



April 16, 2025 Council Meeting

April 16, 2025

Addition to the Agenda Questions received from Council seeking additional information and the corresponding responses provided by staff regarding the April 16, 2025 Council agenda items.

6.7 Municipality of Durham Council Motion to Amend prior Motion to Nazi Symbols of Hate
-would like to support **Staff will have a draft motion prepared.**

6.10 Puslinch Historical Society Report to Puslinch Council March 2025
-thank you for dedicated work letter would be great **Staff will have a draft motion prepared.**

9.3.4 Report ADM-2025-017 – Mill Creek ARA Site Plan Amendment
-several meetings ago John McNie made a delegation to Council regarding his documentation on the pit and asked for Council's endorsement of his online documentation; staff were asked to review and report back. Based on this report do staff recommend endorsement of John McNie's documentation? If so would it be appropriate to add it to the recommendation or is acknowledge in some other manner more appropriate?
After review of the Mill Creek letter, staff were able to confirm that it was appropriate for the Township to endorse. This was circulated to the President of the University of Guelph.

Planning and Building Department

9.4.1 11:15 A.M. Report PD-2025-006 – Environmental Protection Lands and Outstanding Items Direction - Zoning By-law Amendment Application
-is there a deadline to make a decision whether to acquire or not acquire Block 23?
Council can decide whether or not to acquire block 23 as part of the consideration of the draft plan of subdivision, however the applicant is seeking a decision in advance of Zoning By-law Amendment being approved, as Council's decision could impact the lot fabric.
-p.247 re "The applicant has required that through the Plan of Subdivision that the Township acquire Block 23 which are identified as Environmental Protection Lands."; on what basis is the applicant requiring us to acquire Block 23
The applicant cannot require the Township to acquire the Block 23 EP lands. If the Township does acquire the lands, then the maintenance costs should be considered as the lands are now. The



Township's Ecologist provided the following comments with respect to the installation of recreation trails:

"If the applicant intended to formalize the trail system, additional information would need to be provided to evaluate the potential impacts to the woodland, watercourses and wetlands (depending on the trail layout) throughout that block. This would need to consider both construction impacts and future use impacts such as how increased use in the block by way of users venturing off-trail into sensitive areas (i.e., wetlands), allowing dogs off-leash, inadvertently introducing non-native species into the woodland, and things like that.

In certain cases, we've recommended not establishing a formal trail system based on these increased uses/impacts, and also because whoever assumes ownership will have to carry the cost to maintain the trail surface, remove hazard trees, etc.

Overall, I think we would just say that very limited, low-impact recreational uses could be considered, but would discourage anything that might result in the introduction of impacts to the woodland or hydrological features."

Further, the Township will need to consider the costs to construct a trail which meets the requirements of O. Reg. 191/11 Integrated Accessibility Standards Section 80.9 Technical requirements for trails.

-is there space to provide parking for say 20 cars south of the SWM pond?

There is no space for parking on the SWM Block. Staff have not provided comments in support of street parking as part of the application in anticipation of creation of a recreational trail. Parking is currently available at the Old Morriston Ball Diamond which could be utilized by trail walkers.

-could the Parkland dedication reserve pay for trail construction? Yes, parkland dedication or development charges (DC) can pay for potential capital costs associated with trail construction. The projected balance in the cash in lieu of parkland and parks and recreation services DC restricted reserves from 2025 to 2034 as reported to Council in Report FIN-2025-006 at the February 20, 2025 Council Meeting are attached hereto. The Township included a \$700K provision for developing new Parks related to Subdivisions which is fully DC eligible as part of its 2024 Development Charges Background Study.

-assuming the Parkland dedication reserve does not cover the maintain costs what would be the increase to the operating budget to maintain the trail and parking lot? Parkland dedication or DC's do not cover operating costs. The Parks Department is at capacity in regards to staff resources. The cost to maintain a new recreational trail would be



dependent on the length of the trail, type of trail (compact gravel versus asphalt), and service levels (winter maintenance).

-will there be an opportunity for the public and Council to review more details of the proposed development such as lighting, on street parking, sidewalk locations, landscaping, access to ball park etc.

Staff will be providing a future report to Council with respect to the recommended conditions to be added to the Draft Plan of Subdivision prior to Subdivision Approval. Staff will contact interested parties to advise when this report is brought forward to Council should they wish to delegate on any of the above matters. Council may direct staff to host a public meeting with respect to the Draft Plan of Subdivision, however such a meeting is not statutory and must be conducted in accordance with Planning Act timelines.

-p. 251 regarding "A sightline analysis was completed in accordance with the requirements of the Township and the County. The assessment confirmed that sufficient sightlines are available conditional on the realignment of the road and shifting of the retaining wall. The Township's Traffic Consultant has no outstanding concerns regarding sightlines"; regarding traffic that will turn from Ochs onto WR36 what speed criteria is being used to determine sighting distance and stopping distance. ie. Township's 80kph or County's posted speed limit of 60k? **Staff have sent this question to the Township's Traffic Consultant for response.**

Re: PD 2025-006 - Zoning By-law Amendment Application (D14/WDD) acquiring block 23
Is there potential for an agreement with Halton Conservation for assistance with a trail system (design? Maintenance?) and I would like to see options for proper parking and access options to this site. **Staff have not contacted the CA directly, but can do so should Council assume the lands. Parking comments are provided above.**

Correspondence ≠

10.2 10:45 A.M. Presentation by City of Guelph regarding Southwest Guelph Water Supply Environmental Assessment

-for the testing of well GSTW1-20 is the monitoring of residential wells up to a 1 kilometer away sufficient according to our hydrogeologist?

Staff have received the following response from the Township's Hydrogeologist Consultant:

There is no intention for the monitoring of private wells by the City of Guelph. There will be notification for the pumping test but the City has not committed to monitoring any private wells at this point. It is my opinion that select wells should be chosen for monitoring because the private wells have open wellbores unlike the dedicated multilevel monitoring



wells. The open wellbores will respond differently to the pumping and may invoke a water quality change in the well water. I am satisfied with the one kilometer area of notification.

10.3 Amended - County of Wellington Automatic Speed Enforcement – Project Update #4 & #5

-re section of the motion; That the Township be given the opportunity to submit recommendations on speed mitigation and road safety improvement project priorities to be considered during the County's annual budget process; what will be the process to develop recommendations on speed mitigation and road safety improvement projects? *Staff will need to revisit the Roads Management Plan to examine the current process for speed mitigation and road safety improvements for roads scheduled to be resurfaced as well as requests outside the scheduled resurface work que.*

Re: ADM 2025-016 Regarding the feedback from the Cambridge Contract; “Primarily the negative feedback received is frustration that deceased cats are not being picked up as this is not under the contract.” Is adding this service an option to the contract? If so, what would the added cost be? If Cambridge District Humane Society doesn't handle deceased cats, who does? *This is not a service that is currently provided in the Township. Staff can investigate service level increase options for this should Council provide that direction.*

Re: Southwest Guelph Water Supply presentation – Are there any comments from Harden or Wellington Hydrogeology? The slides indicate there has been involvement. Would like to hear their comments. *The Guelph Southwest EA has been ongoing since 2022. Wellington Source Water Protection and the Townships of Puslinch and Guelph / Eramosa Hydrogeologists have been involved as in a review capacity since 2022. This primarily involved attending meetings and providing feedback, although some written comments have also been provided. To date, the focus of Stages 1 through 4 were primarily focused within City boundaries while the remaining Stages will have potential impacts in the Townships. Attached are the 2024 Harden comments. There are other comments that can also be provided if Council wishes.*



Harden Environmental Services Ltd.
4622 Nassagaweya-Puslinch Townline
Moffat, Ontario, L0P 1J0
Phone: (519) 826-0099 Fax: (519) 826-9099

Hydrogeological Assessment

Geochemistry

Phase I / II ESA

Regional Flow Studies

Contaminant Investigations

OLT Hearings

Water Quality Sampling

Groundwater & Surface
Water Monitoring

Groundwater Protection
Studies

Groundwater Modelling

Groundwater Mapping

Permits to Take Water

Environmental Compliance
Approvals

Designated Substance
Surveys

Our File: 2426

July 11, 2024

Wellington Source Water Protection
1 MacDonald Square
Elora, Ontario N0B 1S0

Attention: Danielle Fisher
Source Protection Coordinator

**Re: Southwest Guelph Operational Testing Program (OTP) and
Environmental Assessment (EA)
Hydrogeological Review and Comments**

Dear Danielle,

We are pleased to provide comments on the recent updates to the Southwest Guelph Water Supply Operational Testing Program (OTP) and Environmental Assessment (EA) for the City of Guelph.

