



Town of Tillsonburg
2023 Budget
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2023 Overall Budget Review

Dec. 7, 2022


CONNECTED. ENRICHED. INSPIRED.

Summary Tax Rate Review

	2022	tax rate	2023	tax rate	Change	
Levy	\$ 17,591,353		\$ 19,137,273		\$ 1,545,920	levy
Wght Assessment	\$ 2,186,929,285	0.00804386	\$ 2,315,073,149	0.00826638	2.77%	Tax Rate

	2022	\$ 2,023	Change
Average Residential Home	\$ 237,000	\$ 237,000	
Town general levy	\$ 1,906	\$ 1,959	\$ 52.74

Single Detached home

2023 Taxation (Phased CVA)		% Var.	\$ Var.
Code 301 Residential Mediar	\$ 237,000	0.00%	
General RT Rate:	0.00826638	2.77%	
General Levy:	1,959.13	2.77%	52.74
County:	871.92	0.00%	0.00
Sewers: N/A			0.00
Library:	85.87	0.00%	0.00
Education:	362.61	0.00%	0.00
Total Levy:	3,279.54	1.63%	52.74

Average home valued at \$237,000 will see a \$52.74 increase on annual tax bill, Or \$13.18 on quarterly installment or \$0.14 per day

2023 Overall Budget

Summary Levy Review

- Town levy at **8.79%**, \$19,137,273

1% Levy Increase = \$175,914

OPERATING BUDGET

Operating Budget Levy	4.47%
▪ \$16.629M (\$786,920 inc.)	

EXTERNAL REQUESTS

BIA MOU/CapExp/F.Imp (\$91K)	.52%
Station Arts MOU (\$44.8K)	.25%
Community Grants (\$51.8K)	.29%
Bridge St. Re-imag. (\$80K res.)	.00%
External Requests	1.06%

Net Internal Operating (Operating less External)	3.41%
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CAPITAL BUDGET

Capital Budget Levy	4.32%
▪ \$2.508M (\$759,000 inc.)	

SUMMARY

Internal Operating	3.41%
Capital	4.32%
Sub-total Internal	7.73%
External Requests	1.06%
Net Town Levy	8.79%

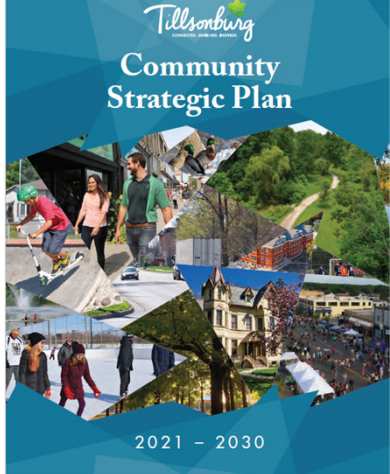
Budget Development

- June-Aug – depts. submit budget
- Sep – Finance review (with depts.)
- Oct– SLT review
 - A full day – CAO / Director of Finance / Deputy Treasurer – reviewed budgets with each Director
 - Operating + 10-year Capital focus

Versions	
	1 - Draft to Managers
	1.1 - Finance Review
	2 - SMT review
	3 - SMT final
	3.1 - Council Review
	4 - Council approved


Levy at		
Dept Subm	SLT	Diff
\$ 2,270,257	\$ 1,545,920	\$ (724,337)
12.91%	8.79%	-4.12%

Strategic Direction

- 2021-2030 Community Strategic Plan
 - 5 Goals/Pillars
 - 36 Strategic Directions
 - 49 Priority Projects (1-5 years, some 10 yrs)
- 
- “Develop a robust, long-term asset management plan to inform evidence-based decisions regarding the maintenance, rehabilitation and replacement of municipal infrastructure”
 - “Enhance employee engagement and training as the foundation for exceptional customer service”
 - “Position Tillsonburg as a leader in the municipal sector”
 - “Multi-year budgeting; Financial & Environmental Sustainability Plan; Municipal service review”
 - “Boundary expansion initiative; industrial land purchase”
 - “Plan and develop a long-term financing strategy for new services and infrastructure to support growth”
 - “Replenish and grow municipal reserves”; “Asset Management Plan”

