



REPORT FIN-2024-002

TO: Mayor and Members of Council

PREPARED BY: Mary Hasan, Director of Finance/Treasurer

PRESENTED BY: Mary Hasan, Director of Finance/Treasurer

MEETING DATE: January 10, 2024

SUBJECT: 2024 Capital and Operating Budget Update
File No. F05 BUD

RECOMMENDATIONS

THAT Report FIN-2024-002 entitled 2024 Capital and Operating Budget Update be received.

Purpose

The purpose of this report is to:

- 1.) Provide Council an update on the items that were discussed at the October 25, 2023 Capital Budget Meeting; and
- 2.) Provide Council an update on the items that were discussed at the December 13, 2023 Operating Budget Meeting; and
- 3.) Provide Operating and Capital Budget changes that have occurred due to more current information being available to staff.

Background

Council and the Public have received the following reports and presentations to date as part of budget deliberations:

Report	Council Meeting
FIN-2023-025 – 2024 Proposed User Fees and Charges	August 16, 2023 Council Meeting
FIN-2023-026 - 2024 Proposed Cost of Living Adjustment	September 6, 2023 Council Meeting
ADM-2023-046 – Budget Process and Service Level Review	September 6, 2023 Council Meeting

Report	Council Meeting
2024 Proposed User Fees and Charges Public Information Meeting (PIM) Presentation and Draft By-law	September 27, 2023 PIM
FIN-2023-030 – 2024 User Fees and Charges By-law	October 18, 2023 Council Meeting
FIN-2023-031 – 2024 Proposed Capital Budget	October 25, 2023 Council Meeting
FIN-2023-032 – 2024 User Fees and Charges By-law	November 29, 2023 Council Meeting
FIN-2023-033 – 2024 Grant Application Program	December 13, 2023 Council Meeting
FIN-2023-034 – 2024 Municipal Insurance	December 13, 2023 Council Meeting
FIN-2023-036 – 2024 Proposed Operating Budget	December 13, 2023 Council Meeting
FIN-2024-002 - 2024 Capital and Operating Budget Update	January 10, 2024 Council Meeting

Capital Budget Updates based on Council Direction at the October 25, 2023 Council Meeting regarding Report FIN-2023-031 – 2024 Proposed Capital Budget:

Council Direction	Staff Update	Budget Impact
<p>Council directed staff to establish a new discretionary reserve pertaining to Administrative Studies for the purpose of:</p> <ul style="list-style-type: none"> • funding previously eligible studies that are no longer eligible to be Development Charge (DC) funded due to Bill 23; and • funding other plans, inspections that were previously funded through the tax levy. <p>Council directed staff to contribute \$50K as outlined in Report FIN-2023-031.</p>	<p>The Capital Forecast presented at the October 25, 2023 Council Meeting did not include any contributions to the Administrative Studies Discretionary Reserve from 2024 to 2033.</p> <p>Based on the current version of the 2024 Capital Budget and Forecast, while incorporating the changes noted in Report FIN-2024-002, the estimated balances in the newly established Administrative Studies Discretionary Reserve from 2024 to 2033 are outlined below:</p> <ul style="list-style-type: none"> • 2024 - \$142K • 2025 - \$37K • 2026 - \$25K • 2027 - \$55K • 2028 - \$10K • 2029 - -(\$5K) • 2030 - \$15K • 2031 - \$45K • 2032 - \$75K • 2033 - \$110K 	<p>The Capital Forecast from 2024 to 2033 has been updated to include a contribution to the newly established Administrative Studies Discretionary Reserve of \$50K based on Council's direction.</p> <p>This results in a tax levy increase of \$50K from 2024 to 2033 from the previous version of the budget presented.</p>

Council Direction	Staff Update	Budget Impact																
Council directed staff to allocate the supplemental taxation for 2017 to 2023 related to the gravel pit appeals to the Asset Management (AM) Discretionary Reserve when received to fund one-time capital tax levy increases to the 2024 budget such as the Regionally Significant Economic Development Study Area and/or the Compensation and Benefits Review.	<p>Township staff recommend that the supplemental taxation for 2017 to 2023 estimated at \$200K related to the gravel pit appeals be redirected to the newly established Administrative Studies Discretionary Reserve (and not the AM Discretionary Reserve) to be utilized for non-recurring capital items that were previously noted as being tax levy funded when presented to Council at its meeting held on October 25, 2023. The Capital Forecast presented at the October 25, 2023 Council Meeting included the following amounts totaling \$95K in 2024 funded by the Tax Levy which are now recommended to be funded by the Administrative Studies Discretionary Reserve:</p> <table><tr><th>Project</th><th>Tax Levy Funded Portion</th></tr><tr><td>Regionally Significant Economic Development Study Area Phase 1 (Employment)</td><td>\$70,000</td></tr><tr><td>2024 Development Charges Background Study</td><td>\$2,100</td></tr><tr><td>2024 Conservation and Demand Management Plan</td><td>\$525</td></tr><tr><td>Bridge and Culvert Inspections - 2025</td><td>\$7,500</td></tr><tr><td>Comprehensive Speed Limit Review for Township Roads with a Posted Speed Above 60 km/hr</td><td>\$15,000</td></tr><tr><td>Total</td><td>\$95K</td></tr><tr><td></td><td></td></tr></table>	Project	Tax Levy Funded Portion	Regionally Significant Economic Development Study Area Phase 1 (Employment)	\$70,000	2024 Development Charges Background Study	\$2,100	2024 Conservation and Demand Management Plan	\$525	Bridge and Culvert Inspections - 2025	\$7,500	Comprehensive Speed Limit Review for Township Roads with a Posted Speed Above 60 km/hr	\$15,000	Total	\$95K			<p>The net tax levy impact of allocating the 2017 to 2023 supplemental taxation estimated at \$200K related to the gravel pit appeals to the Administrative Studies Discretionary Reserve is \$0 as the recoveries are currently being budgeted in supplemental taxation in the 2024 proposed Operating Budget.</p> <p>This results in a tax levy decrease of \$95K for 2024 from the previous version of the budget presented.</p>
		Project	Tax Levy Funded Portion															
		Regionally Significant Economic Development Study Area Phase 1 (Employment)	\$70,000															
		2024 Development Charges Background Study	\$2,100															
		2024 Conservation and Demand Management Plan	\$525															
		Bridge and Culvert Inspections - 2025	\$7,500															
		Comprehensive Speed Limit Review for Township Roads with a Posted Speed Above 60 km/hr	\$15,000															
		Total	\$95K															

Council Direction	Staff Update	Budget Impact												
Council deferred the decision on the Compensation and Benefits review until a future budget meeting.	The Capital Forecast presented at the October 25, 2023 Council Meeting included \$25K in 2024 to be funded by the Tax Levy and the Building Surplus Reserve for the Compensation and Benefits Review.	<p>It is recommended that the Compensation and Benefits Review be funded by the newly established Administrative Studies Discretionary Reserve and the Building Surplus Reserve.</p> <p>This results in a tax levy decrease of \$20K for 2024 from the previous version of the budget presented.</p>												
Council directed staff to remove the \$10K contribution in 2024 related to the 401 and Highway 6 Project Review of Hotspots.	<p>The Capital Forecast presented at the October 25, 2023 Council Meeting included the following amounts from 2022 to 2024 for the 401 and Highway 6 Project Review of Hotspots to be funded by the tax levy:</p> <table><tr><td>2022</td><td>\$5,000</td></tr><tr><td>2023</td><td>\$10,000</td></tr><tr><td>2024</td><td>\$10,000</td></tr></table>	2022	\$5,000	2023	\$10,000	2024	\$10,000	<p>The Capital Forecast has been updated as follows based on Council’s direction:</p> <table><tr><td>2022</td><td>\$5,000</td></tr><tr><td>2023</td><td>\$8,537 – funds of \$1.5K were spent in 2023 year to date.</td></tr><tr><td>2024</td><td>\$0</td></tr></table> <p>This results in a tax levy decrease of \$10K for 2024 from the previous version of the budget presented.</p>	2022	\$5,000	2023	\$8,537 – funds of \$1.5K were spent in 2023 year to date.	2024	\$0
2022	\$5,000													
2023	\$10,000													
2024	\$10,000													
2022	\$5,000													
2023	\$8,537 – funds of \$1.5K were spent in 2023 year to date.													
2024	\$0													

Council Direction	Staff Update	Budget Impact
Council directed staff that the new Park's pickup truck identified through the budget process be funded through the Parkland Reserve.	The Capital Forecast presented at the October 25, 2023 Council Meeting included \$55K related to the purchase of a new 2024 pickup truck to be funded by the tax levy. This was previously incorporated in the Public Works capital budget as an intercorporate transfer from Public Works to Parks.	<p>The Capital Forecast has been updated to have this Pickup truck allocated to Parks and that it be funded by Cash in Lieu of Parkland in accordance with Council's direction.</p> <p>This results in a tax levy decrease of \$55K for 2024 from the previous version of the budget presented.</p>
Council directed staff to incorporate \$57K into the 2024 Capital Budget related to AM Plan and Policy Updates to be funded by the AM Discretionary Reserve as outlined in Report FIN-2023-031.	<p>The Capital Forecast presented at the October 25, 2023 Council Meeting included \$10K related to the AM Plan and Policy Updates to be funded by the tax levy.</p> <p>Township staff are in the process of recruiting for an AM and Capital Co-op Student to assist with meeting the requirements of Ontario Regulation 588/17 and implementing the budget system (2023/2024) and AM system (2024/2025).</p>	<p>The Capital Forecast has been updated to incorporate \$67K related to the AM Plan and Policy Updates to be funded by the AM Discretionary Reserve based on Council's direction.</p> <p>This results in a tax levy decrease of \$10K for 2024 from the previous version of the budget presented.</p>
<p>Council directed staff to:</p> <ul style="list-style-type: none"> Allocate \$0 identified in 2024, \$25K identified in 2025, and \$25K identified in 2026 to fund the Recreation and Parks Master Plan update with funding from the newly established discretionary reserve pertaining to Administration studies; and Staff to undertake a review of the existing Master Plan, Township 	<p>The Capital Forecast presented at the October 25, 2023 Council Meeting included \$25K in 2024 and \$25K in 2025 related to the Recreation and Parks Master Plan to be funded by the tax levy.</p> <p>Staff's review of the existing Master Plan, Township facilities, and the upgrades and construction projects that have taken place in accordance with the current Master Plan including the</p>	The Capital Forecast has been updated to incorporate \$25K in 2025 and \$25K in 2026 related to the Recreation and Parks Master Plan to be funded by the newly established Administrative Studies Discretionary Reserve based on Council's direction.

facilities, and the upgrades and construction projects that have taken place in accordance with the current Master Plan and develop a public engagement plan in consultation with the Recreation Advisory Committee.	development of a public engagement plan will be a 2024 work plan item which will be reported back to Council.	This results in a tax levy decrease of \$25K for 2024 from the previous version of the budget presented.
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Capital Budget Updates based on More Current information being available to Staff

Item Description	Staff Update	Budget Impact
The Township was notified on December 1, 2023 of its 2024 Ontario Community Infrastructure Fund (OCIF) – Formula Based Component Funding for the 2024 year of \$438K (increase of \$57K from the 2023 allocation of \$381K).	<p>The OCIF funding can be used for roads (paved and unpaved), sidewalks located on an existing road, and bridges and culverts. The Township has typically utilized this funding for the repaving of existing paved roads and/or rehabilitation of bridges/culverts.</p> <p>The 2024 to 2033 Capital Budget and Forecast presented on October 25, 2023 had included this funding within the 2023 allocation levels of \$381K. The current version of the Capital Budget and Forecast has increased this funding to 2024 allocation levels of \$438K.</p>	This change does not result in a tax levy impact as this increased grant funding has resulted in less funds of approximately \$57K required from the AM Discretionary Reserve on an annual basis.
The Township was notified on December 7, 2023 of its estimated 2024 to 2028 allocations for the Canada Community-Building Fund.	<p>The 2024 to 2033 Capital Budget and Forecast presented on October 25, 2023 had included this funding within the 2023 allocation levels at approximately \$250K per year.</p> <p>The current version of the Capital Budget and Forecast has increased this funding based on the recent allocation notice received as follows:</p> <ul style="list-style-type: none"> • 2024 - \$250K • 2025 - \$260K • 2026 - \$260K • 2027 - \$271K • 2028 - \$271K • 2029 to 2033 – approximately \$271K based on 2028 allocation levels. 	This change does not result in a tax levy impact as this increased grant funding has resulted in less funds required from the AM Discretionary Reserve on an annual basis.

Item Description	Staff Update	Budget Impact
Based on the 2024 Capital Budget and Forecast outlined in Report FIN-2023-031 presented at the October 25, 2023 Council Meeting, the estimated balances in the AM Discretionary Reserve were not meeting the recommended target balances outlined in the 2019 AM Plan mainly due to the significant capital cost estimates outlined in the 2023 Roads Management Plan.	Township staff worked with GM BluePlan to refine the capital cost estimates outlined in the 2023 Roads Management Plan Time of Need and Priority Rating schedule presented to Council at its meeting held on September 6, 2023. This refinement of costs has had a positive effect on the balance in the AM Discretionary Reserve from what was previously reported to Council in Report FIN-2023-031. See Note A below for further information.	This change does not result in a tax levy impact. See Note A below for further information.

Note A: As presented in Report FIN-2023-031 - *Based on the 2024 Capital Budget and Forecast, the estimated balances in the AM Discretionary Reserve are as outlined below:*

2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
\$2.3M	\$661K	\$174K	-\$300K	-\$2.8M	-\$3.4M	-\$4.4M	-\$3.8M	-\$3.6M	-\$2.4M

Based on the current version of the 2024 Capital Budget and Forecast, incorporating the changes noted in Report FIN-2024-002, the estimated balances in the AM Discretionary Reserve are as outlined below:

2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
\$2.9M	\$1.6M	\$1.6M	\$1.4M	-\$460K	-\$392K	-\$1.0M	-\$183K	\$46K	\$1.3M

The 2019 AM Plan recommends a minimum target balance of \$2.0 million and a maximum target balance of \$4.0 million in the AM Discretionary Reserve. The estimated balances only meet this target balance in 2024. The estimated balance does not meet this target balance from 2025 to 2033. The estimated balance becomes a deficit of \$460K in 2028 and continues to be a deficit to 2030 at \$1.0M. The deficit balance reduces to a deficit of \$183K by 2031. The estimated balance becomes positive in 2032 and increases to a positive balance of \$1.3M by 2033.

At its May 24, 2023 Council Meeting, Council directed staff to report on the upper and lower limit thresholds for the AM Discretionary Reserve. Staff will report back on this matter prior to 2025 budget deliberations.

Operating Budget Updates based on Council Direction at the December 13, 2023 Operating Budget Meeting regarding Report FIN-2023-036 – 2024 Proposed Operating Budget:

Council Direction	Staff Update	Budget Impact
Council approved grant allocations of \$16,870.	The budget presented on December 13, 2023 included an amount of \$12,115 for Community Grants in Account No. 01-0100-4600.	This results in a tax levy increase of \$4,755 from the previous version of the budget presented.
Council approved the 2024 one-time base budget increases amounting to \$1,530 as outlined below to be funded by the 2023 surplus: <ul style="list-style-type: none"> Develop Video and Photo Content (GoPro or comparable device) - \$450 Public Consultation for Township's Land Acknowledgement Report and Statement - \$1,080 	Township staff have incorporated the one-time base budget increases in the proposed operating budget to be funded by the 2023 surplus.	No tax levy impact as the 2024 one-time base budget increases are funded by the 2023 surplus.
Council approved the 2024 one-time base budget increases amounting to \$4,200 as outlined below to be funded by the Heritage Financial Incentive Program Discretionary Reserve: <ul style="list-style-type: none"> Heritage Plaque on the Puslinch Community Centre Grounds - \$2,200 Peer Reviews for Heritage Designations - \$2,000 	Township staff have incorporated the one-time base budget increases in the proposed operating budget to be funded by the Heritage Financial Incentive Program Discretionary Reserve.	No tax levy impact as the 2024 one-time base budget increases are funded by the Heritage Financial Incentive Program Discretionary Reserve.
Council approved the 2024 permanent base budget increases amounting to \$16,854 as outlined below to be funded by the 2024 tax levy: <ul style="list-style-type: none"> By-law Public Education - \$500 Enamel Crest Pins - \$551 Council, Committees and Administrative Support Staff Clothing Allowance - \$2,210 	Township staff have incorporated the permanent base budget increases in the proposed operating budget to be funded by the 2024 tax levy.	This results in a tax levy increase of \$16,854 for 2024 from the previous version of the budget presented.

<ul style="list-style-type: none"> Youth Leadership Conference and Mileage for Youth Advisory Committee Members - \$588 Full-Time Facility Operator - \$13,005 		
<p>Council directed staff to incorporate the following approved amendments into the base budget as follows:</p> <ul style="list-style-type: none"> recognize the \$12.5K savings regarding aquifer study; \$25K contribution to the winter maintenance discretionary reserve be funded by the one-time 2024 County funds estimated at \$20K for the Wellington Road 35 closure with the remaining \$5K to be funded by the tax levy; \$0 contribution to the insurance contingency discretionary reserve. 	Township staff have incorporated the approved amendments in the proposed operating budget which resulted in a reduction to the 2024 tax levy.	This results in a tax levy decrease of \$57,500 for 2024 from the previous version of the budget presented.
Council consider the reduction to the contribution to tree removal budget of \$10K at an upcoming budget meeting.	Township staff are seeking Council's direction on this matter.	No further budget impact at this time.