We have considered the following documents within this review:

- WSP Technical Memorandum, Southwest Guelph Water Supply Operational Testing Program – Stage 5 and Stage 6 Monitoring Program, dated June 7, 2024.
- City of Guelph Presentation, Southwest Guelph Water Supply Class Environmental Assessment, Summary of Stage 3 and Progress Updates to Stages 4, 5 and 6, dated June 26, 2024.
- City of Guelph Meeting Minutes, Southwest Guelph OTP and EA – Discussion to Summarize Stage 3 and Updates to Stage 4 & 5

Our comments are as follows:

Harden is concurrently working on a project, on behalf of Wellington Source Water Protection, to evaluate the distribution of multi-aquifer wells (MAW) in wellhead protection areas (WHPAs) in Wellington

County. The wells identified as penetrating multiple bedrock aquifers in Wellington County surrounding the City of Guelph are shown on Figure 1. Figure 2 shows the influence that the last test conducted in GSTW1-20 had at the Green Legacy well monitored by the Township of Puslinch. At a distance of 4.2 kilometers there was a drawdown of approximately two metres. Figure 2 also shows the hydraulic potential difference between the shallow bedrock aquifer (Guelph Formation) and the deep bedrock aquifer (Gasport Formation). Any open wellbores in this area have the potential to convey water between the two aquifers, limited only by the well construction properties, well usage, and the hydraulic potential of the two aquifers. The existing and expanding water taking by the City of Guelph and the Region of Waterloo will exacerbate this situation by increasing the hydraulic potential difference between the aquifers. It is in the best interest of the City, the Region and local residents to have a fulsome evaluation of the ongoing and proposed increase of depressurization of the lower aquifer.

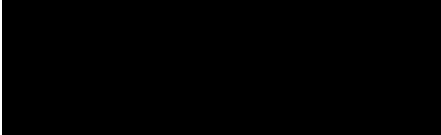
We have attached an example of a multiple aquifer private well (Figure 3) in this area showing Harden-interpreted hydrostratigraphic units of overburden, Guelph Formation, Eramosa Formation and the Goat Island/Gasport formations. We are presuming that neither the overburden gravels nor the Guelph Formation had adequate productivity for the intended use.

It is our recommendation that the City evaluate the impact of existing and increased movement of groundwater through the numerous open wellbores caused in part by the depressurization of the deeper aquifer by municipal pumping. The evaluation should include an estimate of the quantity of water moving downwards in the open wellbores as result of the depressurization and the movement of contaminants with the water. This evaluation should include investigation during the pumping test and any groundwater modeling prepared for the evaluation water taking from GSTW1-20 should consider the numerous open wellbores.

The OTP testing is undertaken as preparation for long-term groundwater taking from the Gasport Aquifer. The Gasport Aquifer is used by numerous residents in influence of the proposed municipal well. The Gasport Aquifer extends into the Township of Puslinch and provides hydraulic potential for Mill Creek, Irish Creek and their tributaries. The long-term groundwater taking has no predetermined termination date and it must be presumed that water taking will occur into the foreseeable future. We are recommending a robust groundwater and surface water monitoring program be developed by the City of Guelph in recognition of this long-term groundwater abstraction. The combined impact of water taking by the City of Guelph, the Region of Waterloo, and by industry in Puslinch Township has led to the depressurization of the Gasport aquifer. Meaningful, measurable thresholds must be established in consultation with the Township of Puslinch in regard to impacts to private wells and the natural environment. The Permit to Take Water must

include contingency plans for private wells and the natural environment including reduction in long term water taking should impacts to the local wetlands or streams be realized. Figure 4 shows the suggested long-term groundwater and surface water monitoring stations.

Harden Environmental Services Ltd.



Stan Denhoed, P.Eng., M.Sc.
Senior Hydrogeologist

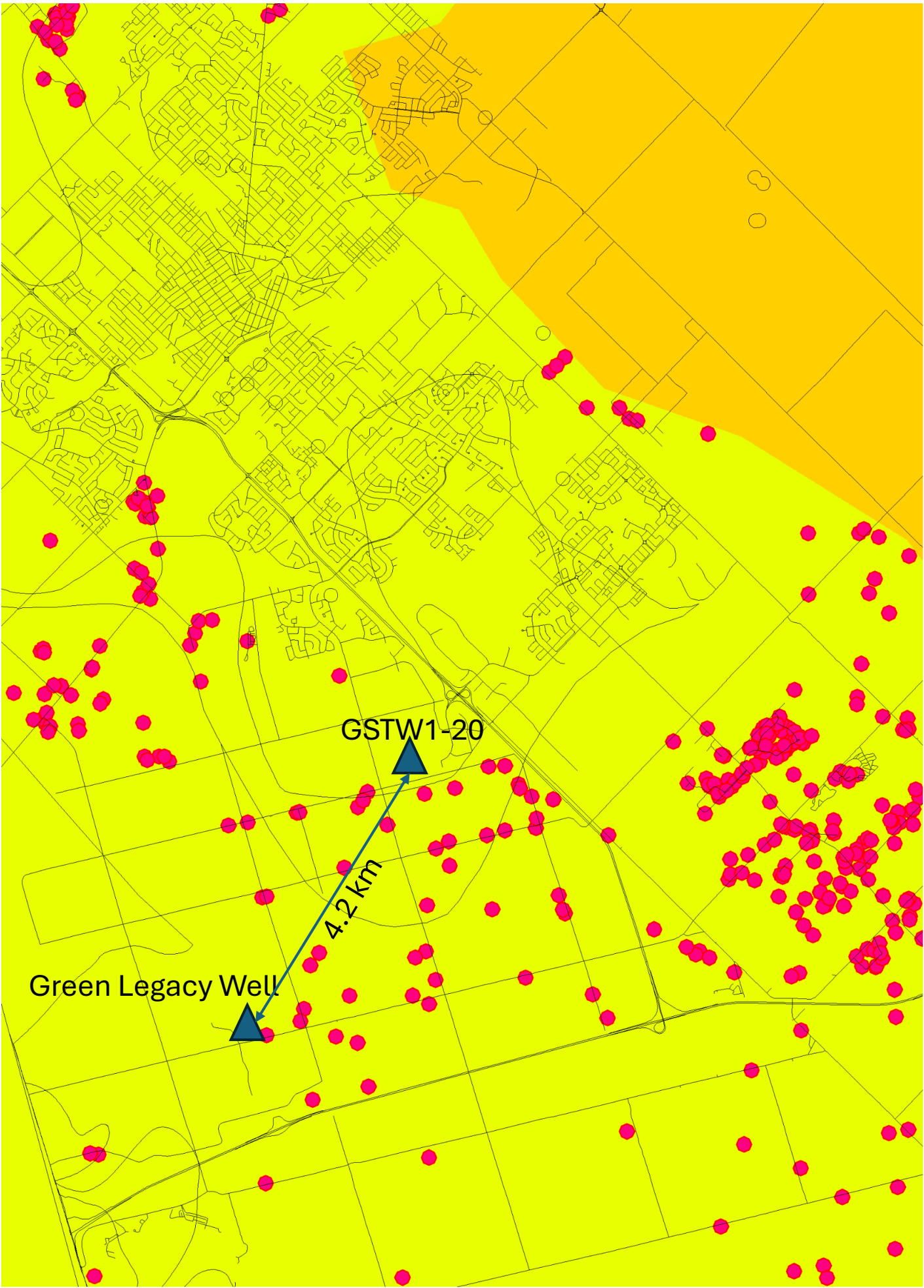
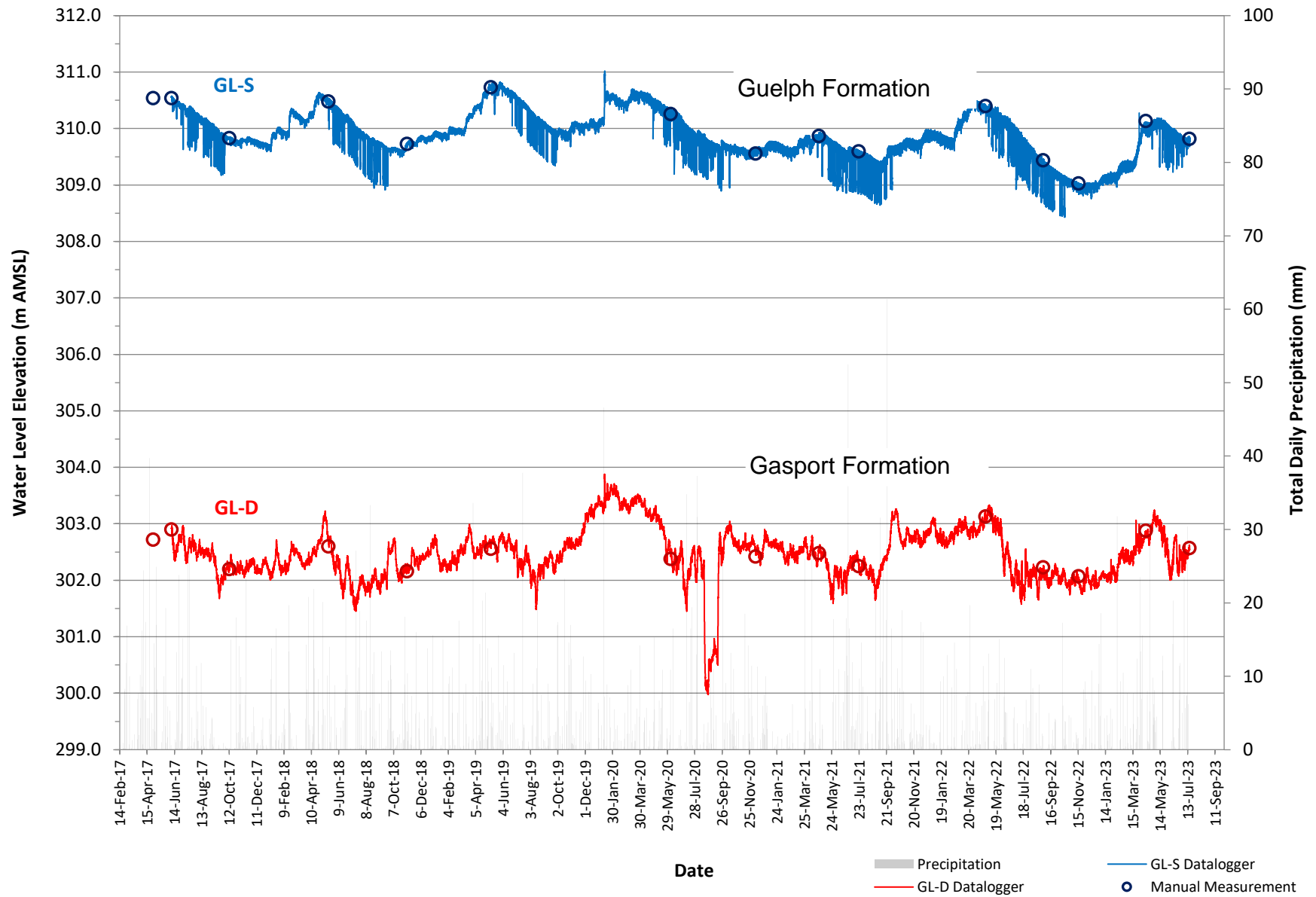


