



REPORT FIN-2025-004

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 15, 2025

SUBJECT: 2025 Capital and Operating Budget Update
File No. F05 BUD

RECOMMENDATIONS

THAT Report FIN-2025-004 entitled 2025 Capital and Operating Budget Update be received; and

That Council seek feedback from the Puslinch Historical Society and the donor of the Killean School Bell regarding the design of the cairn; and

That Council refer the feedback received from the Puslinch Historical Society and donor of the Killean School Bell regarding the design of the cairn to the Heritage Advisory Committee for information.

Purpose

The purpose of this report is to:

- 1.) Provide Council an update on the items that were discussed at the October 23, 2024 Capital Budget Meeting; and
- 2.) Provide Council an update on the items that were discussed at the November 27, 2024 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-2024-024 - 2025 Proposed User Fees and Charges	September 25, 2024 Council Meeting
2025 Proposed User Fees and Charges Public Information Meeting (PIM) Presentation and Draft By-law	October 9, 2024
FIN-2024-027 – 2025 Proposed Capital Budget	October 23, 2024 Council Meeting
FIN-2024-028 - 2025 User Fees and Charges By-law	November 6, 2024 Council Meeting
FIN-2024-032 - 2025 Proposed Cost of Living Adjustment	November 20, 2024 Council Meeting
FIN-2024-029 - 2025 Proposed Operating Budget	November 27, 2024 Council Meeting
FIN-2024-030 - 2025 Grant Application Program	November 27, 2024 Council Meeting
FIN-2024-031 – 2025 Municipal Insurance	December 18, 2024 Council Meeting
FIN-2025-004 - 2025 Capital and Operating Budget Update	January 15, 2025 Council Meeting

Capital Budget Updates based on Council Direction at the October 23, 2024 Council Meeting regarding Report FIN-2024-027 – 2025 Proposed Capital Budget:

Council Direction	Staff Update	Budget Impact
Council directed staff to not reduce the operating budget by \$8,904 due to the recommended capital budget changes for purchasing a full set of structural firefighter gear as detailed in Report FIN-2024-027.	Township staff have not reduced the operating budget in accordance with Council’s direction.	No further budget impact at this time.
Council directed staff to report back on utilizing Local Authority Services (LAS) to convert the remaining halogen bulbs to LED at the Puslinch Community Centre (PCC) as part of the Municipal Administration and Operations Facility Renovation.	Township staff will obtain a quote from LAS and other vendor(s) to upgrade the halogen bulbs at the PCC tennis courts as part of the Municipal Administration and Operations Facility Renovation.	No further budget impact at this time.
Council directed staff to update the funding associated with the electronic sign replacement at the amount of \$37,500 to the cash in lieu of parkland restricted reserve and to continue fundraising efforts for both the sign and the Killean School Bell Cairn.	The Capital Forecast presented at the October 23, 2024 Council Meeting included the following funds for this project: <ul style="list-style-type: none"> \$12.5K of Cash in Lieu of Parkland Restricted Reserve; 	The Capital Forecast has been updated to have this project be fully funded by the Cash in Lieu of Parkland Restricted Reserve in accordance with Council’s direction. This does not impact the proposed tax levy.

	<ul style="list-style-type: none">• \$12.5K of other third-party funds; and• \$12.5K of Corporation Information Technology Discretionary Reserves. <p>Staff will continue fundraising efforts associated with both the sign and Killean School Bell Cairn upon adoption of the donation policy in 2025.</p>	
<p>Council directed staff to fund the Killean School Bell Cairn at the amount \$17,750 for the Cairn and \$2,800 for the plaque from Cash in Lieu of Parkland Restricted Reserve and to continue fundraising efforts for both the sign and the Killean School Bell Cairn. Council also directed staff to send design options for the bell to the Heritage Committee for comment.</p>	<p>The Capital Forecast presented at the October 23, 2024 Council Meeting included \$20,550 of Cash in Lieu of Parkland funding for this project.</p> <p>The Heritage Advisory Committee through Resolution No. 2024-061 provided the following comments with respect to the design of the Killean School Bell Cairn for Council’s consideration:</p> <ul style="list-style-type: none">• That Council seek feedback from the Puslinch Historical Society and the donor of the Killean School Bell regarding the design of the cairn; and,• That Council refer the feedback received from the Puslinch Historical Society and donor of the Killean School Bell regarding the design of the cairn to the Heritage Advisory Committee for information. <p>Township staff are supportive of the Heritage Advisory</p>	<p>No further budget impact at this time.</p>

	<p>Committee’s comments as outlined above.</p> <p>Staff will continue fundraising efforts associated with both the sign and Killean School Bell Cairn upon adoption of the donation policy in 2025.</p>	
<p>Council directed staff to include a Perpetual Maintenance By-law in the 2025/2026 Corporate Workplan following the application for the CLI-ECA application and that the stormwater management pond rehabilitations be deferred until after the CLI-ECA is approved.</p>	<p>The Capital Forecast presented at the October 23, 2024 Council Meeting included \$51,750 of Administrative Studies Discretionary Reserve funding for the CLI-ECA application. The perpetual maintenance by-law will be incorporated in the 2025/2026 corporate workplan to be completed following the application for the CLI-ECA in accordance with Council’s direction.</p> <p>All storm water management pond rehabilitation projects will be deferred until the CLI-ECA application is approved.</p>	<p>No further budget impact at this time.</p>
<p>Council directed staff to consult with the MTO on the potential to close the intersection at Concession 1 and Highway 6 and report back to Council and that this road section be deferred to a future year until the intersection is closed and a cull de sac be established and that staff request the collision data at that intersection.</p>	<p>The Capital Forecast presented at the October 23, 2024 Council Meeting included Concession 1 – Leslie Road West to Highway 6 at an amount of \$160K in 2025 to be funded by the Asset Management Discretionary Reserve and Development Charges.</p> <p>Township staff are in the process of seeking this information from the MTO as requested by Council and will be reporting back to Council at a future Council Meeting.</p>	<p>The Capital Forecast has been updated to have this project be deferred to 2026 in accordance with Council’s direction. This does not impact the proposed tax levy.</p>

<p>Council directed staff as follows:</p> <ul style="list-style-type: none"> • \$22,184 for projects that are tax levy funded in 2025 be contributed to the Asset Management discretionary reserve year over year; and • 0.5% of the tax levy increase contribution to the gravel roads discretionary reserve be reallocated from the gravel road discretionary reserve to the asset management discretionary reserve in 2025. 	<p>The Capital Forecast presented at the October 23, 2024 Council Meeting included the following contributions to the Asset Management discretionary reserve:</p> <ul style="list-style-type: none"> • 2025 - \$975,825 • 2026 - \$1,002,575 • 2027 - \$1,029,325 • 2028 - \$1,056,075 • 2029 - \$1,082,825 • 2030 - \$1,109,575 • 2031 - \$1,136,325 • 2032 - \$1,163,075 • 2033 - \$1,189,825 • 2034 - \$1,216,575 <p>The Capital Forecast presented at the October 23, 2024 Council Meeting included the following contributions to the Gravel Roads Improvement discretionary reserve:</p> <ul style="list-style-type: none"> • 2025 - \$370,800 • 2026 - \$420,800 • 2027 - \$470,800 • 2028 - \$520,800 • 2029 - \$570,800 • 2030 - \$620,800 • 2031 - \$670,800 • 2032 - \$720,800 • 2033 - \$770,800 • 2034 - \$820,800 	<p>The Capital Forecast has been updated with the following contributions to the Asset Management discretionary reserve in accordance with Council’s direction:</p> <ul style="list-style-type: none"> • 2025 - \$1,002,575 • 2026 - \$1,024,759 • 2027 - \$1,051,509 • 2028 - 1,078,259 • 2029 - 1,105,009 • 2030 - 1,131,759 • 2031 - \$1,158,509 • 2032 - \$1,185,259 • 2033 - \$1,212,009 • 2034 - \$1,238,759 <p>The Capital Forecast has been updated with the following contributions to the Gravel Roads Improvement discretionary reserve in accordance with Council’s direction:</p> <ul style="list-style-type: none"> • 2025 - \$344,050 • 2026 to 2034 – no changes from the October 23, 2024 Council Meeting <p>This does not impact the proposed tax levy as it is a reallocation of funds.</p>
<p>Council directed staff to incorporate two radar speed signs in the budget in 2025 and two radar speed signs each budget cycle going forward.</p>	<p>This amounts to approximately \$14,000 per year (50% development charges funded and 50% capital tax levy funded).</p>	<p>The Capital Forecast has been updated with \$14,000 of funding per year (50% development charges funded and 50% capital tax levy funded) in accordance with Council’s</p>

		direction. This results in a tax levy increase of \$7K per year 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
Badenoch Storage Shed Replacement	Council at its meeting held on December 18, 2024 received Report REC-2024-003 regarding the Badenoch Storage Shed Replacement.	The Capital Forecast has been updated to have this project funded by the Cash in Lieu of Parkland Restricted Reserve at \$20K as outlined in Report REC-2024-003. This does not impact the proposed tax levy.

Operating Budget Updates based on Council Direction at the November 27, 2024 Operating Budget Meeting regarding Report FIN-2024-029 – 2025 Proposed Operating Budget:

Council Direction	Staff Update	Budget Impact
Council approved grant allocations of \$21,870.	The budget presented on November 27, 2024 included an amount of \$16,870 for Community Grants in Account No. 01-0100-4600.	This results in a tax levy increase of \$5,000 from the previous version of the budget presented.
<p>Council approved the 2025 one-time base budget increases amounting to \$18,435 as outlined below to be funded by the 2024 surplus:</p> <ul style="list-style-type: none"> • 175th Anniversary of the Township - \$1,435 • Proposed Zoning By-law Amendments - \$15,000 • Peer Review of Statements of Cultural Heritage Value or Interest - \$2,000 	Township staff have incorporated the one-time base budget increases in the proposed operating budget to be funded by the 2024 surplus.	No tax levy impact as the 2025 one-time base budget increases are funded by the 2024 surplus.
Council approved the 2025 permanent base budget increase amounting to \$684	Township staff have incorporated the permanent base budget increase in the	No tax levy impact as the 2025 permanent base

<p>for the Trax Software to be funded by the Building Reserve.</p>	<p>proposed operating budget to be funded by the Building Reserve.</p>	<p>budget increase is being funded by the Building Reserve.</p>
<p>Council approved the 2025 permanent base budget increases amounting to \$2,397 as outlined below to be funded by the 2025 tax levy:</p> <ul style="list-style-type: none"> • Back-up to the EOC Director - Cell Phone for Emergency Incidents - \$627 • Hamilton Health Sciences Medical Oversight - \$1,770 	<p>Township staff have incorporated the permanent base budget increases in the proposed operating budget to be funded by the 2025 tax levy. Please note, the back-up to the EOC Director cell phone for emergency incidents has a 30% building reserve funding component that was not outlined by Township staff previously.</p>	<p>This results in a tax levy increase of \$2,209 for 2025 from the previous version of the budget presented. It also includes further building reserve funding of \$188.</p>
<p>Council directed staff to recategorize the \$47K allocated from a future Committee Coordinator position to an additional By-law Officer Position.</p>	<p>The budget presented on November 27, 2024 included \$47.8K for a 0.5 full-time equivalent Committee Coordinator in accordance with Council’s direction at the November 6, 2024 Council Meeting.</p> <p>Council at its meeting held on December 18, 2024 received Report ADM-2024-069 regarding By-law Enforcement Service Levels and Resources and approved the 2025 budget implications associated with the Administrative Monetary Penalty System (AMPS) as outlined in the Report including the following:</p> <ul style="list-style-type: none"> • incremental staff wages and benefits - \$46.5K; • Anticipated 2025 recoveries through AMPS - \$30K; • AMPS software system - \$2K (budget reallocation – no impact); and • Staff training associated with AMPS - \$7.3K. <p>There are also additional requirements for the new Bylaw Enforcement Officer position that were not included in Report ADM-2024-069 including cell phone, training, uniforms and special</p>	<p>This results in a tax levy decrease of \$18.1K for 2025 from the previous version of the budget presented.</p>

	<p>clothing, memberships and subscriptions amounting to approximately \$5.9K. A new computer will also be required estimated at \$1.4K funded by discretionary reserves.</p>	
<p>Council directed staff to phase in a further BBI increase related to the Cambridge Fire Service Agreement of \$10,375 each year until 40% of the contract is achieved by 2027.</p>	<p>The budget presented on November 27, 2024 included an amount of \$65,345 for this contract based on Council’s direction at its meeting held on January 18, 2023.</p> <p>Based on a new contract received from Cambridge in 2024, the Cambridge Fire Services contract will total \$226,900 in 2027 (end of contract term) as outlined in Report FIR-2024-005 presented at the November 20, 2024 Council Meeting. Township staff provided options for phasing in further costs in Report FIN-2024-029 presented to Council at its meeting held on November 27, 2024. Council selected option 2 for implementation.</p>	<p>\$5,705 of the \$10,375 further BBI increase was already incorporated in the budget presented on November 27, 2024. This results in a tax levy increase of \$4,670 for 2025 from the previous version of the budget presented.</p>
<p>Council directed staff to incorporate the following approved amendments into the base budget as follows:</p> <ul style="list-style-type: none"> • remove the \$10K allocation for the Morwick G360 Ground Water Research Institute; and • remove the \$5K allocation for increased integrity commissioner costs 	<p>Township staff have incorporated the approved amendments in the proposed operating budget which resulted in a reduction to the 2025 tax levy.</p>	<p>This results in a tax levy decrease of \$15,000 for 2025 from the previous version of the budget presented.</p>

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

Item Description	Staff Update	Budget Impact
Salaries and Benefits	Changes to salaries and benefits based on the 2025 remuneration by-law passed by Council at its meeting held on December 18, 2024.	This results in a tax levy decrease of \$53.7K for 2025 from the previous version of the budget presented.
Top Aggregate Producing Municipalities of Ontario (TAPMO)	The budget presented on November 27, 2024 included TAPMO membership fees of \$25K. Township staff received confirmation that the TAPMO membership fee should be reduced from \$25K to \$5K.	This results in a tax levy decrease of \$20K for 2025 from the previous version of the budget presented.
Insurance	The budget presented on November 27, 2024 included insurance amounts of \$253K. As outlined in Report FIN-2024-031 presented to Council at its meeting held on December 18, 2024, the quote received from Intact, has reduced these fees to \$251K, resulting in budget savings of \$2.6K.	This results in a tax levy decrease of \$2.6K for 2025 from the previous version of the budget presented.
Region of Waterloo (Region) Water Supply Strategy Update	Township staff received an update from the Region regarding the Region's Water Supply Strategy Update. Source Water Protection will be completing the majority of the review and may assist the Township in cost sharing of this project.	This results in a tax levy increase of \$5K for 2025 from the previous version of the budget presented.

Council had also requested a clarification from the Ministry of Finance regarding their letter dated October 31, 2024. The Ministry of Finance's response is attached as Schedule H to this Report.

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	2024 Approved Budget	2025 Proposed Budget	Difference
Total Capital Tax Levy	\$1,334,875	\$1,435,809	\$100,934
Total Operating Tax Levy	\$4,024,046	\$4,236,333	\$212,287
Total Municipal Tax Levy	\$5,358,921	\$5,672,143	\$313,222

MPAC 2025 Returned Assessment Roll

Based on the 2025 MPAC returned assessment roll and the current tax levy impact as reported in this Report, approximately each additional \$57,000 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 2025 returned assessment roll obtained from MPAC in mid-December is compared to the 2024 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 10, 2024. 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 based on correspondence received from the Ministry of Finance dated November 1, 2024 and remain unchanged from 2024. The County of Wellington (County) tax rates are preliminary as the County's budget will be passed on January 30, 2025. 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 2025.