Operating Budget Updates based on More Current information being available to Staff

Item Description	Staff Update	Budget Impact
Interest on General	<p>The budget presented on December 13, 2023 included interest revenue based on three year average of actuals. Based on further data in the financial system pertaining to 2023 year to date amounts, it is recommended that this budget line item be increased.</p> <p>The 2024 Operating Budget presented on December 13, 2023 had included this revenue at \$180K. It is recommended that this be increased to \$210K based on three year average of actuals.</p>	This results in a tax levy decrease of \$30K for 2024 from the previous version of the budget presented.
Payment in lieu of tax revenues	The budget presented on December 13, 2023 included payment in lieu of tax revenue based on the 2023 Municipal Property Assessment Corporation (MPAC) returned assessment roll. Based on the 2024 MPAC returned assessment roll that was recently received by	This results in a tax levy decrease of \$2,944 for 2024 from the previous version of the budget presented.

	the Township, the payments in lieu of tax revenue in the Corporate cost centre have increased by \$2,944.	
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Financial Implications

Current Proposed Tax Levy Impact

Outlined in the table below is the current proposed tax levy impact based on the incorporation of the items discussed in this Report:

Description	2023 Approved Budget	2024 Proposed Budget	Difference
Total Capital Tax Levy	\$1,311,000	\$1,334,875	\$23,875
Total Operating Tax Levy	\$3,687,530	\$4,024,046	\$336,516
Total Municipal Tax Levy	\$4,998,530	\$5,358,921	\$360,391

MPAC 2024 Returned Assessment Roll

Based on the 2024 MPAC returned assessment roll and the current tax levy impact as reported in this Report, approximately each additional \$53,500 of taxes levied results in a 1% tax rate increase for the Township portion of taxes on the Median/Typical Single Family Home.

Similar to previous practise, the 2024 returned assessment roll obtained from MPAC in mid-December is compared to the 2023 returned assessment roll to determine the assessment change for the median/typical properties in the Township. The Township verifies the median/typical property assessment changes to the Ontario Property Tax Analysis tool that was made available to Township staff on December 14, 2023. The assessment change is incorporated in the calculation of the tax rate impact for the median/typical properties as further outlined in the tables below in this Report.

The education tax rates are assumed to be the same as 2023 as the Township has not received correspondence from the Ministry of Finance regarding the 2024 education tax rates at the time of writing this report. The County of Wellington (County) tax rates are preliminary as the County's budget will be passed in January 2024. Both the Township and County tax rates are also subject to change based on the County Tax Policy which will be adopted by County Council in approximately April of 2024.

The 2024 returned assessment roll continues to be based on January 1, 2016 assessed values due to the Province's continued postponement of the 2021 assessment update as a result of the COVID-19 pandemic. Property assessments for the 2024 property tax year will continue to be based on January 1, 2016 assessed values. As a result of the reassessment cycle being

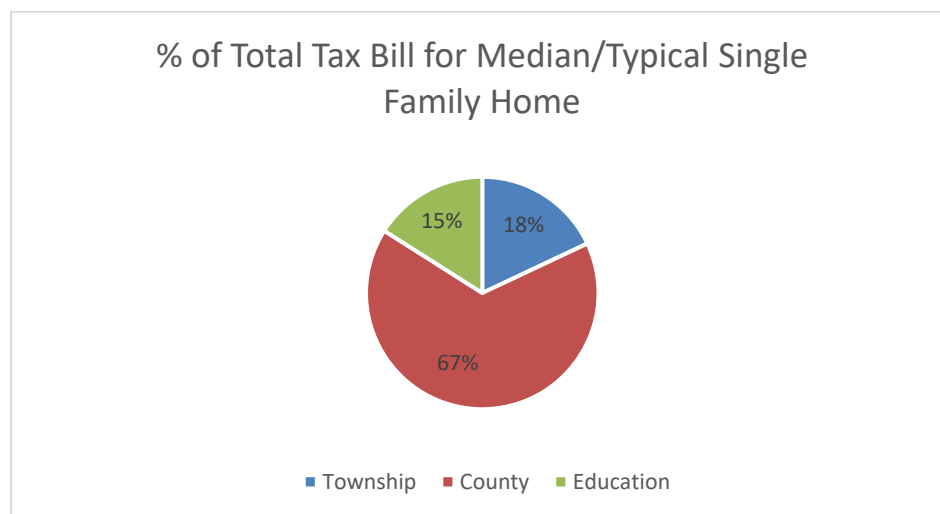
postponed again until 2025, the 2021 assessment values are deemed for 2024. There is however new assessment growth as outlined below.

The Township's 2024 new weighted assessment growth is approximately 2.99% or \$81.3M (ie. new construction and renovations). If there had not been any new assessment growth in the Township, the proposed 2024 budget would have resulted in a Township tax increase of 7.21% and \$81 and a blended tax increase of 4.38% and \$268 on the median/typical single family home.

Median/Typical Single Family Home

The following table shows that the proposed 2024 budget results in a Township tax increase of 4.10% and \$46 and a blended tax increase of 3.81% and \$233 on the median/typical single family home (2023 Assessment - \$615,000; 2024 Assessment - \$615,000).

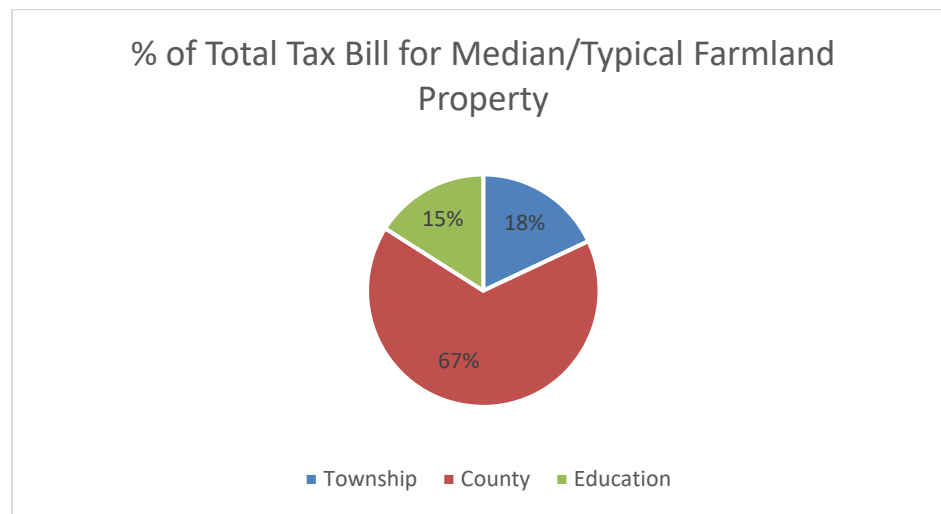
Description	% of Total Tax Bill	2023	2024	\$ Change from 2023	% Change from 2023
Median Assessment		\$615,000	\$615,000	\$0	0.00%
Yearly Township Taxes	18%	\$1,130	\$1,176	\$46	4.10%
Yearly County Taxes	67%	\$4,052	\$4,239	\$187	4.61%
Yearly Education Taxes	15%	\$941	\$941	\$0	0.00%
Yearly Blended Taxes	100%	\$6,123	\$6,357	\$233	3.81%
Yearly Township Taxes per \$100K Assessment		\$184	\$191	\$8	4.10%
Yearly Blended Taxes per \$100K Assessment		\$996	\$1,034	\$38	3.81%



Median/Typical Farmland Property

The following table shows that the proposed 2024 budget results in a Township tax increase of 4.10% and \$12 and a blended tax increase of 3.81% and \$62 on the median/typical farmland property (2023 Assessment - \$648,600; 2024 Assessment - \$648,600).

Description	% of Total Tax Bill	2023	2024	\$ Change from 2023	% Change from 2023
Median Assessment		\$648,600	\$648,600	\$0	0%
Yearly Township Taxes	18%	\$298	\$310	\$12	4.10%
Yearly County Taxes	67%	\$1,068	\$1,118	\$49	4.61%
Yearly Education Taxes	15%	\$248	\$248	\$0.00	0.00%
Yearly Blended Taxes	100%	\$1,614	\$1,676	\$62	3.81%
Yearly Township Taxes per \$100K Assessment		\$46	\$48	\$2	4.10%
Yearly Blended Taxes per \$100K Assessment		\$249	\$258	\$9	3.81%

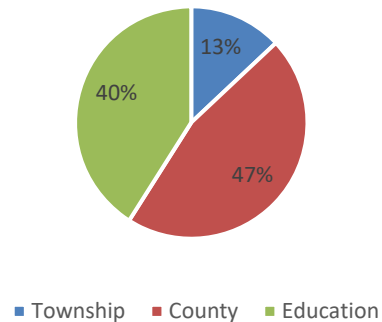


Median/Typical Small Retail Commercial Property

The following table shows that the proposed 2024 budget results in a Township tax increase of 4.10% and \$59 and a blended tax increase of 2.65% and \$296 on the median/typical small retail commercial property (2023 Assessment - \$523,000; 2024 Assessment - \$523,000).

Description	% of Total Tax Bill	2023	2024	\$ Change from 2023	% Change from 2023
Median Assessment		\$523,000	\$523,000	\$0	0%
Yearly Township Taxes	13%	\$1,433	\$1,491	\$59	4.10%
Yearly County Taxes	47%	\$5,138	\$5,375	\$237	4.61%
Yearly Education Taxes	40%	\$4,602	\$4,602	\$0.00	0.00%
Yearly Blended Taxes	100%	\$11,173	\$11,469	\$296	2.65%
Yearly Township Taxes per \$100K Assessment		\$274	\$285	\$11	4.10%
Yearly Blended Taxes per \$100K Assessment		\$2,136	\$2,193	\$57	2.65%

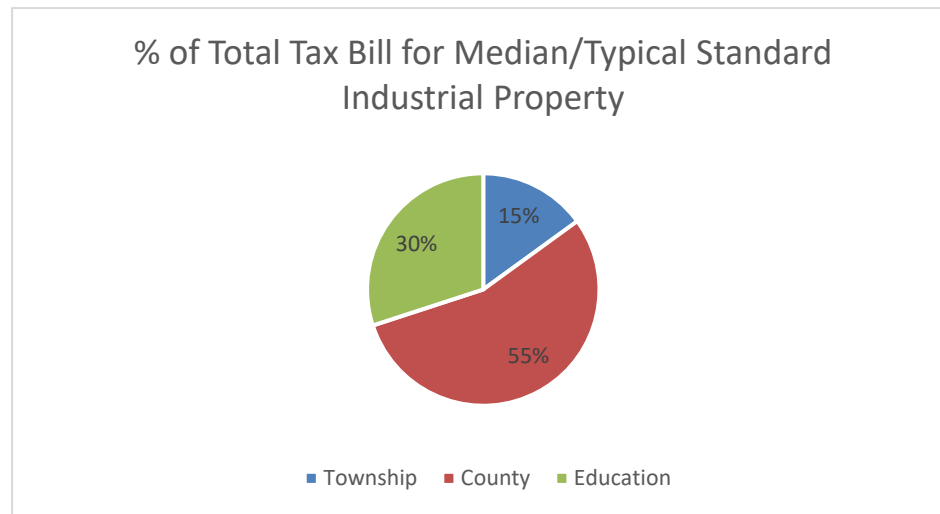
% of Total Tax Bill for Median/Typical Small Retail Commercial Property



Median/Typical Standard Industrial Property

The following table shows that the proposed 2024 budget results in a Township tax increase of 4.10% and \$241 and a blended tax increase of 3.14% and \$1,213 on the median/typical standard industrial property (2023 Assessment - \$1,332,000; 2024 Assessment - \$1,332,000).

Description	% of Total Tax Bill	2023	2024	\$ Change from 2023	% Change from 2023
Median Assessment		\$1,332,000	\$1,332,000	\$0	0%
Yearly Township Taxes	15%	\$5,873	\$6,114	\$241	4.10%
Yearly County Taxes	55%	\$21,065	\$22,037	\$972	4.61%
Yearly Education Taxes	30%	\$11,722	\$11,722	\$0	0.00%
Yearly Blended Taxes	100%	\$38,660	\$39,872	\$1,213	3.14%
Yearly Township Taxes per \$100K Assessment		\$441	\$459	\$18	4.10%
Yearly Blended Taxes per \$100K Assessment		\$2,902	\$2,993	\$91	3.14%



Applicable Legislation and Requirements

Municipal Act, 2001

Engagement Opportunities

The Township has incorporated a number of engagement opportunities associated with the 2024 budget process as outlined below:

- Advisory Committee Budget Input

- Social Media Posts and/or Advertisements at Facebook.ca/TownshipofPuslinch and Twitter.com/TwpPuslinchON
- Township Website Banner and Budget Page at puslinch.ca/government/budget/
- Community Engagement Survey at EngagePuslinch.ca open from December 22, 2023 to January 31, 2024 at 12:00 p.m.
- Puslinch Today
- Wellington Advertiser
- Public Information Meeting on January 17, 2024 at 7:00 p.m.
- Media releases related to EngagePuslinch.ca survey and final budget highlights.
- Community Newsletter regarding final budget highlights which will be sent with the final tax bill in August 2024.

Attachments

Schedule A – 2024 Proposed Operating Budget

Schedule B – 2024 Proposed Expenditures, Reserve Transfers and Revenues Summary

Schedule C - 2019 to 2033 Capital Plan Summary

Schedule D - Projects by Year – 2019 to 2033

Schedule E – Capital Summary – Funding Sources by Year

Schedule F - 2024 Proposed Capital Budget Compared to the 2023 and 2022 Approved Capital Budget Funding Comparisons

Schedule G - 2024 Proposed Ten Year Plan Compared to the 2023 and 2022 Ten Year Plans

Respectfully submitted:

Mary Hasan
Director of Finance/Treasurer

[Back to Index](#)

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
Administration								
	Expenditures							
		01-0010-4000	FT Wages	\$369,656	\$422,728	\$322,054	\$436,610	\$468,939
		01-0010-4001	PT Wages	\$2,828	\$6,735	\$6,677	\$8,440	\$9,128
		01-0010-4002	OT Wages	\$0	\$979	\$979	\$500	\$500
		01-0010-4100	FT Wage Related Expenses	\$66,192	\$75,657	\$57,498	\$78,658	\$81,659
		01-0010-4101	PT Wage Related Expenses	\$210	\$531	\$515	\$1,619	\$1,755
		01-0010-4102	Group Benefits	\$22,857	\$29,675	\$29,904	\$40,701	\$56,393
		01-0010-4103	WSIB	\$9,628	\$7,871	\$10,082	\$12,998	\$14,303
		01-0010-4200	Office Supplies & Equipment	\$1,479	\$1,310	\$1,037	\$1,300	\$1,750
		01-0010-4302	Communication (phone, fax, internet)	\$1,371	\$1,647	\$943	\$754	\$1,574
		01-0010-4303	Professional Fees - Legal	\$53,572	\$84,012	\$174,434	\$28,500	\$53,500
		01-0010-4305	Professional Fees - Engineering	\$50,736	\$44,239	\$24,685	\$44,423	\$23,145
		01-0010-4307	Events and Other	\$3,020	\$11,153	\$8,051	\$11,598	\$12,310
		01-0010-4308	Mileage	\$0	\$154	\$33	\$200	\$100
		01-0010-4309	Professional Development	\$6,725	\$2,674	\$10,447	\$12,300	\$18,621
		01-0010-4311	Membership and Subscription Fees	\$10,736	\$16,348	\$16,571	\$17,025	\$17,282
		01-0010-4312	Meals	\$0	\$0	\$0	\$100	\$400
		01-0010-4313	Travel - Accomodations & Parking	\$458	\$0	\$0	\$500	\$200
		01-0010-4314	Travel - Air Fare	\$0	\$0	\$0	\$500	\$200
		01-0010-4315	Insurance	\$15,801	\$37,794	\$43,303	\$48,711	\$51,896
		01-0010-4316	Advertising	\$2,695	\$2,032	\$3,935	\$13,510	\$2,715
		01-0010-4317	Professional Fees - Ground Water Monitoring	\$5,715	\$4,803	\$4,852	\$4,000	\$4,000
		01-0010-4320	Contract Services	\$28,525	\$47,709	\$96,769	\$57,790	\$34,394
		01-0010-4321	Clothing, Safety Allowance	\$777	\$207	\$0	\$500	\$2,710
		01-0010-4600	Heritage Financial Incentive Program	\$0	\$0	\$0	\$0	\$10,600
	Expenditures Total			\$652,979	\$798,259	\$812,771	\$821,237	\$868,072
	ReserveTransfers							
		01-0013-3110	Transfer from Heritage Financial Incentive Program	\$0	\$0	\$0	\$0	-\$10,600
	ReserveTransfers Total			\$0	\$0	\$0	\$0	-\$10,600
	Revenues							
		01-0015-1110	Agreement, Commissioner, FOI, Photocopy	-\$6,876	-\$2,212	-\$1,567	-\$2,156	-\$2,223
		01-0015-1130	Engineering, Environmental and Legal Fees Recovered	-\$29,591	-\$12,535	-\$3,925	-\$10,000	-\$10,000
		01-0015-1150	Recoveries from Staff Events	\$0	-\$995	-\$1,042	-\$1,300	-\$1,000
		01-0015-1155	Nestle Agreement	-\$500	-\$500	\$0	-\$500	-\$500
		01-0015-3738	Other recoveries	-\$20	\$0	\$0	-\$500	-\$500
		01-0015-4300	Ontario Cannabis Legalization Implementation Fund	-\$5,000	\$0	\$0	\$0	\$0
	Revenues Total			-\$41,987	-\$16,241	-\$6,534	-\$14,456	-\$14,223