Figure 1: Multiple Bedrock-Aquifer Wells

Figure 2: Green Legacy Well Hydrograph



Address of Well Location (Street Number/Name) 4510 Side Rd 10 N.			Township Aylmer		Lot 11	Concession 3	
County/District/Municipality Wellington			City/Town/Village Cambridge			Province Ontario	Postal Code N3G 2V4
UTM Coordinates NAD 83		Zone 17	Easting 561627	Northing 4811842		Municipal Plan and Sublot Number	

Overburden and Bedrock Materials/Abandonment Sealing Record (see instructions on the back of this form)					
General Colour	Most Common Material	Other Materials	General Description	Depth (m/ft)	
				From	To
TAN	SAND			0	10
GREY	GRAVEL	BROWN SAND		10	30
GREY	CLAY			30	45
GREY	SILT	SAND		45	55
GREY	GRAVEL	SAND / SILT		55	105
GREY	LIMESTONE		SOFT	105	140
DARK GREY	LIMESTONE			140	175
WHITE	LIMESTONE			175	225
6 1/4" CASING DRIVE SHAFT				TOTAL = 225 FT.	

Annular Space		
Depth Set at (m/ft)	Type of Sealant Used (Material and Type)	Volume Placed (m³/ft³)
From	To	
0	20 FT	Quick Grout

Method of Construction		Well Use	
<input type="checkbox"/> Cable Tool	<input type="checkbox"/> Diamond	<input type="checkbox"/> Public	<input type="checkbox"/> Commercial
<input type="checkbox"/> Rotary (Conventional)	<input type="checkbox"/> Jetting	<input checked="" type="checkbox"/> Domestic	<input type="checkbox"/> Municipal
<input type="checkbox"/> Rotary (Reverse)	<input type="checkbox"/> Driving	<input type="checkbox"/> Livestock	<input type="checkbox"/> Test Hole
<input type="checkbox"/> Boring	<input type="checkbox"/> Digging	<input type="checkbox"/> Irrigation	<input type="checkbox"/> Cooling & Air Conditioning
<input type="checkbox"/> Air percussion		<input type="checkbox"/> Industrial	
<input type="checkbox"/> Other, specify		<input type="checkbox"/> Other, specify	

Construction Record - Casing				Status of Well	
Inside Diameter (cm/in)	Open Hole OR Material (Galvanized, Fibreglass, Concrete, Plastic, Steel)	Wall Thickness (cm/in)	Depth (m/ft)		
			From	To	
6 1/4	STEEL	.219	+2	107	<input checked="" type="checkbox"/> Water Supply
6 1/8	OPEN HOLE		107	225	<input type="checkbox"/> Replacement Well
					<input type="checkbox"/> Test Hole
					<input type="checkbox"/> Recharge Well
					<input type="checkbox"/> Dewatering Well
					<input type="checkbox"/> Observation and/or Monitoring Hole
					<input type="checkbox"/> Alteration (Construction)
					<input type="checkbox"/> Abandoned, Insufficient Supply
					<input type="checkbox"/> Abandoned, Poor Water Quality
					<input type="checkbox"/> Abandoned, other, specify
					<input type="checkbox"/> Other, specify

Construction Record - Screen			
Outside Diameter (cm/in)	Material (Plastic, Galvanized, Steel)	Slot No.	Depth (m/ft)
			From
			To

Water Details		Hole Diameter	
Water found at Depth (m/ft)	Kind of Water: <input type="checkbox"/> Fresh <input checked="" type="checkbox"/> Untested	Depth (m/ft)	Diameter (cm/in)
		From	To
225	<input type="checkbox"/> Gas <input type="checkbox"/> Other, specify	0	20 10"
		20	225 6 1/8"

Well Contractor and Well Technician Information			
Business Name of Well Contractor HARRIS WELL DRILLING & PUMPING		Well Contractor's Licence No. 7556	
Business Address (Street Number/Name) 5896 WELLINGTON RD #7 R.R. #5		Municipality GUELPH	
Province ON	Postal Code N1H 6J2	Business E-mail Address info@harriskwelldrilling.com	
Telephone No. (inc. area code) 519 763 8239		Name of Well Technician (Last Name, First Name) HARRIS	
All Technician's Licence No. 3590		Signature of Technician and/or Contractor [Signature]	
		Date Submitted 2015/12/26	

Results of Well Yield Testing			
After test of well yield, water was:		Draw Down	
<input type="checkbox"/> Clear and sand free		Time (min)	Water Level (m/ft)
<input type="checkbox"/> Other, specify		Static Level	
If pumping discontinued, give reason:		1	48.1
Pump intake set at (m/ft)		2	50.4
Pumping rate (l/min / GPM)		3	57.7
Duration of pumping		4	62.5
1 hrs + min		5	67.0
Final water level end of pumping (m/ft)		10	70.8
If flowing give rate (l/min / GPM)		15	83.2
Recommended pump depth (m/ft)		20	91.1
Recommended pump rate (l/min / GPM)		25	92
Well production (l/min / GPM)		30	94.1
Disinfected?		40	96
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		50	96.5
		60	96.5

Map of Well Location
Please provide a map below following instructions on the back.

Comments:	<table border="1"> <tr> <th>Well owner's information package delivered</th> <th>Date Package Delivered</th> <th>Ministry Use Only</th> </tr> <tr> <td><input checked="" type="checkbox"/> Yes</td> <td>2015/11/20</td> <td>Audit No. 2226359</td> </tr> <tr> <td><input type="checkbox"/> No</td> <td>2015/11/26</td> <td>JAN 05 2016</td> </tr> </table>	Well owner's information package delivered	Date Package Delivered	Ministry Use Only	<input checked="" type="checkbox"/> Yes	2015/11/20	Audit No. 2226359	<input type="checkbox"/> No	2015/11/26	JAN 05 2016
Well owner's information package delivered	Date Package Delivered	Ministry Use Only								
<input checked="" type="checkbox"/> Yes	2015/11/20	Audit No. 2226359								
<input type="checkbox"/> No	2015/11/26	JAN 05 2016								

Additional Groundwater Level Monitoring around GSTW1-20

- A number of multi-level wells were monitored during the GSTW1-20 test and will be monitored again during the Stage 5 and Stage 6 testing
- These include wells in the overburden and various bedrock formations (Guelph, Goat Island, Gasport)
- Two surface water stations along Hanlon Creek
- With the exception of the private well across the road from GSTW1-20, no private well monitoring is proposed as there was no well interference observed during the previous testing