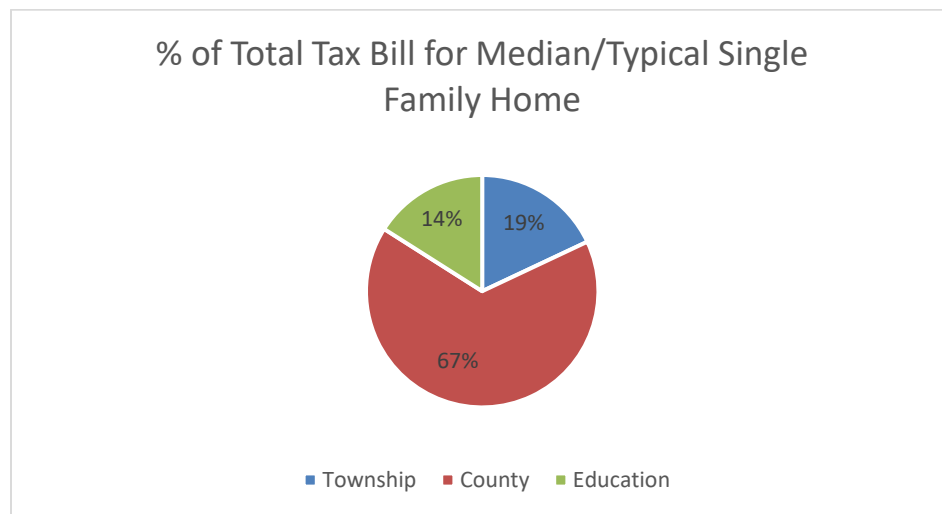
The 2025 returned assessment roll continues to be based on January 1, 2016 assessed values due to the Province's continued postponement of the 2021 assessment update. Property assessments for the 2025 property tax year will continue to be based on January 1, 2016 assessed values. As a result of the reassessment cycle being postponed again until 2026, the 2021 assessment values are deemed for 2025. There is however new assessment growth (ie. new construction and renovations) as outlined below.

The Township’s 2025 new weighted assessment growth is approximately 1.67% or \$46.9M (ie. new construction and renovations). This incorporates the reduction to be implemented in 2025 related to the new aggregate extraction property class recently announced by the Province (estimated at a reduction of \$14.1K of Township taxes). A more refined estimate of this reduction due to the new aggregate extraction property class is currently being analyzed by County staff. If there had not been any new assessment growth in the Township, the proposed 2025 budget would have resulted in a Township tax increase of 5.84% and \$74 and a blended tax increase of 3.75% and \$256 on the median/typical single family home.

Median/Typical Single Family Home

The following table shows that the proposed 2025 budget results in a Township tax increase of 4.10% and \$52 and a blended tax increase of 3.42% and \$234 on the median/typical single family home (2024 Assessment - \$661,000; 2025 Assessment - \$661,000).

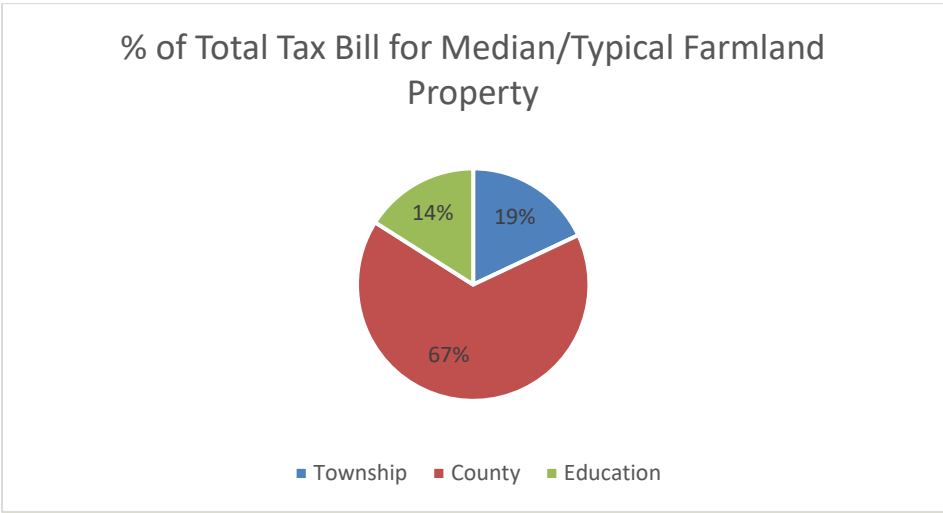
Description	% of Total Tax Bill	2024	2025	\$ Change from 2024	% Change from 2024
Median Assessment		\$661,000	\$661,000	\$0	0.00%
Yearly Township Taxes	19%	\$1,264	\$1,316	\$52	4.10%
Yearly County Taxes	67%	\$4,557	\$4,739	\$182	4.00%
Yearly Education Taxes	14%	\$1,011	\$1,011	\$0	0.00%
Yearly Blended Taxes	100%	\$6,832	\$7,066	\$234	3.42%
Yearly Township Taxes per \$100K Assessment		\$191	\$199	\$8	4.10%
Yearly Blended Taxes per \$100K Assessment		\$1,034	\$1,069	\$35	3.42%



Median/Typical Farmland Property

The following table shows that the proposed 2025 budget results in a Township tax increase of 4.10% and \$14 and a blended tax increase of 3.42% and \$64 on the median/typical farmland property (2024 Assessment - \$719,400; 2025 Assessment - \$719,400).

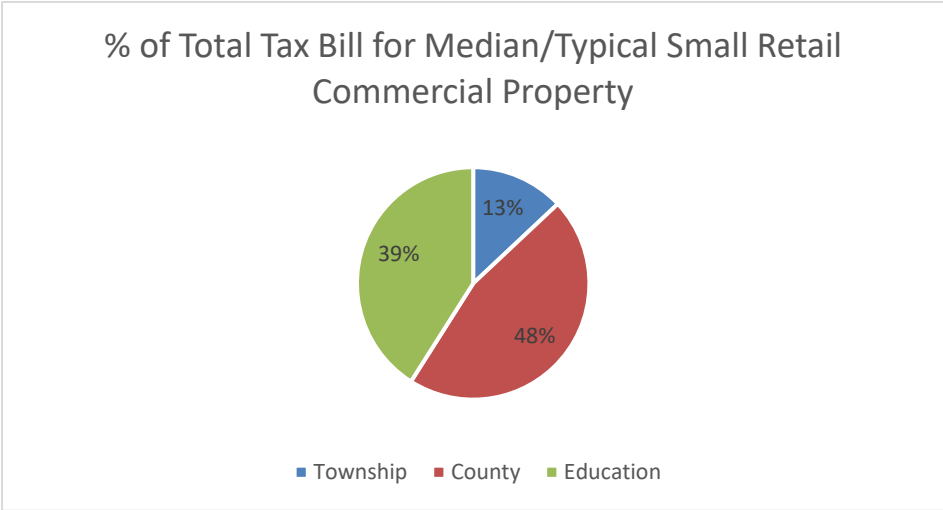
Description	% of Total Tax Bill	2024	2025	\$ Change from 2024	% Change from 2024
Median Assessment		\$719,400	\$719,400	\$0	0%
Yearly Township Taxes	19%	\$344	\$358	\$14	4.10%
Yearly County Taxes	67%	\$1,240	\$1,289	\$50	4.00%
Yearly Education Taxes	14%	\$275	\$275	\$0.00	0.00%
Yearly Blended Taxes	100%	\$1,859	\$1,923	\$64	3.42%
Yearly Township Taxes per \$100K Assessment		\$48	\$50	\$2	4.10%
Yearly Blended Taxes per \$100K Assessment		\$258	\$267	\$9	3.42%



Median/Typical Small Retail Commercial Property

The following table shows that the proposed 2025 budget results in a Township tax increase of 4.10% and \$74 and a blended tax increase of 2.41% and \$336 on the median/typical small retail commercial property (2024 Assessment - \$636,100; 2025 Assessment - \$636,100).

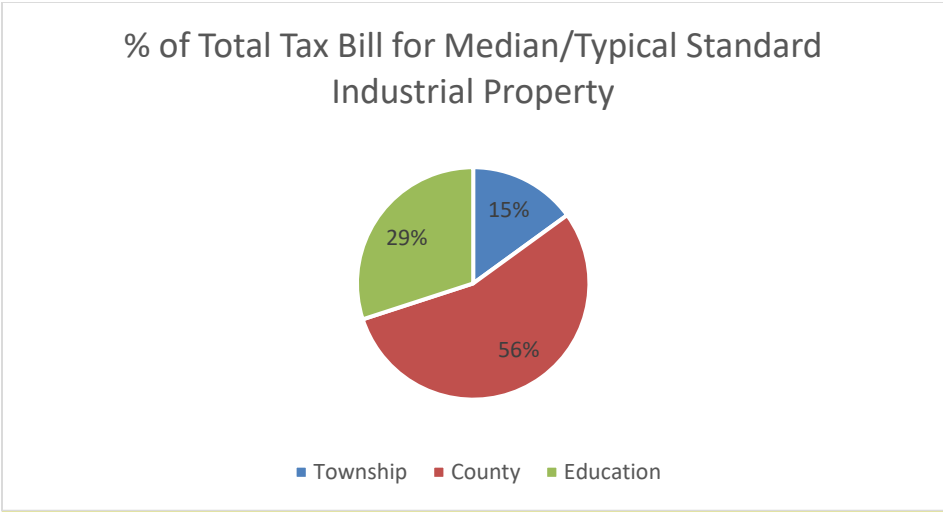
Description	% of Total Tax Bill	2024	2025	\$ Change from 2024	% Change from 2024
Median Assessment		\$636,100	\$636,100	\$0	0%
Yearly Township Taxes	13%	\$1,814	\$1,888	\$74	4.10%
Yearly County Taxes	48%	\$6,538	\$6,799	\$261	4.00%
Yearly Education Taxes	39%	\$5,598	\$5,598	\$0.00	0.00%
Yearly Blended Taxes	100%	\$13,949	\$14,285	\$336	2.41%
Yearly Township Taxes per \$100K Assessment		\$285	\$297	\$12	4.10%
Yearly Blended Taxes per \$100K Assessment		\$2,193	\$2,246	\$53	2.41%



Median/Typical Standard Industrial Property

The following table shows that the proposed 2025 budget results in a Township tax increase of 4.10% and \$311 and a blended tax increase of 2.84% and \$1,401 on the median/typical standard industrial property (2024 Assessment - \$1,649,000; 2025 Assessment - \$1,649,000).

Description	% of Total Tax Bill	2024	2025	\$ Change from 2024	% Change from 2024
Median Assessment		\$1,649,000	\$1,649,000	\$0	0%
Yearly Township Taxes	15%	\$7,569	\$7,879	\$311	4.10%
Yearly County Taxes	56%	\$27,281	\$28,371	\$1,090	4.00%
Yearly Education Taxes	29%	\$14,511	\$14,511	\$0	0.00%
Yearly Blended Taxes	100%	\$49,361	\$50,762	\$1,401	2.84%
Yearly Township Taxes per \$100K Assessment		\$459	\$478	\$19	4.10%
Yearly Blended Taxes per \$100K Assessment		\$2,993	\$3,078	\$85	2.84%



Applicable Legislation and Requirements

Municipal Act, 2001

Engagement Opportunities

The Township has incorporated a number of engagement opportunities associated with the 2025 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 13, 2024 to January 31, 2025 at 12:00 p.m.
- Puslinch Today Advertisement
- Wellington Advertiser Advertisement
- Public Information Meeting on January 22, 2025 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 2025.

Attachments

Schedule A – 2025 Proposed Operating Budget

Schedule B – 2025 Proposed Expenditures, Reserve Transfers and Revenues Summary

Schedule C - 2020 to 2034 Capital Plan Summary

Schedule D - Projects by Year – 2020 to 2034

Schedule E – Capital Summary – Funding Sources by Year

Schedule F - 2025 Proposed Capital Budget Compared to the 2024 and 2023 Approved Capital Budget Funding Comparisons

Schedule G - 2025 Proposed Ten Year Plan Compared to the 2024 and 2023 Ten Year Plans

Schedule H – Ministry of Finance Response to Council Question dated December 18, 2024

Respectfully submitted:	Contributors:	Reviewed by:
<p>Mary Hasan, Director of Finance/Treasurer</p>	<p>Mike Fowler, Director of Public Works, Parks, and Facilities</p> <p>Justine Brotherston, Interim Municipal Clerk</p> <p>Jamie MacNeil, Fire Chief</p> <p>Andrew Hartholt, Chief Building Official</p> <p>Michelle Cassar, Deputy Treasurer</p>	<p>Courtenay Hoytfox, Interim CAO</p>

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Department	Account Type	Account	Description	2022 Actuals	2023 Actuals	2024 YTD	2024 Budget	2025 Budget
Administration	Expenditures							
		01-0010-4000	FT Wages	\$422,728	\$357,260	\$342,522	\$468,939	\$672,644
		01-0010-4001	PT Wages	\$6,735	\$7,419	\$5,399	\$9,128	\$8,758
		01-0010-4002	OT Wages	\$979	\$4,821	\$0	\$500	\$500
		01-0010-4100	FT Wage Related Expenses	\$75,657	\$62,749	\$66,677	\$81,659	\$117,390
		01-0010-4101	PT Wage Related Expenses	\$531	\$599	\$642	\$1,755	\$1,681
		01-0010-4102	Group Benefits	\$29,675	\$26,749	\$60,186	\$56,393	\$85,445
		01-0010-4103	WSIB	\$7,871	\$10,814	\$14,648	\$14,303	\$18,494
		01-0010-4200	Office Supplies & Equipment	\$1,310	\$1,066	\$1,129	\$1,750	\$1,300
		01-0010-4302	Communication (phone, fax, internet)	\$1,647	\$1,083	\$747	\$1,574	\$1,716
		01-0010-4303	Professional Fees - Legal	\$84,012	\$251,394	\$122,102	\$53,500	\$68,500
		01-0010-4305	Professional Fees - Engineering	\$44,239	\$37,609	\$44,792	\$23,145	\$18,145
		01-0010-4307	Events and Other	\$11,153	\$8,715	\$10,765	\$12,310	\$13,745
		01-0010-4308	Mileage	\$154	\$33	\$657	\$100	\$500
		01-0010-4309	Professional Development	\$2,674	\$11,557	\$14,463	\$18,621	\$24,781
		01-0010-4311	Membership and Subscription Fees	\$16,348	\$16,571	\$37,225	\$17,282	\$18,390
		01-0010-4312	Meals	\$0	\$0	\$181	\$400	\$400
		01-0010-4313	Travel - Accomodations & Parking	\$0	\$0	\$2,095	\$200	\$2,100
		01-0010-4314	Travel - Air Fare	\$0	\$0	\$0	\$200	\$200
		01-0010-4315	Insurance	\$37,794	\$43,303	\$41,999	\$51,896	\$54,249
		01-0010-4316	Advertising	\$2,032	\$4,144	\$2,015	\$2,715	\$2,215
		01-0010-4317	Professional Fees - Ground Water Monitoring	\$4,803	\$4,908	\$5,360	\$4,000	\$4,751
		01-0010-4320	Contract Services	\$47,709	\$99,547	\$43,432	\$34,394	\$61,491
		01-0010-4321	Clothing, Safety Allowance	\$207	\$0	\$740	\$2,710	\$2,585
		01-0010-4600	Heritage Financial Incentive Program	\$0	\$1,000	\$2,313	\$10,600	\$10,600
	Expenditures Total			\$798,259	\$951,341	\$820,088	\$868,072	\$1,190,581
	ReserveTransfers							
		01-0013-3110	Transfer from Heritage Financial Incentive Program	\$0	\$10,600	\$2,200	-\$10,600	-\$10,600
	ReserveTransfers Total			\$0	\$10,600	\$2,200	-\$10,600	-\$10,600
	Revenues							
		01-0015-1110	Agreement, Commissioner, FOI, Photocopy	-\$2,212	-\$1,567	-\$3,728	-\$2,223	-\$3,659
		01-0015-1130	Engineering, Environmental and Legal Fees Recovered	-\$12,535	-\$7,518	-\$4,499	-\$10,000	-\$10,000
		01-0015-1150	Recoveries from Staff Events	-\$995	-\$1,042	-\$1,305	-\$1,000	-\$1,000
		01-0015-1155	Nestle Agreement	-\$500	-\$500	\$0	-\$500	-\$500
		01-0015-3738	Other recoveries	\$0	-\$100	-\$3,000	-\$500	-\$500
	Revenues Total			-\$16,241	-\$10,727	-\$12,532	-\$14,223	-\$15,659