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
Building								
	Expenditures							
		01-0020-4000	FT Wages	\$270,967	\$305,284	\$292,316	\$324,944	\$407,637
		01-0020-4001	PT Wages	\$0	\$0	\$0	\$0	\$0
		01-0020-4002	OT Wages	\$0	\$737	\$0	\$500	\$500
		01-0020-4100	FT Wage Related Expenses	\$48,852	\$54,684	\$53,728	\$59,457	\$75,242
		01-0020-4101	PT Wage Related Expenses	\$0	\$0	\$0	\$0	\$0
		01-0020-4102	Group Benefits	\$31,823	\$33,637	\$29,495	\$36,805	\$47,039
		01-0020-4103	WSIB	\$7,958	\$6,998	\$9,169	\$10,136	\$12,856
		01-0020-4199	Computer Software & Hardware	\$131	\$61	\$295	\$300	\$300
		01-0020-4200	Office Supplies & Equipment	\$1,871	\$927	\$1,138	\$1,500	\$1,500
		01-0020-4203	Fuel	\$2,237	\$3,780	\$0	\$2,016	\$2,116
		01-0020-4220	Vehicle Maintenance	\$322	\$868	\$1,486	\$1,000	\$1,000
		01-0020-4301	Postage	\$539	\$547	\$810	\$1,000	\$850
		01-0020-4302	Communication (phone, fax, internet)	\$2,960	\$3,592	\$2,720	\$3,196	\$4,397
		01-0020-4303	Professional Fees - Legal	\$32,964	\$7,871	\$16,189	\$20,000	\$35,000
		01-0020-4304	Professional Fees - Audit	\$7,767	\$6,374	\$5,043	\$6,600	\$6,600
		01-0020-4305	Professional Fees - Engineering	\$54,273	\$3,730	\$1,593	\$40,000	\$5,000
		01-0020-4308	Mileage	\$133	\$186	\$743	\$500	\$750
		01-0020-4309	Professional Development	\$3,123	\$4,508	\$4,915	\$13,309	\$11,404
		01-0020-4311	Membership and Subscription Fees	\$3,250	\$3,784	\$4,535	\$4,711	\$5,431
		01-0020-4312	Meals	\$0	\$0	\$49	\$250	\$100
		01-0020-4313	Travel - Accomodations & Parking	\$0	\$938	\$1,262	\$2,000	\$2,000
		01-0020-4315	Insurance	\$4,520	\$10,541	\$13,391	\$13,547	\$14,509
		01-0020-4316	Advertising	\$892	\$418	\$559	\$1,715	\$898
		01-0020-4318	Vehicle Plates	\$165	\$125	\$0	\$125	\$125
		01-0020-4320	Contract Services	\$49,254	\$55,272	\$68,608	\$72,503	\$84,276
		01-0020-4321	Clothing, Safety Allowance	\$300	\$519	\$537	\$720	\$980
		01-0020-4322	Emergency Management	\$467	\$508	\$462	\$530	\$566
		01-0020-4323	Municipal Office Costs Recovered from Building Department	\$20,922	\$21,676	\$18,662	\$20,387	\$20,289
		01-0020-4500	Bank Service Charges	\$6,591	\$5,402	\$4,189	\$5,400	\$5,100
	Expenditures Total			\$552,280	\$532,965	\$531,897	\$643,150	\$746,465
	ReserveTransfers							
		01-0013-3150	Contribution to Building Surplus RF	\$80,971	\$39,059	\$482,003	\$0	\$0
			Transfer from Building Surplus RF	\$0	\$0	\$0	-\$103,910	-\$58,696
	ReserveTransfers Total			\$80,971	\$39,059	\$482,003	-\$103,910	-\$58,696
	Revenues							
		01-0015-1185	Online Service Fee	-\$2,571	-\$4,447	-\$1,709	-\$4,300	-\$3,000
		01-0015-1192	Reproduction of Digital Drawings	-\$676	-\$371	\$0	-\$350	-\$100
		01-0015-3742	Other recoveries	-\$3,000	\$0	\$0	-\$500	-\$500
		01-0017-7210	Designated Structures Permit	-\$3,010	-\$2,265	-\$473	-\$2,000	-\$2,000

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
Building	Revenues	01-0017-7211	Tent or Marquee Application Fee	-\$1,512	-\$3,520	-\$1,185	-\$3,500	-\$1,500
		01-0017-7242	Transfer of Permit	-\$161	-\$984	-\$176	-\$500	-\$181
		01-0017-7243	Revision to Approved Plans	-\$5,653	-\$2,796	-\$3,186	-\$4,700	-\$4,000
		01-0017-7244	Alternative Solution Application	-\$518	-\$528	\$0	-\$569	-\$586
		01-0017-7250	Residential Building Permits	-\$500,059	-\$470,724	-\$275,744	-\$420,000	-\$408,000
		01-0017-7251	Institutional, Commercial & Industrial Building Permits	-\$14,273	-\$9,355	-\$708,939	-\$31,080	-\$200,000
		01-0017-7252	Farm Building Permits	-\$28,223	-\$27,898	\$0	-\$24,000	-\$20,000
		01-0017-7253	Demolition Permits	-\$1,288	-\$2,624	-\$1,760	-\$1,500	-\$1,900
		01-0017-7254	Occupancy Permits	-\$10,465	-\$5,658	-\$2,276	-\$5,700	-\$5,700
		01-0017-7255	Sign Permits	-\$1,614	-\$548	-\$295	-\$1,250	-\$1,000
		01-0017-7257	Septic System Permit - New	-\$52,316	-\$35,203	-\$14,789	-\$34,000	-\$34,000
		01-0017-7258	Septic System Permit - Alter	-\$7,752	-\$4,940	-\$3,192	-\$4,940	-\$4,940
		01-0017-7291	Inspection of works not ready	-\$161	-\$164	-\$176	-\$352	-\$362
	Revenues Total			-\$633,251	-\$572,025	-\$1,013,899	-\$539,241	-\$687,769

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
By-law								
	Expenditures							
		01-0140-4000	FT Wages	\$0	\$33,003	\$55,857	\$63,243	\$83,976
		01-0140-4001	PT Wages	\$105	\$0	\$340	\$700	\$700
		01-0140-4002	OT Wages	\$0	\$330	\$330	\$500	\$500
		01-0140-4100	FT Wage Related Expenses	\$0	\$6,052	\$10,641	\$11,803	\$15,715
		01-0140-4101	PT Wage Related Expenses	\$0	\$0	\$0	\$0	\$0
		01-0140-4102	Group Benefits	\$0	\$1,328	\$4,612	\$5,139	\$7,187
		01-0140-4103	WSIB	\$0	\$471	\$1,759	\$2,084	\$2,745
		01-0140-4200	Office Supplies & Equipment	\$40	\$107	\$341	\$150	\$150
		01-0140-4203	Fuel	\$0	\$413	\$0	\$2,016	\$2,117
		01-0140-4208	Signage - 911 Signs	\$1,836	\$1,673	\$300	\$1,800	\$1,200
		01-0140-4220	Vehicle Maintenance	\$0	\$107	\$602	\$500	\$500
		01-0140-4302	Communication (phone, fax, internet)	\$1,583	\$1,331	\$568	\$752	\$1,144
		01-0140-4303	Professional Fees - Legal	\$40,364	\$56,189	\$81,120	\$30,000	\$76,000
		01-0140-4305	Professional Fees - Engineering	\$19,417	\$22,194	\$23,069	\$18,000	\$22,000
		01-0140-4308	Mileage	\$14	\$784	\$0	\$500	\$250
		01-0140-4309	Professional Development	\$102	\$2,173	\$1,630	\$1,900	\$3,631
		01-0140-4312	Meals	\$0	\$120	\$0	\$50	\$100
		01-0140-4313	Travel - Accomodations & Parking	\$0	\$1,577	\$0	\$250	\$250
		01-0140-4315	Insurance	\$0	\$0	\$10,586	\$10,653	\$12,064
		01-0140-4316	Advertising	\$0	\$1,351	\$0	\$1,500	\$1,000
		01-0140-4318	Vehicle Plates	\$0	\$0	\$0	\$125	\$125
		01-0140-4320	Contract Services	\$57,480	\$38,209	\$14,894	\$17,928	\$27,725
		01-0140-4321	Clothing, Safety Allowance	\$0	\$1,385	\$49	\$260	\$260
		01-0140-4324	Livestock Loss	\$780	\$0	\$0	\$353	\$353
		01-0140-4311	Membership and Subscription Fees	\$0	\$240	\$363	\$240	\$652
		01-0140-4207	Public Education	\$0	\$0	\$0	\$0	\$500
	Expenditures Total			\$121,721	\$169,034	\$207,062	\$170,446	\$260,843
	ReserveTransfers							
		01-0013-3090	Transfer from Capital Carry-forward	-\$11,494	\$0	\$0	\$0	\$0
	ReserveTransfers Total			-\$11,494	\$0	\$0	\$0	\$0
	Revenues							
		01-0015-1000	Lottery Licences	\$0	-\$30	-\$42	-\$100	-\$50
		01-0015-1255	Sign Permits	-\$269	\$0	\$0	-\$113	-\$116
		01-0015-1260	Fence Viewer's Application	\$0	\$0	\$0	\$0	\$0
		01-0015-1270	Engineering, Environmental and Legal Fees Recovered	-\$19,891	-\$24,167	-\$28,890	-\$13,000	-\$31,500
		01-0015-1280	Site Alteration Agreement	-\$9,717	-\$2,056	-\$9,947	-\$4,000	-\$20,000
		01-0015-3744	Other recoveries	-\$370	-\$400	-\$995	-\$257	-\$588
		01-0015-5240	Ontario Wildlife Damage Compensation	-\$810	\$0	\$0	-\$353	-\$353
		01-0017-7220	Dog Tags and Kennel Licences	-\$12,948	-\$13,336	-\$13,357	-\$13,876	-\$14,088
		01-0017-7230	Municipal addressing signs and posts	-\$3,211	-\$1,264	-\$522	-\$2,180	-\$1,650

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
By-law	Revenues	01-0017-7270	Septic Compliance Letter	-\$1,320	-\$794	-\$770	-\$1,117	-\$1,000
		01-0017-7280	Special Events Permit	\$0	\$0	-\$1,074	-\$1,711	-\$1,000
		01-0017-7281	Swimming Pool Enclosure Permit	-\$8,874	-\$7,925	-\$1,221	-\$8,177	-\$6,000
		01-0017-7282	Liquor License Letter	\$0	\$0	\$0	-\$177	-\$182
		01-0017-7283	Filming Permit Fee	-\$518	-\$528	\$0	-\$570	-\$587
		01-0017-7284	Property Standards Appeal Fee	-\$528	\$0	\$0	-\$290	-\$299
		01-0017-7285	Publicized Display Fees	\$0	\$0	\$0	-\$300	-\$154
		01-0017-7286	Reinspection Fee	\$0	\$0	\$0	-\$375	-\$77
	Revenues Total			-\$58,457	-\$50,500	-\$56,816	-\$46,596	-\$77,644

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
Corporate								
	Expenditures							
		01-0150-4501	Taxes written off (Twp share only)	\$125,149	\$24,928	\$31,307	\$32,000	\$32,000
		01-0150-4700	Conservation Authorities Levy Payment	\$174,553	\$177,805	\$184,296	\$184,294	\$192,122
	Expenditures Total			\$299,702	\$202,733	\$215,603	\$216,294	\$224,122
	ReserveTransfers							
		01-0013-3090	Transfer from Capital Carry-forward	-\$87,616	\$0	-\$27,056	-\$27,056	-\$32,966
		01-0013-3100	Transfer from Operating Carryforward	-\$24,400	-\$41,500	-\$2,519	\$0	-\$51,531
		01-0013-3185	Contribution to Legal Contingency	\$50,000	\$0	\$0	\$0	\$25,000
			Transfer from Legal Contingency	\$0	\$0	\$0	\$0	\$0
		01-0013-3095	Contribution to Administrative Studies	\$0	\$0	\$0	\$0	\$200,000
		01-0013-3195	Transfer from Insurance Contingency	\$0	\$0	\$0	-\$10,000	-\$10,000
			Contribution to Insurance Contingency	\$25,000	\$10,000	\$25,000	\$25,000	\$0
	ReserveTransfers Total			-\$37,016	-\$31,500	-\$4,575	-\$12,056	\$130,503
	Revenues							
		01-0014-1220	Supplemental Billings	-\$112,591	-\$180,076	-\$229,277	-\$137,000	-\$366,000
		01-0015-3743	Donations	\$0	\$0	\$0	\$0	\$0
		01-0017-2310	Mun Tax Assistance	-\$27,173	-\$27,717	-\$28,726	-\$28,726	-\$29,066
		01-0017-2320	Host Kilmer (Service Ontario)	-\$30,599	-\$31,771	-\$34,078	-\$34,078	-\$36,410
		01-0017-2330	Ontario Hydro	-\$12,147	-\$12,147	-\$11,950	-\$12,147	-\$11,950
		01-0017-2340	Metrolinx	-\$11,261	-\$11,692	-\$14,249	-\$12,118	-\$13,744
		01-0017-2360	Hydro One	-\$6,310	-\$6,310	-\$6,310	-\$6,310	-\$6,310
		01-0017-2400	Grant Guelph Junction Railway	-\$5,330	-\$824	-\$718	-\$824	-\$718
		01-0017-2500	Puslinch Landfill/Wellington County	-\$8,511	-\$8,581	-\$8,651	-\$8,651	-\$8,732
		01-0017-2600	City of Guelph	-\$36,731	-\$37,035	-\$37,334	-\$37,334	-\$37,684
		01-0017-2700	University of Guelph	-\$723	-\$750	-\$778	-\$778	-\$1,123
		01-0017-2800	CN Railway	-\$1,316	-\$356	-\$311	-\$356	-\$311
		01-0017-2900	CP Railway	-\$7,804	-\$1,206	-\$1,052	-\$1,206	-\$1,052
		01-0017-5110	OMPF	-\$419,800	-\$422,200	-\$423,100	-\$423,100	-\$433,800
		01-0017-7510	Penalties - Property Taxes	-\$120,797	-\$58,816	-\$51,101	-\$90,000	-\$75,000
		01-0017-7520	Interest - Tax Arrears	-\$100,960	-\$157,324	-\$208,522	-\$120,000	-\$155,000
		01-0017-7672	Interest on General	-\$62,819	-\$198,680	-\$364,918	-\$97,000	-\$210,000
		01-0017-7770	Other Revenues	-\$355	-\$356	\$0	\$0	\$0
	Revenues Total			-\$965,228	-\$1,155,841	-\$1,421,075	-\$1,009,627	-\$1,386,901

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
Council								
	Expenditures							
		01-0180-4001	PT Wages	\$101,461	\$105,549	\$98,876	\$109,440	\$113,818
		01-0180-4101	PT Wage Related Expenses	\$5,732	\$6,175	\$6,026	\$8,646	\$8,992
		01-0180-4102	Group Benefits	\$24,576	\$22,945	\$17,122	\$24,659	\$21,100
		01-0180-4200	Office Supplies & Equipment	\$0	\$76	\$47	\$200	\$200
		01-0180-4308	Mileage	\$0	\$229	\$231	\$800	\$200
		01-0180-4309	Professional Development	\$180	\$1,425	\$1,216	\$3,200	\$1,500
		01-0180-4311	Membership and Subscription Fees	\$0	\$0	\$0	\$0	\$0
		01-0180-4312	Meals	\$0	\$0	\$46	\$200	\$100
		01-0180-4313	Travel - Accomodations & Parking	\$0	\$1,673	\$508	\$3,500	\$1,500
		01-0180-4314	Travel - Air Fare	\$0	\$0	\$0	\$500	\$200
	Expenditures Total			\$131,950	\$138,071	\$124,071	\$151,145	\$147,609

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
Elections								
	Expenditures							
		01-0120-4001	Per Diems	\$0	\$2,640	\$0	\$0	\$0
		01-0120-4200	Office Supplies & Equipment	\$0	\$2,561	\$0	\$0	\$0
		01-0120-4208	Signage	\$0	\$80	\$0	\$0	\$0
		01-0120-4301	Postage	\$0	\$3,109	\$0	\$0	\$0
		01-0120-4304	Professional Fees - Audit	\$0	\$0	\$47	\$1,550	\$0
		01-0120-4309	Professional Development	\$0	\$948	\$0	\$0	\$0
		01-0120-4316	Advertising	\$0	\$9,593	\$0	\$0	\$0
		01-0120-4320	Contract Services	\$1,476	\$43,708	\$1,883	\$1,476	\$1,883
	Expenditures Total			\$1,476	\$62,640	\$1,929	\$3,026	\$1,883
	ReserveTransfers							
		01-0013-3115	Contribution to Elections	\$13,750	\$13,750	\$13,750	\$13,750	\$13,750
			Transfer From Elections	\$0	-\$55,000	\$0	\$0	\$0
	ReserveTransfers Total			\$13,750	-\$41,250	\$13,750	\$13,750	\$13,750
	Revenues							
		01-0015-3737	Election - Other Recoveries	\$0	\$0	\$0	\$0	\$0
		01-0120-4306	Nomination Fees	\$0	\$0	\$0	\$0	\$0
	Revenues Total			\$0	\$0	\$0	\$0	\$0

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
Finance								
	Expenditures							
		01-0100-4000	FT Wages	\$335,392	\$368,500	\$299,956	\$405,233	\$402,467
		01-0100-4001	PT Wages	\$0	\$0	\$49,126	\$0	\$0
		01-0100-4002	OT Wages	\$2,944	\$3,235	\$2,642	\$500	\$500
		01-0100-4100	FT Wage Related Expenses	\$59,215	\$63,405	\$56,602	\$73,987	\$74,335
		01-0100-4101	PT Wage Related Expenses	\$0	\$0	\$5,597	\$0	\$0
		01-0100-4102	Group Benefits	\$40,939	\$44,498	\$41,400	\$48,136	\$45,908
		01-0100-4103	WSIB	\$9,278	\$7,562	\$10,564	\$12,622	\$12,370
		01-0100-4199	Computer Software & Hardware	\$536	\$884	\$1,758	\$1,000	\$1,000
		01-0100-4200	Office Supplies & Equipment	\$4,001	\$5,354	\$5,094	\$5,000	\$5,000
		01-0100-4301	Postage	\$13,729	\$13,011	\$13,181	\$12,200	\$13,300
		01-0100-4302	Communication (phone, fax, internet)	\$4,627	\$4,536	\$4,464	\$5,518	\$6,119
		01-0100-4304	Professional Fees - Audit	\$18,122	\$14,873	\$11,768	\$15,400	\$15,400
		01-0100-4308	Mileage	\$32	\$151	\$0	\$200	\$100
		01-0100-4309	Professional Development	\$2,109	\$2,848	\$1,641	\$4,559	\$3,868
		01-0100-4311	Membership and Subscription Fees	\$3,002	\$3,020	\$3,387	\$3,114	\$2,153
		01-0100-4312	Meals	\$0	\$62	\$0	\$100	\$100
		01-0100-4313	Travel - Accomodations & Parking	\$0	\$920	\$0	\$1,000	\$300
		01-0100-4316	Advertising and Tax Sale Expenses	\$25,371	\$13,887	\$24,854	\$12,994	\$13,994
		01-0100-4320	Contract Services	\$65,659	\$69,521	\$68,438	\$64,667	\$88,438
		01-0100-4322	Emergency Management	\$1,089	\$1,185	\$1,182	\$1,236	\$1,322
		01-0100-4326	Environmental Service - Garbage Bags	\$0	\$4,176	\$8,800	\$4,000	\$6,488
		01-0100-4450	COVID-19 Incremental Expenses	\$16,850	\$11,483	\$0	\$0	\$0
		01-0100-4500	Bank Service Charges	\$15,379	\$12,056	\$9,796	\$11,000	\$11,000
		01-0100-4502	Other written off (non collectible inv's)	\$11,886	\$10,725	\$10,138	\$0	\$0
		01-0100-4505	Debt Interest Repayment	\$0	\$0	\$0	\$0	\$0
		01-0100-4600	Community Grants	\$34,180	\$22,029	\$11,982	\$12,115	\$16,870
	Expenditures Total			\$664,339	\$677,923	\$642,370	\$694,582	\$721,031
	Revenues							
		01-0015-1160	Advertising, Legal, and Realtax Fees Recovered	-\$23,929	-\$12,175	-\$20,591	-\$14,000	-\$20,000
		01-0015-1170	NSF Fees	-\$600	-\$560	-\$1,164	-\$604	-\$700
		01-0015-1180	Online Service Fee	-\$6,642	-\$2,109	-\$2,489	-\$2,000	-\$2,500
		01-0015-3120	Tax Certificates	-\$10,260	-\$8,640	-\$10,209	-\$8,940	-\$9,500
		01-0015-3739	Other Recoveries	-\$7,104	-\$1,191	-\$709	-\$1,500	-\$1,000
		01-0015-5120	Provincial Safe Restart - COVID-19 Operating Grant	-\$159,882	\$0	\$0	\$0	\$0
		01-0017-7780	Garbage bags	\$0	-\$4,213	-\$9,553	-\$4,000	-\$6,488
	Revenues Total			-\$208,417	-\$28,887	-\$44,715	-\$31,044	-\$40,188