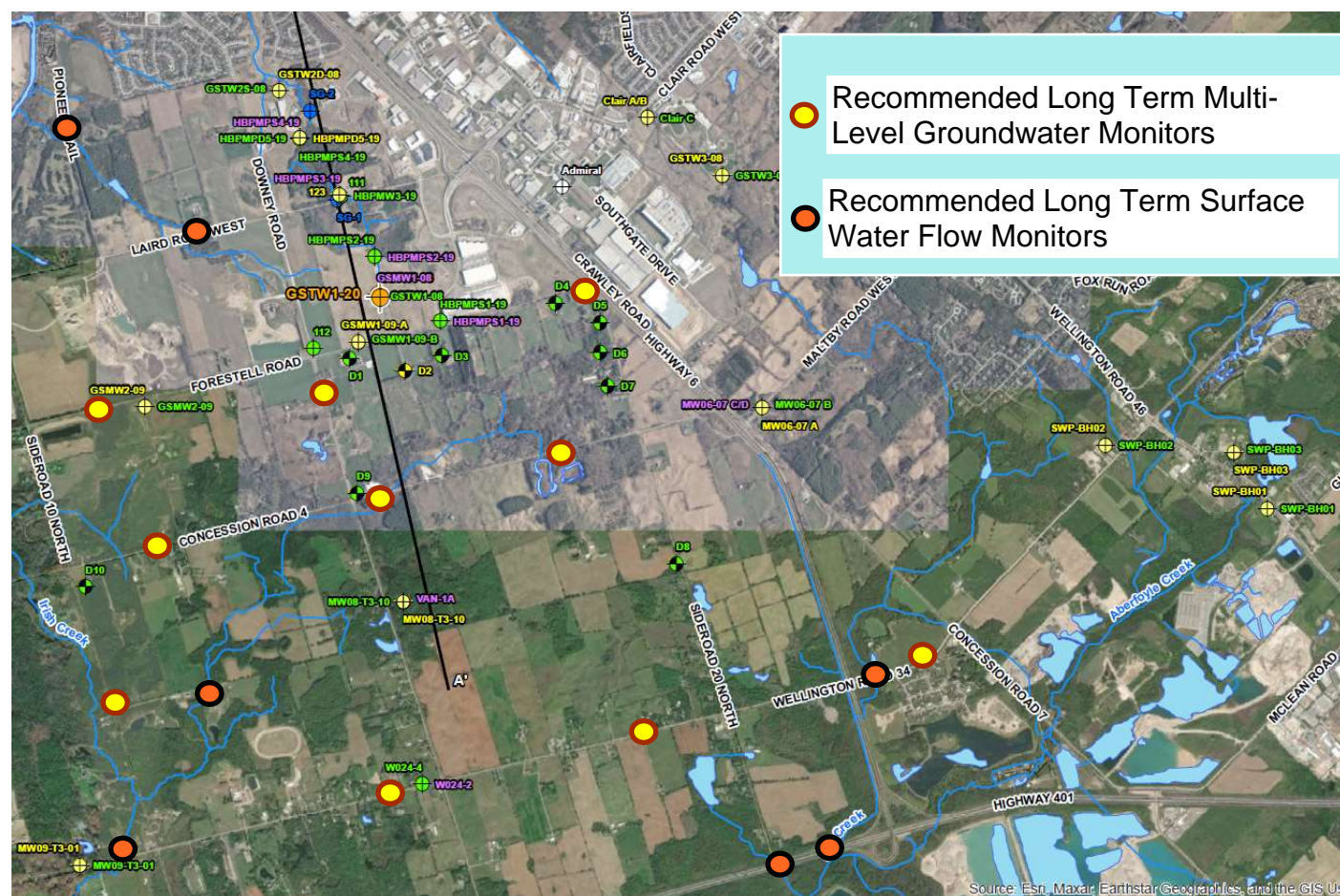


Figure 4: Proposed Long Term Groundwater and Surface water Monitoring Stations



REPORT FIN-2025-006

TO: Mayor and Members of Council

PREPARED BY: Mary Hasan, Director of Finance/Treasurer

PRESENTED BY: Mary Hasan, Director of Finance/Treasurer

MEETING DATE: February 20, 2025

SUBJECT: Projected Balances in Discretionary and Restricted Reserves
File: F05 BUD

RECOMMENDATION

That Report FIN-2025-006 entitled Projected Balances in Discretionary and Restricted Reserves be received.

Purpose

The purpose of this report is to provide Council with information regarding the projected balances in discretionary and restricted reserves from 2024 to 2034 based on the 2025 proposed Capital Budget and Forecast.

The 2024 completed capital projects are discussed in Report FIN-2025-005.

Background

This Report provides Council with oversight regarding the projected balances in discretionary and restricted reserves from 2024 to 2034 based on the 2025 proposed Capital Budget and Forecast. This Report also links to the Township's 2024 completed capital projects report. Certain components of this Report are also required for the purpose of the Township's annual audit.

The Budget Development and Control Policy discusses in great detail the significance and purpose of discretionary and restricted reserves and it includes a listing of the Township's approved Operating and Capital Discretionary Reserves.

In summary, both Discretionary Reserves and Restricted Reserves are considered during the annual operating and capital budget process and for the purpose of long-term financial planning. Analyzing the balances in the discretionary and restricted reserves from 2024 to 2034 will assist the Township in understanding the amount required to contribute to the reserves in order to fund the Township's long-term forecast. It will also assist in future service level discussions.

Financial Implications

Schedule A – Capital Carry-forward Balance Reconciliation

Schedule A to this report provides a reconciliation of the Township's Capital Carry-forward balance as of December 31, 2024. Capital Carry-forward projects are projects approved in a previous budget funded by tax levy funding or grant funding to be completed in 2025.

Schedule B – Operating Carry-forward Balance Reconciliation

Schedule B to this report provides a reconciliation of the Township's Operating Carry-forward balance as of December 31, 2024. Operating Carry-forward items are items approved to be funded by a prior year surplus or grant funding.

Schedule C – Discretionary Reserves – Balance as of December 31, 2024

Schedule C to this report includes the balance in each discretionary reserve with a total balance of \$7,112,446 as of December 31, 2024. The 2024 balance includes capital carry-forward projects approved in a previous budget funded by discretionary reserves to be completed in 2025.

Schedule D – Restricted Reserves – Balance as of December 31, 2024

Schedule D to this report includes the balance in each restricted reserve with a total balance of \$3,850,077 as of December 31, 2024. The 2024 balance includes capital carry-forward projects approved in a previous budget funded by restricted reserves to be completed in 2025.

Schedule E – Discretionary Reserves – Projected Balances from 2025 to 2034

Schedule E to this report includes the projected balance in each discretionary reserve from 2025 to 2034. The budget contributions and withdrawals entered are based on the Capital Budget and Forecast and the Operating Budget.

2024 Surplus Allocation

Schedule E to Report FIN-2025-006 does not include an estimated 2024 surplus allocation to be allocated to the Asset Management (AM) Discretionary Reserve in accordance with Council Resolution No. 2019-347 given there is a limited surplus anticipated for 2024.

Clause 11 of the Budget Development and Control Policy provides information regarding the General Corporate Surplus as outlined below:

- A Report is submitted for Council's consideration in April following the fiscal year end for the General Corporate Surplus to be contributed to the AM Discretionary Reserve in accordance with Council Resolution No. 2019-347 or to another Discretionary Reserve based on Council's direction.
- The policy adopted by Council through Council Resolution No. 2019-347 states that Council authorizes the allocation of all budget surpluses into the Township's AM Discretionary Reserve for the purpose of meeting future AM obligations.

The 2018 to 2020 and 2022 to 2023 general surpluses were fully allocated to the AM Discretionary Reserve.

Similar to previous years, Township staff will provide Council with a general status report on the surplus/deficit as of December 31, 2024 based on the results of the 2024 audit in April of 2025. Should further surplus funds be available, it is recommended that these funds be allocated to the AM Discretionary Reserve in accordance with Council Resolution No. 2019-347.

AM Discretionary Reserve

The Township's AM Program and Capital Budget and Forecast enables the Township to plan effectively for the replacement of current infrastructure. The 2025 Capital Budget and Forecast was prepared taking into consideration the 2019 AM Plan and new and updated information regarding asset conditions and replacement cost estimates (ie. 2024 Development Charges Study and 2024 Energy Conservation and Demand Management Plan). Township staff have also incorporated Consumer Price Index increases for all major equipment replacements.

Costs related to asset replacement projects in the Capital Budget and Forecast are funded from the AM Discretionary Reserve as opposed to the Tax Levy resulting in a greater need to contribute funds into the AM Discretionary Reserve in order to address the Township's infrastructure deficit as noted in the 2019 AM Plan. Please note, any asset replacement projects that are permitted to be funded by the Cash in Lieu of Parkland Restricted Reserve are funded by this restricted reserve. See the Cash in Lieu of Parkland section below for further details.

Based on the 2025 Capital Budget and Forecast, the estimated balances in the AM Discretionary Reserve are as outlined below:

2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
\$3.1M	\$1.7M	\$1.0M	-\$1.3M	-\$1.5M	-\$2.6M	-\$1.9M	-\$2.3M	-\$1.1M	\$73.7K

As outlined in Report FIN-2024-027 presented to Council at its meeting held on October 23, 2024, based on the analysis completed in that Report, it was recommended that the minimum target balance be increased to 2.4 million and the maximum target balance be increased to 4.8 million. It was also recommended that these target balances be adjusted on an annual basis as part of the capital budget process based on the May to May Consumer Price Index (CPI).

The estimated balances only meet this target balance in 2025. The estimated balance does not meet this target balance from 2026 to 2034. The estimated balance becomes a deficit of \$1.3M in 2028 and continues to be a deficit to 2033 at \$1.1M. The estimated balance increases to a positive balance of \$73.7K by 2034.

Schedule F – Restricted Reserves – Projected Balances from 2025 to 2034

Schedule F to this report includes the projected balance in each restricted reserve from 2025 to 2034.

The contributions entered for the restricted reserves are noted below:

- Development Charges (DC) contributions are based on an estimate of \$196K received each year.
- Cash in lieu of parkland contributions are estimated at \$40,500 each year.
 - Based on discussions with County of Wellington Planning Staff in 2020, the number of projected consents in the forecast is difficult to predict due to more restrictive Provincial policy and the fact that eligible properties are only allowed one consent since 2005. Therefore, Township staff have assumed a conservative estimate of three consents per year in order to estimate the amount of cash in lieu of parkland to be received in future years. The Township's practise is not to include estimates of cash in lieu of parkland funds for potential employment land development given the uncertainty of the timing for these complex development proposals.
 - As outlined in the AM Discretionary Reserve section above, any asset replacement projects that are permitted to be funded by the Cash in Lieu of Parkland Restricted Reserve are funded by this restricted reserve. The Planning Act provides the following as it relates to cash in lieu of parkland:

(15) All money received by the municipality under subsections (6), (6.0.1) and (14) and all money received on the sale of land under subsection (5), less any amount spent by the municipality out of its general funds in respect of the land, shall be paid into a special account and spent only for the acquisition of land to be used for park or other public recreational purposes, including the erection, improvement or repair of buildings and the acquisition of machinery for park or other public recreational purposes.