Operating Budget Summary

2023 Budget | Overall

		2023 Financial Plan		
		Operating Plan - Cost Code Summary Town		
	2022	2023		
	Total	Total	Budget	%
	Budget	Budget	Variance	Variance
Revenues				
Levy, PILS	401,600	450,540	48,940	(12.19%)
Grants	1,959,400	1,734,486	(224,914)	11.48%
User Charges	6,844,354	7,213,217	368,863	(5.39%)
Other Revenue	309,100	353,500	44,400	(14.36%)
Contribution from Reserves	519,900	857,034	337,134	(64.85%)
Total Revenues	10,034,354	10,608,777	574,423	(5.72%)
Expenditures				
Labour	11,095,079	11,930,972	835,893	7.53%
Purchases	5,341,275	5,781,304	440,029	8.24%
Contracted Services	6,335,199	6,492,742	157,543	2.49%
Contribution to Reserves	213,200	216,119	2,919	1.37%
Interfunctional Adjustments	921,700	923,866	2,166	0.24%
Debt Principal & Interest	1,970,254	1,893,047	(77,207)	(3.92%)
Total Expenditures	25,876,707	27,238,050	1,361,343	5.26%
Total Net Levy	15,842,353	16,629,273	786,920	4.97%
			Of Overall:	4.47%

Capital Budget Summary

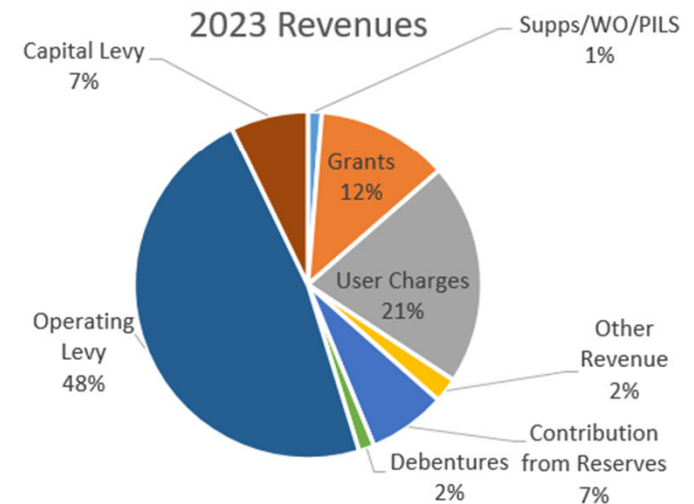
2023 Budget | Overall

Capital Asset Management	2022	2023	\$ Var	% Var
Fleet Services (OP Fleet Capital)	88,000	55,000	(33,000)	(37.50%)
Fire Services (Fire Equipment Capital)	31,100	20,000	(11,100)	(35.69%)
Engineering (OP Storm Capital)	241,000	530,000	289,000	119.92%
Public Works (OP Roads & Bridges Capital)	977,400	675,000	(302,400)	(30.94%)
(OP Streetlights Capital)	-	350,000	350,000	#DIV/0!
Parks (RC Parks Capital)	65,000	193,000	128,000	196.92%
Recreation - Facilities (RC Facilities Capital)	200,000	685,000	485,000	242.50%
Museum	92,900	-	(92,900)	(100.00%)
Economic Development	53,600	-	(53,600)	(100.00%)
Total Capital Budget	1,749,000	2,508,000	759,000	43.40%
			Of overall:	4.31%

Revenue Breakdown

	Operating	Capital	Total	
Expenditures	27,238,050	\$ 7,708,000	34,946,050	
Less: Other Revenues	10,608,777	\$ 5,200,000	15,808,777	45.2%
Levy	16,629,273	\$ 2,508,000	\$19,137,273	54.8%

Revenues	2023		
	Operating	Capital	Total
Supps/WO/PILS	\$ 450,540		\$ 450,540
Grants	\$ 1,734,486	\$ 2,566,300	\$ 4,300,786
User Charges	\$ 7,213,217		\$ 7,213,217
Other Revenue	\$ 353,500	\$ 445,000	\$ 798,500
Contribution from Reserves	\$ 857,034	\$ 1,681,700	\$ 2,538,734
Debentures		\$ 507,000	\$ 507,000
Operating Levy	\$ 16,629,273		\$ 16,629,273
Capital Levy		\$ 2,508,000	\$ 2,508,000
Total Revenues	\$ 27,238,050	\$ 7,708,000	\$ 34,946,050