Department	Account Type	Account	Description	2022 Actuals	2023 Actuals	2024 YTD	2024 Budget	2025 Budget
Administration								
Building								
	Expenditures							
		01-0020-4000	FT Wages	\$305,284	\$319,934	\$288,815	\$407,637	\$463,564
		01-0020-4001	PT Wages	\$0	\$0	\$0	\$0	\$0
		01-0020-4002	OT Wages	\$737	\$0	\$0	\$500	\$500
		01-0020-4100	FT Wage Related Expenses	\$54,684	\$57,742	\$57,545	\$75,242	\$85,241
		01-0020-4101	PT Wage Related Expenses	\$0	\$0	\$0	\$0	\$0
		01-0020-4102	Group Benefits	\$33,637	\$32,755	\$48,545	\$47,039	\$68,870
		01-0020-4103	WSIB	\$6,998	\$9,565	\$11,391	\$12,856	\$13,727
		01-0020-4199	Computer Software & Hardware	\$61	\$511	\$0	\$300	\$200
		01-0020-4200	Office Supplies & Equipment	\$927	\$1,385	\$1,418	\$1,500	\$1,170
		01-0020-4203	Fuel	\$3,780	\$2,060	\$0	\$2,116	\$2,222
		01-0020-4220	Vehicle Maintenance	\$868	\$1,586	\$224	\$1,000	\$1,000
		01-0020-4301	Postage	\$547	\$810	\$1,088	\$850	\$1,000
		01-0020-4302	Communication (phone, fax, internet)	\$3,592	\$2,748	\$3,583	\$4,397	\$4,437
		01-0020-4303	Professional Fees - Legal	\$7,871	\$17,916	\$29,631	\$35,000	\$46,000
		01-0020-4304	Professional Fees - Audit	\$6,374	\$6,405	\$5,446	\$6,600	\$8,385
		01-0020-4305	Professional Fees - Engineering	\$3,730	\$1,593	\$2,814	\$5,000	\$3,000
		01-0020-4308	Mileage	\$186	\$743	\$727	\$750	\$750
		01-0020-4309	Professional Development	\$4,508	\$5,348	\$9,266	\$11,404	\$11,775
		01-0020-4311	Membership and Subscription Fees	\$3,784	\$4,663	\$5,251	\$5,431	\$5,737
		01-0020-4312	Meals	\$0	\$49	\$383	\$100	\$150
		01-0020-4313	Travel - Accomodations & Parking	\$938	\$1,262	\$2,374	\$2,000	\$2,000
		01-0020-4315	Insurance	\$10,541	\$13,391	\$14,606	\$14,509	\$15,383
		01-0020-4316	Advertising	\$418	\$2,240	\$1,043	\$898	\$910
		01-0020-4318	Vehicle Plates	\$125	\$0	\$0	\$125	\$0
		01-0020-4320	Contract Services	\$55,272	\$68,686	\$62,280	\$84,276	\$80,117
		01-0020-4321	Clothing, Safety Allowance	\$519	\$720	\$706	\$980	\$980
		01-0020-4322	Emergency Management	\$508	\$554	\$554	\$566	\$603
		01-0020-4323	Municipal Office Costs Recovered from Building Department	\$21,676	\$22,919	\$20,219	\$20,289	\$21,117
		01-0020-4500	Bank Service Charges	\$5,402	\$4,751	\$4,367	\$5,100	\$5,100
	Expenditures Total			\$532,965	\$580,337	\$572,276	\$746,465	\$843,940
	ReserveTransfers							
		01-0013-3150	Contribution to Building Surplus RF	\$39,059	\$352,061	-\$79,917	\$0	\$0
			Transfer from Building Surplus RF	\$0	\$0	\$0	-\$58,696	-\$135,296
	ReserveTransfers Total			\$39,059	\$352,061	-\$79,917	-\$58,696	-\$135,296
	Revenues							
		01-0015-1185	Online Service Fee	-\$4,447	-\$1,709	-\$3,436	-\$3,000	-\$3,000

Department	Account Type	Account	Description	2022 Actuals	2023 Actuals	2024 YTD	2024 Budget	2025 Budget
Building	Revenues	01-0015-1192	Reproduction of Digital Drawings	-\$371	\$0	\$0	-\$100	-\$50
		01-0015-3742	Other recoveries	\$0	\$0	-\$11,851	-\$500	-\$500
		01-0017-7210	Designated Structures Permit	-\$2,265	-\$473	-\$3,896	-\$2,000	-\$2,004
		01-0017-7211	Tent Application	-\$3,520	-\$1,185	-\$1,220	-\$1,500	-\$1,506
		01-0017-7242	Transfer of Permit	-\$984	-\$176	\$0	-\$181	-\$186
		01-0017-7243	Revision to Approved Plans	-\$2,796	-\$3,186	-\$3,884	-\$4,000	-\$4,136
		01-0017-7244	Alternative Solution Application	-\$528	\$0	\$0	-\$586	-\$603
		01-0017-7250	Residential Building Permits	-\$470,724	-\$194,242	-\$372,563	-\$408,000	-\$420,240
		01-0017-7251	Institutional, Commercial & Industrial Building Permits	-\$9,355	-\$708,939	-\$44,562	-\$200,000	-\$206,000
		01-0017-7252	Farm Building Permits	-\$27,898	\$0	-\$6,434	-\$20,000	-\$20,600
		01-0017-7253	Demolition Permits	-\$2,624	-\$1,760	-\$1,991	-\$1,900	-\$2,046
		01-0017-7254	Occupancy Permits	-\$5,658	-\$2,276	-\$5,249	-\$5,700	-\$5,871
		01-0017-7255	Sign Permits	-\$548	-\$295	-\$1,824	-\$1,000	-\$1,252
		01-0017-7257	Septic System Permit - New	-\$35,203	-\$14,789	-\$26,317	-\$34,000	-\$34,638
		01-0017-7258	Septic System Permit - Alter	-\$4,940	-\$3,192	-\$8,951	-\$4,940	-\$5,640
		01-0017-7291	Inspection of works not ready	-\$164	-\$176	-\$181	-\$362	-\$372
	Revenues Total			-\$572,025	-\$932,398	-\$492,359	-\$687,769	-\$708,644

Department	Account Type	Account	Description	2022 Actuals	2023 Actuals	2024 YTD	2024 Budget	2025 Budget
By-law								
	Expenditures							
		01-0140-4000	FT Wages	\$33,003	\$61,965	\$55,401	\$83,976	\$125,929
		01-0140-4001	PT Wages	\$0	\$340	\$0	\$700	\$400
		01-0140-4002	OT Wages	\$330	\$1,681	\$0	\$500	\$500
		01-0140-4100	FT Wage Related Expenses	\$6,052	\$11,533	\$11,128	\$15,715	\$23,473
		01-0140-4101	PT Wage Related Expenses	\$0	\$0	\$0	\$0	\$0
		01-0140-4102	Group Benefits	\$1,328	\$5,041	\$7,117	\$7,187	\$12,843
		01-0140-4103	WSIB	\$471	\$1,960	\$2,343	\$2,745	\$3,907
		01-0140-4200	Office Supplies & Equipment	\$107	\$341	\$175	\$150	\$150
		01-0140-4203	Fuel	\$413	\$1,426	\$0	\$2,117	\$1,497
		01-0140-4208	Signage - 911 Signs	\$1,673	\$360	\$608	\$1,200	\$1,000
		01-0140-4220	Vehicle Maintenance	\$107	\$602	\$1,236	\$500	\$700
		01-0140-4302	Communication (phone, fax, internet)	\$1,331	\$665	\$817	\$1,144	\$1,355
		01-0140-4303	Professional Fees - Legal	\$56,189	\$97,757	\$146,482	\$76,000	\$109,500
		01-0140-4305	Professional Fees - Engineering	\$22,194	\$34,375	\$44,433	\$22,000	\$15,000
		01-0140-4308	Mileage	\$784	\$0	\$0	\$250	\$250
		01-0140-4309	Professional Development	\$2,173	\$1,630	\$3,284	\$3,631	\$14,300
		01-0140-4312	Meals	\$120	\$0	\$5	\$100	\$50
		01-0140-4313	Travel - Accomodations & Parking	\$1,577	\$0	\$0	\$250	\$250
		01-0140-4315	Insurance	\$0	\$10,586	\$11,886	\$12,064	\$12,532
		01-0140-4316	Advertising	\$1,351	\$0	\$50	\$1,000	\$1,000
		01-0140-4318	Vehicle Plates	\$0	\$0	\$0	\$125	\$0
		01-0140-4320	Contract Services	\$38,209	\$17,585	\$18,224	\$27,725	\$25,162
		01-0140-4321	Clothing, Safety Allowance	\$1,385	\$150	\$0	\$260	\$2,020
		01-0140-4324	Livestock Loss	\$0	\$0	\$0	\$353	\$353
		01-0140-4311	Membership and Subscription Fees	\$240	\$363	\$534	\$652	\$507
		01-0140-4207	Public Education	\$0	\$0	\$0	\$500	\$500
	Expenditures Total			\$169,034	\$248,361	\$303,726	\$260,843	\$353,178
	Revenues							
		01-0015-1000	Lottery Licences	-\$30	-\$42	-\$245	-\$50	-\$100
		01-0015-1255	Sign Permits	\$0	\$0	\$0	-\$116	-\$1,511
		01-0015-1260	Fence Viewer's Application	\$0	\$0	\$0	\$0	\$0
		01-0015-1270	Engineering, Environmental and Legal Fees Recovered	-\$24,167	-\$38,608	-\$46,606	-\$31,500	-\$40,000
		01-0015-1280	Site Alteration Agreement	-\$2,056	-\$9,947	-\$20,127	-\$20,000	-\$20,600
		01-0015-3744	Other recoveries	-\$400	-\$995	-\$3,000	-\$588	-\$1,465
		01-0015-5240	Ontario Wildlife Damage Compensation	\$0	\$0	\$0	-\$353	-\$353
		01-0017-7220	Dog Tags and Kennel Licences	-\$13,336	-\$14,757	-\$5,875	-\$14,088	-\$14,468
		01-0017-7230	Municipal addressing signs and posts	-\$1,264	-\$522	-\$2,001	-\$1,650	-\$1,700
		01-0017-7270	Septic Compliance Letter	-\$794	-\$770	-\$880	-\$1,000	-\$810
		01-0017-7280	Special Events Permit	\$0	-\$1,074	-\$1,232	-\$1,000	-\$1,170
		01-0017-7281	Swimming Pool Enclosure Permit	-\$7,925	-\$1,221	-\$4,267	-\$6,000	-\$4,644

Department	Account Type	Account	Description	2022 Actuals	2023 Actuals	2024 YTD	2024 Budget	2025 Budget
Elections								
	Expenditures							
		01-0120-4001	Per Diems	\$2,640	\$0	\$0	\$0	\$0
		01-0120-4200	Office Supplies & Equipment	\$2,561	\$0	\$0	\$0	\$0
		01-0120-4208	Signage	\$80	\$0	\$0	\$0	\$0
		01-0120-4301	Postage	\$3,109	\$0	\$0	\$0	\$0
		01-0120-4304	Professional Fees - Audit	\$0	\$47	\$0	\$0	\$0
		01-0120-4309	Professional Development	\$948	\$0	\$0	\$0	\$0
		01-0120-4316	Advertising	\$9,593	\$0	\$0	\$0	\$0
		01-0120-4320	Contract Services	\$43,708	\$1,883	\$1,883	\$1,883	\$1,883
	Expenditures Total			\$62,640	\$1,929	\$1,883	\$1,883	\$1,883
	ReserveTransfers							
		01-0013-3115	Contribution to Elections	\$13,750	\$13,750	\$13,750	\$13,750	\$13,750
			Transfer From Elections	-\$55,000	\$0	\$0	\$0	\$0
	ReserveTransfers Total			-\$41,250	\$13,750	\$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	2022 Actuals	2023 Actuals	2024 YTD	2024 Budget	2025 Budget
Finance								
	Expenditures							
		01-0100-4000	FT Wages	\$368,500	\$325,728	\$240,607	\$402,467	\$361,722
		01-0100-4001	PT Wages	\$0	\$54,572	\$58,116	\$0	\$0
		01-0100-4002	OT Wages	\$3,235	\$4,216	\$0	\$500	\$500
		01-0100-4100	FT Wage Related Expenses	\$63,405	\$60,363	\$48,330	\$74,335	\$66,382
		01-0100-4101	PT Wage Related Expenses	\$0	\$6,578	\$7,627	\$0	\$0
		01-0100-4102	Group Benefits	\$44,498	\$44,661	\$42,079	\$45,908	\$37,467
		01-0100-4103	WSIB	\$7,562	\$11,091	\$12,281	\$12,370	\$10,280
		01-0100-4199	Computer Software & Hardware	\$884	\$1,758	\$0	\$1,000	\$880
		01-0100-4200	Office Supplies & Equipment	\$5,354	\$6,697	\$4,139	\$5,000	\$4,230
		01-0100-4301	Postage	\$13,011	\$14,061	\$13,824	\$13,300	\$14,200
		01-0100-4302	Communication (phone, fax, internet)	\$4,536	\$4,487	\$6,511	\$6,119	\$5,846
		01-0100-4304	Professional Fees - Audit	\$14,873	\$14,944	\$12,708	\$15,400	\$19,565
		01-0100-4308	Mileage	\$151	\$0	\$0	\$100	\$50
		01-0100-4309	Professional Development	\$2,848	\$1,641	\$10,222	\$3,868	\$4,009
		01-0100-4311	Membership and Subscription Fees	\$3,020	\$3,387	\$2,056	\$2,153	\$2,054
		01-0100-4312	Meals	\$62	\$0	\$11	\$100	\$50
		01-0100-4313	Travel - Accomodations & Parking	\$920	\$0	\$0	\$300	\$200
		01-0100-4316	Advertising and Tax Sale Expenses	\$13,887	\$26,353	\$26,536	\$13,994	\$20,145
		01-0100-4320	Contract Services	\$69,521	\$69,043	\$75,537	\$88,438	\$37,533
		01-0100-4322	Emergency Management	\$1,185	\$1,292	\$1,292	\$1,322	\$1,407
		01-0100-4326	Environmental Service - Garbage Bags	\$4,176	\$10,400	\$15,000	\$6,488	\$9,900
		01-0100-4450	COVID-19 Incremental Expenses	\$11,483	\$0	\$0	\$0	\$0
		01-0100-4500	Bank Service Charges	\$12,056	\$11,108	\$7,346	\$11,000	\$11,500
		01-0100-4502	Other written off (non collectible inv's)	\$10,725	\$10,141	\$3,925	\$0	\$0
		01-0100-4600	Community Grants	\$22,029	\$11,982	\$14,870	\$16,870	\$21,870
	Expenditures Total			\$677,923	\$694,501	\$603,017	\$721,031	\$629,790
	Revenues							
		01-0015-1160	Advertising, Legal, and Realtax Fees Recovered	-\$12,175	-\$20,591	-\$23,915	-\$20,000	-\$20,000
		01-0015-1170	NSF Fees	-\$560	-\$1,164	-\$1,230	-\$700	-\$990
		01-0015-1180	Online Service Fee	-\$2,109	-\$2,489	-\$3,383	-\$2,500	-\$2,500
		01-0015-3120	Tax Certificates	-\$8,640	-\$10,209	-\$11,022	-\$9,500	-\$9,656
		01-0015-3739	Other Recoveries	-\$1,191	-\$709	-\$3,180	-\$1,000	-\$1,000
		01-0017-7780	Garbage bags	-\$4,213	-\$9,634	-\$16,913	-\$6,488	-\$9,900
	Revenues Total			-\$28,887	-\$44,796	-\$59,643	-\$40,188	-\$44,046