- Below is the cash in lieu of parkland collected from 2019 to 2024 year to date:
 - 2019 - \$190K
 - 2020 - \$203K
 - 2021 - \$304K
 - 2022 - \$256K
 - 2023 - \$1.1M – of which 90% of this amount was for cash in lieu of parkland collected from a significant non-residential development.
 - 2024 year to date - \$292K
- Canada Community-Building Fund contributions are based on the agreement between the Township and the Association of Municipalities of Ontario effective April 1, 2024. The Township was notified on December 7, 2023 of its estimated 2024 to 2028 allocations for the Canada Community-Building Fund as follows:
 - 2024 - \$250K
 - 2025 - \$260K
 - 2026 - \$260K
 - 2027 - \$271K
 - 2028 - \$271K

Below are the DC's collected from 2019 to 2024 year to date:

- 2019 - \$256K
- 2020 - \$754K of which 72% of this amount was for DC's collected from a developer that entered into a DC credit agreement with the Township in 2012.
- 2021 - \$318K
- 2022 - \$190K
- 2023 - \$1.6M of which 96% of this amount was for DC's collected from a significant non-residential development.
- 2024 year to date - \$134K

Please note that all Township roads projects are eligible to be DC funded at a rate of 13.6% in accordance with the Township's 2024 DC Study. There is a projected deficit of \$86K to a deficit of \$440K in the Services Related to a Highway DC from 2029 to 2034.

The total DC's in all Township service areas (ie. POA and By-law Enforcement, Growth-Related Studies, Fire Protection Services, Parks and Recreation Services, and Services Related to a

Highway) have a healthy positive balance. A municipality is permitted to have a negative balance in a DC restricted reserve only if the municipality is able to obtain sufficient DC's in the future to repay the negative balance. The Township's practise is not to include estimates for DC funds for potential employment land development given the uncertainty of the timing for the complex development proposals.

Schedule G – Discretionary and Restricted Reserves - Projected Balances from 2025 to 2034

Schedule G to this report summarizes the total projected balance in each discretionary and restricted reserve from 2025 to 2034.

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 in Report FIN-2025-008.

Attachments

Schedule A – Capital Carry-forward Balance Reconciliation

Schedule B – Operating Carry-forward Balance Reconciliation

Schedule C – Discretionary Reserves – Balance as of December 31, 2024

Schedule D – Restricted Reserves – Balance as of December 31, 2024

Schedule E – Discretionary Reserves – Projected Balances from 2025 to 2034

Schedule F – Restricted Reserves – Projected Balances from 2025 to 2034

Schedule G – Discretionary and Restricted Reserves - Projected Balances from 2025 to 2034

Respectfully submitted:

Mary Hasan
Director of Finance/Treasurer

Schedule A - Capital Carry-forward Balance Reconciliation

Project	Amount
Service Delivery Review Implementation - Ontario Municipal Modernization Funding	\$ 327,977
Enabling Accessibility funding for Accessible Washroom Upgrades	\$ 68,311
County Road Diet through Aberfoyle Peer Review	\$ 20,000
Regionally Significant Economic Development Study Area Phase 1 (Employment)	\$ 6,115
401 and Highway 6 Project Review of Hotspots	\$ 13,537
Community Improvement Plan Amendment and Financial Incentives	\$ 25,000
Parkland Dedication By-law Amendment	\$ 19,322
December 31, 2024 Balance	\$ 480,262

Schedule B - Operating Carry-forward Balance Reconciliation

Project	Amount
Additional One-Time 2025 Costs due to Staff Vacancies	\$ 62,579
175 th 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
December 31, 2024 Balance	\$ 81,014

Schedule C - Discretionary Reserves - Balance as of December 31, 2024

Account		Discretionary_Reserves								
		Opening Balance	2023 Surplus Contribution	2024 Budget Contribution	Capital Contributions	Capital Withdrawals	Operating Contributions	Operating Withdrawals	Capital Cfw'd Projects as of December 31, 2024 not yet spent	Ending Balance
01-0013-3150	Bldg Reserve	\$972,605	\$0	\$0	\$0	-\$28,176	\$0	-\$199,651	-\$142,207	\$602,571
01-0013-3090	Capital Cfw'd.	\$557,358	\$0	\$0	\$1,115	-\$78,212	\$0	\$0	-\$330,262	\$149,999
01-0013-3120	Corporate Information Technology	\$180,794	\$0	\$15,000	\$0	-\$51,537	\$0	\$0	-\$11,864	\$132,393
01-0013-3115	Election	\$13,750	\$0	\$13,750	\$0	\$0	\$0	\$0	\$0	\$27,500
01-0013-3195	Corp. Insur. Conting.	\$113,018	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$113,018
01-0013-3185	Corp. Legal Conting.	\$232,163	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$257,163
01-0013-3100	Operat. Cfw'd.	\$76,531	\$0	\$0	\$0	\$0	\$81,014	-\$76,531	\$0	\$81,015
01-0013-3205	Public Works Winter Maint.	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000
01-0013-3105	Gravel Roads Improvement	\$543,538	\$0	\$320,800	\$0	\$0	\$0	\$0	\$0	\$864,338
01-0013-3180	Aggregate Levy	\$14,178	\$0	\$0	\$465,331	-\$478,806	\$0	\$0	\$0	\$702
01-0013-3075	Broadband Strategy Implementation	\$7,192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$7,192
01-0013-3085	Asset Management	\$4,193,747	\$28,203	\$949,075.00	\$0	-\$324,690	\$0	\$0	-\$806,340	\$4,039,995
01-0013-3095	Administrative Studies	\$0	\$0	\$250,000.00	\$0	-\$50,450	\$0	\$0	-\$5,000	\$194,550
01-0013-3110	Heritage Financial Incentive Program	\$10,600	\$0	\$0	\$0	\$0	\$8,287	\$0	\$0	\$18,887
01-0013-3080	Outstanding Deposits	\$466,283	\$0	\$0	\$0	\$0	\$136,839	-\$5,000	\$0	\$598,122
Total per above		7,381,758	28,203	1,598,625	466,446	(1,011,871)	226,140	(281,182)	(1,295,673)	7,112,446

Schedule D - Restricted Reserves - Balance as of December 31, 2024

up to December 31, 2024

Account	Restricted_Reserves	Reserve Type							Capital Cfwd Projects as of December 31, 2024 not yet spent	Ending Balance
			Opening Balance	Contributions	Capital Withdrawals	Interest Income				
03-0043-2470	POA and By-law Enforcement	DC	\$0	\$30	\$0	\$1	0	\$31		
03-0043-2479	Growth-Related Studies	DC	\$159,954	\$10,282	-\$94,009	\$7,211	-23,801	\$59,637		
03-0043-2478	Fire Protection Services	DC	\$1,249,342	\$33,385	-\$31,891	\$76,332	0	\$1,327,169		
03-0043-2475	Parks and Recreation Services	DC	\$15,775	\$24,942	-\$172,349	-\$3,537	-27,657	-\$162,826		
03-0043-2473	Services Related to a Highway	DC	\$1,341,563	\$65,613	-\$201,154	\$77,779	0	\$1,283,801		
03-0043-2476	Cash in Lieu of Parkland	Parkland	\$1,199,862	\$291,730	-\$223,556	\$75,346	-204,834	\$1,138,548		
03-0043-2474	Canada Community-Building Fund Grant		\$101,583	\$253,385	-\$217,729	\$7,291	0	\$144,530		
03-0043-2471	Perpetual Maintenance		\$59,188	\$0	\$0	\$0	0	\$59,188		
Total			\$ 4,127,267	\$ 679,368	\$ (940,689)	\$ 240,422	\$ (256,292)	\$ 3,850,077		