Budget Pressures

- Inflationary costs (RFPs / RFTs): 20%-30%
- Insurance: 15%
- Salary OH & Benefits: 11.2%
- **OMERS**: Effective January 1, 2023 all non-full-time employees may elect to join the OMERS Plan at any time.
 - 35 eligible employees
 - Budgeted a 50% uptake: \$37K
- Legislative changes (Bill 23 not accounted for)
- Capital Program – # of projects and overall state of infrastructure

[Link](#)

Budget Pressures

Employer Payroll Costs		Variance		
	2022	2023	\$	%
OMERS	\$ 715,056	\$ 757,977	\$ 42,921	6.0%
EI	\$ 122,852	\$ 135,654	\$ 12,802	10.4%
CPP	\$ 325,994	\$ 354,855	\$ 28,861	8.9%
EHT	\$ 143,769	\$ 151,820	\$ 8,051	5.6%
WSIB	\$ 177,181	\$ 186,671	\$ 9,490	5.4%
Benefits	\$ 637,798	\$ 709,407	\$ 71,609	11.2%
	\$ 2,122,650	\$ 2,296,384	\$ 173,734	8.2%
Rates				
	2022	2023	YMPE/Maximums	
			2022	2023
OMERS - to YMPE	9.00%	9.00%	\$ 64,900	\$ 66,600
OMERS - YMPE >	14.60%	14.60%		
EI	1.58%	1.63%	\$ 60,300	\$ 61,500
CPP	5.70%	5.95%	\$ 61,400	\$ 63,100
EHT	1.95%	1.95%		
WSIB	2.57%	2.57%		

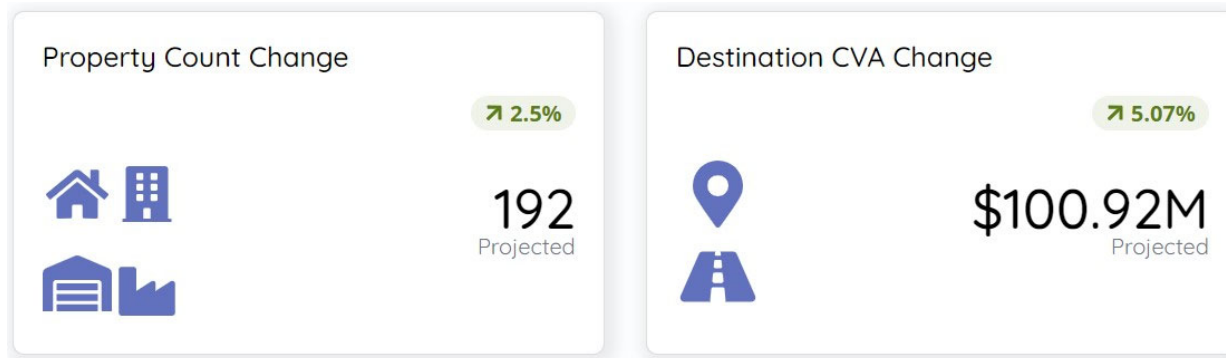
CPI Ontario	12-mth
Products and product groups ^{3 4}	CPI
July '21 - June '22	Increase
All-items	5.70%
Food ⁵	6.00%
Shelter ⁶	6.24%
Household operations, furnishings and eq	3.49%
Clothing and footwear	1.97%
Transportation	10.00%
Gasoline	38.53%
Health and personal care	4.13%
Recreation, education and reading	2.57%
Alcoholic beverages, tobacco products an	0.89%
All-items excluding food and energy ⁷	4.12%
All-items excluding energy ⁷	4.41%
Energy⁷	25.41%
Goods ⁸	7.76%
Services⁹	4.08%