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
Fire and Rescue								
	Expenditures							
		01-0040-4001	PT Wages	\$450,424	\$475,836	\$425,389	\$380,151	\$406,850
		01-0040-4101	PT Wage Related Expenses	\$35,290	\$38,417	\$36,172	\$33,958	\$39,019
		01-0040-4102	Group Benefits	\$18,762	\$19,657	\$16,220	\$18,903	\$29,591
		01-0040-4103	WSIB	\$12,553	\$9,759	\$11,877	\$12,431	\$16,665
		01-0040-4200	Office Supplies & Equipment	\$1,310	\$1,039	\$545	\$1,500	\$1,000
		01-0040-4203	Fuel	\$12,684	\$22,055	\$0	\$19,350	\$20,318
		01-0040-4205	Equipment Maintenance & Supplies	\$30,345	\$20,097	\$13,453	\$25,000	\$22,000
		01-0040-4206	Oxygen & Medical Supplies	\$2,003	\$5,375	\$2,189	\$3,100	\$3,100
		01-0040-4207	Public Education	\$693	\$816	\$3,000	\$3,000	\$3,000
		01-0040-4220	Vehicle Maintenance	\$44,691	\$63,687	\$47,599	\$40,000	\$52,000
		01-0040-4302	Communication (phone, fax, internet)	\$10,381	\$10,068	\$5,716	\$6,117	\$5,688
		01-0040-4308	Mileage	\$735	\$929	\$1,693	\$2,000	\$1,500
		01-0040-4309	Professional Development	\$23,389	\$13,281	\$16,265	\$18,370	\$18,370
		01-0040-4311	Membership and Subscription Fees	\$3,100	\$2,206	\$2,140	\$3,585	\$3,740
		01-0040-4312	Meals	\$479	\$715	\$509	\$1,000	\$700
		01-0040-4313	Travel - Accomodations & Parking	\$189	\$36	\$942	\$2,500	\$200
		01-0040-4315	Insurance	\$13,724	\$37,967	\$52,930	\$53,264	\$60,318
		01-0040-4316	Advertising	\$219	\$0	\$355	\$1,000	\$500
		01-0040-4318	Vehicle Plates	\$165	\$390	\$265	\$265	\$265
		01-0040-4319	Permits	\$490	\$507	\$541	\$507	\$541
		01-0040-4320	Contract Services	\$89,919	\$142,070	\$206,332	\$199,734	\$164,381
		01-0040-4321	Clothing, Safety Allowance	\$12,967	\$21,046	\$8,737	\$21,252	\$21,252
		01-0040-4000	FT Wages	\$0	\$0	\$0	\$0	\$105,914
		01-0040-4100	FT Wage Related Expenses	\$0	\$0	\$0	\$0	\$19,029
	Expenditures Total			\$764,515	\$885,952	\$852,869	\$846,988	\$995,940
	Revenues							
		01-0015-3210	Information/Fire Reports	-\$699	-\$714	-\$599	-\$513	-\$616
		01-0015-3215	Other recoveries	-\$2,856	-\$1,972	-\$272	-\$9,437	-\$9,437
		01-0015-3230	Open Burning Permit and Inspection	-\$14,661	-\$13,423	-\$14,813	-\$15,000	-\$15,000
		01-0015-3235	Burning Permit Violations	-\$977	\$0	\$0	-\$1,086	-\$543
		01-0015-3245	Fire Extinguisher Training	-\$326	-\$190	\$0	-\$563	-\$264
		01-0015-3250	Water Tank Locks	\$0	\$0	\$0	-\$20	-\$21
		01-0015-3260	Fireworks Permits	-\$103	-\$105	\$0	-\$113	-\$116
		01-0015-3270	Occupancy Load	\$0	\$0	\$0	\$0	\$0
		01-0015-3280	Fire Safety Plan Review	-\$124	\$0	-\$133	-\$273	-\$140
		01-0015-3290	Post Fire Watch	\$0	\$0	\$0	\$0	\$0
		01-0015-3320	Key Boxes	-\$460	\$0	\$0	-\$505	-\$173
		01-0015-3330	Inspections	\$0	\$0	\$0	\$0	\$0
		01-0015-3340	Motor Vehicle Emergency Responses	-\$70,323	-\$89,967	-\$75,160	-\$93,361	-\$93,361
		01-0015-3350	Fire Alarm False Alarm Calls	\$0	\$0	\$0	\$0	\$0
		01-0015-5220	Office of the Fire Marshal Grants	-\$6,400	\$0	\$0	\$0	\$0
	Revenues Total			-\$96,927	-\$106,372	-\$90,977	-\$120,871	-\$119,670

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
Fire and Rescue								
Library								
	Expenditures							
		01-0090-4204	Library Water Monitoring	\$2,357	\$2,656	\$2,564	\$2,250	\$2,500
		01-0090-4600	Library Rent for Historical society	\$5,117	\$4,819	\$5,603	\$5,440	\$5,440
	Expenditures Total			\$7,474	\$7,475	\$8,167	\$7,690	\$7,940
	Revenues							
		01-0015-4224	Library Costs Recovered from County	-\$3,632	-\$3,313	\$0	-\$3,300	-\$3,472
	Revenues Total			-\$3,632	-\$3,313	\$0	-\$3,300	-\$3,472

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
Municipal Office								
	Expenditures							
		01-0170-4201	Hydro	\$14,285	\$16,584	\$19,173	\$15,000	\$16,200
		01-0170-4202	Heat	\$12,249	\$13,352	\$14,298	\$11,500	\$12,600
		01-0170-4204	Water Protection	\$895	\$1,073	\$1,684	\$1,000	\$1,200
		01-0170-4215	Cleaning, Maint & supplies for Bldg	\$28,482	\$25,278	\$14,461	\$25,946	\$22,600
		01-0170-4216	Kitchen Supplies and Equipment	\$4,904	\$5,421	\$4,872	\$4,500	\$5,000
		01-0170-4217	Waste Removal	\$2,585	\$3,035	\$3,799	\$2,712	\$3,000
		01-0170-4222	Outdoor Maintenance of Building	\$2,191	\$238	\$288	\$1,300	\$1,000
		01-0170-4320	Contract Services	\$4,151	\$7,275	\$3,634	\$6,000	\$6,030
	Expenditures Total			\$69,741	\$72,255	\$62,208	\$67,958	\$67,630
	Revenues							
		01-0015-3745	Municipal Office Costs Recovered from Building Department	-\$20,922	-\$21,676	-\$18,662	-\$20,387	-\$20,289
	Revenues Total			-\$20,922	-\$21,676	-\$18,662	-\$20,387	-\$20,289

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
ORC								
	Expenditures							
		01-0080-4000	FT Wages	\$45,131	\$46,971	\$49,599	\$58,906	\$61,277
		01-0080-4001	PT Wages	\$20,160	\$36,406	\$39,486	\$33,272	\$27,274
		01-0080-4002	OT Wages	\$368	\$5,045	\$3,118	\$4,000	\$4,000
		01-0080-4100	FT Wage Related Expenses	\$9,401	\$8,909	\$9,582	\$11,707	\$12,189
		01-0080-4101	PT Wage Related Expenses	\$907	\$2,156	\$4,400	\$6,382	\$5,243
		01-0080-4102	Group Benefits	\$7,168	\$2,218	\$3,628	\$5,350	\$9,947
		01-0080-4103	WSIB	\$1,969	\$1,973	\$2,928	\$3,145	\$3,008
		01-0080-4200	Office Supplies & Equipment	\$223	\$81	\$0	\$150	\$100
		01-0080-4201	Hydro	\$21,484	\$21,936	\$30,484	\$25,000	\$25,000
		01-0080-4202	Heat	\$4,932	\$6,362	\$5,143	\$6,000	\$5,500
		01-0080-4204	Water Protection	\$833	\$1,278	\$918	\$1,000	\$1,000
		01-0080-4205	Equipment Maintenance & Supplies	\$4,065	\$11,273	\$12,092	\$6,870	\$9,000
		01-0080-4215	Bldg-Cleaning, Maint,Supplies Interior	\$2,928	\$8,563	\$8,193	\$5,800	\$6,500
		01-0080-4217	Waste Removal	\$2,038	\$2,389	\$3,031	\$2,135	\$2,400
		01-0080-4222	Bldg-Cleaning, Maint,Supplies Exterior	\$5,014	\$19,900	\$5,565	\$8,000	\$8,000
		01-0080-4302	Communication (phone, fax, internet)	\$2,851	\$2,583	\$2,750	\$2,616	\$2,760
		01-0080-4308	Mileage	\$0	\$0	\$0	\$100	\$100
		01-0080-4309	Professional Development	\$0	\$0	\$0	\$1,000	\$0
		01-0080-4311	Membership and Subscription Fees	\$0	\$0	\$0	\$150	\$0
		01-0080-4312	Meals	\$0	\$0	\$0	\$50	\$50
		01-0080-4315	Insurance	\$3,321	\$8,432	\$10,586	\$10,653	\$12,064
		01-0080-4316	Advertising	\$175	\$1,323	\$418	\$2,100	\$1,000
		01-0080-4320	Contract Services	\$791	\$1,118	\$341	\$1,615	\$1,471
		01-0080-4321	Clothing, Safety Allowance	\$0	\$452	\$813	\$600	\$600
	Expenditures Total			\$133,759	\$189,366	\$193,075	\$196,600	\$198,482
	Revenues							
		01-0015-2600	Ice Rental - Prime	\$0	-\$36,021	-\$23,542	-\$38,808	-\$38,100
		01-0015-2700	Ice Rental - Non-Prime	\$0	-\$583	\$0	-\$628	-\$647
		01-0015-2800	Arena Summer Rentals	-\$12,850	-\$10,991	-\$6,048	-\$13,000	-\$10,310
		01-0015-2900	Gymnasium Rental	-\$3,948	-\$19,116	-\$27,107	-\$25,000	-\$25,775
		01-0015-3000	Rink Board and Ball Diamond Advertising	\$0	-\$1,518	-\$1,197	-\$1,617	-\$1,235
		01-0015-3735	Other Recoveries	\$0	-\$369	-\$353	-\$400	-\$400
	Revenues Total			-\$16,797	-\$68,599	-\$58,248	-\$79,453	-\$76,467

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
Parks								
	Expenditures							
		01-0110-4000	FT Wages	\$30,311	\$42,624	\$116,696	\$110,523	\$119,359
		01-0110-4001	PT Wages	\$0	\$0	\$0	\$0	\$0
		01-0110-4002	OT Wages	\$255	\$2,486	\$2,607	\$1,000	\$1,000
		01-0110-4100	FT Wage Related Expenses	\$5,480	\$8,001	\$21,770	\$21,124	\$22,746
		01-0110-4101	PT Wage Related Expenses	\$0	\$0	\$0	\$0	\$0
		01-0110-4102	Group Benefits	\$439	\$6,377	\$14,680	\$15,218	\$15,485
		01-0110-4103	WSIB	\$920	\$852	\$3,531	\$3,647	\$3,912
		01-0110-4201	Hydro	\$2,618	\$2,843	\$2,930	\$2,700	\$2,800
		01-0110-4203	Fuel	\$5,687	\$5,877	\$0	\$3,534	\$3,711
		01-0110-4204	Water Protection	\$0	\$0	\$0	\$500	\$200
		01-0110-4205	Equipment Maintenance & Supplies	\$2,332	\$1,831	\$4,196	\$1,800	\$2,800
		01-0110-4220	Vehicle Maintenance	\$263	\$46	\$350	\$0	\$350
		01-0110-4222	Maintenance Grounds	\$7,689	\$12,369	\$6,909	\$13,000	\$13,000
		01-0110-4315	Insurance	\$3,385	\$8,432	\$10,586	\$10,653	\$12,064
		01-0110-4316	Advertising	\$0	\$1,440	\$0	\$2,100	\$1,000
		01-0110-4320	Contract Services	\$684	\$728	\$661	\$2,294	\$2,294
	Expenditures Total			\$60,063	\$93,906	\$184,917	\$188,092	\$200,720
	Revenues							
		01-0015-2200	Horse Paddock Rental	\$0	-\$53	-\$91	-\$57	-\$74
		01-0015-2300	Picnic Shelter	-\$518	-\$1,075	-\$1,013	-\$1,159	-\$1,159
		01-0015-2400	Ball Diamond Rentals	-\$7,387	-\$7,879	-\$9,968	-\$8,475	-\$10,277
		01-0015-2450	Soccer Field Rentals	-\$4,232	-\$4,103	-\$2,213	-\$4,423	-\$3,609
		01-0015-2500	Tennis Courts	\$0	\$0	\$0	-\$800	-\$800
		01-0015-3746	Other recoveries	\$100	-\$350	\$0	\$0	\$0
	Revenues Total			-\$12,037	-\$13,459	-\$13,285	-\$14,914	-\$15,919

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
PCC								
	Expenditures							
		01-0070-4000	FT Wages	\$59,255	\$65,522	\$63,632	\$70,429	\$132,018
		01-0070-4001	PT Wages	\$0	\$0	\$8,212	\$31,637	\$0
		01-0070-4002	OT Wages	\$1,184	\$1,322	\$3,165	\$500	\$500
		01-0070-4100	FT Wage Related Expenses	\$10,756	\$12,115	\$12,204	\$13,135	\$24,976
		01-0070-4101	PT Wage Related Expenses	\$0	\$0	\$352	\$6,069	\$0
		01-0070-4102	Group Benefits	\$8,381	\$8,513	\$8,604	\$9,409	\$17,627
		01-0070-4103	WSIB	\$1,822	\$1,545	\$2,298	\$3,354	\$4,307
		01-0070-4200	Office Supplies & Equipment	\$0	\$102	\$0	\$150	\$100
		01-0070-4201	Hydro	\$7,085	\$11,116	\$12,061	\$12,000	\$12,000
		01-0070-4202	Heat	\$4,549	\$3,782	\$6,402	\$4,300	\$4,500
		01-0070-4204	Water Protection	\$4,096	\$3,551	\$3,440	\$4,500	\$3,700
		01-0070-4215	Bldg-Cleaning, Maint,Supplies Interior	\$3,607	\$6,366	\$3,449	\$10,000	\$6,500
		01-0070-4216	Kitchen Supplies and Equipment	\$0	\$1,697	\$317	\$1,500	\$1,500
		01-0070-4217	Waste Removal	\$8,100	\$9,453	\$12,123	\$8,541	\$9,500
		01-0070-4222	Outdoor Maintenance of Building	\$5,360	\$3,753	\$4,040	\$4,000	\$4,400
		01-0070-4302	Communication (phone, fax, internet)	\$2,682	\$2,790	\$2,556	\$2,616	\$2,448
		01-0070-4308	Mileage	\$0	\$0	\$0	\$0	\$0
		01-0070-4309	Professional Development	\$0	\$0	\$0	\$0	\$0
		01-0070-4311	Membership and Subscription Fees	\$500	\$0	\$0	\$500	\$500
		01-0070-4312	Meals	\$0	\$0	\$0	\$0	\$0
		01-0070-4313	Travel - Accomodations & Parking	\$0	\$0	\$0	\$0	\$0
		01-0070-4315	Insurance	\$3,321	\$8,432	\$10,586	\$10,653	\$12,064
		01-0070-4316	Advertising	\$0	\$1,507	\$0	\$2,100	\$1,000
		01-0070-4320	Contract Services	\$4,349	\$3,630	\$3,164	\$4,502	\$5,033
		01-0070-4321	Clothing, Safety Allowance	\$208	\$172	\$292	\$260	\$260
	Expenditures Total			\$125,256	\$145,368	\$156,895	\$200,154	\$242,932
	Revenues							
		01-0015-3110	Hall - Prime	\$26	-\$15,587	-\$26,770	-\$29,365	-\$34,739
		01-0015-3115	Hall - Non-Prime	\$26	-\$14,975	-\$20,756	-\$19,969	-\$20,434
		01-0015-3130	Meeting Room	\$0	-\$4,143	-\$11,047	-\$13,427	-\$13,427
		01-0015-3135	Projector and Microphone Rental Fee	\$0	-\$26	\$0	\$0	\$0
		01-0015-3160	Licensed Events Using Patio	\$0	-\$181	-\$126	-\$285	-\$130
		01-0015-3170	Hall - Commercial Rentals	\$0	\$0	\$0	-\$1,547	-\$1,547
		01-0015-3180	Bartenders	\$0	-\$234	\$0	\$0	\$0
		01-0015-3200	Kitchen Facilities - Non-Prime	\$0	-\$686	-\$2,357	-\$3,143	-\$2,570
		01-0015-3220	Advertising Sign	-\$34	\$0	\$0	\$0	\$0
		01-0015-3736	Other Recoveries	\$0	-\$2,101	-\$6,081	-\$5,000	-\$5,000
		01-0015-5250	Recreation Conditional Grants	\$0	-\$1,804	\$0	-\$5,167	-\$5,167
	Revenues Total			\$18	-\$39,737	-\$67,137	-\$77,903	-\$83,014