Schedule E - Discretionary Reserves - Projected Balances from 2025 to 2034

Reserve	Year	Opening Balance	Budget Contributions	Est. 2024 Surplus Contributions	Capital Withdrawals	Operating Contributions	Operating Withdrawals	Ending Balance
Bldg Reserve	2025	\$602,571	\$0	\$0	\$187,011	\$0	\$135,296	\$280,265
Bldg Reserve	2026	\$280,265	\$0	\$0	\$0	\$0	\$0	\$280,265
Bldg Reserve	2027	\$280,265	\$0	\$0	\$20,773	\$0	\$0	\$259,491
Bldg Reserve	2028	\$259,491	\$0	\$0	\$146,025	\$0	\$0	\$113,466
Bldg Reserve	2029	\$113,466	\$0	\$0	\$16,559	\$0	\$0	\$96,908
Bldg Reserve	2030	\$96,908	\$0	\$0	\$11,040	\$0	\$0	\$85,868
Bldg Reserve	2031	\$85,868	\$0	\$0	\$3,600	\$0	\$0	\$82,268
Bldg Reserve	2032	\$82,268	\$0	\$0	\$27,414	\$0	\$0	\$54,853
Bldg Reserve	2033	\$54,853	\$0	\$0	\$4,560	\$0	\$0	\$50,293
Bldg Reserve	2034	\$50,293	\$0	\$0	\$5,808	\$0	\$0	\$44,486
Capital Cfwd.	2025	\$149,999	\$0	\$0	\$150,000	\$0	\$0	-\$1
Capital Cfwd.	2026	-\$1	\$0	\$0	\$0	\$0	\$0	-\$1
Capital Cfwd.	2027	-\$1	\$0	\$0	\$0	\$0	\$0	-\$1
Capital Cfwd.	2028	-\$1	\$0	\$0	\$0	\$0	\$0	-\$1
Capital Cfwd.	2029	-\$1	\$0	\$0	\$0	\$0	\$0	-\$1
Capital Cfwd.	2030	-\$1	\$0	\$0	\$0	\$0	\$0	-\$1
Capital Cfwd.	2031	-\$1	\$0	\$0	\$0	\$0	\$0	-\$1
Capital Cfwd.	2032	-\$1	\$0	\$0	\$0	\$0	\$0	-\$1
Capital Cfwd.	2033	-\$1	\$0	\$0	\$0	\$0	\$0	-\$1
Capital Cfwd.	2034	-\$1	\$0	\$0	\$0	\$0	\$0	-\$1
Corporate Information Technology	2025	\$132,393	\$20,000	\$0	\$129,193	\$0	\$0	\$23,200
Corporate Information Technology	2026	\$23,200	\$20,000	\$0	\$18,171	\$0	\$0	\$25,029
Corporate Information Technology	2027	\$25,029	\$20,000	\$0	\$8,296	\$0	\$0	\$36,733
Corporate Information Technology	2028	\$36,733	\$20,000	\$0	\$16,731	\$0	\$0	\$40,003
Corporate Information Technology	2029	\$40,003	\$20,000	\$0	\$21,268	\$0	\$0	\$38,734
Corporate Information Technology	2030	\$38,734	\$20,000	\$0	\$45,104	\$0	\$0	\$13,630
Corporate Information Technology	2031	\$13,630	\$20,000	\$0	\$17,981	\$0	\$0	\$15,649
Corporate Information Technology	2032	\$15,649	\$20,000	\$0	\$6,056	\$0	\$0	\$29,594
Corporate Information Technology	2033	\$29,594	\$20,000	\$0	\$19,671	\$0	\$0	\$29,923
Corporate Information Technology	2034	\$29,923	\$20,000	\$0	\$32,238	\$0	\$0	\$17,684
Election	2025	\$27,500	\$13,750	\$0	\$0	\$0	\$0	\$41,250
Election	2026	\$41,250	\$0	\$0	\$0	\$0	\$0	\$41,250
Election	2027	\$41,250	\$0	\$0	\$0	\$0	\$0	\$41,250
Election	2028	\$41,250	\$0	\$0	\$0	\$0	\$0	\$41,250
Election	2029	\$41,250	\$0	\$0	\$0	\$0	\$0	\$41,250
Election	2030	\$41,250	\$0	\$0	\$0	\$0	\$0	\$41,250
Election	2031	\$41,250	\$0	\$0	\$0	\$0	\$0	\$41,250
Election	2032	\$41,250	\$0	\$0	\$0	\$0	\$0	\$41,250
Election	2033	\$41,250	\$0	\$0	\$0	\$0	\$0	\$41,250
Election	2034	\$41,250	\$0	\$0	\$0	\$0	\$0	\$41,250
Corp. Insur. Conting.	2025	\$113,018	\$0	\$0	\$0	\$0	\$10,000	\$103,018
Corp. Insur. Conting.	2026	\$103,018	\$0	\$0	\$0	\$0	\$0	\$103,018
Corp. Insur. Conting.	2027	\$103,018	\$0	\$0	\$0	\$0	\$0	\$103,018
Corp. Insur. Conting.	2028	\$103,018	\$0	\$0	\$0	\$0	\$0	\$103,018
Corp. Insur. Conting.	2029	\$103,018	\$0	\$0	\$0	\$0	\$0	\$103,018

Schedule E - Discretionary Reserves - Projected Balances from 2025 to 2034

Reserve	Year	Opening Balance	Budget Contributions	Est. 2024 Surplus Contributions	Capital Withdrawals	Operating Contributions	Operating Withdrawals	Ending Balance
Corp. Insur. Conting.	2030	\$103,018	\$0	\$0	\$0	\$0	\$0	\$103,018
Corp. Insur. Conting.	2031	\$103,018	\$0	\$0	\$0	\$0	\$0	\$103,018
Corp. Insur. Conting.	2032	\$103,018	\$0	\$0	\$0	\$0	\$0	\$103,018
Corp. Insur. Conting.	2033	\$103,018	\$0	\$0	\$0	\$0	\$0	\$103,018
Corp. Insur. Conting.	2034	\$103,018	\$0	\$0	\$0	\$0	\$0	\$103,018
Corp. Legal Conting.	2025	\$257,163	\$0	\$0	\$0	\$0	\$26,750	\$230,413
Corp. Legal Conting.	2026	\$230,413	\$0	\$0	\$0	\$0	\$0	\$230,413
Corp. Legal Conting.	2027	\$230,413	\$0	\$0	\$0	\$0	\$0	\$230,413
Corp. Legal Conting.	2028	\$230,413	\$0	\$0	\$0	\$0	\$0	\$230,413
Corp. Legal Conting.	2029	\$230,413	\$0	\$0	\$0	\$0	\$0	\$230,413
Corp. Legal Conting.	2030	\$230,413	\$0	\$0	\$0	\$0	\$0	\$230,413
Corp. Legal Conting.	2031	\$230,413	\$0	\$0	\$0	\$0	\$0	\$230,413
Corp. Legal Conting.	2032	\$230,413	\$0	\$0	\$0	\$0	\$0	\$230,413
Corp. Legal Conting.	2033	\$230,413	\$0	\$0	\$0	\$0	\$0	\$230,413
Corp. Legal Conting.	2034	\$230,413	\$0	\$0	\$0	\$0	\$0	\$230,413
Operat. Cfwd.	2025	\$81,015	\$0	\$0	\$0	\$0	\$81,015	\$0
Operat. Cfwd.	2026	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operat. Cfwd.	2027	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operat. Cfwd.	2028	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operat. Cfwd.	2029	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operat. Cfwd.	2030	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operat. Cfwd.	2031	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operat. Cfwd.	2032	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operat. Cfwd.	2033	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operat. Cfwd.	2034	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Works Winter Maint.	2025	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000
Public Works Winter Maint.	2026	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000
Public Works Winter Maint.	2027	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000
Public Works Winter Maint.	2028	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000
Public Works Winter Maint.	2029	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000
Public Works Winter Maint.	2030	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000
Public Works Winter Maint.	2031	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000
Public Works Winter Maint.	2032	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000
Public Works Winter Maint.	2033	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000
Public Works Winter Maint.	2034	\$25,000	\$0	\$0	\$0	\$0	\$0	\$25,000
Gravel Roads Improvement	2025	\$864,338	\$344,050	\$0	\$41,040	\$0	\$0	\$1,167,348
Gravel Roads Improvement	2026	\$1,167,348	\$394,050	\$0	\$0	\$0	\$0	\$1,561,398
Gravel Roads Improvement	2027	\$1,561,398	\$444,050	\$0	\$0	\$0	\$0	\$2,005,448
Gravel Roads Improvement	2028	\$2,005,448	\$494,050	\$0	\$0	\$0	\$0	\$2,499,498
Gravel Roads Improvement	2029	\$2,499,498	\$544,050	\$0	\$0	\$0	\$0	\$3,043,548
Gravel Roads Improvement	2030	\$3,043,548	\$594,050	\$0	\$0	\$0	\$0	\$3,637,598
Gravel Roads Improvement	2031	\$3,637,598	\$644,050	\$0	\$0	\$0	\$0	\$4,281,648
Gravel Roads Improvement	2032	\$4,281,648	\$694,050	\$0	\$0	\$0	\$0	\$4,975,698
Gravel Roads Improvement	2033	\$4,975,698	\$744,050	\$0	\$0	\$0	\$0	\$5,719,748
Gravel Roads Improvement	2034	\$5,719,748	\$794,050	\$0	\$0	\$0	\$0	\$6,513,798