Payroll Change Breakdown

Department	Headcount				FTEs '22*	22-'23 Payroll Change Breakdown		
	FT	PT	FF	Total			FT	PT*
CAO	2	0		2	1.52			
CORP SERVICES/CLERK	9	1		10	8.96			
ECONOMIC DEV	2	0		2	1.96	CPI	\$ 281,380	\$ 34,951
FIRE/EMERG SERVICES	8	7	30	45	14.96	Payroll OH*	\$ 102,125	\$ 36,963
FINANCE	7	0		7	6.84	Benefits	\$ 71,609	
HR	3	0		3	2.58	FTE Increase	\$ 45,400	\$ 62,000
HYDRO	15	0		15	17.73	Grid Movmts	\$ 49,801	
OPERATIONS & DEV	38	9		47	44.38	One-time	\$ 14,100	\$ 38,800
RCP	35	14		49	49.47	Serv. Level	\$ 19,300	\$ 61,924
Totals	119	31	30	180	148.39		\$ 583,715	\$ 234,638
*Approximation based on 40-hr/wk, but some positions are 35 hr/wk						*PT OH is est. OMERS PT Enrollment @ 50%		

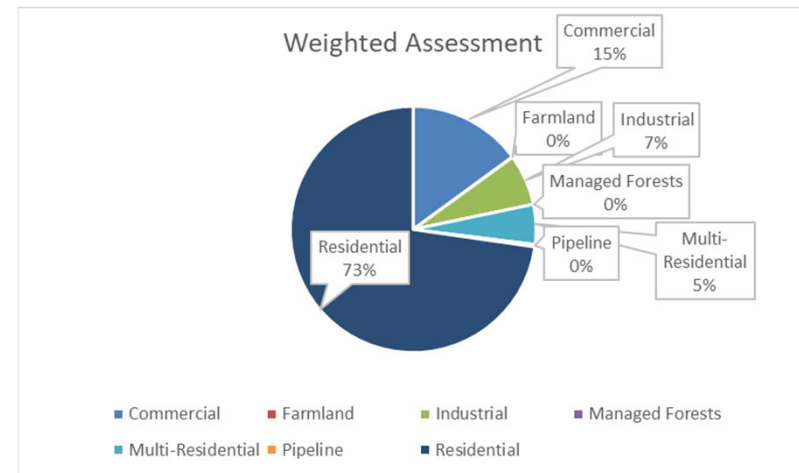
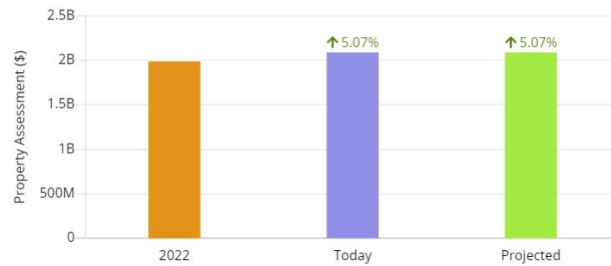
Labour			
5001 F/T Reg	9,701,679	10,285,394	583,715
5002 F/T OT	115,250	123,590	8,340
5003 P/T Reg	1,261,650	1,496,288	234,638
5004 P/T OT	16,500	25,700	9,200
Total Labour	11,095,079	11,930,972	835,893