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
PDAC								
	Expenditures							
		01-0060-4001	Per Diems	\$4,362	\$4,240	\$4,337	\$4,923	\$5,120
		01-0060-4200	Office Supplies & Equipment	\$0	\$0	\$65	\$100	\$100
		01-0060-4308	Mileage	\$0	\$0	\$0	\$150	\$150
		01-0060-4309	Professional Development	\$0	\$0	\$400	\$500	\$500
		01-0060-4312	Meals	\$0	\$0	\$0	\$50	\$50
		01-0060-4313	Travel - Accomodations & Parking	\$0	\$0	\$0	\$500	\$200
	Expenditures Total			\$4,362	\$4,240	\$4,802	\$6,223	\$6,120

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
Planning								
	Expenditures							
		01-0130-4000	FT Wages	\$68,699	\$74,060	\$71,429	\$79,061	\$114,373
		01-0130-4002	OT Wages	\$0	\$0	\$0	\$500	\$500
		01-0130-4100	FT Wage Related Expenses	\$12,333	\$13,471	\$13,498	\$14,564	\$21,230
		01-0130-4102	Group Benefits	\$5,459	\$5,620	\$5,468	\$6,112	\$9,746
		01-0130-4103	WSIB	\$2,074	\$1,708	\$2,240	\$2,602	\$3,733
		01-0130-4200	Office Supplies & Equipment	\$142	\$0	\$0	\$200	\$200
		01-0130-4302	Communication (phone, fax, internet)	\$28	\$0	\$42	\$100	\$100
		01-0130-4303	Professional Fees - Legal	\$4,821	\$25,843	\$153,444	\$17,000	\$52,000
		01-0130-4305	Professional Fees - Engineering	\$80,075	\$105,542	\$237,039	\$70,549	\$203,536
		01-0130-4308	Mileage	\$0	\$0	\$0	\$100	\$100
		01-0130-4309	Professional Development	\$371	\$0	\$182	\$800	\$800
		01-0130-4311	Membership and Subscription Fees	\$190	\$305	\$789	\$305	\$717
		01-0130-4312	Meals	\$0	\$0	\$0	\$50	\$50
		01-0130-4313	Travel - Accomodations & Parking	\$0	\$0	\$0	\$250	\$200
		01-0130-4316	Advertising	\$2,691	\$7,054	\$5,457	\$5,500	\$5,000
		01-0130-4317	Professional Fees - Water Monitoring	\$2,153	\$1,054	\$5,830	\$2,500	\$3,000
		01-0130-4320	Contract Services	\$38,435	\$74,115	\$19,030	\$49,990	\$42,440
		01-0130-4600	CIP Grants and other Economic Development Programs	\$0	\$9,024	\$0	\$0	\$19,854
	Expenditures Total			\$217,472	\$317,796	\$514,447	\$250,183	\$477,580
	ReserveTransfers							
		01-0013-3100	Transfer from Operating Carryforward	\$0	-\$7,500	\$0	\$0	-\$25,000
	ReserveTransfers Total			\$0	-\$7,500	\$0	\$0	-\$25,000
	Revenues							
		01-0015-1190	Engineering, Environmental and Legal Fees Recovered	-\$16,129	-\$45,544	-\$145,287	-\$115,000	-\$176,698
		01-0015-1200	Minor Variance	-\$28,142	-\$12,759	-\$23,075	-\$14,573	-\$22,370
		01-0015-1205	Agreements	\$0	-\$769	-\$2,556	-\$872	-\$2,635
		01-0015-1210	Part Lot Control Exemption By-law	\$0	\$0	\$0	\$0	\$0
		01-0015-1220	Site Plan Control	-\$97,157	-\$111,315	\$20,911	-\$10,500	-\$7,730
		01-0015-1225	Consent Review and Clearance	-\$3,753	-\$1,833	-\$3,388	-\$3,933	-\$3,180
		01-0015-1226	Ownership List Confirmation	-\$1,846	-\$1,656	-\$1,155	-\$1,463	-\$1,185
		01-0015-1227	Pre-Consultation	-\$18,125	-\$10,829	-\$19,232	-\$10,976	-\$19,988
		01-0015-1230	Zoning By-law Amendment	-\$74,845	-\$45,261	-\$7,500	-\$7,500	-\$7,731
		01-0015-1235	Telecommunication Tower Proposals	-\$543	\$0	\$0	-\$903	-\$2,890
		01-0015-1236	Lifting of Holding Designation Fee (Zoning)	-\$1,824	\$0	\$0	-\$668	-\$1,472
		01-0015-1240	Zoning By-law Amendment - Aggregate	\$0	\$0	\$0	-\$17,111	-\$17,641
		01-0015-1241	Garden Suites and Renewals (Zoning)	\$0	\$0	\$0	\$0	\$0
		01-0015-3240	Compliance Letter	-\$3,925	-\$2,888	-\$4,337	-\$3,022	-\$4,065
	Revenues Total			-\$246,290	-\$232,854	-\$185,618	-\$186,521	-\$267,585

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
Public Works								
	Expenditures							
		01-0030-4000	FT Wages	\$409,925	\$482,710	\$430,615	\$502,682	\$530,974
		01-0030-4001	PT Wages	\$41,231	\$38,487	\$24,573	\$19,258	\$20,835
		01-0030-4002	OT Wages	\$22,250	\$44,563	\$31,305	\$27,795	\$27,795
		01-0030-4100	FT Wage Related Expenses	\$73,974	\$88,111	\$81,807	\$95,004	\$100,146
		01-0030-4101	PT Wage Related Expenses	\$3,970	\$5,697	\$3,196	\$3,694	\$4,005
		01-0030-4102	Group Benefits	\$49,418	\$54,703	\$48,607	\$58,241	\$63,845
		01-0030-4103	WSIB	\$13,828	\$13,197	\$15,408	\$17,460	\$18,072
		01-0030-4200	Office Supplies & Equipment	\$202	\$0	\$236	\$100	\$150
		01-0030-4201	Hydro	\$594	\$679	\$771	\$750	\$700
		01-0030-4203	Fuel	\$74,050	\$135,894	\$142,707	\$94,063	\$98,766
		01-0030-4205	Equipment Maintenance & Supplies	\$2,028	\$2,204	\$355	\$2,050	\$2,050
		01-0030-4208	Signage	\$25,497	\$12,295	\$13,399	\$14,500	\$14,500
		01-0030-4209	Pavement Markings	\$30,056	\$34,204	\$36,283	\$35,500	\$35,500
		01-0030-4210	Railway Maintenance and Upgrades	\$41,340	\$1,975	\$0	\$5,000	\$5,000
		01-0030-4211	Municipal Street Naming	\$0	\$5,280	\$0	\$1,000	\$1,000
		01-0030-4212	Maintenance Gravel	\$75,422	\$79,098	\$63,707	\$80,000	\$75,000
		01-0030-4213	Calcium	\$68,488	\$79,791	\$79,152	\$72,000	\$76,000
		01-0030-4214	Winter Maintenance	\$214,793	\$294,687	\$239,851	\$235,000	\$250,000
		01-0030-4217	Waste Removal	\$1,171	\$1,279	\$0	\$1,300	\$1,300
		01-0030-4218	Shop Overhead	\$7,724	\$12,206	\$4,797	\$7,400	\$7,400
		01-0030-4219	Road Maintenance supplies	\$57,203	\$30,999	\$24,238	\$35,400	\$35,400
		01-0030-4220	Vehicle Maintenance	\$27,517	\$65,034	\$39,947	\$46,500	\$42,000
		01-0030-4221	Speed Monitor	\$0	\$0	\$0	\$0	\$0
		01-0030-4222	Tree Maintenance Program	\$23,356	\$24,015	\$20,956	\$22,000	\$32,000
		01-0030-4224	Sidewalk Repairs	\$4,398	\$0	\$0	\$5,000	\$5,000
		01-0030-4302	Communication (phone, fax, internet)	\$2,832	\$3,761	\$1,968	\$2,040	\$2,100
		01-0030-4305	Professional Fees - Engineering	\$994	\$877	\$0	\$2,000	\$1,000
		01-0030-4308	Mileage	\$0	\$0	\$0	\$100	\$100
		01-0030-4309	Professional Development	\$0	\$0	\$0	\$1,420	\$1,200
		01-0030-4311	Membership and Subscription Fees	\$559	\$559	\$219	\$709	\$709
		01-0030-4312	Meals	\$0	\$0	\$0	\$50	\$350
		01-0030-4315	Insurance	\$20,406	\$55,369	\$74,102	\$74,570	\$84,446
		01-0030-4316	Advertising	\$350	\$3,562	\$212	\$2,000	\$1,500
		01-0030-4318	Vehicle Plates	\$5,547	\$11,813	\$6,595	\$6,595	\$6,595
		01-0030-4319	Permits	\$65	\$111	\$60	\$100	\$100
		01-0030-4320	Contract Services	\$31,156	\$33,821	\$42,065	\$49,807	\$74,778
		01-0030-4321	Clothing, Safety Allowance	\$2,021	\$2,279	\$2,200	\$2,800	\$2,800
		01-0030-4400	Street Lights: Repairs and Hydro Bills	\$20,528	\$11,999	\$14,082	\$14,850	\$14,850
	Expenditures Total			\$1,352,892	\$1,631,257	\$1,443,412	\$1,538,737	\$1,637,966
	ReserveTransfers							
		01-0013-3085	Transfer from Asset Management Discretionary Reserve	\$0	-\$1,975	\$0	-\$10,000	-\$10,000

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
Public Works	ReserveTransfers	01-0013-3100	Transfer from Operating Carryforward	\$0	\$0	-\$27,110	-\$27,110	\$0
		01-0013-3205	Contribution from Winter Maintenance	\$0	-\$39,257	-\$4,851	\$0	\$0
			Contribution to Winter Maintenance	\$14,457	\$0	\$0	\$0	\$25,000
	ReserveTransfers Total			\$14,457	-\$41,232	-\$31,961	-\$37,110	\$15,000
	Revenues							
		01-0015-1290	Oversize-Overweight Load Permits	-\$103	-\$420	-\$339	-\$453	-\$232
		01-0015-2000	Third Party Cost Recovery	-\$16,370	-\$1,319	-\$100	\$0	-\$100
		01-0015-3310	Entrance Permit	-\$5,832	-\$1,647	-\$1,822	-\$4,745	-\$3,196
		01-0015-3315	Municipal Street Naming	\$0	-\$3,080	\$0	-\$1,000	-\$1,000
		01-0015-3740	Public Works Other Recoveries	-\$26,704	-\$28,516	\$0	-\$26,704	-\$48,516
	Revenues Total			-\$49,008	-\$34,981	-\$2,261	-\$32,902	-\$53,044

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
Source Water Protection								
	Expenditures							
		01-0160-4320	Contract Services	\$8,885	\$9,206	\$6,958	\$9,682	\$9,878
	Expenditures Total			\$8,885	\$9,206	\$6,958	\$9,682	\$9,878
	Revenues							
		01-0015-3748	Source Water Protection Other Recoveries	\$0	-\$24,351	-\$40,085	-\$19,585	-\$19,912
	Revenues Total			\$0	-\$24,351	-\$40,085	-\$19,585	-\$19,912

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
Heritage Advisory Committee								
	Expenditures							
		01-0050-4001	PT Wages	\$2,262	\$8,379	\$8,786	\$9,766	\$10,986
		01-0050-4101	PT Wage Related Expenses	\$0	\$600	\$639	\$1,283	\$1,374
		01-0050-4103	WSIB	\$0	-\$13	\$159	\$219	\$232
		01-0050-4200	Office Supplies & Equipment	\$1,801	\$0	\$1,650	\$1,833	\$100
		01-0050-4308	Mileage	\$0	\$298	\$109	\$760	\$300
		01-0050-4309	Professional Development	\$0	\$330	\$598	\$1,490	\$1,000
		01-0050-4311	Membership and Subscription Fees	\$110	\$75	\$177	\$177	\$177
		01-0050-4312	Meals	\$0	\$36	\$0	\$150	\$50
		01-0050-4313	Travel - Accomodations & Parking	\$0	\$305	\$328	\$2,260	\$500
		01-0050-4102	Group Benefits	\$0	\$0	\$0	\$38	\$0
	Expenditures Total			\$4,173	\$10,008	\$12,445	\$17,977	\$14,719
	Revenues							
		01-0015-5113	Federal Young Canada Works Operating Grant	\$0	-\$5,700	-\$6,000	-\$5,700	-\$6,000
		01-0015-3749	Doors of Puslinch Posters	\$0	\$0	\$0	-\$4,248	-\$4,248
	Revenues Total			\$0	-\$5,700	-\$6,000	-\$9,948	-\$10,248

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
Recreation Advisory Committee								
	Expenditures							
		01-0075-4001	Per Diems	\$2,709	\$1,211	\$1,538	\$1,641	\$3,413
		01-0075-4200	Office Supplies & Equipment	\$0	\$0	\$65	\$100	\$100
		01-0075-4308	Mileage	\$0	\$0	\$0	\$150	\$150
		01-0075-4309	Professional Development	\$0	\$400	\$521	\$500	\$500
		01-0075-4312	Meals	\$0	\$0	\$0	\$50	\$50
		01-0075-4313	Travel - Accomodations & Parking	\$0	\$0	\$0	\$500	\$200
	Expenditures Total			\$2,709	\$1,611	\$2,124	\$2,941	\$4,413

Department	Account Type	Account	Description	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
Youth Advisory Committee								
	Expenditures							
		01-0190-4200	Office Supplies & Equipment	\$0	\$0	\$186	\$500	\$500
		01-0190-4308	Mileage	\$0	\$0	\$0	\$0	\$160
		01-0190-4309	Professional Development	\$0	\$0	\$0	\$0	\$428
	Expenditures Total			\$0	\$0	\$186	\$500	\$1,088

Department	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
Expenditures					
Administration	\$652,979	\$798,259	\$812,771	\$821,237	\$868,072
Building	\$552,280	\$532,965	\$531,897	\$643,150	\$746,465
By-law	\$121,721	\$169,034	\$207,062	\$170,446	\$260,843
Corporate	\$299,702	\$202,733	\$215,603	\$216,294	\$224,122
Council	\$131,950	\$138,071	\$124,071	\$151,145	\$147,609
Elections	\$1,476	\$62,640	\$1,929	\$3,026	\$1,883
Finance	\$664,339	\$677,923	\$642,370	\$694,582	\$721,031
Fire and Rescue	\$764,515	\$885,952	\$852,869	\$846,988	\$995,940
Library	\$7,474	\$7,475	\$8,167	\$7,690	\$7,940
Municipal Office	\$69,741	\$72,255	\$62,208	\$67,958	\$67,630
ORC	\$133,759	\$189,366	\$193,075	\$196,600	\$198,482
Parks	\$60,063	\$93,906	\$184,917	\$188,092	\$200,720
PCC	\$125,256	\$145,368	\$156,895	\$200,154	\$242,932
PDAC	\$4,362	\$4,240	\$4,802	\$6,223	\$6,120
Planning	\$217,472	\$317,796	\$514,447	\$250,183	\$477,580
Public Works	\$1,352,892	\$1,631,257	\$1,443,412	\$1,538,737	\$1,637,966
Source Water Protection	\$8,885	\$9,206	\$6,958	\$9,682	\$9,878
Heritage Advisory Committee	\$4,173	\$10,008	\$12,445	\$17,977	\$14,719
Recreation Advisory Committee	\$2,709	\$1,611	\$2,124	\$2,941	\$4,413
Youth Advisory Committee	\$0	\$0	\$186	\$500	\$1,088
Expenditures Total	\$5,175,746	\$5,950,067	\$5,978,210	\$6,033,604	\$6,835,434
ReserveTransfers					
Administration	\$0	\$0	\$0	\$0	-\$10,600
Building	\$80,971	\$39,059	\$482,003	-\$103,910	-\$58,696
By-law	-\$11,494	\$0	\$0	\$0	\$0
Corporate	-\$37,016	-\$31,500	-\$4,575	-\$12,056	\$130,503
Elections	\$13,750	-\$41,250	\$13,750	\$13,750	\$13,750
Planning	\$0	-\$7,500	\$0	\$0	-\$25,000
Public Works	\$14,457	-\$41,232	-\$31,961	-\$37,110	\$15,000
ReserveTransfers Total	\$60,668	-\$82,423	\$459,217	-\$139,326	\$64,957
Revenues					
Administration	-\$41,987	-\$16,241	-\$6,534	-\$14,456	-\$14,223

Department	2021 Actuals	2022 Actuals	2023 YTD	2023 Budget	2024 Budget
Building	-\$633,251	-\$572,025	-\$1,013,899	-\$539,241	-\$687,769
By-law	-\$58,457	-\$50,500	-\$56,816	-\$46,596	-\$77,644
Corporate	-\$965,228	-\$1,155,841	-\$1,421,075	-\$1,009,627	-\$1,386,901
Elections	\$0	\$0	\$0	\$0	\$0
Finance	-\$208,417	-\$28,887	-\$44,715	-\$31,044	-\$40,188
Fire and Rescue	-\$96,927	-\$106,372	-\$90,977	-\$120,871	-\$119,670
Library	-\$3,632	-\$3,313	\$0	-\$3,300	-\$3,472
Municipal Office	-\$20,922	-\$21,676	-\$18,662	-\$20,387	-\$20,289
ORC	-\$16,797	-\$68,599	-\$58,248	-\$79,453	-\$76,467
Parks	-\$12,037	-\$13,459	-\$13,285	-\$14,914	-\$15,919
PCC	\$18	-\$39,737	-\$67,137	-\$77,903	-\$83,014
Planning	-\$246,290	-\$232,854	-\$185,618	-\$186,521	-\$267,585
Public Works	-\$49,008	-\$34,981	-\$2,261	-\$32,902	-\$53,044
Source Water Protection	\$0	-\$24,351	-\$40,085	-\$19,585	-\$19,912
Heritage Advisory Committee	\$0	-\$5,700	-\$6,000	-\$9,948	-\$10,248
Revenues Total	-\$2,352,937	-\$2,374,537	-\$3,025,313	-\$2,206,748	-\$2,876,345
Grand Total	\$2,883,477	\$3,493,107	\$3,412,114	\$3,687,530	\$4,024,046