Schedule E - Discretionary Reserves - Projected Balances from 2025 to 2034

Reserve	Year	Opening Balance	Budget Contributions	Est. 2024 Surplus Contributions	Capital Withdrawals	Operating Contributions	Operating Withdrawals	Ending Balance
Aggregate Levy	2025	\$702	\$506,000	\$0	\$507,168	\$0	\$0	-\$466
Aggregate Levy	2026	-\$466	\$506,000	\$0	\$519,264	\$0	\$0	-\$13,730
Aggregate Levy	2027	-\$13,730	\$506,000	\$0	\$528,000	\$0	\$0	-\$35,730
Aggregate Levy	2028	-\$35,730	\$506,000	\$0	\$520,128	\$0	\$0	-\$49,858
Aggregate Levy	2029	-\$49,858	\$506,000	\$0	\$531,360	\$0	\$0	-\$75,218
Aggregate Levy	2030	-\$75,218	\$506,000	\$0	\$528,000	\$0	\$0	-\$97,218
Aggregate Levy	2031	-\$97,218	\$506,000	\$0	\$529,144	\$0	\$0	-\$120,362
Aggregate Levy	2032	-\$120,362	\$506,000	\$0	\$252,028	\$0	\$0	\$133,611
Aggregate Levy	2033	\$133,611	\$506,000	\$0	\$483,301	\$0	\$0	\$156,309
Aggregate Levy	2034	\$156,309	\$506,000	\$0	\$313,000	\$0	\$0	\$349,309
Broadband Strategy Implementation	2025	\$7,192	\$0	\$0	\$0	\$0	\$0	\$7,192
Broadband Strategy Implementation	2026	\$7,192	\$0	\$0	\$0	\$0	\$0	\$7,192
Broadband Strategy Implementation	2027	\$7,192	\$0	\$0	\$0	\$0	\$0	\$7,192
Broadband Strategy Implementation	2028	\$7,192	\$0	\$0	\$0	\$0	\$0	\$7,192
Broadband Strategy Implementation	2029	\$7,192	\$0	\$0	\$0	\$0	\$0	\$7,192
Broadband Strategy Implementation	2030	\$7,192	\$0	\$0	\$0	\$0	\$0	\$7,192
Broadband Strategy Implementation	2031	\$7,192	\$0	\$0	\$0	\$0	\$0	\$7,192
Broadband Strategy Implementation	2032	\$7,192	\$0	\$0	\$0	\$0	\$0	\$7,192
Broadband Strategy Implementation	2033	\$7,192	\$0	\$0	\$0	\$0	\$0	\$7,192
Broadband Strategy Implementation	2034	\$7,192	\$0	\$0	\$0	\$0	\$0	\$7,192
Asset Management	2025	\$4,039,995	\$1,002,575	\$0	\$1,970,433	\$0	\$10,000	\$3,062,137
Asset Management	2026	\$3,062,137	\$1,029,325	\$0	\$2,419,362	\$0	\$0	\$1,672,099
Asset Management	2027	\$1,672,099	\$1,056,075	\$0	\$1,680,555	\$0	\$0	\$1,047,619
Asset Management	2028	\$1,047,619	\$1,082,825	\$0	\$3,441,113	\$0	\$0	-\$1,310,669
Asset Management	2029	-\$1,310,669	\$1,109,575	\$0	\$1,291,061	\$0	\$0	-\$1,492,155
Asset Management	2030	-\$1,492,155	\$1,136,325	\$0	\$2,204,407	\$0	\$0	-\$2,560,237
Asset Management	2031	-\$2,560,237	\$1,163,075	\$0	\$523,194	\$0	\$0	-\$1,920,356
Asset Management	2032	-\$1,920,356	\$1,189,825	\$0	\$1,556,704	\$0	\$0	-\$2,287,235
Asset Management	2033	-\$2,287,235	\$1,216,575	\$0	\$53,683	\$0	\$0	-\$1,124,343
Asset Management	2034	-\$1,124,343	\$1,243,325	\$0	\$45,270	\$0	\$0	\$73,712
Administrative Studies	2025	\$194,550	\$40,000	\$0	\$142,778	\$0	\$0	\$91,772
Administrative Studies	2026	\$91,772	\$40,000	\$0	\$63,501	\$0	\$0	\$68,271
Administrative Studies	2027	\$68,271	\$40,000	\$0	\$50,989	\$0	\$0	\$57,282
Administrative Studies	2028	\$57,282	\$40,000	\$0	\$98,456	\$0	\$0	-\$1,174
Administrative Studies	2029	-\$1,174	\$40,000	\$0	\$20,084	\$0	\$0	\$18,742
Administrative Studies	2030	\$18,742	\$40,000	\$0	\$48,677	\$0	\$0	\$10,065
Administrative Studies	2031	\$10,065	\$40,000	\$0	\$20,000	\$0	\$0	\$30,065
Administrative Studies	2032	\$30,065	\$40,000	\$0	\$48,200	\$0	\$0	\$21,865
Administrative Studies	2033	\$21,865	\$40,000	\$0	\$95,480	\$0	\$0	-\$33,615
Administrative Studies	2034	-\$33,615	\$40,000	\$0	\$10,546	\$0	\$0	-\$4,161
Heritage Financial Incentive Program	2025	\$18,887	\$10,600	\$0	\$0	\$0	\$10,600	\$18,887
Heritage Financial Incentive Program	2026	\$18,887	\$0	\$0	\$0	\$0	\$0	\$18,887
Heritage Financial Incentive Program	2027	\$18,887	\$0	\$0	\$0	\$0	\$0	\$18,887
Heritage Financial Incentive Program	2028	\$18,887	\$0	\$0	\$0	\$0	\$0	\$18,887
Heritage Financial Incentive Program	2029	\$18,887	\$0	\$0	\$0	\$0	\$0	\$18,887

Schedule E - Discretionary Reserves - Projected Balances from 2025 to 2034

Reserve	Year	Opening Balance	Budget Contributions	Est. 2024 Surplus Contributions	Capital Withdrawals	Operating Contributions	Operating Withdrawals	Ending Balance
Heritage Financial Incentive Program	2030	\$18,887	\$0	\$0	\$0	\$0	\$0	\$18,887
Heritage Financial Incentive Program	2031	\$18,887	\$0	\$0	\$0	\$0	\$0	\$18,887
Heritage Financial Incentive Program	2032	\$18,887	\$0	\$0	\$0	\$0	\$0	\$18,887
Heritage Financial Incentive Program	2033	\$18,887	\$0	\$0	\$0	\$0	\$0	\$18,887
Heritage Financial Incentive Program	2034	\$18,887	\$0	\$0	\$0	\$0	\$0	\$18,887
Outstanding Deposits	2025	\$598,122	\$0	\$0	\$0	\$0	\$0	\$598,122
Outstanding Deposits	2026	\$598,122	\$0	\$0	\$0	\$0	\$0	\$598,122
Outstanding Deposits	2027	\$598,122	\$0	\$0	\$0	\$0	\$0	\$598,122
Outstanding Deposits	2028	\$598,122	\$0	\$0	\$0	\$0	\$0	\$598,122
Outstanding Deposits	2029	\$598,122	\$0	\$0	\$0	\$0	\$0	\$598,122
Outstanding Deposits	2030	\$598,122	\$0	\$0	\$0	\$0	\$0	\$598,122
Outstanding Deposits	2031	\$598,122	\$0	\$0	\$0	\$0	\$0	\$598,122
Outstanding Deposits	2032	\$598,122	\$0	\$0	\$0	\$0	\$0	\$598,122
Outstanding Deposits	2033	\$598,122	\$0	\$0	\$0	\$0	\$0	\$598,122
Outstanding Deposits	2034	\$598,122	\$0	\$0	\$0	\$0	\$0	\$598,122

Schedule F - Restricted Reserves - Projected Balances from 2025 to 2034

Reserve	Year	Opening Balance	Capital Withdrawals	Contributions	Ending Balance
POA and By-law Enforcement	2025	\$31	\$3,300	\$142	-\$3,127
POA and By-law Enforcement	2026	-\$3,127	\$0	\$142	-\$2,984
POA and By-law Enforcement	2027	-\$2,984	\$0	\$142	-\$2,842
POA and By-law Enforcement	2028	-\$2,842	\$0	\$142	-\$2,699
POA and By-law Enforcement	2029	-\$2,699	\$0	\$142	-\$2,557
POA and By-law Enforcement	2030	-\$2,557	\$0	\$142	-\$2,415
POA and By-law Enforcement	2031	-\$2,415	\$0	\$142	-\$2,272
POA and By-law Enforcement	2032	-\$2,272	\$0	\$142	-\$2,130
POA and By-law Enforcement	2033	-\$2,130	\$0	\$142	-\$1,987
POA and By-law Enforcement	2034	-\$1,987	\$0	\$142	-\$1,845
Growth-Related Studies	2025	\$59,637	\$107,736	\$20,105	-\$27,995
Growth-Related Studies	2026	-\$27,995	\$103,500	\$20,105	-\$111,390
Growth-Related Studies	2027	-\$111,390	\$113,932	\$20,105	-\$205,217
Growth-Related Studies	2028	-\$205,217	\$33,145	\$20,105	-\$218,258
Growth-Related Studies	2029	-\$218,258	\$793	\$20,105	-\$198,946
Growth-Related Studies	2030	-\$198,946	\$8,656	\$20,105	-\$187,497
Growth-Related Studies	2031	-\$187,497	\$0	\$20,105	-\$167,392
Growth-Related Studies	2032	-\$167,392	\$25,000	\$20,105	-\$172,288
Growth-Related Studies	2033	-\$172,288	\$39,520	\$20,105	-\$191,703
Growth-Related Studies	2034	-\$191,703	\$30,865	\$20,105	-\$202,463
Fire Protection Services	2025	\$1,327,169	\$253,276	\$39,331	\$1,113,223
Fire Protection Services	2026	\$1,113,223	\$0	\$39,331	\$1,152,554
Fire Protection Services	2027	\$1,152,554	\$0	\$39,331	\$1,191,885
Fire Protection Services	2028	\$1,191,885	\$0	\$39,331	\$1,231,216
Fire Protection Services	2029	\$1,231,216	\$0	\$39,331	\$1,270,547
Fire Protection Services	2030	\$1,270,547	\$0	\$39,331	\$1,309,877
Fire Protection Services	2031	\$1,309,877	\$0	\$39,331	\$1,349,208
Fire Protection Services	2032	\$1,349,208	\$0	\$39,331	\$1,388,539