Department	Account Type	Account	Description	2022 Actuals	2023 Actuals	2024 YTD	2024 Budget	2025 Budget
Fire and Rescue								
	Expenditures							
		01-0040-4001	PT Wages	\$475,836	\$469,191	\$351,631	\$406,850	\$416,016
		01-0040-4101	PT Wage Related Expenses	\$38,417	\$39,602	\$93,691	\$39,019	\$37,223
		01-0040-4102	Group Benefits	\$19,657	\$16,971	\$26,380	\$29,591	\$32,967
		01-0040-4103	WSIB	\$9,759	\$13,046	\$16,410	\$16,665	\$16,470
		01-0040-4200	Office Supplies & Equipment	\$1,039	\$616	\$1,420	\$1,000	\$1,000
		01-0040-4203	Fuel	\$22,055	\$16,443	\$27	\$20,318	\$21,333
		01-0040-4205	Equipment Maintenance & Supplies	\$20,097	\$14,419	\$21,702	\$22,000	\$22,000
		01-0040-4206	Oxygen & Medical Supplies	\$5,375	\$2,402	\$4,965	\$3,100	\$4,200
		01-0040-4207	Public Education	\$816	\$3,000	\$2,380	\$3,000	\$3,000
		01-0040-4220	Vehicle Maintenance	\$63,687	\$52,285	\$28,393	\$52,000	\$48,000
		01-0040-4302	Communication (phone, fax, internet)	\$10,068	\$6,985	\$8,585	\$5,688	\$6,358
		01-0040-4308	Mileage	\$929	\$1,693	\$474	\$1,500	\$1,000
		01-0040-4309	Professional Development	\$13,281	\$17,909	\$10,635	\$18,370	\$23,530
		01-0040-4311	Membership and Subscription Fees	\$2,206	\$2,140	\$1,080	\$3,740	\$2,106
		01-0040-4312	Meals	\$715	\$509	\$666	\$700	\$550
		01-0040-4313	Travel - Accomodations & Parking	\$36	\$942	\$849	\$200	\$600
		01-0040-4315	Insurance	\$37,967	\$52,930	\$59,432	\$60,318	\$62,662
		01-0040-4316	Advertising	\$0	\$901	\$0	\$500	\$500
		01-0040-4318	Vehicle Plates	\$390	\$265	\$265	\$265	\$265
		01-0040-4319	Permits	\$507	\$541	\$565	\$541	\$565
		01-0040-4320	Contract Services	\$142,070	\$206,926	\$130,602	\$164,381	\$151,705
		01-0040-4321	Clothing, Safety Allowance	\$21,046	\$10,733	\$28,299	\$21,252	\$16,252
		01-0040-4000	FT Wages	\$0	\$0	\$52,427	\$105,914	\$123,341
		01-0040-4100	FT Wage Related Expenses	\$0	\$0	\$12,832	\$19,029	\$21,963
		01-0040-4215	Cleaning - Personal Protective Equipment	\$0	\$0	\$0	\$0	\$5,000
	Expenditures Total			\$885,952	\$930,448	\$853,708	\$995,940	\$1,018,606
	Revenues							
		01-0015-3210	Information or Fire Reports	-\$714	-\$599	-\$528	-\$616	-\$565
		01-0015-3215	Other recoveries	-\$1,972	-\$1,568	-\$4,791	-\$9,437	-\$9,437
		01-0015-3230	Open Burning Permit and Inspection	-\$13,423	-\$14,813	-\$18,079	-\$15,000	-\$15,792
		01-0015-3235	Burning Permit Violations	\$0	\$0	-\$1,120	-\$543	-\$560
		01-0015-3245	Fire Extinguisher Training	-\$190	\$0	-\$510	-\$264	-\$254
		01-0015-3250	Water Tank Locks	\$0	\$0	\$0	-\$21	-\$22
		01-0015-3260	Fireworks Permits	-\$105	\$0	\$0	-\$116	-\$119
		01-0015-3270	Occupancy Load	\$0	\$0	\$0	\$0	\$0
		01-0015-3280	Fire Safety Plan Review	\$0	-\$133	\$0	-\$140	-\$144
		01-0015-3290	Post Fire Watch	\$0	\$0	\$0	\$0	\$0
		01-0015-3320	Key Boxes	\$0	\$0	\$0	-\$173	-\$178
		01-0015-3330	Inspections	\$0	\$0	\$0	\$0	\$0

Department	Account Type	Account	Description	2022 Actuals	2023 Actuals	2024 YTD	2024 Budget	2025 Budget
Municipal Office								
	Expenditures							
		01-0170-4201	Hydro	\$16,584	\$19,173	\$17,090	\$16,200	\$17,900
		01-0170-4202	Heat	\$13,352	\$14,298	\$14,643	\$12,600	\$13,825
		01-0170-4204	Water Protection	\$1,073	\$1,747	\$1,260	\$1,200	\$1,400
		01-0170-4215	Cleaning, Maintenance & Supplies - Interior	\$25,278	\$27,918	\$22,564	\$22,600	\$24,800
		01-0170-4216	Kitchen Supplies and Equipment	\$5,421	\$5,452	\$3,093	\$5,000	\$4,400
		01-0170-4217	Waste Removal	\$3,035	\$3,799	\$4,552	\$3,000	\$3,650
		01-0170-4222	Outdoor Maintenance of Building	\$238	\$288	\$483	\$1,000	\$500
		01-0170-4320	Contract Services	\$7,275	\$3,722	\$3,712	\$6,030	\$3,916
	Expenditures Total			\$72,255	\$76,396	\$67,398	\$67,630	\$70,391
	Revenues							
		01-0015-3745	Municipal Office Costs Recovered from Building Department	-\$21,676	-\$22,919	-\$20,219	-\$20,289	-\$21,117
	Revenues Total			-\$21,676	-\$22,919	-\$20,219	-\$20,289	-\$21,117

Department	Account Type	Account	Description	2022 Actuals	2023 Actuals	2024 YTD	2024 Budget	2025 Budget
Parks								
	Expenditures							
		01-0110-4000	FT Wages	\$42,624	\$119,103	\$64,749	\$119,359	\$153,448
		01-0110-4001	PT Wages	\$0	\$0	\$29,463	\$0	\$0
		01-0110-4002	OT Wages	\$2,486	\$2,607	\$0	\$1,000	\$1,000
		01-0110-4100	FT Wage Related Expenses	\$8,001	\$22,088	\$12,896	\$22,746	\$29,012
		01-0110-4101	PT Wage Related Expenses	\$0	\$0	\$5,790	\$0	\$0
		01-0110-4102	Group Benefits	\$6,377	\$14,680	\$14,704	\$15,485	\$18,946
		01-0110-4103	WSIB	\$852	\$3,610	\$4,348	\$3,912	\$4,772
		01-0110-4201	Hydro	\$2,843	\$3,650	\$4,480	\$2,800	\$3,300
		01-0110-4203	Fuel	\$5,877	\$6,476	\$0	\$3,711	\$6,485
		01-0110-4204	Water Protection	\$0	\$0	\$0	\$200	\$0
		01-0110-4205	Equipment Maintenance & Supplies	\$1,831	\$4,196	\$2,522	\$2,800	\$2,800
		01-0110-4220	Vehicle Maintenance	\$46	\$350	\$122	\$350	\$350
		01-0110-4222	Maintenance Grounds	\$12,369	\$6,909	\$23,979	\$13,000	\$16,000
		01-0110-4315	Insurance	\$8,432	\$10,586	\$11,886	\$12,064	\$12,532
		01-0110-4316	Advertising	\$1,440	\$0	\$1,412	\$1,000	\$1,000
		01-0110-4320	Contract Services	\$728	\$794	\$2,487	\$2,294	\$1,724
		01-0110-4309	Professional Development	\$0	\$0	\$1,605	\$0	\$1,500
	Expenditures Total			\$93,906	\$195,050	\$180,443	\$200,720	\$252,871
	Revenues							
		01-0015-2200	Horse Paddock Rental	-\$53	-\$91	-\$59	-\$74	-\$61
		01-0015-2300	Picnic Shelter	-\$1,075	-\$1,013	-\$1,069	-\$1,159	-\$1,084
		01-0015-2400	Ball Diamond Rentals	-\$7,879	-\$9,968	-\$12,628	-\$10,277	-\$13,007
		01-0015-2450	Soccer Field Rentals	-\$4,103	-\$2,213	-\$6,102	-\$3,609	-\$6,207
		01-0015-2500	Tennis Courts	\$0	\$0	-\$2,734	-\$800	-\$2,003
		01-0015-3746	Other recoveries	-\$350	\$0	-\$236	\$0	\$0
	Revenues Total			-\$13,459	-\$13,285	-\$22,827	-\$15,919	-\$22,361

Department	Account Type	Account	Description	2022 Actuals	2023 Actuals	2024 YTD	2024 Budget	2025 Budget
PCC								
	Expenditures							
		01-0070-4000	FT Wages	\$65,522	\$70,430	\$80,170	\$132,018	\$95,411
		01-0070-4001	PT Wages	\$0	\$8,486	\$1,705	\$0	\$0
		01-0070-4002	OT Wages	\$1,322	\$3,301	\$2,148	\$500	\$500
		01-0070-4100	FT Wage Related Expenses	\$12,115	\$13,020	\$16,088	\$24,976	\$18,100
		01-0070-4101	PT Wage Related Expenses	\$0	\$362	\$211	\$0	\$0
		01-0070-4102	Group Benefits	\$8,513	\$9,397	\$13,246	\$17,627	\$10,271
		01-0070-4103	WSIB	\$1,545	\$2,486	\$3,683	\$4,307	\$2,964
		01-0070-4200	Office Supplies & Equipment	\$102	\$0	\$10	\$100	\$100
		01-0070-4201	Hydro	\$11,116	\$12,061	\$12,974	\$12,000	\$11,600
		01-0070-4202	Heat	\$3,782	\$6,402	\$6,683	\$4,500	\$5,200
		01-0070-4204	Water Protection	\$3,551	\$3,910	\$3,758	\$3,700	\$3,700
		01-0070-4215	Cleaning, Maintenance & Supplies - Interior	\$6,366	\$6,696	\$4,356	\$6,500	\$6,500
		01-0070-4216	Kitchen Supplies and Equipment	\$1,697	\$317	\$1,436	\$1,500	\$1,500
		01-0070-4217	Waste Removal	\$9,453	\$12,123	\$14,518	\$9,500	\$12,600
		01-0070-4222	Outdoor Maintenance of Building	\$3,753	\$4,040	\$2,246	\$4,400	\$4,000
		01-0070-4302	Communication (phone, fax, internet)	\$2,790	\$2,556	\$3,837	\$2,448	\$2,940
		01-0070-4308	Mileage	\$0	\$0	\$0	\$0	\$50
		01-0070-4309	Professional Development	\$0	\$0	\$0	\$0	\$0
		01-0070-4311	Membership and Subscription Fees	\$0	\$0	\$0	\$500	\$0
		01-0070-4312	Meals	\$0	\$0	\$6	\$0	\$50
		01-0070-4313	Travel - Accomodations & Parking	\$0	\$0	\$0	\$0	\$0
		01-0070-4315	Insurance	\$8,432	\$10,586	\$11,886	\$12,064	\$12,532
		01-0070-4316	Advertising	\$1,507	\$0	\$0	\$1,000	\$1,000
		01-0070-4320	Contract Services	\$3,630	\$3,164	\$4,648	\$5,033	\$5,347
		01-0070-4321	Clothing, Safety Allowance	\$172	\$292	\$266	\$260	\$520
	Expenditures Total			\$145,368	\$169,628	\$183,876	\$242,932	\$194,885
	Revenues							
		01-0015-3110	Hall - Prime	-\$15,587	-\$26,770	-\$19,859	-\$34,739	-\$34,739
		01-0015-3115	Hall - Non-Prime	-\$14,975	-\$20,756	-\$20,682	-\$20,434	-\$21,047
		01-0015-3130	Meeting Room	-\$4,143	-\$11,047	-\$9,009	-\$13,427	-\$11,378
		01-0015-3135	Projector and Microphone Rental Fee	-\$26	\$0	\$0	\$0	\$0
		01-0015-3160	Licensed Events Using Patio	-\$181	-\$126	-\$317	-\$130	-\$346
		01-0015-3170	Hall - Commercial Rentals	\$0	\$0	\$0	-\$1,547	-\$1,016
		01-0015-3180	Bartenders	-\$234	\$0	\$0	\$0	\$0
		01-0015-3200	Kitchen Facilities - Non-Prime	-\$686	-\$2,357	-\$3,886	-\$2,570	-\$3,809
		01-0015-3736	Other Recoveries	-\$2,101	-\$3,081	-\$2,004	-\$5,000	-\$5,000
		01-0015-5250	Recreation Conditional Grants	-\$1,804	-\$4,358	\$0	-\$5,167	-\$5,167
	Revenues Total			-\$39,737	-\$68,495	-\$55,758	-\$83,014	-\$82,502

Department	Account Type	Account	Description	2022 Actuals	2023 Actuals	2024 YTD	2024 Budget	2025 Budget
Planning								
	Expenditures							
		01-0130-4000	FT Wages	\$74,060	\$79,467	\$80,160	\$114,373	\$123,016
		01-0130-4002	OT Wages	\$0	\$1,520	\$0	\$500	\$500
		01-0130-4100	FT Wage Related Expenses	\$13,471	\$14,596	\$16,479	\$21,230	\$22,735
		01-0130-4102	Group Benefits	\$5,620	\$5,977	\$6,789	\$9,746	\$8,448
		01-0130-4103	WSIB	\$1,708	\$2,491	\$3,655	\$3,733	\$3,817
		01-0130-4200	Office Supplies & Equipment	\$0	\$0	\$64	\$200	\$200
		01-0130-4302	Communication (phone, fax, internet)	\$0	\$42	\$36	\$100	\$100
		01-0130-4303	Professional Fees - Legal	\$25,843	\$174,889	\$107,129	\$52,000	\$89,250
		01-0130-4305	Professional Fees - Engineering	\$105,542	\$306,883	\$261,438	\$203,536	\$138,600
		01-0130-4308	Mileage	\$0	\$0	\$18	\$100	\$50
		01-0130-4309	Professional Development	\$0	\$182	\$444	\$800	\$2,250
		01-0130-4311	Membership and Subscription Fees	\$305	\$789	\$1,512	\$717	\$1,604
		01-0130-4312	Meals	\$0	\$0	\$0	\$50	\$50
		01-0130-4313	Travel - Accomodations & Parking	\$0	\$0	\$15	\$200	\$200
		01-0130-4316	Advertising	\$7,054	\$7,869	\$5,113	\$5,000	\$5,378
		01-0130-4317	Professional Fees - Water Monitoring	\$1,054	\$5,830	\$4,204	\$3,000	\$3,700
		01-0130-4320	Contract Services	\$74,115	\$24,944	\$73,951	\$42,440	\$121,158
		01-0130-4600	CIP Grants and other Economic Development Programs	\$9,024	\$0	\$13,440	\$19,854	\$19,854
	Expenditures Total			\$317,796	\$625,479	\$574,447	\$477,580	\$540,910
	ReserveTransfers							
		01-0013-3100	Transfer from Operating Carryforward	-\$7,500	\$25,000	-\$25,000	-\$25,000	\$0
	ReserveTransfers Total			-\$7,500	\$25,000	-\$25,000	-\$25,000	\$0
	Revenues							
		01-0015-1190	Engineering, Environmental and Legal Fees Recovered	-\$45,544	-\$492,783	-\$165,053	-\$176,698	-\$100,000
		01-0015-1200	Minor Variance	-\$12,759	-\$23,075	-\$17,042	-\$22,370	-\$22,108
		01-0015-1205	Agreements	-\$769	-\$2,556	-\$584	-\$2,635	-\$2,561
		01-0015-1210	Part Lot Control Exemption By-law	\$0	\$0	\$0	\$0	\$0
		01-0015-1220	Site Plan Control	-\$111,315	\$20,911	-\$7,730	-\$7,730	-\$80,962
		01-0015-1225	Consent Review and Clearance	-\$1,833	-\$3,388	-\$2,791	-\$3,180	-\$3,255
		01-0015-1226	Ownership List Confirmation	-\$1,656	-\$1,155	-\$1,264	-\$1,185	-\$1,215
		01-0015-1227	Pre-Consultation	-\$10,829	-\$19,232	-\$14,728	-\$19,988	-\$5,900
		01-0015-1230	Zoning By-law Amendment	-\$45,261	-\$7,500	-\$10,308	-\$7,731	-\$52,875
		01-0015-1235	Telecommunication Tower Proposals	\$0	\$0	\$0	-\$2,890	-\$1,079
		01-0015-1236	Lifting of Holding Designation Fee (Zoning)	\$0	\$0	\$0	-\$1,472	-\$1,516
		01-0015-1240	Zoning By-law Amendment - Aggregate	\$0	\$0	\$0	-\$17,641	\$0
		01-0015-1241	Garden Suites and Renewals (Zoning)	\$0	\$0	\$0	\$0	\$0
		01-0015-3240	Compliance Letter	-\$2,888	-\$4,337	-\$2,892	-\$4,065	-\$4,116
		01-0015-1228	Application Reactivation	\$0	\$0	\$0	\$0	\$0