2019 Capital Carry-forward Plan Summary

Project Cost				Funding Type	
Service	Department	Capital Project	Classification	Discretionary_Reserves	Grand Total
General Government					
	Corporate				
		Service Delivery Review Implementation - Ontario	Study/Plan	\$290,615	\$290,615
		Municipal Modernization Funding			
Grand Total				\$290,615	\$290,615

2020 Capital Carry-forward Plan Summary

Project Cost		Capital Project	Classification	Funding Type		Grand Total
Service	Department			Discretionary_Reserves	Restricted_Reserves	
General Government						
	Finance					
		2024 Development Charges Background Study	Study/Plan		\$480	\$480
Parks and Recreation						
	ORC					
		Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	Study/Plan	\$5,000		\$5,000
	PCC					
		Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	Study/Plan	\$5,000		\$5,000
Public Works						
	Public Works					
		Kerr Crescent - Stormwater Management Facility	Asset Management	\$141,062		\$141,062
Grand Total				\$151,062	\$480	\$151,542

2021 Capital Carry-forward Plan Summary

Project Cost				Funding Type	
Service	Department	Capital Project	Classification	Grant	Grand Total
General Government					
	Municipal Office				
		Municipal Office HVAC Upgrades - Asset Management		\$75,599	\$75,599
Grand Total				\$75,599	\$75,599

2022 Capital Carry-forward Plan Summary

Project Cost Service	Department	Capital Project	Classification	Funding Type Grant	Discretionary_Re serves	Restricted_Reserves	Grand Total
General Government							
	Corporate						
		County Road Diet through Aberfoyle Peer Review	Study/Plan		\$20,000		\$20,000
		401 and Highway 6 Project Review of Hotspots	Study/Plan		\$5,000		\$5,000
		Regionally Significant Economic Development Study Area Phase 1 (Employment)	Study/Plan	\$25,000	\$5,000		\$30,000
	Municipal Office						
		Convert Lighting to LED and Install Motion Sensors	Asset Management		\$17,420		\$17,420
		Municipal Office HVAC Upgrades	Asset Management		\$124,099		\$124,099
		Accessible Washroom Upgrades	Asset Management		\$100,000		\$100,000
		Power Distribution Equipment (feeders, panels, main disconnect switch)	Asset Management		\$6,000		\$6,000
		Power Distribution Equipment (feeders, panels, main disconnect switch)	Asset Management		\$14,000		\$14,000
		Window and Door Replacement Program and Air Curtain on Front Doors	Asset Management		\$100,000		\$100,000
Parks and Recreation							
	Parks						
		Puslinch Community Centre Park Renovation and Upgrade	Asset Management	\$691,332		\$653,140	\$1,344,472
Public Works							
	Public Works						
		Kerr Crescent - Stormwater Management Facility	Asset Management		\$408,938		\$408,938
Grand Total				\$716,332	\$800,457	\$653,140	\$2,169,929

2023 Capital Plan Summary

Project Cost		Capital Project	Classification	Funding Type		Grand Total
Service	Department			Grant	Discretionary_Reserves	
Fire and Rescue						
	Fire and Rescue					
		Community Risk Assessment - Ontario Regulation 378/18	Study/Plan		\$10,000	\$15,000
						\$25,000
General Government						
	Corporate					
		401 and Highway 6 Project Review of Hotspots	Study/Plan		\$8,537	
						\$8,537
		Gravel Extraction Study	Study/Plan		\$25,000	
						\$25,000
	Finance					
		2024 Development Charges Background Study	Study/Plan		\$741	\$6,672
						\$7,413
		Parkland Dedication By-law Amendment	Study/Plan		\$20,086	
						\$20,086
		Community Improvement Plan Amendment and Financial Incentives	Study/Plan		\$25,000	
						\$25,000
Parks and Recreation						
	Parks					
		Parking Lot & Associated Enhancements (curbing, entrance, and additional lighting) at the front of the Puslinch Community Centre	Asset Management	\$45,342	\$221,378	
						\$266,720
	PCC					

2023 Capital Plan Summary

Project Cost		Capital Project	Classification	Funding Type		Grand Total
Service	Department			Grant	Discretionary_Reserves	
		Replacement of Ceiling Components	Asset Management		\$35,000	\$35,000
Public Works						
	Public Works					
		Kerr Crescent - Stormwater Management Facility	Asset Management		\$50,000	\$50,000
		Puslinch Lake Pedestrian Access and Signage	New Asset		\$7,712	\$7,712
Grand Total				\$45,342	\$360,742	\$470,468

2024 Capital Plan Summary

Project Cost Service	Department	Capital Project	Classification	Funding Type Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Debenture	Grand Total
Fire and Rescue									
	Fire and Rescue								
		Structural Firefighter Gear	Asset Management			\$17,766			\$17,766
		Wildland Firefighting Equipment	New Asset				\$12,500		\$12,500
General Government									
	Corporate								
		Asset Management	Reserve Contribution		\$949,075				\$949,075
		Corporate Information Technology	Reserve Contribution		\$15,000				\$15,000
		Compensation and Benefits Review	Study/Plan			\$25,000			\$25,000
		Computer Equipment	Information Technology			\$13,991			\$13,991
		Regionally Significant Economic Development Study Area Phase 1 (Employment)	Study/Plan			\$70,000			\$70,000
		Administrative Studies	Reserve Contribution		\$50,000				\$50,000
		Migration to Microsoft 365 Implementation	Information Technology			\$14,500			\$14,500
		Server and Network Infrastructure Replacement	Information Technology			\$75,000			\$75,000
	Finance								
		2024 Development Charges Background Study	Study/Plan			\$2,100	\$18,900		\$21,000
		Asset Management Plan and Policy Updates	Study/Plan			\$67,000			\$67,000
		2024 Conservation and Demand Management Plan	Study/Plan			\$750	\$6,750		\$7,500
	Municipal Office								
		Municipal Administration and Operations Facility	Asset Management			\$0		\$0	\$0
		Gas Fired Infra-Red Heaters in Public Works Area	Asset Management			\$10,000			\$10,000

2024 Capital Plan Summary

Project Cost Service	Department	Capital Project	Classification	Funding Type		Levy	Discretionary_Reserves	Restricted_Reserves	Debtenture	Grand Total
				Grant						
		Replacement of UV Pure Water Treatment System	Asset Management				\$20,000			\$20,000
Parks and Recreation										
	Parks									
		Parking Lot & Associated Enhancements (curbing, entrance, and additional lighting) at the front of the Puslinch Community Centre	Asset Management	\$25,500				\$124,500		\$150,000
		Pickup truck - 1/2 ton - Crew Cab	New Asset					\$55,000		\$55,000
	PCC									
		Replacement of UV Pure Water Treatment System	Asset Management					\$20,000		\$20,000
		Window and Door Replacement Program	Asset Management					\$140,000		\$140,000
Public Works										
	Public Works									
		Gravel Roads Improvement	Reserve Contribution		\$320,800					\$320,800
		Watson Road South - County Road 37 (Arkeill Road) to Maltby Road East	Asset Management	\$438,094			\$240,706	\$396,200		\$1,075,000
		Gore Road - Valens Road to Concession 7	Asset Management				\$384,480	\$60,520		\$445,000
		Gore Road - Sideroad 20 South to Valens Road	Asset Management				\$655,776	\$103,224		\$759,000
		Comprehensive Speed Limit Review for Township Roads with a Posted Speed Above 60 km/hr	Study/Plan				\$15,000			\$15,000
		Maple Leaf Lane - County Road 46 to End	Asset Management				\$67,392	\$10,608		\$78,000
Grand Total				\$463,594	\$1,334,875		\$1,679,461	\$948,202	\$0	\$4,426,132

2025 Capital Plan Summary

Project Cost				Funding Type			
Service	Department Capital Project	Classification	Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total
Fire and Rescue							
	Fire and Rescue						
	Fire Master Plan	Study/Plan			\$30,000		\$30,000
	Structural Firefighter Gear	Asset Management			\$17,766		\$17,766
	Defibrillators Fire & Rescue Service Trucks	Asset Management			\$15,000		\$15,000
	Defibrillators - Municipal Buildings	Asset Management			\$4,500		\$4,500
	Pump 31 Truck	Asset Management	\$20,000		\$930,000		\$950,000
General Government							
	Corporate						
	Asset Management	Reserve Contribution		\$1,155,700			\$1,155,700
	Corporate Information Technology	Reserve Contribution		\$15,000			\$15,000
	Computer Equipment	Information Technology			\$21,932		\$21,932
	Tablets - Building, Fire and Health & Safety	Information Technology			\$7,000		\$7,000
	Regionally Significant Economic Development Study Area Phase 2 (Residential)	Study/Plan	\$25,000		\$35,000		\$60,000
	Administrative Studies	Reserve Contribution		\$50,000			\$50,000
	Implement SharePoint Online	Information Technology			\$15,000		\$15,000
	Other Recommendations from 2023 IT Infrastructure and Services Audit (One-Time Costs)	Information Technology			\$7,240		\$7,240
Parks and Recreation							
	ORC						
	Rinkboard Replacement (Interior and Exterior)	Asset Management				\$200,000	\$200,000
	Parks						
	Recreation and Parks Master Plan	Study/Plan			\$25,000		\$25,000
	PCC						

2025 Capital Plan Summary

Project Cost			Funding Type				
Service	Department Capital Project	Classification	Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total
	Emergency Generator	Asset Management				\$170,000	\$170,000
	Bar Counter, Bar Door, Cosmetic Upgrades	Asset Management	\$10,000			\$90,000	\$100,000
	Electronic Sign Replacement	Asset Management	\$37,500				\$37,500
Public Works							
	Public Works						
	Storm Sewer Inspections and Cleaning	Study/Plan			\$10,000		\$10,000
	Street Lights - Pole and Arm Inspections	Study/Plan			\$20,000		\$20,000
	Gravel Roads Improvement	Reserve Contribution		\$370,800			\$370,800
	Storm Water Management Pond Inspections	Study/Plan			\$5,000		\$5,000
	Puslinch-Flamborough Townline - Leslie Road West to Township Limits	Asset Management			\$76,032	\$11,968	\$88,000
	Concession 1 - Leslie Road West to Highway 6	Asset Management			\$138,240	\$21,760	\$160,000
	Concession 1/Leslie Rd W - Concession 7 to Highway 6	Asset Management	\$438,094			\$245,906	\$684,000
	Daymond Drive - Stormwater Management Facility	Asset Management			\$300,000		\$300,000
	Aberfoyle Business Park Block 6 - Stormwater Management Facility	Asset Management			\$200,000		\$200,000
	Leslie Road West - Victoria Road South to Watson Road South	Asset Management			\$507,168	\$79,832	\$587,000
	Comprehensive Speed Limit Review for Township Roads with a Posted Speed Above 60 km/hr	Study/Plan			\$15,000		\$15,000
	Winer Road - McLean Road to Nicholas Beaver Road	Asset Management			\$309,312	\$48,688	\$358,000
	Mason Road - Concession 7 to End	Asset Management			\$56,160	\$8,840	\$65,000
	Nicholas Beaver Road - Winer Road to Brock Road South	Asset Management			\$376,704	\$59,296	\$436,000
	Pickup truck - 3/4 ton - Crew Cab	Asset Management	\$6,000		\$49,000		\$55,000
	Bridge and Culvert Inspections	Study/Plan			\$15,000		\$15,000
Grand Total			\$536,594	\$1,591,500	\$3,186,054	\$936,290	\$6,250,438

2026 Capital Plan Summary

Project Cost				Funding Type		Discretionary_Rese	Restricted_Res	Grand Total
Service	Department	Capital Project	Classification	Grant	Levy			
Fire and Rescue								
	Fire and Rescue							
		Fire Master Plan	Study/Plan			\$30,000		\$30,000
		Structural Firefighter Gear	Asset Management			\$11,844		\$11,844
		Portable Pumps	Asset Management			\$15,000		\$15,000
General Government								
	Corporate							
		Website Redesign	Information Technology	\$25,000				\$25,000
		Asset Management	Reserve Contribution		\$1,258,700			\$1,258,700
		Corporate Information Technology	Reserve Contribution		\$15,000			\$15,000
		Computer Equipment	Information Technology			\$9,980		\$9,980
		Computer Equipment - New Term of Council	Information Technology			\$9,540		\$9,540
		Administrative Studies	Reserve Contribution		\$50,000			\$50,000
Parks and Recreation								
	Parks							
		Recreation and Parks Master Plan	Study/Plan			\$25,000		\$25,000
		Pickup Truck - Trsfr from Public Works	Asset Management	\$6,000			\$0	\$6,000
		Light Poles Replacement at the Puslinch Community Centre Grounds	Asset Management				\$5,200	\$5,200
		Fencing Replacement at the Badenoch Soccer Field (East Side)	Asset Management				\$14,934	\$14,934
Public Works								
	Public Works							
		Gravel Roads Improvement	Reserve Contribution		\$420,800			\$420,800
		Pickup truck - 3/4 ton - Single Cab	Asset Management			\$42,000		\$42,000
		Carroll Pond & Lesic Jassal Municipal Drain - Sediment Survey	Study/Plan			\$7,000		\$7,000

2026 Capital Plan Summary

Project Cost				Funding Type				
Service	Department	Capital Project	Classification	Grant	Levy	Discretionary_Rese	Restricted_Res	Grand Total
		Concession 2 Culvert	Asset Management			\$160,000		\$160,000
		Grader - 502	Asset Management			\$70,000		\$70,000
		Concession 2 - Sideroad 10 South to County Road 35	Asset Management			\$519,264	\$81,736	\$601,000
		Concession 2 - Country Road 35 to Sideroad 25 South	Asset Management			\$527,040	\$82,960	\$610,000
		Concession 2 - Sideroad 20 South to Sideroad 25 South	Asset Management	\$438,094		\$108,018	\$386,888	\$933,000
		Concession 2/2A - Sideroad 25 South to Concession 2	Asset Management			\$251,424	\$39,576	\$291,000
		Concession 2A - Concession 2 to Concession 7	Asset Management			\$93,312	\$14,688	\$108,000
Grand Total				\$469,094	\$1,744,500	\$1,879,422	\$625,982	\$4,718,998

2027 Capital Plan Summary

Project Cost				Funding Type				
Service	Department	Capital Project	Classification	Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total
Building								
	Building							
		SUV	Asset Management			\$18,012		\$18,012
Fire and Rescue								
	Fire and Rescue							
		Structural Firefighter Gear	Asset Management			\$14,805		\$14,805
		Pickup Truck - Mid-Size	Asset Management			\$0		\$0
		Pickup Truck - Mid-Size	Asset Management	\$3,000				\$3,000
		Washer/Extractor	Asset Management			\$10,000		\$10,000
		Gear Dryer	Asset Management			\$6,000		\$6,000
		Thermal Imaging Camera	Asset Management			\$6,000		\$6,000
General Government								
	Corporate							
		Community Based Strategic Plan	Study/Plan	\$25,000		\$5,000		\$30,000
		Asset Management	Reserve Contribution		\$1,290,700			\$1,290,700
		Corporate Information Technology	Reserve Contribution		\$15,000			\$15,000
		Computer Equipment	Information Technology			\$7,916		\$7,916
		Administrative Studies	Reserve Contribution		\$50,000			\$50,000
Parks and Recreation								
	PCC							
		Rebalancing of HVAC system	Asset Management				\$5,000	\$5,000
Public Works								
	Public Works							

2027 Capital Plan Summary

Project Cost				Funding Type				
Service	Department	Capital Project	Classification	Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total
		Gravel Roads Improvement	Reserve Contribution		\$470,800			\$470,800
		Leslie Road West Culvert	Asset Management			\$95,040	\$14,960	\$110,000
		Cooks Bridge	Asset Management			\$648,000	\$102,000	\$750,000
		Tandem Dump Truck - 304	Asset Management	\$25,000		\$375,000		\$400,000
		Victoria Road South - County Road 34 to Maltby Road East	Asset Management	\$438,094		\$106,522	\$399,384	\$944,000
		Cooks Mill Road - Bridge to County Road 41	Asset Management			\$110,592	\$17,408	\$128,000
		Bridle Path - Bridle Path Split to Brock Road South	Asset Management			\$175,392		\$175,392
		Bridle Path - Bridle Path Split to Brock Road South	Asset Management				\$27,608	\$27,608
		Bridle Path	Asset Management			\$438,912	\$69,088	\$508,000
		Bridge and Culvert Inspections	Study/Plan			\$15,000		\$15,000
By-law								
	By-law							
		SUV	Asset Management			\$17,988		\$17,988
Grand Total				\$491,094	\$1,826,500	\$2,050,179	\$635,448	\$5,003,221

2028 Capital Plan Summary

Project Cost Service	Department	Capital Project	Classification	Funding Type Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total
Building								
	Building							
		Septic Reinspections	Study/Plan	\$16,526				\$16,526
Fire and Rescue								
	Fire and Rescue							
		Structural Firefighter Gear	Asset Management			\$8,883		\$8,883
		Aerial 33 Truck	Asset Management			\$1,490,000		\$1,490,000
		Aerial 33 Truck	Asset Management	\$10,000				\$10,000
General Government								
	Corporate							
		Asset Management	Reserve Contribution		\$963,044			\$963,044
		Corporate Information Technology	Reserve Contribution		\$15,000			\$15,000
		Compensation and Benefits Review	Study/Plan			\$25,000		\$25,000
		Computer Equipment	Information Technology			\$9,980		\$9,980
		Administrative Studies	Reserve Contribution		\$50,000			\$50,000
		Information Technology Infrastructure Audit	Information Technology			\$10,000		\$10,000
	Municipal Office							
		Emergency Generator	Asset Management			\$170,000		\$170,000
		Replacement of metal roofing panels	Asset Management			\$125,000		\$125,000
		Roads Storage Building Roof Rehabilitation	Asset Management			\$15,000		\$15,000
		Municipal Complex: Parking Lot	Asset Management			\$162,750		\$162,750
Parks and Recreation								
	Parks							