Assessment and Property Count Growth



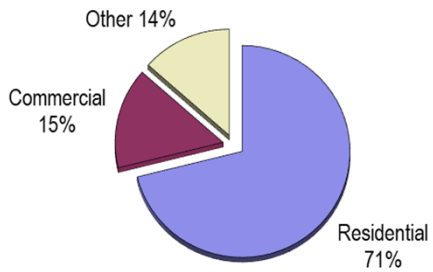
Projected In-Year Assessment Change

↗ 5.07%
2.09B



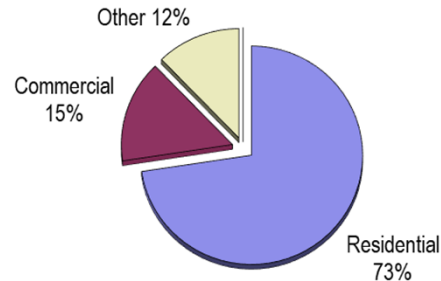
Assessment Change

2016 Weighted Assessment Distribution (Taxable & PIL)
Tillsonburg Town



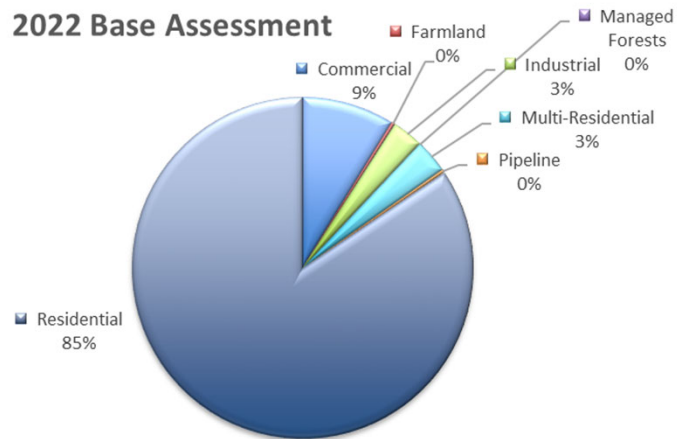
Other Includes Multi-Residential, Industrial, Large Ind, Pipeline, Farmland, Forest

2022 Weighted Assessment Distribution (Taxable & PIL)
Tillsonburg Town



Other Includes Multi-Residential, Industrial, Large Ind, Pipeline, Farmland, Forest

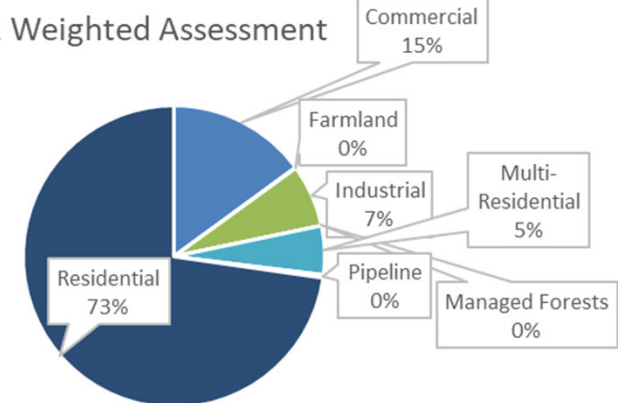
2022 Base Assessment



Commercial Farmland Industrial Managed Forests
Multi-Residential Pipeline Residential

2022 Weighted Assessment

	Ratio
Commercial	1.902
Farmland	0.218
Industrial	2.630
Managed Forests	0.250
Multi-Residential	2.000
Pipeline	1.259
Residential	1.000

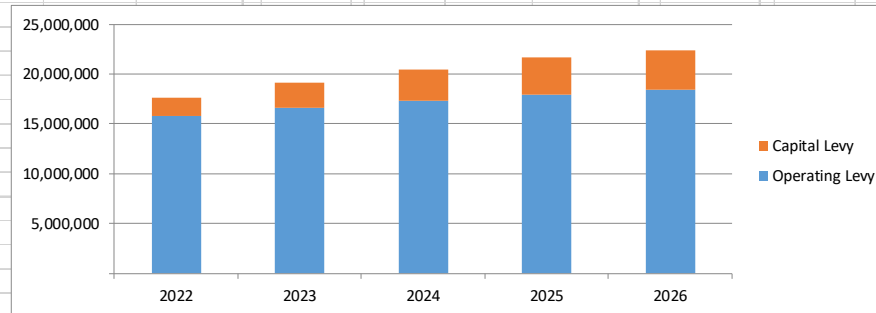


Commercial Farmland Industrial Managed Forests
Multi-Residential Pipeline Residential

