay				\$50,000		\$50,000
Fingal Ball Park Diamond Light Replacement		\$25,000				\$25,000
Replace Roads 2006 International 50%	\$185,000					\$185,000
Replace Roads 2002 Caterpillar Grader 50%	\$305,000					\$305,000
Replace Roads 2011 Peterbilt 50%		\$175,000				\$175,000
Replace Roads 2009 Freightliner 50%		\$175,000				\$175,000
Organics Collection Program - Green Bins	\$58,000					\$58,000
Rural Composter Program	\$23,000					\$23,000
Admin Facility Addition / Improvements				\$250,000		\$250,000
Total Capital	\$896,000	\$910,000	\$900,000	\$656,000		\$7,446,758
Total Green Lane Request	\$935,100	\$963,800	\$954,300	\$711,300		\$8,033,908



TOWNSHIP OF SOUTHWOLD

Report to Council

MEETING DATE: January 10, 2024

PREPARED BY: Aaron VanOorspronk, Director of Infrastructure and Development Services

REPORT NO: ENG 2024-06

SUBJECT MATTER: Rural Economic Development Funding

Recommendation(s):

THAT Report ENG 2024-06 relating to Rural Economic Development Funding, be received for information; and

THAT Council authorize Staff to prepare and apply for funding to the Rural Economic Development Fund for the improvement of the Shedden Municipal Parking Lot.

Purpose:

This report provides information regarding an available funding stream provided by the province known as the Rural Economic Development Program (RED).

Background:

Staff received a letter from the Minister of Agriculture, Food and Rural Affairs notifying rural municipalities of the new 2024 intake of funding applications for the Rural Economic Development Program (RED) and is attached to this report as Appendix A. Ontario's Rural Economic Development (RED) program provides cost-share funding to support activities that create strong rural communities in Ontario, and opens doors to rural economic development through:

- funding assistance to address barriers to economic development, better position rural communities to attract and retain jobs and investment, and enhance economic growth
- funding to build community capacity and support for economic development in Ontario's rural communities
- investments in rural communities to help diversify and grow local economies – making economic growth more inclusive so rural Ontario continues to share in the province's economic prosperity

More information on the RED can be found at ontario.ca/REDProgram

To quickly summarize there are two streams in which an eligible applicant can receive funding.

Economic Diversification and Competitiveness Stream

Economic diversification and competitiveness projects:

- remove barriers to business and job growth
- support investment attraction
- strengthen sector and regional partnerships
- diversify regional economies in rural Ontario

All costs for projects in this stream must be non-capital. **Funding up to 50% and a maximum of \$150,000**

Strategic Economic Infrastructure Stream

This stream focuses on priority economic infrastructure projects that improve physical assets identified as strategically important to the community.

Enhancements would rehabilitate and renew the assets to preserve the unique character of a community and quality of life and enhance it for future generations.

The costs for projects in this stream must be minor capital costs. **Funding up to 30% and a maximum of \$250,000**

More information on eligible programs and projects can be found at ontario.ca/REDProgram

Comment/Analysis:

Staff brought this report before the Economic Development Committee, to seek their input on a possible application to the fund and where it would be most beneficial to the community. The committee recommended an application seeking funding to pave the Shedden Municipal Parking Lot behind the doctor's office on the northeast corner of Union Road and Talbot Line. The committee believes that an improved municipal lot would remove barriers for business and attract investment by providing parking for the local businesses.

Financial Implications:

Staff estimate project costs to pave the 860 square meter parking lot at \$93,000., this price assumes a full granular replacement, cost savings can be expected if the existing materials can be reused. Given the funding parameters, a successful application would be 30% or \$27,900. The remaining \$65,100 would need to be funded from the Township or another funding source such as the Green Lane Trust Fund.

Strategic Plan Goals:

The above recommendation helps the Township meet the Strategic Plan Goal of:

- Managed Growth
- Welcoming and Supportive Neighbourhoods
- Economic Opportunity
- Fiscal Responsibility and Accountability

Respectfully Submitted by:
Aaron Van Oorspronk, Director of
Infrastructure and Development
"Submitted electronically"

Approved by:
Lisa Higgs, CAO/Clerk
"Approved electronically"

Ministry of Agriculture,
Food and Rural Affairs

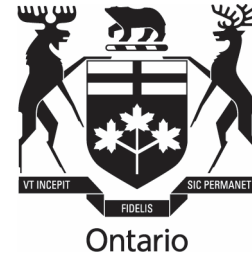
Office of the Minister

77 Grenville Street, 11th Floor
Toronto, Ontario M7A 1B3
Tel: 416-326-3074
www.ontario.ca/OMAFRA

Ministère de l'Agriculture, de
l'Alimentation et des Affaires rurales

Bureau du ministre

77, rue Grenville, 11^e étage
Toronto (Ontario) M7A 1B3
Tél. : 416 326-3074
www.ontario.ca/MAAARO



December 18, 2023

Lisa Higgs
CAO/Clerk
Township of Southwold
cao@southwold.ca

Dear Ms. Higgs:

Our government is committed to supporting economic growth in rural communities and ensuring Ontario is open for business. The Rural Economic Development (RED) program is just one tool for communities to complete outcome-based projects that will have tangible benefits across the province. This aligns with our government's priorities to remove barriers to investment, open doors to rural economic development and create good jobs throughout Ontario.

To further our commitment to supporting rural communities, I am pleased to share with you that a new intake for the RED program will be opening in January 2024.

When the intake is open, we will be sharing additional information with you directly. You will also be able to find all program information, including how to apply, on my ministry's website at: ontario.ca/REDprogram.

If you have further questions at this time, you are welcome to contact the Agricultural Information Contact Centre at 1-877-424-1300 or ag.info.omafra@ontario.ca.

I encourage you to take advantage of this funding opportunity and submit an application for your economic development project when the intake is open. Together, we can ensure Ontario's communities thrive.

Please accept my best wishes.

Sincerely,



Lisa M. Thompson
Minister of Agriculture, Food and Rural Affairs