2028 Capital Plan Summary

Project Cost Service	Department	Capital Project	Classification	Funding Type Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total
		Replacement of metal roofing panels in Blue Storage Building Behind PCC	Asset Management				\$30,000	\$30,000
		Kabota Lawnmower	Asset Management	\$4,933			\$25,067	\$30,000
		Gravel Road Rehabilitation at Old Morriston Park	Asset Management				\$7,740	\$7,740
	PCC							
		Replacement of metal roofing panels	Asset Management				\$100,000	\$100,000
Public Works								
	Public Works							
		Traffic Count Study	Study/Plan			\$30,000		\$30,000
		Traffic Calming - Streetscaping Morriston - Phase 2	New Asset	\$25,000	\$61,400		\$13,600	\$100,000
		Gravel Roads Improvement	Reserve Contribution		\$520,800			\$520,800
		Roads Condition Index Updates	Study/Plan			\$40,000		\$40,000
		Storm Water Management Pond Inspections	Study/Plan			\$5,000		\$5,000
		Roadside Safety Allowances - Bridges and Culverts	New Asset		\$176,256		\$27,744	\$204,000
		Gore Road - Concession 7 to Lennon Road	Asset Management			\$241,920	\$38,080	\$280,000
		Concession 4 - County Road 35 to Sideroad 20 North	Asset Management	\$438,094		\$82,034	\$81,872	\$602,000
		Concession 1 - Sideroad 10 South to County Road 35	Asset Management			\$520,128	\$81,872	\$602,000
		Tandem Roll-Off Dump Truck- 302	Asset Management			\$375,000		\$375,000
		Tandem Roll-Off Dump Truck- 302	Asset Management	\$25,000				\$25,000
		Gore Road - County Road 35 to Foreman Road	Asset Management			\$249,128	\$352,872	\$602,000
Grand Total				\$519,553	\$1,786,500	\$3,559,823	\$758,847	\$6,624,723

2029 Capital Plan Summary

Project Cost				Funding Type				
Service	Department	Capital Project	Classification	Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total
Fire and Rescue								
	Fire and Rescue							
		Structural Firefighter Gear	Asset Management			\$14,805		\$14,805
		Thermal Imaging Camera	Asset Management			\$6,000		\$6,000
General Government								
	Corporate							
		Asset Management	Reserve Contribution		\$1,245,450			\$1,245,450
		Corporate Information Technology	Reserve Contribution		\$15,000			\$15,000
		Computer Equipment	Information Technology			\$13,991		\$13,991
		Administrative Studies	Reserve Contribution		\$50,000			\$50,000
		Server and Network Infrastructure Replacement	Information Technology			\$75,000		\$75,000
	Finance							
		Asset Management Plan and Policy Updates	Study/Plan			\$10,000		\$10,000
		2029 Conservation and Demand Management Plan	Study/Plan			\$7,500		\$7,500
	Municipal Office							
		Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	Study/Plan			\$20,000		\$20,000
		Exterior wall rehabilitation	Asset Management			\$25,000		\$25,000
		Replacement of furnaces - Fire area	Asset Management			\$20,000		\$20,000
		Replacement of fire alarm system (fire extinguishers, panels, bells, pullstations, heat & smoke detectors)	Asset Management			\$15,000		\$15,000
Parks and Recreation								
	ORC							

2029 Capital Plan Summary

Project Cost				Funding Type				
Service	Department	Capital Project	Classification	Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total
		Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	Study/Plan			\$7,500		\$7,500
		Floor Scrubber	Asset Management				\$15,000	\$15,000
	Parks							
		Landscape Trailer	Asset Management	\$2,000			\$8,000	\$10,000
	PCC							
		Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	Study/Plan			\$7,500		\$7,500
		Exterior wall rehabilitation	Asset Management				\$35,000	\$35,000
		Replacement of fire alarm system (fire extinguishers, panels, bells, pullstations, heat & smoke detectors)	Asset Management				\$5,000	\$5,000
	Public Works							
	Public Works							
		Gravel Roads Improvement	Reserve Contribution		\$570,800			\$570,800
		Concession 1 Culvert	Asset Management			\$17,280	\$2,720	\$20,000
		Sideroad 20 North - County Road 34 to Forestell Road	Asset Management	\$438,094		\$94,426	\$397,480	\$930,000
		Concession 4 - Sideroad 20 North to curve in road	Asset Management			\$113,184	\$17,816	\$131,000
		Concession 1 - Transition to Transition	Asset Management			\$531,360	\$83,640	\$615,000
		Tandem Dump Truck- 301	Asset Management	\$25,000		\$375,000		\$400,000
		Concession 1 - Townline Road to Transition	Asset Management			\$319,680	\$50,320	\$370,000
		Concession 1 - Transition to Sideroad 10 South	Asset Management			\$189,216	\$29,784	\$219,000
		Bridge and Culvert Inspections	Study/Plan			\$15,000		\$15,000
Grand Total				\$465,094	\$1,881,250	\$1,877,442	\$644,760	\$4,868,546

2030 Capital Plan Summary

Project Cost				Funding Type				
Service	Department	Capital Project	Classification	Grant	Levy	Discretionary_Res erves	Restricted_Rese rves	Grand Total
Fire and Rescue								
	Fire and Rescue							
		Structural Firefighter Gear	Asset Management			\$5,922		\$5,922
		Tanker 37 Truck	Asset Management	\$20,000		\$730,000		\$750,000
General Government								
	Corporate							
		Asset Management	Reserve Contribution		\$1,265,700			\$1,265,700
		Corporate Information Technology	Reserve Contribution		\$15,000			\$15,000
		Computer Equipment	Information Technology			\$21,932		\$21,932
		Computer Equipment - New Term of Council	Information Technology			\$9,540		\$9,540
		Tablets - Building, Fire and Health & Safety	Information Technology			\$7,000		\$7,000
		Administrative Studies	Reserve Contribution		\$50,000			\$50,000
Public Works								
	Public Works							
		Storm Sewer Inspections and Cleaning	Study/Plan			\$10,000		\$10,000
		Street Lights - Pole and Arm Inspections	Study/Plan			\$20,000		\$20,000
		Gravel Roads Improvement	Reserve Contribution		\$620,800			\$620,800
		Sideroad 10 North - Forestell Road to Laird Road West	Asset Management			\$260,928	\$41,072	\$302,000
		Victoria Street And Church Street - Calfass Road to Queen Street (Highway 6)	Asset Management			\$111,456	\$17,544	\$129,000
		Deer View Ridge - Hammersley Drive to Fox Run Drive	Asset Management				\$303,000	\$303,000
		Ellis Road Culvert Over Puslinch Lake Irish Creek	Asset Management			\$604,800	\$95,200	\$700,000
		Fox Run Drive - Deer View Ridge to Fox Run Drive transition to curb	Asset Management			\$164,160	\$25,840	\$190,000
		Fox Run Drive to Fox Run Drive	Asset Management			\$256,608	\$40,392	\$297,000

2030 Capital Plan Summary

Project Cost				Funding Type				
Service	Department	Capital Project	Classification	Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total
		Laird Road West - End to Country Road 32	Asset Management			\$108,000	\$17,000	\$125,000
		Old Brock Road - Cockburn Street to End	Asset Management			\$29,376	\$4,624	\$34,000
		Fox Run Drive - Fox Run Drive transition to median to Fox Run Drive transition to curb	Asset Management			\$79,488	\$12,512	\$92,000
		Fox Run Drive - Brock Road North to Fox Run Drive transition to median	Asset Management			\$63,936	\$10,064	\$74,000
		Ellis Road - County Road 32 to 6725 Ellis Road	Asset Management	\$438,094		\$31,922	\$73,984	\$544,000
Grand Total				\$458,094	\$1,951,500	\$2,515,068	\$641,232	\$5,565,894

2031 Capital Plan Summary

Project Cost				Funding Type			Grand Total
Service	Department	Capital Project	Classification	Grant	Levy	Discretionary_ Reserves	
Fire and Rescue							
	Fire and Rescue						
		Structural Firefighter Gear	Asset Management			\$11,844	\$11,844
General Government							
	Corporate						
		Website Redesign	Information Technology	\$25,000			\$25,000
		Asset Management	Reserve Contribution		\$1,290,700		\$1,290,700
		Corporate Information Technology	Reserve Contribution		\$15,000		\$15,000
		Computer Equipment	Information Technology			\$9,980	\$9,980
		Administrative Studies	Reserve Contribution		\$50,000		\$50,000
Parks and Recreation							
	ORC						
		Drinking Fountain	Asset Management			\$5,000	\$5,000
	Parks						
		Pickup Truck - Trsfr from Public Works	Asset Management	\$6,000		\$0	\$6,000
Public Works							
	Public Works						
		Gravel Roads Improvement	Reserve Contribution		\$670,800		\$670,800
		Storm Water Management Pond Inspections	Study/Plan			\$5,000	\$5,000
		Pickup truck - 3/4 ton - Single Cab	Asset Management			\$42,000	\$42,000
		Gilmour Road - County Road 46 (Brock Road) to Subdivision Entrance	Asset Management			\$63,072	\$9,928
							\$73,000

2031 Capital Plan Summary

Project Cost				Funding Type				
Service	Department	Capital Project	Classification	Grant	Levy	Discretionary_ Reserves	Restricted_Res erves	Grand Total
		Smith Road - Concession 7 to County Road 34	Asset Management			\$83,808	\$13,192	\$97,000
		Boreham Drive - County Road 37 (Arkell Road) to County Road 41 (Watson Road South)	Asset Management			\$202,000		\$202,000
		Hume Road - Nassagaweya-Puslinch Townline to Watson Road South	Asset Management	\$438,094			\$244,906	\$683,000
		Settler's Road - Calfass Road to Telfer Glen	Asset Management			\$93,000		\$93,000
		Tandem Dump Truck	Asset Management	\$25,000		\$375,000		\$400,000
		Back Street - Main Street to Badenoch Street East	Asset Management			\$87,264	\$13,736	\$101,000
		Bridge and Culvert Inspections	Study/Plan			\$15,000		\$15,000
Grand Total				\$494,094	\$2,026,500	\$987,968	\$286,762	\$3,795,324

2032 Capital Plan Summary

Project Cost				Funding Type				
Service	Department	Capital Project	Classification	Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total
Building								
	Building							
		SUV	Asset Management			\$18,012		\$18,012
Fire and Rescue								
	Fire and Rescue							
		Structural Firefighter Gear	Asset Management			\$8,883		\$8,883
		Pickup Truck - Mid-Size	Asset Management	\$3,000		\$0		\$3,000
		Pumper 32 Truck	Asset Management	\$10,000		\$290,000		\$300,000
		Tanker 38 Truck	Asset Management	\$20,000		\$730,000		\$750,000
General Government								
	Corporate							
		Asset Management	Reserve Contribution		\$1,275,700			\$1,275,700
		Corporate Information Technology	Reserve Contribution		\$15,000			\$15,000
		Compensation and Benefits Review	Study/Plan			\$25,000		\$25,000
		Computer Equipment	Information Technology			\$7,916		\$7,916
		Administrative Studies	Reserve Contribution		\$50,000			\$50,000
Public Works								
	Public Works							
		Gravel Roads Improvement	Reserve Contribution		\$720,800			\$720,800
		Beiber Road - Nicholas Beaver Road to private property	Asset Management			\$78,000		\$78,000
		Backhoe - 06	Asset Management	\$53,700		\$101,300		\$155,000
		Telfer Glen - Queen Street (Highway 6) to End	Asset Management	\$318,000				\$318,000
		Main Street - Badenoch Street East to Morriston Ball Park	Asset Management			\$75,000		\$75,000

2032 Capital Plan Summary

Project Cost				Funding Type				
Service	Department	Capital Project	Classification	Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total
		Watson Road South - bridge to bridge	Asset Management				\$211,000	\$211,000
		Daymond Drive - County Road 46 to End	Asset Management			\$201,000		\$201,000
By-law								
	By-law							
		SUV	Asset Management			\$17,988		\$17,988
Grand Total				\$404,700	\$2,061,500	\$1,553,099	\$211,000	\$4,230,299

2033 Capital Plan Summary

Project Cost				Funding Type					
Service	Department	Capital Project	Classification	Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total	
Building									
	Building								
		Septic Reinspections	Study/Plan	\$16,526				\$16,526	
Fire and Rescue									
	Fire and Rescue								
		Structural Firefighter Gear	Asset Management			\$14,805		\$14,805	
		Defibrillators Fire & Rescue Service Trucks	Asset Management			\$15,000		\$15,000	
		Defibrillators - Municipal Buildings	Asset Management			\$4,500		\$4,500	
General Government									
	Corporate								
		Asset Management	Reserve Contribution		\$1,295,700			\$1,295,700	
		Corporate Information Technology	Reserve Contribution		\$15,000			\$15,000	
		Computer Equipment	Information Technology			\$9,980		\$9,980	
		Administrative Studies	Reserve Contribution		\$50,000			\$50,000	
		Information Technology Infrastructure Audit	Information Technology			\$10,000		\$10,000	
Parks and Recreation									
	Parks								
		Kubota Lawn Tractor	New Asset	\$4,933			\$18,910	\$23,843	
	PCC								
		Replacement of Sanitary Pumps and Control System	Asset Management				\$5,000	\$5,000	
Public Works									
	Public Works								
		Gravel Roads Improvement	Reserve Contribution		\$770,800			\$770,800	
		Victoria Road Culvert Over Galt Creek	Asset Management			\$170,000		\$170,000	

2033 Capital Plan Summary

Project Cost				Funding Type				
Service	Department	Capital Project	Classification	Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total
		Victoria Road Culvert North of Leslie	Asset Management			\$200,000		\$200,000
		Victoria Road South - Leslie Road West to County Road 36	Asset Management	\$558,188			\$91,812	\$650,000
		Dump Pickup Truck - 1.5 ton - 305	Asset Management	\$27,755		\$74,245		\$102,000
		Pickup truck - 3/4 ton - Crew Cab	Asset Management	\$6,000		\$49,000		\$55,000
		Bridge and Culvert Inspections	Study/Plan			\$15,000		\$15,000
Grand Total				\$613,402	\$2,131,500	\$562,530	\$115,722	\$3,423,154

Projects by Year

[illegible]

Projects by Year

Project Cost		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Corporate																
	Community Based Strategic Plan									\$30,000						
	Website Redesign								\$25,000					\$25,000		
	Asset Management						\$949,075	\$1,155,700	\$1,258,700	\$1,290,700	\$963,044	\$1,245,450	\$1,265,700	\$1,290,700	\$1,275,700	\$1,295,700
	Corporate Information Technology						\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
	Service Delivery Review Implementation - Ontario Municipal Modernization Funding	\$290,615														
	County Road Diet through Aberfoyle Peer Review				\$20,000											
	401 and Highway 6 Project Review of Hotspots				\$5,000	\$8,537										
	Compensation and Benefits Review						\$25,000				\$25,000				\$25,000	
	Computer Equipment						\$13,991	\$21,932	\$9,980	\$7,916	\$9,980	\$13,991	\$21,932	\$9,980	\$7,916	\$9,980
	Computer Equipment - New Term of Council								\$9,540				\$9,540			
	Gravel Extraction Study					\$25,000										
	Tablets - Building, Fire and Health & Safety							\$7,000					\$7,000			
	Regionally Significant Economic Development Study Area Phase 1 (Employment)				\$30,000		\$70,000									
	Regionally Significant Economic Development Study Area Phase 2 (Residential)							\$60,000								
	Administrative Studies						\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
	Implement SharePoint Online							\$15,000								

Projects by Year

[illegible]

Projects by Year

Project Cost		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Municipal Office																
	Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment											\$20,000				
	Convert Lighting to LED and Install Motion Sensors				\$17,420											
	Emergency Generator										\$170,000					
	Municipal Administration and Operations Facility						\$0									
	Municipal Office HVAC Upgrades -			\$75,599												
	Municipal Office HVAC Upgrades				\$124,099											
	Accessible Washroom Upgrades				\$100,000											
	Power Distribution Equipment (feeders, panels, main disconnect switch)				\$6,000											
	Power Distribution Equipment (feeders, panels, main disconnect switch)				\$14,000											
	Gas Fired Infra-Red Heaters in Public Works Area						\$10,000									
	Replacement of UV Pure Water Treatment System						\$20,000									
	Window and Door Replacement Program and Air Curtain on Front Doors				\$100,000											
	Replacement of metal roofing panels										\$125,000					
	Roads Storage Building Roof Rehabilitation										\$15,000					
	Municipal Complex: Parking Lot										\$162,750					
	Exterior wall rehabilitation											\$25,000				

Projects by Year

[illegible]

Projects by Year

Project Cost		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Public Works																
	Traffic Count Study										\$30,000					
	Traffic Calming - Streetscaping Morrison - Phase 2										\$100,000					
	Storm Sewer Inspections and Cleaning							\$10,000					\$10,000			
	Street Lights - Pole and Arm Inspections							\$20,000					\$20,000			
	Gravel Roads Improvement						\$320,800	\$370,800	\$420,800	\$470,800	\$520,800	\$570,800	\$620,800	\$670,800	\$720,800	\$770,800
	Roads Condition Index Updates										\$40,000					
	Storm Water Management Pond Inspections							\$5,000			\$5,000			\$5,000		
	Kerr Crescent - Stormwater Management Facility		\$141,062		\$408,938	\$50,000										
	Pickup truck - 3/4 ton - Single Cab								\$42,000					\$42,000		
	Concession 1 Culvert											\$20,000				
	Puslinch Lake Pedestrian Access and Signage					\$7,712										
	Sideroad 10 North - Forestell Road to Laird Road West												\$302,000			
	Puslinch-Flamborough Townline - Leslie Road West to Township Limits							\$88,000								
	Leslie Road West Culvert									\$110,000						
	Roadside Safety Allowances - Bridges and Culverts										\$204,000					
	Watson Road South - County Road 37 (Arkell Road) to Maltby Road East						\$1,075,000									
	Sideroad 20 North - County Road 34 to Forestell Road											\$930,000				