4-year Outlook, w 3% & 1% capital levy

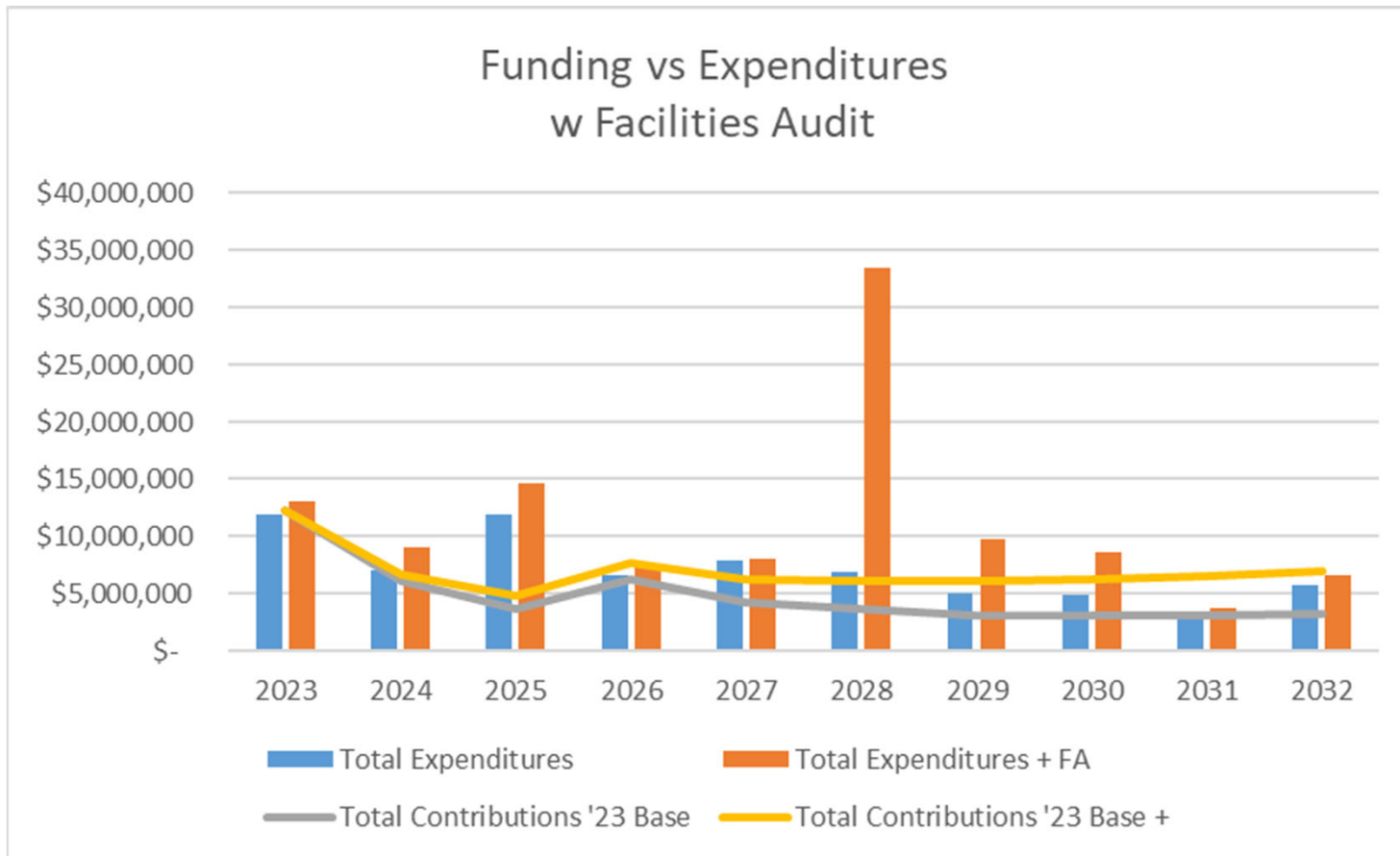
Overall 4-Yr Budget Summary

2023-2026																	
	Budget 2022		Budget 2023		Budget 2024		Budget 2025		Budget 2026								
				% of Levy	% of Overall		% of Levy	% of Overall		% of Levy	% of Overall		% of Levy	% of Overall			
Operating Levy	15,842,353	16,629,273	786,920	4.97%	4.47%	17,359,405	730,132	4.39%	3.82%	17,936,737	577,332	3.33%	2.82%	18,438,166	501,429	2.80%	2.32%
Capital Levy	1,749,000	2,508,000	759,000	43.40%	4.32%	3,082,118	574,118	22.89%	3.00%	3,695,364	613,246	19.90%	3.00%	3,911,685	216,321	5.85%	1.00%
Overall Levy	17,591,353	19,137,273	1,545,920		8.79%	20,441,523	1,304,250		6.82%	21,632,101	1,190,578		5.82%	22,349,851	717,750		3.32%
							Forecasted assuming 4% Assmt Inc			Forecasted assuming 4% Assmt Inc			Forecasted assuming 4% Assmt Inc				
1% Levy Increase				Tax Rate	2.77%		Tax Rate	2.71%		Tax Rate	1.75%		Tax Rate	-0.66%			
	\$ 175,914			Per Avg Residence	\$ 52.74		Per Avg Residence	\$ 53.03		Per Avg Residence	\$ 35.30		Per Avg Residence	\$ (13.43)			