Department	Account Type	Account	Description	2022 Actuals	2023 Actuals	2024 YTD	2024 Budget	2025 Budget
Public Works								
	Expenditures							
		01-0030-4000	FT Wages	\$482,710	\$483,051	\$359,067	\$530,974	\$567,062
		01-0030-4001	PT Wages	\$38,487	\$38,493	\$34,192	\$20,835	\$18,564
		01-0030-4002	OT Wages	\$44,563	\$39,982	\$31,466	\$27,795	\$27,795
		01-0030-4100	FT Wage Related Expenses	\$88,111	\$89,529	\$76,085	\$100,146	\$106,430
		01-0030-4101	PT Wage Related Expenses	\$5,697	\$4,931	\$5,614	\$4,005	\$3,563
		01-0030-4102	Group Benefits	\$54,703	\$54,681	\$63,197	\$63,845	\$69,768
		01-0030-4103	WSIB	\$13,197	\$16,995	\$16,947	\$18,072	\$17,994
		01-0030-4200	Office Supplies & Equipment	\$0	\$236	\$827	\$150	\$150
		01-0030-4201	Hydro	\$679	\$771	\$647	\$700	\$700
		01-0030-4203	Fuel	\$135,894	\$116,303	\$131,099	\$98,766	\$103,704
		01-0030-4205	Equipment Maintenance & Supplies	\$2,204	\$355	\$669	\$2,050	\$1,000
		01-0030-4208	Signage	\$12,295	\$14,233	\$11,708	\$14,500	\$14,500
		01-0030-4209	Pavement Markings	\$34,204	\$36,283	\$0	\$35,500	\$35,500
		01-0030-4210	Railway Maintenance and Upgrades	\$1,975	\$0	\$0	\$5,000	\$5,000
		01-0030-4211	Municipal Street Naming	\$5,280	\$0	\$0	\$1,000	\$1,000
		01-0030-4212	Maintenance Gravel	\$79,098	\$63,707	\$91,138	\$75,000	\$75,000
		01-0030-4213	Calcium	\$79,791	\$79,152	\$67,987	\$76,000	\$76,000
		01-0030-4214	Winter Maintenance	\$294,687	\$277,542	\$205,287	\$250,000	\$250,000
		01-0030-4217	Waste Removal	\$1,279	\$0	\$0	\$1,300	\$500
		01-0030-4218	Shop Overhead	\$12,206	\$5,704	\$8,317	\$7,400	\$8,700
		01-0030-4219	Road Maintenance supplies	\$30,999	\$33,691	\$37,458	\$35,400	\$35,400
		01-0030-4220	Vehicle Maintenance	\$65,034	\$45,818	\$43,044	\$42,000	\$42,000
		01-0030-4221	Speed Monitor	\$0	\$0	\$0	\$0	\$0
		01-0030-4222	Tree Maintenance Program	\$24,015	\$20,956	\$5,583	\$32,000	\$32,000
		01-0030-4224	Sidewalk Repairs	\$0	\$0	\$0	\$5,000	\$5,000
		01-0030-4302	Communication (phone, fax, internet)	\$3,761	\$2,026	\$2,377	\$2,100	\$2,671
		01-0030-4305	Professional Fees - Engineering	\$877	\$0	\$851	\$1,000	\$1,000
		01-0030-4308	Mileage	\$0	\$0	\$320	\$100	\$100
		01-0030-4309	Professional Development	\$0	\$0	\$1,130	\$1,200	\$6,200
		01-0030-4311	Membership and Subscription Fees	\$559	\$219	\$729	\$709	\$729
		01-0030-4312	Meals	\$0	\$0	\$75	\$350	\$350
		01-0030-4315	Insurance	\$55,369	\$74,102	\$83,204	\$84,446	\$87,727
		01-0030-4316	Advertising	\$3,562	\$212	\$18	\$1,500	\$1,000
		01-0030-4318	Vehicle Plates	\$11,813	\$6,595	\$7,271	\$6,595	\$6,595
		01-0030-4319	Permits	\$111	\$60	\$51	\$100	\$100
		01-0030-4320	Contract Services	\$33,821	\$53,869	\$39,113	\$74,778	\$38,147
		01-0030-4321	Clothing, Safety Allowance	\$2,279	\$2,200	\$2,965	\$2,800	\$3,200
		01-0030-4400	Street Lights: Repairs and Hydro Bills	\$11,999	\$14,082	\$17,637	\$14,850	\$14,850
	Expenditures Total			\$1,631,257	\$1,575,779	\$1,346,073	\$1,637,966	\$1,660,000

Department	Account Type	Account	Description	2022 Actuals	2023 Actuals	2024 YTD	2024 Budget	2025 Budget
Public Works	ReserveTransfers							
		01-0013-3085	Transfer from Asset Management Discretionary Reserve	-\$1,975	\$0	\$0	-\$10,000	-\$10,000
		01-0013-3100	Transfer from Operating Carryforward	\$0	-\$27,110	\$0	\$0	\$0
		01-0013-3205	Contribution from Winter Maintenance	-\$39,257	\$0	\$0	\$0	\$0
			Contribution to Winter Maintenance	\$0	\$0	\$0	\$25,000	\$0
	ReserveTransfers Total			-\$41,232	-\$27,110	\$0	\$15,000	-\$10,000
	Revenues							
		01-0015-1290	Oversize/Haul Route Permits	-\$420	-\$339	-\$928	-\$232	-\$476
		01-0015-2000	Third Party Cost Recovery	-\$1,319	-\$500	\$0	-\$100	-\$100
		01-0015-3310	Entrance Permit	-\$1,647	-\$1,822	-\$4,692	-\$3,196	-\$3,292
		01-0015-3315	Municipal Street Naming	-\$3,080	\$0	\$0	-\$1,000	-\$1,000
		01-0015-3740	Public Works Other Recoveries	-\$28,516	-\$66,418	\$0	-\$48,516	-\$28,516
	Revenues Total			-\$34,981	-\$69,079	-\$5,620	-\$53,044	-\$33,384

Department	Account Type	Account	Description	2022 Actuals	2023 Actuals	2024 YTD	2024 Budget	2025 Budget
Heritage Advisory Committee								
	Expenditures							
		01-0050-4001	PT Wages	\$8,379	\$8,786	\$9,963	\$10,986	\$11,092
		01-0050-4101	PT Wage Related Expenses	\$600	\$639	\$852	\$1,374	\$1,370
		01-0050-4103	WSIB	-\$13	\$159	\$240	\$232	\$221
		01-0050-4200	Office Supplies & Equipment	\$0	\$1,684	\$0	\$100	\$100
		01-0050-4308	Mileage	\$298	\$109	\$201	\$300	\$300
		01-0050-4309	Professional Development	\$330	\$598	\$275	\$1,000	\$1,000
		01-0050-4311	Membership and Subscription Fees	\$75	\$177	\$202	\$177	\$202
		01-0050-4312	Meals	\$36	\$0	\$20	\$50	\$50
		01-0050-4313	Travel - Accomodations & Parking	\$305	\$328	\$675	\$500	\$500
	Expenditures Total			\$10,008	\$12,479	\$12,429	\$14,719	\$14,835
	Revenues							
		01-0015-5113	Federal Young Canada Works Operating Grant	-\$5,700	-\$6,398	-\$6,200	-\$6,000	-\$6,200
		01-0015-3749	Doors of Puslinch Posters	\$0	\$0	-\$18	-\$4,248	-\$2,400
	Revenues Total			-\$5,700	-\$6,398	-\$6,218	-\$10,248	-\$8,600

Department	Account Type	Account	Description	2022 Actuals	2023 Actuals	2024 YTD	2024 Budget	2025 Budget
Youth Advisory Committee								
	Expenditures							
		01-0190-4200	Office Supplies & Equipment	\$0	\$238	\$274	\$500	\$250
		01-0190-4308	Mileage	\$0	\$0	\$0	\$160	\$50
		01-0190-4309	Professional Development	\$0	\$0	\$408	\$428	\$428
	Expenditures Total			\$0	\$238	\$683	\$1,088	\$728
Grand Total				\$3,484,792	\$3,493,258	\$3,372,356	\$4,024,046	\$4,236,333

Department	2022 Actuals	2023 Actuals	2024 YTD	2024 Budget	2025 Budget
Expenditures					
Administration	\$798,259	\$951,341	\$820,088	\$868,072	\$1,190,581
Building	\$532,965	\$580,337	\$572,276	\$746,465	\$843,940
By-law	\$169,034	\$248,361	\$303,726	\$260,843	\$353,178
Corporate	\$194,418	\$186,127	\$235,735	\$224,122	\$231,789
Council	\$138,071	\$137,154	\$111,167	\$147,609	\$176,185
Elections	\$62,640	\$1,929	\$1,883	\$1,883	\$1,883
Finance	\$677,923	\$694,501	\$603,017	\$721,031	\$629,790
Fire and Rescue	\$885,952	\$930,448	\$853,708	\$995,940	\$1,018,606
Library	\$7,475	\$8,637	\$8,540	\$7,940	\$8,400
Municipal Office	\$72,255	\$76,396	\$67,398	\$67,630	\$70,391
ORC	\$189,366	\$209,265	\$187,468	\$198,482	\$253,246
Parks	\$93,906	\$195,050	\$180,443	\$200,720	\$252,871
PCC	\$145,368	\$169,628	\$183,876	\$242,932	\$194,885
PDAC	\$4,240	\$4,802	\$2,762	\$6,120	\$6,674
Planning	\$317,796	\$625,479	\$574,447	\$477,580	\$540,910
Public Works	\$1,631,257	\$1,575,779	\$1,346,073	\$1,637,966	\$1,660,000
Source Water Protection	\$9,206	\$9,554	\$7,212	\$9,878	\$10,152
Heritage Advisory Committee	\$10,008	\$12,479	\$12,429	\$14,719	\$14,835
Recreation Advisory Committee	\$1,611	\$2,124	\$868	\$4,413	\$4,855
Youth Advisory Committee	\$0	\$238	\$683	\$1,088	\$728
Expenditures Total	\$5,941,752	\$6,619,629	\$6,073,799	\$6,835,434	\$7,463,899
ReserveTransfers					
Administration	\$0	\$10,600	\$2,200	-\$10,600	-\$10,600
Building	\$39,059	\$352,061	-\$79,917	-\$58,696	-\$135,296
Corporate	-\$31,500	\$41,116	\$115,503	\$130,503	-\$117,764
Elections	-\$41,250	\$13,750	\$13,750	\$13,750	\$13,750
Planning	-\$7,500	\$25,000	-\$25,000	-\$25,000	\$0
Public Works	-\$41,232	-\$27,110	\$0	\$15,000	-\$10,000
ReserveTransfers Total	-\$82,423	\$415,417	\$26,536	\$64,957	-\$259,910
Revenues					
Administration	-\$16,241	-\$10,727	-\$12,532	-\$14,223	-\$15,659
Building	-\$572,025	-\$932,398	-\$492,359	-\$687,769	-\$708,644

Department	2022 Actuals	2023 Actuals	2024 YTD	2024 Budget	2025 Budget
By-law	-\$50,500	-\$67,935	-\$86,002	-\$77,644	-\$119,298
Corporate	-\$1,155,841	-\$1,533,531	-\$1,578,115	-\$1,386,901	-\$1,413,115
Elections	\$0	\$0	\$0	\$0	\$0
Finance	-\$28,887	-\$44,796	-\$59,643	-\$40,188	-\$44,046
Fire and Rescue	-\$106,372	-\$131,339	-\$75,977	-\$119,670	-\$123,232
Library	-\$3,313	-\$9,440	\$0	-\$3,472	-\$4,000
Municipal Office	-\$21,676	-\$22,919	-\$20,219	-\$20,289	-\$21,117
ORC	-\$68,599	-\$58,248	-\$75,711	-\$76,467	-\$74,991
Parks	-\$13,459	-\$13,285	-\$22,827	-\$15,919	-\$22,361
PCC	-\$39,737	-\$68,495	-\$55,758	-\$83,014	-\$82,502
Planning	-\$232,854	-\$533,114	-\$222,391	-\$267,585	-\$276,187
Public Works	-\$34,981	-\$69,079	-\$5,620	-\$53,044	-\$33,384
Source Water Protection	-\$24,351	-\$40,085	-\$14,605	-\$19,912	-\$20,520
Heritage Advisory Committee	-\$5,700	-\$6,398	-\$6,218	-\$10,248	-\$8,600
Revenues Total	-\$2,374,537	-\$3,541,789	-\$2,727,978	-\$2,876,345	-\$2,967,656
Grand Total	\$3,484,792	\$3,493,258	\$3,372,356	\$4,024,046	\$4,236,333

2020 Capital Carry-forward Plan Summary

Project Cost Service	Department	Capital Project	Classification	Funding Type Discretionary_Reserves	Grand Total
Parks and Recreation					
	ORC				
		Building Condition Assessment, Arc Flash Study, Infrared Scanning of Equipment	Study/Plan	\$5,000	\$5,000
	PCC				
		Building Condition Assessment, Arc Flash Study, Infrared 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	\$151,062

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_ 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
	Municipal Office					
		Convert Lighting to LED and Install Motion Sensors	Asset Management		\$17,420	\$17,420
		Municipal Office HVAC Upgrades	Asset Management		\$124,056	\$124,056
		Accessible Washroom Upgrades	Asset Management		\$100,000	\$100,000
		Power Distribution Equipment (feeders, panels, main disconnect switch)	Asset Management		\$20,000	\$20,000
		Window and Door Replacement Program	Asset Management		\$100,000	\$100,000
Public Works						
	Public Works					
		Kerr Crescent - Stormwater Management Facility	Asset Management		\$408,938	\$408,938
Planning						
	Planning					
		Regionally Significant Economic Development Study Area Phase 1 (Employment)	Study/Plan	\$25,000	\$5,000	\$30,000
Grand Total				\$25,000	\$800,414	\$825,414

2023 Capital Carry-forward Plan Summary

Project Cost		Capital Project	Classification	Funding Type	Grand Total
Service	Department			Discretionary_ Reserves	
General Government					
	Corporate				
		401 and Highway 6 Project Review of Hotspots	Study/Plan	\$8,537	\$8,537
	Finance				
		Parkland Dedication By-law Amendment	Study/Plan	\$19,322	\$19,322
		Community Improvement Plan Amendment and Financial Incentives	Study/Plan	\$25,000	\$25,000
Public Works					
	Public Works				
		Kerr Crescent - Stormwater Management Facility	Asset Management	\$50,000	\$50,000
Grand Total				\$102,859	\$102,859

2024 Capital Carry-forward Plan Summary

Project Cost Service	Department	Capital Project	Classification	Funding Type		Grand Total
				Discretionary_ Reserves	Restricted_ Reserves	
General Government						
	Finance	Asset Management Plan and Policy Updates	Study/Plan	\$60,676	\$6,324	\$67,000
	Municipal Office	Replacement of UV Pure Water Treatment System	Asset Management	\$20,000		\$20,000
Parks and Recreation						
	Parks	Boreham Park Safety Study	Study/Plan		\$5,393	\$5,393
	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
Planning						
	Planning	Regionally Significant Economic Development Study Area Phase 1 (Employment)	Study/Plan	\$5,000	\$65,000	\$70,000
Grand Total				\$85,676	\$236,717	\$322,393