Projects by Year

Project Cost		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Public Works	Victoria Street And Church Street - Calfass Road to Queen Street (Highway 6)												\$129,000			
	Concession 1 - Leslie Road West to Highway 6							\$160,000								
	Concession 1/Leslie Rd W - Concession 7 to Highway 6							\$684,000								
	Daymond Drive - Stormwater Management Facility							\$300,000								
	Gore Road - Valens Road to Concession 7						\$445,000									
	Gore Road - Sideroad 20 South to Valens Road						\$759,000									
	Gore Road - Concession 7 to Lennon Road										\$280,000					
	Aberfoyle Business Park Block 6 - Stormwater Management Facility							\$200,000								
	Concession 4 - Sideroad 20 North to curve in road											\$131,000				
	Concession 4 - County Road 35 to Sideroad 20 North										\$602,000					
	Concession 1 - Sideroad 10 South to County Road 35										\$602,000					
	Leslie Road West - Victoria Road South to Watson Road South							\$587,000								
	Gilmour Road - County Road 46 (Brock Road) to Subdivision Entrance													\$73,000		
	Smith Road - Concession 7 to County Road 34													\$97,000		
	Deer View Ridge - Hammersley Drive to Fox Run Drive												\$303,000			

Projects by Year

[illegible]

Projects by Year

Project Cost		2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Public Works	Cooks Mill Road - Bridge to County Road 41									\$128,000						
	Settler's Road - Calfass Road to Telfer Glen													\$93,000		
	Tandem Dump Truck													\$400,000		
	Comprehensive Speed Limit Review for Township Roads with a Posted Speed Above 60 km/hr						\$15,000	\$15,000								
	Maple Leaf Lane - County Road 46 to End						\$78,000									
	Winer Road - McLean Road to Nicholas Beaver Road							\$358,000								
	Mason Road - Concession 7 to End							\$65,000								
	Nicholas Beaver Road - Winer Road to Brock Road South							\$436,000								
	Grader - 502								\$70,000							
	Concession 2 - Sideroad 10 South to County Road 35								\$601,000							
	Concession 2 - Country Road 35 to Sideroad 25 South								\$610,000							
	Concession 2 - Sideroad 20 South to Sideroad 25 South								\$933,000							
	Concession 2/2A - Sideroad 25 South to Concession 2								\$291,000							
	Concession 2A - Concession 2 to Concession 7								\$108,000							
	Bridle Path - Bridle Path Split to Brock Road South									\$175,392						
	Bridle Path - Bridle Path Split to Brock Road South									\$27,608						
	Bridle Path									\$508,000						
	Gore Road - County Road 35 to Foreman Road										\$602,000					

Projects by Year

[illegible]

Projects by Year

Project Cost	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
By-law															
By-law															
SUV									\$17,988					\$17,988	
By-law Total									\$17,988					\$17,988	
	\$290,615	\$151,542	\$75,599	\$2,169,929	\$470,468	\$4,426,132	\$6,250,438	\$4,718,998	\$5,003,221	\$6,624,723	\$4,868,546	\$5,565,894	\$3,795,324	\$4,230,299	\$3,423,154

Capital Summary - Funding Sources by Year

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Grant															
Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,526	\$0	\$0	\$0	\$0	\$16,526
Corporate	\$0	\$0	\$0	\$25,000	\$0	\$0	\$25,000	\$25,000	\$25,000	\$0	\$0	\$0	\$25,000	\$0	\$0
Fire and Rescue	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0	\$3,000	\$10,000	\$0	\$20,000	\$0	\$33,000	\$0
Parks	\$0	\$0	\$0	\$691,332	\$45,342	\$25,500	\$0	\$6,000	\$0	\$4,933	\$2,000	\$0	\$6,000	\$0	\$4,933
PCC	\$0	\$0	\$0	\$0	\$0	\$0	\$47,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Works	\$0	\$0	\$0	\$0	\$0	\$438,094	\$444,094	\$438,094	\$463,094	\$488,094	\$463,094	\$438,094	\$463,094	\$371,700	\$591,943
Municipal Office	\$0	\$0	\$75,599	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grant Total	\$0	\$0	\$75,599	\$716,332	\$45,342	\$463,594	\$536,594	\$469,094	\$491,094	\$519,553	\$465,094	\$458,094	\$494,094	\$404,700	\$613,402
Levy															
Corporate	\$0	\$0	\$0	\$0	\$0	\$1,014,075	\$1,220,700	\$1,323,700	\$1,355,700	\$1,028,044	\$1,310,450	\$1,330,700	\$1,355,700	\$1,340,700	\$1,360,700
Public Works	\$0	\$0	\$0	\$0	\$0	\$320,800	\$370,800	\$420,800	\$470,800	\$758,456	\$570,800	\$620,800	\$670,800	\$720,800	\$770,800
Levy Total	\$0	\$0	\$0	\$0	\$0	\$1,334,875	\$1,591,500	\$1,744,500	\$1,826,500	\$1,786,500	\$1,881,250	\$1,951,500	\$2,026,500	\$2,061,500	\$2,131,500
Discretionary_Reserves															
Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,012	\$0	\$0	\$0	\$0	\$18,012	\$0
Corporate	\$290,615	\$0	\$0	\$30,000	\$33,537	\$198,491	\$86,172	\$19,520	\$12,916	\$44,980	\$88,991	\$38,472	\$9,980	\$32,916	\$19,980
Finance	\$0	\$0	\$0	\$0	\$45,828	\$69,850	\$0	\$0	\$0	\$0	\$17,500	\$0	\$0	\$0	\$0
Fire and Rescue	\$0	\$0	\$0	\$0	\$10,000	\$17,766	\$997,266	\$56,844	\$36,805	\$1,498,883	\$20,805	\$735,922	\$11,844	\$1,028,883	\$34,305
ORC	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,500	\$0	\$0	\$0	\$0
Parks	\$0	\$0	\$0	\$0	\$221,378	\$0	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
PCC	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,500	\$0	\$0	\$0	\$0
Public Works	\$0	\$141,062	\$0	\$408,938	\$50,000	\$1,363,354	\$2,077,616	\$1,778,058	\$1,964,458	\$1,543,210	\$1,655,146	\$1,740,674	\$966,144	\$455,300	\$508,245
Municipal Office	\$0	\$0	\$0	\$361,519	\$0	\$30,000	\$0	\$0	\$0	\$472,750	\$80,000	\$0	\$0	\$0	\$0
By-law	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,988	\$0	\$0	\$0	\$0	\$17,988	\$0
Discretionary_Reserves 1	\$290,615	\$151,062	\$0	\$800,457	\$360,742	\$1,679,461	\$3,186,054	\$1,879,422	\$2,050,179	\$3,559,823	\$1,877,442	\$2,515,068	\$987,968	\$1,553,099	\$562,530
Restricted_Reserves															
Finance	\$0	\$480	\$0	\$0	\$6,672	\$25,650	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire and Rescue	\$0	\$0	\$0	\$0	\$15,000	\$12,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ORC	\$0	\$0	\$0	\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$15,000	\$0	\$5,000	\$0	\$0
Parks	\$0	\$0	\$0	\$653,140	\$0	\$179,500	\$0	\$20,134	\$0	\$62,807	\$8,000	\$0	\$0	\$0	\$18,910

Capital Summary - Funding Sources by Year

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Restric PCC	\$0	\$0	\$0	\$0	\$35,000	\$160,000	\$260,000	\$0	\$5,000	\$100,000	\$40,000	\$0	\$0	\$0	\$5,000
Public Works	\$0	\$0	\$0	\$0	\$7,712	\$570,552	\$476,290	\$605,848	\$630,448	\$596,040	\$581,760	\$641,232	\$281,762	\$211,000	\$91,812
Restricted_Reserves Total	\$0	\$480	\$0	\$653,140	\$64,384	\$948,202	\$936,290	\$625,982	\$635,448	\$758,847	\$644,760	\$641,232	\$286,762	\$211,000	\$115,722
Debenture															
Municipal Office	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grand Total	\$290,615	\$151,542	\$75,599	\$2,169,929	\$470,468	\$4,426,132	\$6,250,438	\$4,718,998	\$5,003,221	\$6,624,723	\$4,868,546	\$5,565,894	\$3,795,324	\$4,230,299	\$3,423,154

2024 Proposed Capital Program

Department	Total	Levy	Canada Community- Building Fund	Discretionary_ Reserves	Restricted_Res erves	Grant
Corporate	1,212,566	1,014,075	-	198,491	-	-
Municipal Office	30,000	-	-	30,000	-	-
Finance	95,500	-	-	69,850	25,650	-
Building	-	-	-	-	-	-
By-law	-	-	-	-	-	-
Planning	-	-	-	-	-	-
Public Works	2,692,800	320,800	250,000	1,363,354	320,552	438,094
Fire and Rescue	30,266	-	-	17,766	12,500	-
Parks	205,000	-	-	-	179,500	25,500
ORC	-	-	-	-	-	-
PCC	160,000	-	-	-	160,000	-
Total	4,426,132	1,334,875	250,000	1,679,461	698,202	463,594

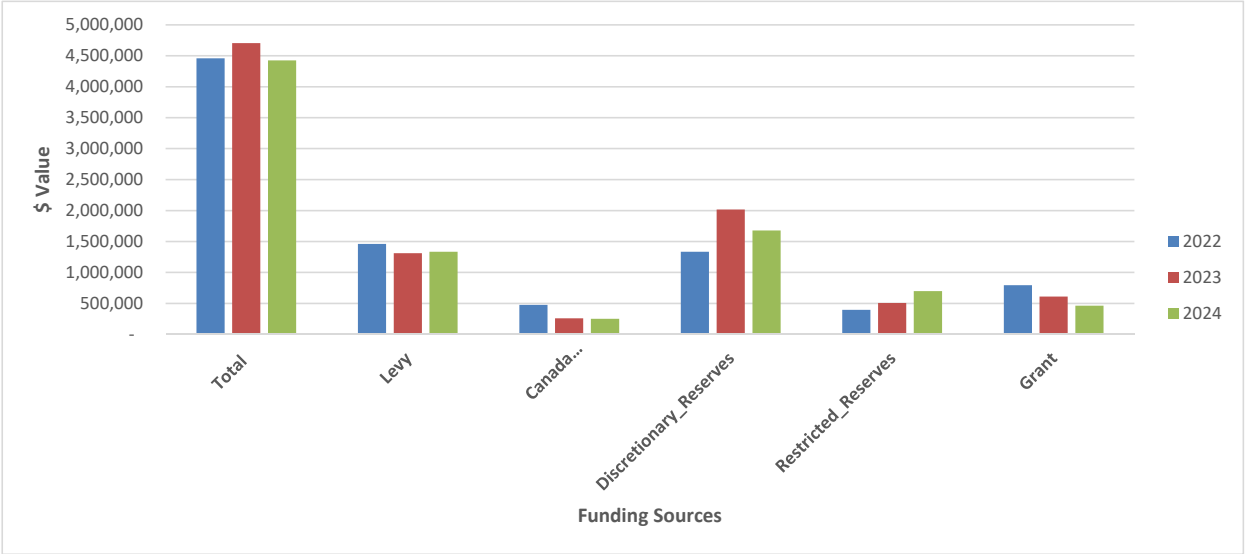
2023 Approved Capital Program

Department	Total	Levy	Canada Community- Building Fund	Discretionary_ Reserves	Restricted_Res erves	Grant
Corporate	1,010,484	1,000,792	-	9,692	-	-
Municipal Office	-	-	-	-	-	-
Finance	53,580	21,908	-	-	6,672	25,000
Building	1,526	-	-	-	-	1,526
By-law	5,100	-	-	5,100	-	-
Planning	9,900	-	-	9,900	-	-
Public Works	2,937,220	278,300	259,200	1,709,716	309,053	380,951
Fire and Rescue	39,805	10,000	-	14,805	15,000	-
Parks	591,776	-	-	269,000	119,776	203,000
ORC	15,635	-	-	-	15,635	-
PCC	39,767	-	-	-	39,767	-
Total	4,704,792	1,311,000	259,200	2,018,213	505,903	610,477

2022 Approved Capital Program

Department	Total	Levy	Canada Community- Building Fund	Discretionary_ Reserves	Restricted_Res erves	Grant
Corporate	1,298,822	1,252,300	-	21,522	-	25,000
Municipal Office	361,476	-	-	293,165	-	68,311
Finance	-	-	-	-	-	-
Building	15,000	-	-	15,000	-	-
By-law						
Planning	-	-	-	-	-	-
Public Works	2,187,238	207,800	476,058	898,718	273,400	331,262
Fire and Rescue	56,307	-	-	56,307	-	-
Parks	511,106	-	-	20,000	120,978	370,128
ORC	15,000	-	-	15,000	-	-
PCC	15,000	-	-	15,000	-	-
Total	4,459,949	1,460,100	476,058	1,334,712	394,378	794,701

2024 Proposed Capital Budget Compared to the 2023 and 2022 Approved Capital Budget Funding Comparisons



2024 Proposed Ten Year Plan

Department	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Corporate	1,384,298	1,252,417	1,298,822	1,010,484	1,212,566	1,331,872	1,368,220	1,393,616	1,073,024	1,399,441	1,369,172	1,390,680	1,373,616	1,380,680
Municipal Office	25,500	4,500	361,476	-	30,000	-	-	-	472,750	80,000	-	-	-	-
Finance	22,500	0	-	53,580	95,500	-	-	-	-	17,500	-	-	-	-
Building	-	0	15,000	1,526	-	-	-	18,012	16,526	-	-	-	18,012	16,526
By-law	-	-	-	5,100	-	-	-	17,988	-	-	-	-	17,988	-
Planning	-	0	-	9,900	-	-	-	-	-	-	-	-	-	-
Public Works	2,987,224	1,564,154	2,187,238	2,937,220	2,692,800	3,368,800	3,242,800	3,528,800	3,385,800	3,270,800	3,440,800	2,381,800	1,758,800	1,962,800
Fire and Rescue	744,113	18,391	56,307	39,805	30,266	1,017,266	56,844	39,805	1,508,883	20,805	755,922	11,844	1,061,883	34,305
Parks	234,963	1,557,411	511,106	591,776	205,000	25,000	51,134	-	67,740	10,000	-	6,000	-	23,843
ORC	5,000	0	15,000	15,635	-	200,000	-	-	-	22,500	-	5,000	-	-
PCC	8,000	100,000	15,000	39,767	160,000	307,500	-	5,000	100,000	47,500	-	-	-	5,000
Total	5,411,598	4,496,873	4,459,949	4,704,792	4,426,132	6,250,438	4,718,998	5,003,221	6,624,723	4,868,546	5,565,894	3,795,324	4,230,299	3,423,154
Change from previous year		(914,725)	(36,924)	244,843	(278,660)	1,824,306	(1,531,440)	284,223	1,621,503	(1,756,177)	697,348	(1,770,569)	434,974	(807,144)
													10 year total	48,906,729
yearly average														4,890,673

2023 Ten Year Plan

Department	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Corporate	1,384,298	1,252,417	1,298,822	1,010,484	1,156,324	960,460	1,230,700	1,282,700	1,170,800	1,388,824	1,392,700	1,472,700	1,487,200	
Municipal Office	25,500	4,500	361,476	0	16,000	0	0	0	422,750	60,000	0	-	-	
Finance	22,500	0	0	53,580	31,000	0	0	0	0	31,000	0	-	-	
Building	-	0	15,000	1,526	0	0	5,000	18,012	16,526	0	0	5,000	18,012	
By-law	0	-	-	5,100	-	-	-	17,988	-	-	-	-	17,988	
Planning	-	0	0	9,900	0	0	0	0	0	0	0	-	-	
Public Works	2,987,224	1,564,154	2,187,238	2,937,220	3,011,463	1,889,489	1,384,359	2,580,909	1,976,751	1,653,173	839,286	1,053,283	505,678	
Fire and Rescue	744,113	18,391	56,307	39,805	40,766	1,047,266	26,844	36,805	1,508,883	20,805	755,922	34,844	1,058,883	
Parks	234,963	1,557,411	511,106	591,776	0	0	20,134	0	67,740	0	0	-	-	
ORC	5,000	0	15,000	15,635	100,000	0	0	0	7,500	15,000	0	5,000	-	
PCC	8,000	100,000	15,000	39,767	212,500	137,500	0	5,000	107,500	40,000	0	-	50,000	
Total	5,411,598	4,496,873	4,459,949	4,704,792	4,568,053	4,034,715	2,667,037	3,941,414	5,278,450	3,208,802	2,987,908	2,570,827	3,137,761	
												10 year total	37,099,759	
												yearly average	3,709,976	

2022 Ten Year Plan

Department	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Corporate	1,384,298	1,252,417	1,298,822	1,305,700	1,286,584	1,412,700	1,622,700	1,669,700	1,738,300	1,924,824	1,984,700		2,104,700	
Municipal Office	25,500	4,500	361,476	-	16,000	-	-	20,000	302,750	60,000	-		-	
Finance	22,500	-	-	-	31,000	-	-	-	-	31,000	-		0	
Building	0	-	15,000	-	33,000	-	5,000	15,000	-	-	-		38,000	
By-law		-	-	-	-	-	-	-	-	-	-		-	
Planning	0	-	-	-	-	-	-	-	-	-	-		0	
Public Works	2,987,224	1,564,154	2,187,238	2,886,665	2,512,206	1,097,095	1,324,359	2,167,909	2,133,751	1,520,173	776,286		828,283	
Fire and Rescue	744,113	18,391	56,307	62,691	31,072	582,477	25,762	35,453	508,072	19,453	5,381		33,762	
Parks	234,963	1,557,411	511,106	540,000	6,000	-	29,828	-	67,740	6,000	-		0	
ORC	5,000	-	15,000	100,000	-	-	-	7,500	-	15,000	-		5,000	
PCC	8,000	100,000	15,000	35,000	112,500	150,000	-	12,500	100,000	40,000	-		-	
Total	5,411,598	4,496,873	4,459,949	4,930,056	4,028,362	3,242,271	3,007,649	3,928,062	4,850,613	3,616,450	2,766,367		3,009,745	
											10 year total		37,839,522	
											yearly average		3,783,952	

2024 Proposed Ten Year Plan Compared to the 2023 and 2022 Ten Year Plans