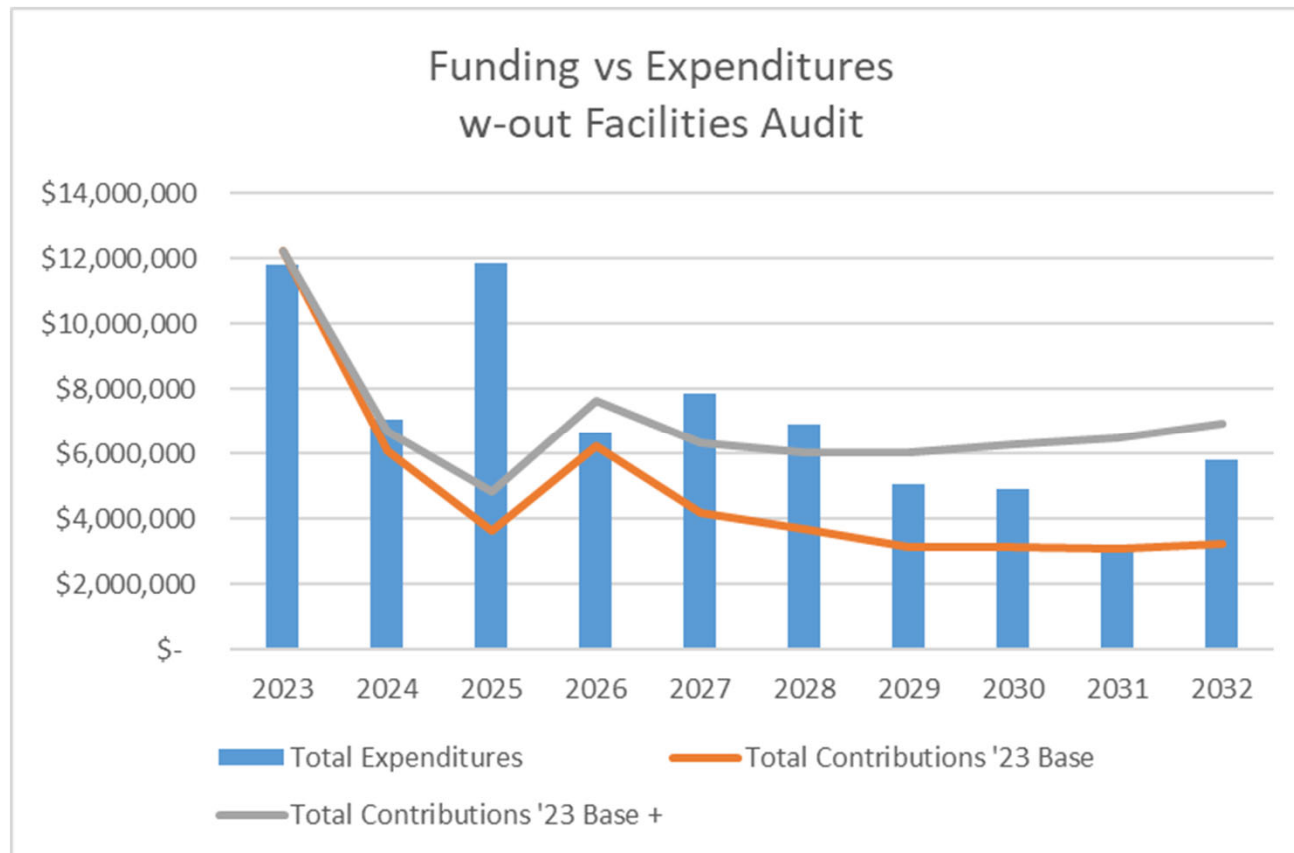


*Based on 2023 budget as presented, and 3% Capital levy for '24-'25 and 1% thereafter, on top of the Operating levy, as currently forecasted
 This allows the proportion of the levy towards capital to increase, as part of an infrastructure renewal program to address aging infrastructure