2025 Capital Plan Summary

Project Cost				Funding Type			Grand Total	
Service	Department	Capital Project	Classification	Grant	Levy	Discretionary_Reserves		Restricted_Reserves
Fire and Rescue								
	Fire and Rescue							
		Fire Master Plan	Study/Plan			\$12,000	\$18,000	\$30,000
		Structural Firefighter Gear	Asset Management			\$40,010		\$40,010
		Pump 31 Truck	Asset Management	\$20,000		\$741,254	\$223,898	\$985,153
		Defibrillators - Fire & Rescue Service Trucks and Municipal Buildings	Asset Management			\$33,270		\$33,270
		Diesel Exhaust System	New Asset		\$17,127		\$51,380	\$68,507
General Government								
	Corporate							
		Asset Management	Reserve Contribution		\$1,002,575			\$1,002,575
		Corporate Information Technology	Reserve Contribution		\$20,000			\$20,000
		Computer Equipment	Information Technology			\$19,636		\$19,636
		Administrative Studies	Reserve Contribution		\$40,000			\$40,000
		Revitalizing the Downtowns in Aberfoyle and Morrison	Study/Plan	\$24,750				\$24,750
		Other Recommendations from 2023 IT Infrastructure and Services Audit	Information Technology			\$3,370		\$3,370
		Tablets and OWL Cameras - Building, Fire and Administration	Information Technology			\$11,698		\$11,698
	Finance							
		Technical Guidelines for the Energy Conservation and Demand Management Plan	Study/Plan			\$4,528	\$472	\$5,000
		Development Charges Study Amendment	Study/Plan				\$15,264	\$15,264
	Municipal Office							
		Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	Study/Plan			\$5,000		\$5,000
		Municipal Administration and Operations Facility	Asset Management			\$600,000		\$600,000

2025 Capital Plan Summary

Project Cost				Funding Type			Grand Total
Service	Department Capital Project	Classification	Grant	Levy	Discretionary_R eserves	Restricted_Re serves	
Parks and Recreation							
	ORC						
	Rinkboard Replacement (Interior and Exterior)	Asset Management				\$200,000	\$200,000
	Outdoor Rink Curtain Panels (2)	New Asset				\$30,000	\$30,000
	Parks						
	Recreation and Parks Master Plan	Study/Plan			\$12,000	\$18,000	\$30,000
	Small Maintenance Tractor	New Asset				\$40,000	\$40,000
	Puslinch Community Centre Senior Soccer Field Chain Link Fence Backstop	New Asset				\$12,000	\$12,000
	Badenoch Storage Shed Replacement	Asset Management				\$20,000	\$20,000
	PCC						
	Emergency Generator	Asset Management				\$170,000	\$170,000
	Electronic Sign Replacement	Asset Management				\$37,500	\$37,500
	Killean School Bell Cairn	Asset Management				\$20,550	\$20,550
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		\$344,050			\$344,050
	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
	Gore Road - Valens Road to Concession 7	Asset Management			\$384,480	\$60,520	\$445,000
	Gore Road - Concession 7 to Lennon Road	Asset Management			\$241,920	\$38,080	\$280,000

2025 Capital Plan Summary

Project Cost			Funding Type		Discretionary_Reserves	Restricted_Reserves	Grand Total
Service	Department Capital Project	Classification	Grant	Levy			
	Leslie Road West - Victoria Road South to Watson Road South	Asset Management			\$507,168	\$79,832	\$587,000
	Winer Road - McLean Road to Nicholas Beaver Road	Asset Management			\$309,312	\$48,688	\$358,000
	Pickup truck - 3/4 ton - Crew Cab	Asset Management	\$6,000		\$57,194		\$63,194
	Bridge and Culvert Inspections	Study/Plan			\$15,000		\$15,000
	CLI-ECA Application for Municipal Stormwater Management Systems	Study/Plan			\$51,750		\$51,750
	Hard-Surfacing Gravel Roads - Design Costs	Asset Management			\$41,040	\$6,460	\$47,500
	Concession 1/Leslie Road West - Concession 7 to Highway 6	Asset Management	\$372,380			\$311,620	\$684,000
	Radar Speed Signs (2) - Council Direction	New Asset		\$7,000		\$7,000	\$14,000
By-law							
	By-law						
	Decibel Meter and Calibrator	New Asset		\$5,058		\$3,300	\$8,358
Planning							
	Planning						
	Regionally Significant Economic Development Study Area Phase 2 (Residential)	Study/Plan	\$25,000		\$6,000	\$29,000	\$60,000
	Development Standards Guidelines	Study/Plan			\$3,000	\$27,000	\$30,000
Grand Total			\$448,130	\$1,435,809	\$3,210,662	\$1,480,533	\$6,575,134

2026 Capital Plan Summary

Project Cost Service	Department	Capital Project	Classification	Funding Type Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total
Fire and Rescue								
	Fire and Rescue							
		Fire Master Plan	Study/Plan			\$12,000	\$18,000	\$30,000
		Structural Firefighter Gear	Asset Management			\$30,180		\$30,180
		Portable Pumps	Asset Management			\$18,000		\$18,000
General Government								
	Corporate							
		Asset Management	Reserve Contribution		\$1,024,759			\$1,024,759
		Corporate Information Technology	Reserve Contribution		\$20,000			\$20,000
		Computer Equipment	Information Technology			\$9,581		\$9,581
		Computer Equipment - New Term of Council	Information Technology			\$8,590		\$8,590
		Administrative Studies	Reserve Contribution		\$40,000			\$40,000
		Website Redesign	Information Technology	\$28,000				\$28,000
		Revitalizing the Downtowns in Aberfoyle and Morriston	Study/Plan	\$24,750				\$24,750
Parks and Recreation								
	Parks							
		Recreation and Parks Master Plan	Study/Plan			\$12,000	\$18,000	\$30,000
		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
	PCC							
		Bar Counter, Bar Door, Cosmetic Upgrades	Asset Management	\$20,000			\$80,000	\$100,000
Public Works								
	Public Works							

2026 Capital Plan Summary

Project Cost Service	Department	Capital Project	Classification	Funding Type Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total	
		Gravel Roads Improvement	Reserve Contribution		\$420,800			\$420,800	
		Pickup truck - 3/4 ton - Single Cab	Asset Management			\$46,330		\$46,330	
		Concession 1 - Leslie Road West to Highway 6	Asset Management			\$138,240	\$21,760	\$160,000	
		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	
		Carroll Pond & Lesic Jassal Municipal Drain - Sediment Survey	Study/Plan			\$7,000		\$7,000	
		Concession 2 Culvert	Asset Management			\$138,240	\$21,760	\$160,000	
		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	
		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	\$372,380		\$173,732	\$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	
		Radar Speed Signs (2) - Council Direction	New Asset		\$7,000		\$7,000	\$14,000	
Planning									
	Planning	Development of a Township Official Plan	Study/Plan			\$32,501	\$67,500	\$100,000	
Grand Total					\$451,130	\$1,512,559	\$3,020,298	\$928,138	\$5,912,124

2027 Capital Plan Summary

Project Cost Service	Department	Capital Project	Classification	Funding Type			Grand Total
				Grant	Levy	Discretionary_Reserves	
Building							
	Building						
		Pickup Truck - Mid-Size	Asset Management			\$19,813	\$19,813
Fire and Rescue							
	Fire and Rescue						
		Structural Firefighter Gear	Asset Management			\$20,120	\$20,120
		Pickup Truck - Mid-Size	Asset Management			\$0	\$0
		Pickup Truck - Mid-Size	Asset Management	\$3,000			\$3,000
		Washer/Extractor/Dryer	Asset Management			\$24,312	\$24,312
		Thermal Imaging Camera	Asset Management			\$6,576	\$6,576
General Government							
	Corporate						
		Community Based Strategic Plan	Study/Plan			\$3,489	\$24,921
		Asset Management	Reserve Contribution	\$1,051,509			\$1,051,509
		Corporate Information Technology	Reserve Contribution	\$20,000			\$20,000
		Computer Equipment	Information Technology			\$6,056	\$6,056
		Administrative Studies	Reserve Contribution	\$40,000			\$40,000
		Firewall Upgrades	Information Technology			\$3,200	\$3,200
Parks and Recreation							
	PCC						
		Rebalancing of HVAC system	Asset Management			\$5,000	\$5,000
Public Works							
	Public Works						
		Gravel Roads Improvement	Reserve Contribution	\$470,800			\$470,800
		Leslie Road West Culvert	Asset Management			\$95,040	\$110,000
		Cooks Bridge	Asset Management			\$648,000	\$750,000
		Cooks Mill Road - Bridge to County Road 41	Asset Management			\$110,592	\$128,000
		Bridle Path - Bridle Path Split to Brock Road South	Asset Management			\$203,000	\$203,000
		Bridle Path	Asset Management			\$508,000	\$508,000
		Bridge and Culvert Inspections	Study/Plan			\$15,000	\$15,000
		Tandem Dump Truck - 304	Asset Management	\$25,000		\$400,866	\$425,866
		Victoria Road South - County Road 34 to Maltby Road East	Asset Management	\$372,380		\$172,236	\$944,000
		Radar Speed Signs (2) - Council Direction	New Asset		\$7,000	\$7,000	\$14,000
By-law							
	By-law						
		SUV	Asset Management			\$19,813	\$19,813

2027 Capital Plan Summary

Project Cost Service	Department	Capital Project	Classification	Funding Type		Discretionary_Reserves	Restricted_Reserves	Grand Total
				Grant	Levy			
		Comprehensive By-law Enforcement Legislative Review	Study/Plan			\$25,000	\$25,000	\$50,000
Planning	Planning	Development of a Township Official Plan	Study/Plan	\$25,000		\$7,501	\$67,500	\$100,000
Grand Total				\$425,380	\$1,589,309	\$2,288,614	\$659,684	\$4,962,987

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		\$18,179			\$18,179
Fire and Rescue								
	Fire and Rescue							
		Structural Firefighter Gear	Asset Management			\$10,060		\$10,060
		Aerial 33 Truck	Asset Management		\$10,000	\$2,290,000		\$2,300,000
General Government								
	Corporate							
		Asset Management	Reserve Contribution		\$1,078,259			\$1,078,259
		Corporate Information Technology	Reserve Contribution		\$20,000			\$20,000
		Compensation and Benefits Review	Study/Plan			\$27,000		\$27,000
		Computer Equipment	Information Technology			\$9,031		\$9,031
		Administrative Studies	Reserve Contribution		\$40,000			\$40,000
		Information Technology Infrastructure Audit	Information Technology			\$11,000		\$11,000
	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			\$22,237	\$27,169
		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							
		Gravel Roads Improvement	Reserve Contribution		\$520,800			\$520,800
		Roads Condition Index Updates	Study/Plan			\$34,560	\$5,440	\$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
		Concession 4 - County Road 35 to Sideroad 20 North	Asset Management	\$372,380		\$147,748	\$81,872	\$602,000
		Concession 1 - Sideroad 10 South to County Road 35	Asset Management			\$520,128	\$81,872	\$602,000
		Gore Road - County Road 35 to Foreman Road	Asset Management			\$249,128	\$352,872	\$602,000
		Traffic Calming - Streetscaping Morriston - Phase 2	New Asset	\$25,000	\$101,576		\$19,924	\$146,500
		Tandem Roll-Off Dump Truck- 302	Asset Management			\$408,752		\$408,752
		Tandem Roll-Off Dump Truck- 302	Asset Management	\$25,000				\$25,000
		Traffic Count Study	Study/Plan			\$25,920	\$4,080	\$30,000
		Radar Speed Signs (2) - Council Direction	New Asset		\$7,000		\$7,000	\$14,000
	Planning							
	Planning							
		Zoning By-law Update	Study/Plan			\$11,376	\$23,625	\$35,001
Grand Total				\$455,491	\$1,943,891	\$4,222,453	\$764,406	\$7,386,241

2029 Capital Plan Summary

Project Cost Service	Department	Capital Project	Classification	Funding Type Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total
Fire and Rescue								
	Fire and Rescue							
		Structural Firefighter Gear	Asset Management			\$20,120		\$20,120
		Thermal Imaging Camera	Asset Management			\$6,803		\$6,803
General Government								
	Corporate							
		Asset Management	Reserve Contribution		\$1,105,009			\$1,105,009
		Corporate Information Technology	Reserve Contribution		\$20,000			\$20,000
		Computer Equipment	Information Technology			\$16,508		\$16,508
		Administrative Studies	Reserve Contribution		\$40,000			\$40,000
		Network Hardware Upgrades	Information Technology			\$6,800		\$6,800
	Finance							
		Energy Conservation and Demand Management Plan	Study/Plan			\$7,603	\$793	\$8,395
	Municipal Office							
		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							
		Floor Scrubber	Asset Management				\$12,223	\$12,223
	Parks							
		Landscape Trailer	Asset Management	\$2,000			\$8,003	\$10,003

2029 Capital Plan Summary

Project Cost Service	Department	Capital Project	Classification	Funding Type Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total
	PCC							
		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	\$372,380		\$160,140	\$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
		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
		Tandem Dump Truck- 301	Asset Management	\$25,000		\$416,638		\$441,638
		Radar Speed Signs (2) - Council Direction	New Asset		\$7,000		\$7,000	\$14,000
Grand Total				\$399,380	\$1,742,809	\$1,880,333	\$649,779	\$4,672,300

2030 Capital Plan Summary

Project Cost Service	Department	Capital Project	Classification	Funding Type Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total
Fire and Rescue								
	Fire and Rescue							
		Structural Firefighter Gear	Asset Management			\$10,060		\$10,060
		Tanker 37 Truck	Asset Management	\$20,000		\$780,000		\$800,000
General Government								
	Corporate							
		Asset Management	Reserve Contribution		\$1,131,759			\$1,131,759
		Corporate Information Technology	Reserve Contribution		\$20,000			\$20,000
		Computer Equipment	Information Technology			\$19,636		\$19,636
		Computer Equipment - New Term of Council	Information Technology			\$8,590		\$8,590
		Administrative Studies	Reserve Contribution		\$40,000			\$40,000
		Tablets and OWL Cameras - Building, Fire and Administration	Information Technology			\$12,868		\$12,868
		Firewall Upgrades	Information Technology			\$12,800		\$12,800
	Finance							
		Asset Management Plan and Policy Updates	Study/Plan			\$67,957	\$7,083	\$75,040
	Municipal Office							
		Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	Study/Plan			\$7,500		\$7,500
Parks and Recreation								
	ORC							
		Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	Study/Plan			\$6,714	\$787	\$7,500
	PCC							
		Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	Study/Plan			\$6,714	\$787	\$7,500

2030 Capital Plan Summary

Project Cost Service	Department	Capital Project	Classification	Funding Type Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total
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
		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			\$190,000		\$190,000
		Fox Run Drive to Fox Run Drive	Asset Management			\$297,000		\$297,000
		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			\$92,000		\$92,000
		Fox Run Drive - Brock Road North to Fox Run Drive transition to median	Asset Management			\$74,000		\$74,000
		Ellis Road - County Road 32 to 6725 Ellis Road	Asset Management	\$372,380		\$97,636	\$73,984	\$544,000
		Victoria Street And Church Street - Calfass Road to Queen Street (Highway 6)	Asset Management			\$111,456	\$17,544	\$129,000
		Radar Speed Signs (2) - Council Direction	New Asset		\$7,000		\$7,000	\$14,000
By-law								
	By-law							
		Decibel Meter and Calibrator	Asset Management			\$9,194		\$9,194
Grand Total					\$392,380	\$1,819,559	\$2,837,228	\$5,617,247

2031 Capital Plan Summary

Project Cost Service	Department	Capital Project	Classification	Funding Type Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total
Fire and Rescue								
	Fire and Rescue							
		Structural Firefighter Gear	Asset Management			\$40,240		\$40,240
General Government								
	Corporate							
		Asset Management	Reserve Contribution		\$1,158,509			\$1,158,509
		Corporate Information Technology	Reserve Contribution		\$20,000			\$20,000
		Computer Equipment	Information Technology			\$9,581		\$9,581
		Administrative Studies	Reserve Contribution		\$40,000			\$40,000
		Website Redesign	Information Technology	\$30,500				\$30,500
		Server Upgrades	Information Technology			\$12,000		\$12,000
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			\$50,542		\$50,542
		Gilmour Road - County Road 46 (Brock Road) to Subdivision Entrance	Asset Management			\$63,072	\$9,928	\$73,000