Schedule F - Restricted Reserves - Projected Balances from 2025 to 2034

Reserve	Year	Opening Balance	Capital Withdrawals	Contributions	Ending Balance
Fire Protection Services	2033	\$1,388,539	\$0	\$39,331	\$1,427,870
Fire Protection Services	2034	\$1,427,870	\$0	\$39,331	\$1,467,201
Parks and Recreation Services	2025	-\$162,826	\$40,000	\$70,283	-\$132,543
Parks and Recreation Services	2026	-\$132,543	\$0	\$70,283	-\$62,260
Parks and Recreation Services	2027	-\$62,260	\$0	\$70,283	\$8,023
Parks and Recreation Services	2028	\$8,023	\$0	\$70,283	\$78,305
Parks and Recreation Services	2029	\$78,305	\$0	\$70,283	\$148,588
Parks and Recreation Services	2030	\$148,588	\$0	\$70,283	\$218,871
Parks and Recreation Services	2031	\$218,871	\$0	\$70,283	\$289,154
Parks and Recreation Services	2032	\$289,154	\$0	\$70,283	\$359,436
Parks and Recreation Services	2033	\$359,436	\$0	\$70,283	\$429,719
Parks and Recreation Services	2034	\$429,719	\$0	\$70,283	\$500,002
Services Related to a Highway	2025	\$1,283,801	\$345,572	\$65,702	\$1,003,930
Services Related to a Highway	2026	\$1,003,930	\$464,504	\$65,702	\$605,128
Services Related to a Highway	2027	\$605,128	\$269,752	\$65,702	\$401,078
Services Related to a Highway	2028	\$401,078	\$300,284	\$65,702	\$166,495
Services Related to a Highway	2029	\$166,495	\$317,760	\$65,702	-\$85,563
Services Related to a Highway	2030	-\$85,563	\$256,424	\$65,702	-\$276,285
Services Related to a Highway	2031	-\$276,285	\$136,744	\$65,702	-\$347,328
Services Related to a Highway	2032	-\$347,328	\$56,504	\$65,702	-\$338,130
Services Related to a Highway	2033	-\$338,130	\$145,720	\$65,702	-\$418,148
Services Related to a Highway	2034	-\$418,148	\$87,920	\$65,702	-\$440,367
Cash in Lieu of Parkland	2025	\$1,138,548	\$490,050	\$40,500	\$688,998
Cash in Lieu of Parkland	2026	\$688,998	\$100,134	\$40,500	\$629,364
Cash in Lieu of Parkland	2027	\$629,364	\$5,000	\$40,500	\$664,864
Cash in Lieu of Parkland	2028	\$664,864	\$159,977	\$40,500	\$545,387
Cash in Lieu of Parkland	2029	\$545,387	\$60,226	\$40,500	\$525,661
Cash in Lieu of Parkland	2030	\$525,661	\$0	\$40,500	\$566,161
Cash in Lieu of Parkland	2031	\$566,161	\$5,000	\$40,500	\$601,661
Cash in Lieu of Parkland	2032	\$601,661	\$0	\$40,500	\$642,161

Schedule F - Restricted Reserves - Projected Balances from 2025 to 2034

Reserve	Year	Opening Balance	Capital Withdrawals	Contributions	Ending Balance
Cash in Lieu of Parkland	2033	\$642,161	\$86,905	\$40,500	\$595,756
Cash in Lieu of Parkland	2034	\$595,756	\$0	\$40,500	\$636,256
Canada Community-Building Fund	2025	\$144,530	\$218,596	\$260,167	\$186,101
Canada Community-Building Fund	2026	\$186,101	\$260,000	\$260,167	\$186,268
Canada Community-Building Fund	2027	\$186,268	\$271,000	\$270,574	\$185,842
Canada Community-Building Fund	2028	\$185,842	\$271,000	\$270,574	\$185,416
Canada Community-Building Fund	2029	\$185,416	\$271,000	\$270,574	\$184,990
Canada Community-Building Fund	2030	\$184,990	\$303,000	\$270,574	\$152,564
Canada Community-Building Fund	2031	\$152,564	\$217,732	\$270,574	\$205,406
Canada Community-Building Fund	2032	\$205,406	\$182,304	\$270,574	\$293,676
Canada Community-Building Fund	2033	\$293,676	\$189,220	\$270,574	\$375,030
Canada Community-Building Fund	2034	\$375,030	\$233,280	\$270,574	\$412,324
Perpetual Maintenance	2025	\$59,188	\$0	\$0	\$59,188
Perpetual Maintenance	2026	\$59,188	\$0	\$0	\$59,188
Perpetual Maintenance	2027	\$59,188	\$0	\$0	\$59,188
Perpetual Maintenance	2028	\$59,188	\$0	\$0	\$59,188
Perpetual Maintenance	2029	\$59,188	\$0	\$0	\$59,188
Perpetual Maintenance	2030	\$59,188	\$0	\$0	\$59,188
Perpetual Maintenance	2031	\$59,188	\$0	\$0	\$59,188
Perpetual Maintenance	2032	\$59,188	\$0	\$0	\$59,188
Perpetual Maintenance	2033	\$59,188	\$0	\$0	\$59,188
Perpetual Maintenance	2034	\$59,188	\$0	\$0	\$59,188

Schedule G - Discretionary and Restricted Reserves - Projected Balances from 2025 to 2034

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
Discretionary Reserves										
Bldg Reserve	\$280,265	\$280,265	\$259,491	\$113,466	\$96,908	\$85,868	\$82,268	\$54,853	\$50,293	\$44,486
Capital Cfwd.	-\$1	-\$1	-\$1	-\$1	-\$1	-\$1	-\$1	-\$1	-\$1	-\$1
Corporate Information Technology	\$23,200	\$25,029	\$36,733	\$40,003	\$38,734	\$13,630	\$15,649	\$29,594	\$29,923	\$17,684
Election	\$41,250	\$41,250	\$41,250	\$41,250	\$41,250	\$41,250	\$41,250	\$41,250	\$41,250	\$41,250
Corp. Insur. Conting.	\$103,018	\$103,018	\$103,018	\$103,018	\$103,018	\$103,018	\$103,018	\$103,018	\$103,018	\$103,018
Corp. Legal Conting.	\$230,413	\$230,413	\$230,413	\$230,413	\$230,413	\$230,413	\$230,413	\$230,413	\$230,413	\$230,413
Operat. Cfwd.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Public Works Winter Maint.	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Gravel Roads Improvement	\$1,167,348	\$1,561,398	\$2,005,448	\$2,499,498	\$3,043,548	\$3,637,598	\$4,281,648	\$4,975,698	\$5,719,748	\$6,513,798
Aggregate Levy	-\$466	-\$13,730	-\$35,730	-\$49,858	-\$75,218	-\$97,218	-\$120,362	\$133,611	\$156,309	\$349,309
Broadband Strategy Implementation	\$7,192	\$7,192	\$7,192	\$7,192	\$7,192	\$7,192	\$7,192	\$7,192	\$7,192	\$7,192
Asset Management	\$3,062,137	\$1,672,099	\$1,047,619	-\$1,310,669	-\$1,492,155	-\$2,560,237	-\$1,920,356	-\$2,287,235	-\$1,124,343	\$73,712
Administrative Studies	\$91,772	\$68,271	\$57,282	-\$1,174	\$18,742	\$10,065	\$30,065	\$21,865	-\$33,615	-\$4,161
Heritage Financial Incentive Program	\$18,887	\$18,887	\$18,887	\$18,887	\$18,887	\$18,887	\$18,887	\$18,887	\$18,887	\$18,887
Outstanding Deposits	\$598,122	\$598,122	\$598,122	\$598,122	\$598,122	\$598,122	\$598,122	\$598,122	\$598,122	\$598,122
Total Discretionary Reserves	\$5,648,137	\$4,617,215	\$4,394,726	\$2,315,148	\$2,654,440	\$2,113,588	\$3,392,794	\$3,952,267	\$5,822,197	\$8,018,710
Restricted Reserves										
POA and By-law Enforcement	-\$3,127	-\$2,984	-\$2,842	-\$2,699	-\$2,557	-\$2,415	-\$2,272	-\$2,130	-\$1,987	-\$1,845
Growth-Related Studies	-\$27,995	-\$111,390	-\$205,217	-\$218,258	-\$198,946	-\$187,497	-\$167,392	-\$172,288	-\$191,703	-\$202,463
Fire Protection Services	\$1,113,223	\$1,152,554	\$1,191,885	\$1,231,216	\$1,270,547	\$1,309,877	\$1,349,208	\$1,388,539	\$1,427,870	\$1,467,201
Parks and Recreation Services	-\$132,543	-\$62,260	\$8,023	\$78,305	\$148,588	\$218,871	\$289,154	\$359,436	\$429,719	\$500,002
Services Related to a Highway	\$1,003,930	\$605,128	\$401,078	\$166,495	-\$85,563	-\$276,285	-\$347,328	-\$338,130	-\$418,148	-\$440,367
Total Development Charges	\$1,953,489	\$1,581,048	\$1,392,926	\$1,255,059	\$1,132,069	\$1,062,551	\$1,121,369	\$1,235,428	\$1,245,750	\$1,322,527
Cash in Lieu of Parkland	\$688,998	\$629,364	\$664,864	\$545,387	\$525,661	\$566,161	\$601,661	\$642,161	\$595,756	\$636,256
Canada Community-Building Fund	\$186,101	\$186,268	\$185,842	\$185,416	\$184,990	\$152,564	\$205,406	\$293,676	\$375,030	\$412,324
Perpetual Maintenance	\$59,188	\$59,188	\$59,188	\$59,188	\$59,188	\$59,188	\$59,188	\$59,188	\$59,188	\$59,188
Total Restricted Reserves	\$2,887,776	\$2,455,867	\$2,302,820	\$2,045,050	\$1,901,908	\$1,840,464	\$1,987,624	\$2,230,452	\$2,275,723	\$2,430,295