2031 Capital Plan Summary

Project Cost Service	Department	Capital Project	Classification	Funding Type Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total
		Smith Road - Concession 7 to County Road 34	Asset Management			\$83,808	\$13,192	\$97,000
		Boreham Drive - County Road 37 (Arke 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	\$372,380			\$310,620	\$683,000
		Settler's Road - Calfass Road to Telfer Glen	Asset Management			\$93,000		\$93,000
		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
		Tandem Dump Truck - 306	Asset Management	\$25,000		\$432,411		\$457,411
		Radar Speed Signs (2) - Council Direction	New Asset		\$7,000		\$7,000	\$14,000
Grand Total				\$433,880	\$1,896,309	\$1,093,918	\$359,476	\$3,783,583

2032 Capital Plan Summary

Project Cost Service	Department	Capital Project	Classification	Funding Type Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total
Building								
	Building	Pickup Truck - Mid-Size	Asset Management			\$21,614		\$21,614
Fire and Rescue								
	Fire and Rescue	Structural Firefighter Gear	Asset Management			\$15,090		\$15,090
		Pickup Truck - Mid-Size	Asset Management	\$3,000		\$0		\$3,000
		Pumper 32 Truck	Asset Management	\$10,000		\$740,000		\$750,000
		Tanker 38 Truck	Asset Management	\$20,000		\$780,000		\$800,000
General Government								
	Corporate	Asset Management	Reserve Contribution		\$1,185,259			\$1,185,259
		Corporate Information Technology	Reserve Contribution		\$20,000			\$20,000
		Compensation and Benefits Review	Study/Plan			\$29,000		\$29,000
		Computer Equipment	Information Technology			\$6,056		\$6,056
		Administrative Studies	Reserve Contribution		\$40,000			\$40,000
Public Works								
	Public Works	Gravel Roads Improvement	Reserve Contribution		\$720,800			\$720,800
		Beiber Road - Nicholas Beaver Road to private property	Asset Management			\$67,392	\$10,608	\$78,000
		Backhoe - 06	Asset Management	\$53,700		\$119,836		\$173,536
		Main Street - Badenoch Street East to Morriston Ball Park	Asset Management			\$64,800	\$10,200	\$75,000
		Telfer Glen - Queen Street (Highway 6) to End	Asset Management	\$318,000				\$318,000

2032 Capital Plan Summary

Project Cost Service	Department	Capital Project	Classification	Funding Type Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total
		Watson Road South - bridge to bridge	Asset Management				\$211,000	\$211,000
		Radar Speed Signs (2) - Council Direction	New Asset		\$7,000		\$7,000	\$14,000
By-law								
	By-law	Pickup Truck - Mid-Size	Asset Management			\$21,614		\$21,614
		Comprehensive By-law Enforcement Legislative Review	Study/Plan			\$25,000	\$25,000	\$50,000
Grand Total					\$404,700	\$1,973,059	\$1,890,402	\$263,808

2033 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		\$19,831			\$19,831
Fire and Rescue								
	Fire and Rescue							
		Structural Firefighter Gear	Asset Management			\$15,090		\$15,090
		Defibrillators - Fire & Rescue Service Trucks and Municipal Buildings	Asset Management			\$38,593		\$38,593
General Government								
	Corporate							
		Asset Management	Reserve Contribution		\$1,212,009			\$1,212,009
		Corporate Information Technology	Reserve Contribution		\$20,000			\$20,000
		Computer Equipment	Information Technology			\$9,031		\$9,031
		Administrative Studies	Reserve Contribution		\$40,000			\$40,000
		Information Technology Infrastructure Audit	Information Technology			\$12,000		\$12,000
		Firewall Upgrades	Information Technology			\$3,200		\$3,200
Parks and Recreation								
	Parks							
		Kubota Lawn Tractor	Asset Management		\$4,933		\$20,833	\$25,766
		Pickup truck - 1/2 ton - Crew Cab	Asset Management		\$6,000		\$61,072	\$67,072
	PCC							
		Replacement of Sanitary Pumps and Control System	Asset Management				\$5,000	\$5,000
Public Works								
	Public Works							

2033 Capital Plan Summary

Project Cost Service	Department	Capital Project	Classification	Funding Type			Grand Total	
				Grant	Levy	Discretionary_Reserves		Restricted_Reserves
		Gravel Roads Improvement	Reserve Contribution		\$770,800		\$770,800	
		Roads Condition Index Updates	Study/Plan			\$34,560	\$5,440	\$40,000
		Dump Pickup Truck - 1.5 ton - 305	Asset Management	\$27,755		\$97,711		\$125,466
		Pickup truck - 3/4 ton - Crew Cab	Asset Management	\$6,000		\$65,910		\$71,910
		Bridge and Culvert Inspections	Study/Plan			\$15,000		\$15,000
		Traffic Count Study	Study/Plan			\$25,920	\$4,080	\$30,000
		Transportation Master Plan	Study/Plan			\$20,000	\$30,000	\$50,000
		Victoria Road Culvert Over Galt Creek	Asset Management			\$146,880	\$23,120	\$170,000
		Victoria Road Culvert North of Leslie	Asset Management			\$172,800	\$27,200	\$200,000
		Victoria Road South - Leslie Road West to County Road 36	Asset Management	\$372,380			\$277,620	\$650,000
		Radar Speed Signs (2) - Council Direction	New Asset		\$7,000		\$7,000	\$14,000
		Grand Total		\$436,899	\$2,049,809	\$656,695	\$461,365	\$3,604,769

2024 Capital Plan Summary

Project Cost				Funding Type				Grand Total
Service	Department	Capital Project	Classification	Grant	Levy	Discretionary_Re serves	Restricted_Res erves	
Fire and Rescue								
	Fire and Rescue							
		Structural Firefighter Gear	Asset Management			\$45,270		\$45,270
General Government								
	Corporate							
		Asset Management	Reserve Contribution		\$1,238,759			\$1,238,759
		Corporate Information Technology	Reserve Contribution		\$20,000			\$20,000
		Computer Equipment	Information Technology			\$16,508		\$16,508
		Computer Equipment - New Term of Council	Information Technology			\$8,590		\$8,590
		Administrative Studies	Reserve Contribution		\$40,000			\$40,000
		Network Hardware Upgrades	Information Technology			\$10,200		\$10,200
	Finance							
		Development Charges Study	Study/Plan				\$30,000	\$30,000
		Energy Conservation and Demand Management Plan	Study/Plan			\$8,294	\$865	\$9,158
Public Works								
	Public Works							
		Gravel Roads Improvement	Reserve Contribution		\$820,800			\$820,800
		Storm Water Management Pond Inspections	Study/Plan			\$5,000		\$5,000
		Daymond Drive - County Road 46 to End	Asset Management			\$201,000		\$201,000
		Cassin Court - Daymond Drive to End	Asset Management			\$78,000		\$78,000
		Victoria Road South - Leslie Road West to Flamborough Puslinch Townline	Asset Management				\$270,000	\$270,000
		Laing Court - Currie Drive to End	Asset Management			\$34,000		\$34,000
		Puslinch-Flamborough Townline - Victoria Road South to Maddaugh Road	Asset Management	\$280,800			\$44,200	\$325,000
		Radar Speed Signs (2) - Council Direction	New Asset		\$7,000		\$7,000	\$14,000

2034 Capital Plan Summary

Project Cost Service	Department	Capital Project	Classification	Funding Type Grant	Levy	Discretionary_Reserves	Restricted_Reserves	Grand Total
Grand Total				\$280,800	\$2,126,559	\$406,862	\$352,065	\$3,166,286

Projects by Year

Project Cost		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Building																
	Septic Reinspections									\$18,179					\$19,831	
	Pickup Truck - Mid-Size								\$19,813					\$21,614		
Building Total									\$19,813	\$18,179				\$21,614	\$19,831	

Projects by Year

Project Cost		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Fire and Rescue																
	Fire Master Plan						\$30,000	\$30,000								
	Structural Firefighter Gear						\$40,010	\$30,180	\$20,120	\$10,060	\$20,120	\$10,060	\$40,240	\$15,090	\$15,090	\$45,270
	Pickup Truck - Mid-Size								\$0					\$3,000		
	Pickup Truck - Mid-Size								\$3,000							
	Pump 31 Truck						\$985,153									
	Portable Pumps							\$18,000								
	Aerial 33 Truck									\$2,300,000						
	Pumper 32 Truck													\$750,000		
	Defibrillators - Fire & Rescue Service Trucks and Municipal Buildings						\$33,270								\$38,593	
	Diesel Exhaust System						\$68,507									
	Washer/Extractor/Dryer								\$24,312							
	Thermal Imaging Camera								\$6,576		\$6,803					
	Tanker 37 Truck											\$800,000				
	Tanker 38 Truck													\$800,000		
Fire and Rescue Total							\$1,156,940	\$78,180	\$54,009	\$2,310,060	\$26,923	\$810,060	\$40,240	\$1,568,090	\$53,683	\$45,270

Projects by Year

Project Cost		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Corporate	Community Based Strategic Plan								\$24,921							
	Asset Management						\$1,002,575	\$1,024,759	\$1,051,509	\$1,078,259	\$1,105,009	\$1,131,759	\$1,158,509	\$1,185,259	\$1,212,009	\$1,238,759
	Corporate Information Technology						\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
	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									\$27,000				\$29,000		
	Computer Equipment						\$19,636	\$9,581	\$6,056	\$9,031	\$16,508	\$19,636	\$9,581	\$6,056	\$9,031	\$16,508
	Computer Equipment - New Term of Council							\$8,590				\$8,590				\$8,590
	Administrative Studies						\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000
	Information Technology Infrastructure Audit									\$11,000					\$12,000	
	Website Redesign							\$28,000					\$30,500			
	Revitalizing the Downtowns in Aberfoyle and Morriston						\$24,750	\$24,750								
	Other Recommendations from 2023 IT Infrastructure and Services Audit						\$3,370									
	Tablets and OWL Cameras - Building, Fire and Administration						\$11,698					\$12,868				
	Firewall Upgrades								\$3,200			\$12,800			\$3,200	
	Network Hardware Upgrades										\$6,800					\$10,200
	Server Upgrades												\$12,000			
Corporate Total				\$25,000	\$8,537		\$1,122,029	\$1,155,680	\$1,145,686	\$1,185,290	\$1,188,317	\$1,245,653	\$1,270,590	\$1,280,315	\$1,296,240	\$1,334,057

Projects by Year

Project Cost		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Municipal Office																
	Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment						\$5,000					\$7,500				
	Convert Lighting to LED and Install Motion Sensors			\$17,420												
	Emergency Generator									\$170,000						
	Municipal Administration and Operations Facility						\$600,000									
	Municipal Office HVAC Upgrades		\$75,599	\$124,056												
	Accessible Washroom Upgrades			\$100,000												
	Power Distribution Equipment (feeders, panels, main disconnect switch)			\$20,000												
	Replacement of UV Pure Water Treatment System					\$20,000										
	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					
	Replacement of furnaces - Fire area										\$20,000					
	Replacement of fire alarm system (fire extinguishers, panels, bells, pullstations, heat & smoke detectors)										\$15,000					
	Window and Door Replacement Program			\$100,000												
Municipal Office Total			\$75,599	\$361,476		\$20,000	\$605,000			\$472,750	\$60,000	\$7,500				

Projects by Year

Project Cost		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
ORC																
	Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	\$5,000										\$7,500				
	Rinkboard Replacement (Interior and Exterior)						\$200,000									
	Drinking Fountain												\$5,000			
	Floor Scrubber										\$12,223					
	Outdoor Rink Curtain Panels (2)						\$30,000									
ORC Total		\$5,000					\$230,000				\$12,223	\$7,500	\$5,000			

Projects by Year

Project Cost		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Parks																
	Recreation and Parks Master Plan						\$30,000	\$30,000								
	Pickup Truck - Trsfr from Public Works							\$6,000					\$6,000			
	Landscape Trailer										\$10,003					
	Light Poles Replacement at the Puslinch Community Centre Grounds							\$5,200								
	Fencing Replacement at the Badenoch Soccer Field (East Side)							\$14,934								
	Replacement of metal roofing panels in Blue Storage Building Behind PCC									\$30,000						
	Kabota Lawnmower									\$27,169						
	Gravel Road Rehabilitation at Old Morriston Park									\$7,740						
	Kubota Lawn Tractor														\$25,766	
	Pickup truck - 1/2 ton - Crew Cab														\$67,072	
	Boreham Park Safety Study					\$5,393										
	Small Maintenance Tractor						\$40,000									
	Puslinch Community Centre Senior Soccer Field Chain Link Fence Backstop						\$12,000									
	Badenoch Storage Shed Replacement						\$20,000									
Parks Total						\$5,393	\$102,000	\$56,134		\$64,909	\$10,003		\$6,000		\$92,838	

Projects by Year

Project Cost		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
PCC																
	Building Condition Assessment, Arc Flash Study, Infra-red Scanning of Equipment	\$5,000										\$7,500				
	Emergency Generator						\$170,000									
	Bar Counter, Bar Door, Cosmetic Upgrades							\$100,000								
	Replacement of UV Pure Water Treatment System					\$20,000										
	Replacement of metal roofing panels									\$100,000						
	Exterior wall rehabilitation										\$35,000					
	Replacement of fire alarm system (fire extinguishers, panels, bells, pullstations, heat & smoke detectors)										\$5,000					
	Replacement of Sanitary Pumps and Control System														\$5,000	
	Rebalancing of HVAC system								\$5,000							
	Window and Door Replacement Program					\$140,000										
	Electronic Sign Replacement						\$37,500									
	Killean School Bell Cairn						\$20,550									
PCC Total		\$5,000				\$160,000	\$228,050	\$100,000	\$5,000	\$100,000	\$40,000	\$7,500			\$5,000	

Projects by Year

Project Cost		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Public Works	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				
	Carroll Pond & Lesic Jassal Municipal Drain - Sediment Survey							\$7,000								
	Cooks Bridge								\$750,000							
	Ellis Road Culvert Over Puslinch Lake Irish Creek											\$700,000				
	Concession 2 Culvert							\$160,000								
	Fox Run Drive - Deer View Ridge to Fox Run Drive transition to curb											\$190,000				
	Fox Run Drive to Fox Run Drive											\$297,000				
	Concession 1 - Transition to Transition										\$615,000					
	Beiber Road - Nicholas Beaver Road to private property													\$78,000		

Projects by Year

Project Cost		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Public Works	Boreham Drive - County Road 37 (Arkell Road) to County Road 41 (Watson Road South)												\$202,000			
	Hume Road - Nassagaweya-Puslinch Townline to Watson Road South												\$683,000			
	Cooks Mill Road - Bridge to County Road 41								\$128,000							
	Settler's Road - Calfass Road to Telfer Glen												\$93,000			
	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								\$203,000							
	Bridle Path								\$508,000							
	Gore Road - County Road 35 to Foreman Road									\$602,000						
	Concession 1 - Townline Road to Transition										\$370,000					
	Concession 1 - Transition to Sideroad 10 South										\$219,000					

Projects by Year

Project Cost		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Public Works	Laird Road West - End to Country Road 32											\$125,000				
	Old Brock Road - Cockburn Street to End											\$34,000				
	Fox Run Drive - Fox Run Drive transition to median to Fox Run Drive transition to curb											\$92,000				
	Fox Run Drive - Brock Road North to Fox Run Drive transition to median											\$74,000				
	Ellis Road - County Road 32 to 6725 Ellis Road											\$544,000				
	Back Street - Main Street to Badenoch Street East												\$101,000			
	Backhoe - 06													\$173,536		
	Main Street - Badenoch Street East to Morriston Ball Park													\$75,000		
	Daymond Drive - County Road 46 to End															\$201,000
	Dump Pickup Truck - 1.5 ton - 305															\$125,466
	Pickup truck - 3/4 ton - Crew Cab						\$63,194									\$71,910
	Bridge and Culvert Inspections						\$15,000		\$15,000		\$15,000		\$15,000		\$15,000	
	Tandem Dump Truck - 304								\$425,866							
	CLI-ECA Application for Municipal Stormwater Management Systems						\$51,750									
	Hard-Surfacing Gravel Roads - Design Costs						\$47,500									
	Victoria Road South - County Road 34 to Maltby Road East								\$944,000							
	Traffic Calming - Streetscaping Morriston - Phase 2									\$146,500						
	Tandem Roll-Off Dump Truck- 302									\$408,752						

Projects by Year

Project Cost		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Public Works	Tandem Roll-Off Dump Truck- 302									\$25,000						
	Traffic Count Study									\$30,000					\$30,000	
	Tandem Dump Truck- 301										\$441,638					
	Victoria Street And Church Street - Calfass Road to Queen Street (Highway 6)											\$129,000				
	Tandem Dump Truck - 306												\$457,411			
	Telfer Glen - Queen Street (Highway 6) to End													\$318,000		
	Watson Road South - bridge to bridge													\$211,000		
	Transportation Master Plan														\$50,000	
	Victoria Road Culvert Over Galt Creek														\$170,000	
	Victoria Road Culvert North of Leslie														\$200,000	
	Victoria Road South - Leslie Road West to County Road 36														\$650,000	
	Concession 1/Leslie Road West - Concession 7 to Highway 6						\$684,000									
	Cassin Court - Daymond Drive to End															\$78,000
	Victoria Road South - Leslie Road West to Flamborough Puslinch Townline															\$270,000
	Laing Court - Currie Drive to End															\$34,000
	Puslinch-Flamborough Townline - Victoria Road South to Maddaugh Road															\$325,000
	Radar Speed Signs (2) - Council Direction						\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
Public Works Total		\$141,062		\$408,938	\$50,000		\$3,012,494	\$4,422,130	\$3,568,666	\$3,200,052	\$3,326,438	\$3,454,800	\$2,461,754	\$1,590,336	\$2,137,176	\$1,747,800

Projects by Year

Project Cost		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
By-law																
By-law																
	Pickup Truck - Mid-Size													\$21,614		
	SUV								\$19,813							
	Decibel Meter and Calibrator						\$8,358					\$9,194				
	Comprehensive By-law Enforcement Legislative Review								\$50,000					\$50,000		
By-law Total							\$8,358		\$69,813			\$9,194		\$71,614		

Projects by Year

Project Cost		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Planning																
Planning																
	Regionally Significant Economic Development Study Area Phase 1 (Employment)			\$30,000		\$70,000										
	Regionally Significant Economic Development Study Area Phase 2 (Residential)						\$60,000									
	Development of a Township Official Plan							\$100,000	\$100,000							
	Zoning By-law Update									\$35,001						
	Development Standards Guidelines						\$30,000									
Planning Total				\$30,000		\$70,000	\$90,000	\$100,000	\$100,000	\$35,001						
		\$151,062	\$75,599	\$825,414	\$102,859	\$322,393	\$6,575,134	\$5,912,124	\$4,962,987	\$7,386,241	\$4,672,300	\$5,617,247	\$3,783,583	\$4,531,969	\$3,604,769	\$3,166,286

Capital Summary - Funding Sources by Year

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Restric ORC	\$0	\$0	\$0	\$0	\$0	\$230,000	\$0	\$0	\$0	\$12,223	\$787	\$5,000	\$0	\$0	\$0
Parks	\$0	\$0	\$0	\$0	\$5,393	\$90,000	\$38,134	\$0	\$59,977	\$8,003	\$0	\$0	\$0	\$81,905	\$0
PCC	\$0	\$0	\$0	\$0	\$160,000	\$228,050	\$80,000	\$5,000	\$100,000	\$40,000	\$787	\$0	\$0	\$5,000	\$0
Public Works	\$0	\$0	\$0	\$0	\$0	\$564,168	\$724,504	\$540,752	\$580,804	\$588,760	\$559,424	\$354,476	\$238,808	\$374,460	\$321,200
By-law	\$0	\$0	\$0	\$0	\$0	\$3,300	\$0	\$25,000	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0
Planning	\$0	\$0	\$0	\$0	\$65,000	\$56,000	\$67,500	\$67,500	\$23,625	\$0	\$0	\$0	\$0	\$0	\$0
Restricted Reserves Total	\$0	\$0	\$0	\$0	\$236,717	\$1,480,533	\$928,138	\$659,684	\$764,406	\$649,779	\$568,080	\$359,476	\$263,808	\$461,365	\$352,065
Grand Total	\$151,062	\$75,599	\$825,414	\$102,859	\$322,393	\$6,575,134	\$5,912,124	\$4,962,987	\$7,386,241	\$4,672,300	\$5,617,247	\$3,783,583	\$4,531,969	\$3,604,769	\$3,166,286

2025 Proposed Capital Program

Department	Total	Levy	Canada Community- Building Fund	Discretionary_ Reserves	Restricted_Res erves	Grant
Corporate	1,122,029	1,062,575	-	34,704	-	24,750
Municipal Office	605,000	-	-	605,000	-	-
Finance	20,264	-	-	4,528	15,736	-
Building	-	-	-	-	-	-
By-law	8,358	5,058	-	-	3,300	-
Planning	90,000	-	-	9,000	56,000	25,000
Public Works	3,012,494	351,050	218,596	1,718,896	345,572	378,380
Fire and Rescue	1,156,940	17,127	-	826,534	293,279	20,000
Parks	102,000	-	-	12,000	90,000	-
ORC	230,000	-	-	-	230,000	-
PCC	228,050	-	-	-	228,050	-
Total	6,575,134	1,435,809	218,596	3,210,662	1,261,937	448,130

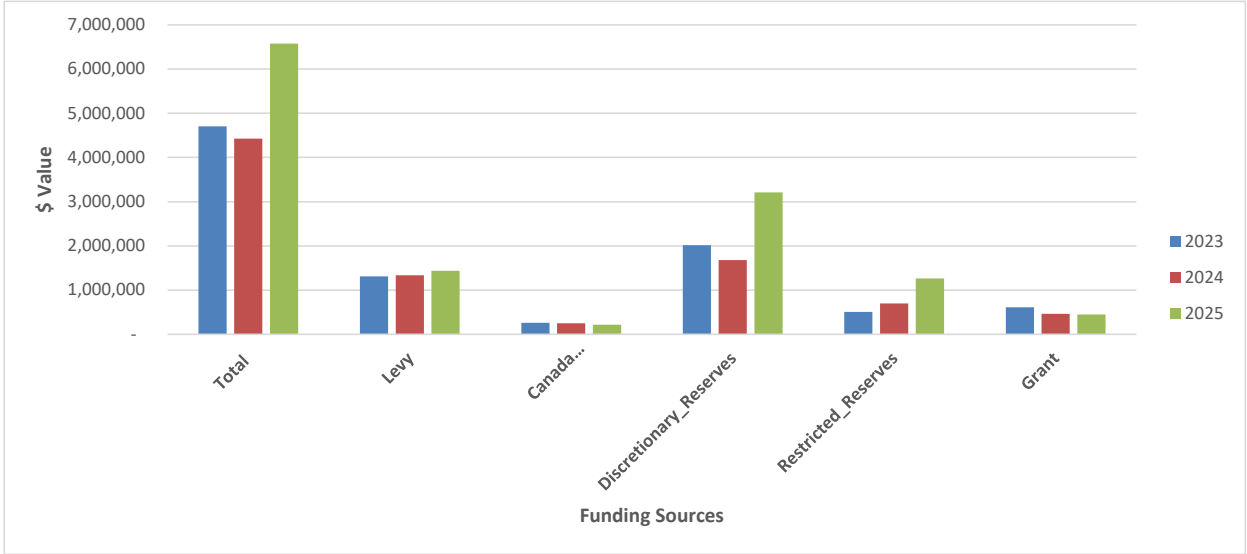
2024 Approved Capital Program

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_ Reserves	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

2025 Proposed Capital Budget Compared to the 2024 and 2023 Approved Capital Budget Funding Comparisons



2025 Proposed Ten Year Plan

Department	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Corporate	1,252,417	1,298,822	1,010,484	1,212,566	1,122,029	1,155,680	1,145,686	1,185,290	1,188,317	1,245,653	1,270,590	1,280,315	1,296,240	1,334,057
Municipal Office	4,500	361,476	-	30,000	605,000	-	-	472,750	60,000	7,500	-	-	-	-
Finance	0	-	53,580	95,500	20,264	-	-	-	8,395	75,040	-	-	-	39,158
Building	0	15,000	1,526	-	-	-	19,813	18,179	-	-	-	21,614	19,831	-
By-law	-	-	5,100	-	8,358	-	69,813	-	-	9,194	-	71,614	-	-
Planning	0	-	9,900	-	90,000	100,000	100,000	35,001	-	-	-	-	-	-
Public Works	1,564,154	2,187,238	2,937,220	2,692,800	3,012,494	4,422,130	3,568,666	3,200,052	3,326,438	3,454,800	2,461,754	1,590,336	2,137,176	1,747,800
Fire and Rescue	18,391	56,307	39,805	30,266	1,156,940	78,180	54,009	2,310,060	26,923	810,060	40,240	1,568,090	53,683	45,270
Parks	1,557,411	511,106	591,776	205,000	102,000	56,134	-	64,909	10,003	-	6,000	-	92,838	-
ORC	0	15,000	15,635	-	230,000	-	-	-	12,223	7,500	5,000	-	-	-
PCC	100,000	15,000	39,767	160,000	228,050	100,000	5,000	100,000	40,000	7,500	-	-	5,000	-
Total	4,496,873	4,459,949	4,704,792	4,426,132	6,575,134	5,912,124	4,962,987	7,386,241	4,672,300	5,617,247	3,783,583	4,531,969	3,604,769	3,166,286
													10 year total	50,212,639
													yearly average	5,021,264

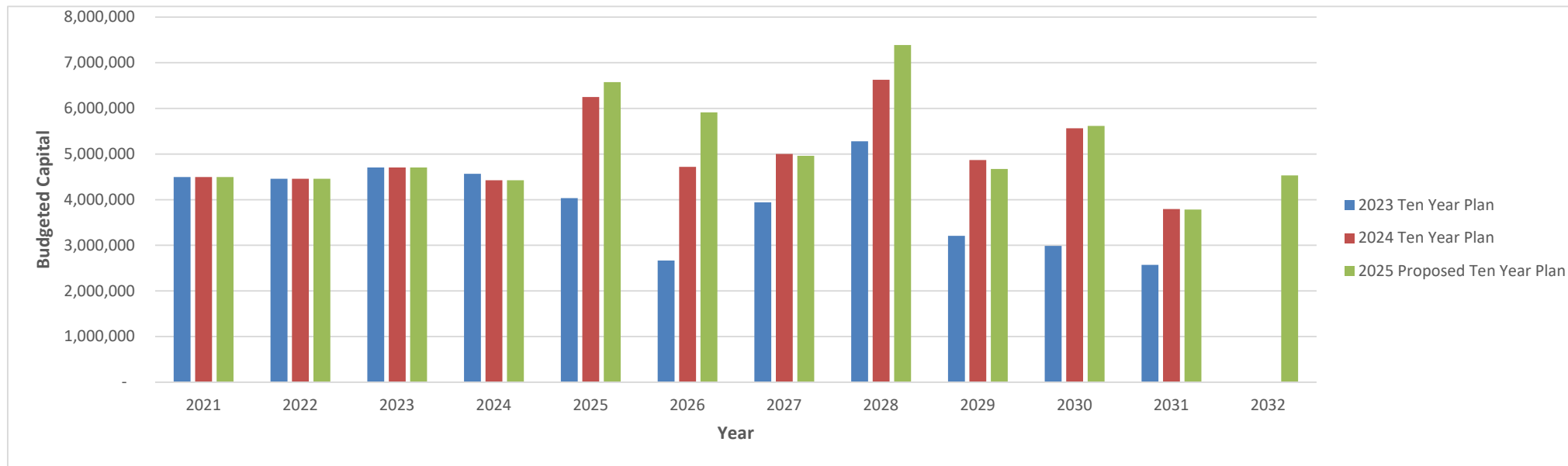
2024 Ten Year Plan

Department	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Corporate	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	4,500	361,476	0	30,000	0	0	0	472,750	80,000	0	-	-	-
Finance	0	0	53,580	95,500	0	0	0	0	17,500	0	-	-	-
Building	0	15,000	1,526	0	0	0	18,012	16,526	0	0	-	18,012	16,526
By-law	-	-	5,100	-	-	-	17,988	-	-	-	-	17,988	-
Planning	0	0	9,900	0	0	0	0	0	0	0	-	-	-
Public Works	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	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	1,557,411	511,106	591,776	205,000	25,000	51,134	0	67,740	10,000	0	6,000	-	23,843
ORC	0	15,000	15,635	0	200,000	0	0	0	22,500	0	5,000	-	-
PCC	100,000	15,000	39,767	160,000	307,500	0	5,000	100,000	47,500	0	-	-	5,000
Total	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
												10 year total	48,906,729
												yearly average	4,890,673

2023 Ten Year Plan

Department	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Corporate	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	4,500	361,476	-	16,000	-	-	-	422,750	60,000	-	-	-	
Finance	-	-	53,580	31,000	-	-	-	-	31,000	-	0	-	
Building	-	15,000	1,526	-	-	5,000	18,012	16,526	-	-	5,000	18,012	
By-law	-	-	5,100	-	-	-	17,988	-	-	-	-	17,988	
Planning	-	-	9,900	-	-	-	-	-	-	-	0	-	
Public Works	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	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	1,557,411	511,106	591,776	-	-	20,134	-	67,740	-	-	0	-	
ORC	-	15,000	15,635	100,000	-	-	-	7,500	15,000	-	5,000	-	
PCC	100,000	15,000	39,767	212,500	137,500	-	5,000	107,500	40,000	-	-	50,000	
Total	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	

2025 Proposed Ten Year Plan Compared to the 2024 and 2023 Ten Year Plans



Mary Hasan

Subject: RE: Council Question - Letter regarding New Aggregate Extraction Property Class Dated October 31, 2024

From: Freeman, Ian (MOF) <Ian.Freeman@ontario.ca>

Sent: Wednesday, December 18, 2024 4:42 PM

To: Justine Brotherston <jbrotherston@puslinch.ca>

Cc: Courtenay Hoytfox <choytfox@puslinch.ca>

Subject: RE: Council Question - Letter regarding New Aggregate Extraction Property Class Dated October 31, 2024

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Good Afternoon Justine,

Thank-you for reaching out on this. While each municipality's circumstances will be unique, province-wide the Ontario Municipal Partnership Fund (OMPF) is being increased by \$50 Million in 2024 and a further \$50 Million in 2025 for a total increase of \$100 Million annually when fully implemented. While not directly comparable, this is significantly higher than the \$3 Million in municipal tax mitigation for the new gravel pits class.

Specifically for Puslinch, your OMPF allocation is increasing by \$31,500 to \$465,300 in 2025. This will change again in 2026 as the OMPF is further increased, however the municipal allocations will not be available until next fall when we have the latest data sets.

I hope this is helpful, wishing you happy holidays.

Ian Freeman, CPA, CMA (he/him/his)

Assistant Deputy Minister | Provincial Local Finance Division | Ministry of Finance

ian.freeman@ontario.ca | 289-668-2834



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From: Justine Brotherston <jbrotherston@puslinch.ca>

Sent: Tuesday, December 17, 2024 12:46 PM

To: Freeman, Ian (MOF) <Ian.Freeman@ontario.ca>

Cc: Courtenay Hoytfox <choytfox@puslinch.ca>

Subject: Council Question - Letter regarding New Aggregate Extraction Property Class Dated October 31, 2024

Importance: High

CAUTION -- EXTERNAL E-MAIL - Do not click links or open attachments unless you recognize the sender.

Good afternoon Mr. Freeman,

Staff have received the following question from a member of Council with respect to your Letter Date October 31, 2024 regarding the New Aggregate Extraction Property Class, the Council Member would like clarification on if the OMPF increase will offset the municipalities share of the \$3 million municipal tax in 2025 and subsequent years.

If you can please provide a response as soon as possible that would be greatly appreciated.

Warm regards,



TOWNSHIP OF
PUSLINCH
EST. 1850

Justine Brotherston
Interim Municipal Clerk
Deputy Clerk
Township of Puslinch
7404 Wellington Rd 34, Puslinch ON N0B 2J0
519-763-1226 ext. 208 Fax 519-736-5846 www.puslinch.ca

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