10-yr Funding vs Expenditures w FA



10-yr Funding vs Expenditures w-out FA



Debt & Repayment

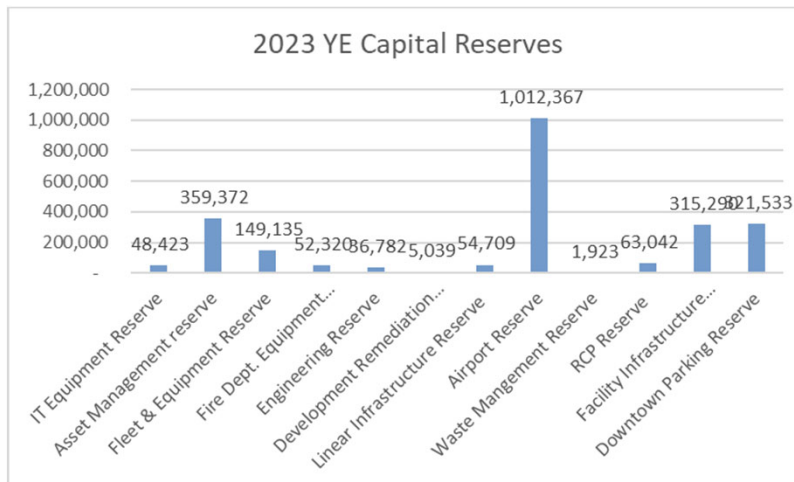
MMAH 2022 Annual Repayment Limit (ARL)					
O. Reg. 403/02	2020 FIR			Available annual P+I	\$ 3,512,666
2020 Net Revenue	\$ 21,946,062			If the Town could borrow at 5% or 7% Interest annually, the ARL would allow additional borrowing as follows:	
25% of Net Revenue	\$ 5,486,516	25.0%	Limit		
Net Debt Charges, P+I	\$ 1,973,850	9.0% Current limit			
	\$ 3,512,666	Available annual P+I		20 years @ 5%	\$ 43,775,576
				15 years @ 5%	\$ 36,460,267
Outstanding Debt	2022	2023			
Tax Supported Debt	\$ 11,554,222	\$ 10,479,740		20 years @ 7%	\$ 37,213,228
User Pay Debt	\$ 1,064,731	\$ 890,978		15 years @ 7%	\$ 31,993,055
	\$ 12,618,953	\$ 11,370,717			

Infrastructure Ontario Lending Rates				
	Nov-15-21	Feb-25-22	Jun-29-22	Dec-5-22
Construction	0.67%	0.77%	1.81%	4.15%
10Y	2.38%	2.80%	4.33%	3.98%
20Y	2.91%	3.35%	4.66%	4.20%
30Y	3.09%	3.48%	4.76%	4.32%

Reserves & Investments

Reserves Forecast			
	2022 YE	2023 YE	
	Balance	Balance	Difference
Operating	\$ 1,936,208	\$ 3,608,308	\$ 1,672,100
Capital	\$ 5,330,851	\$ 2,419,935	\$ (2,910,916)
Total	\$ 7,267,059	\$ 6,028,243	

Investment	Est. Balance as of Dec. 31, 2022
Short-term - Reserves	\$ 5,130,668
Medium-term - Trust Funds	\$ 1,305,000
	\$ 6,435,668



2022 Allocation Trust Funds	Investments Total
Cemetery Pre-need	\$ 26,500
Parkland	\$ 19,000
Community	\$ 72,500
Annandale	\$ 106,000
Cemetery Maintenance	\$ 34,000
Scholarship	\$ 32,000
JL Scott	\$ 64,000
Lake Lisgar	\$ 26,000
Cemetery Trust	\$ 925,000
	\$ 1,305,000

Recommendations/Discussion

- Focus on asset management
 - Utilize and leverage our systems as key decision tools
 - align our internal systems to inform future budgets
 - meet regulatory compliance for 2024, 2025 and onwards.
- Evaluate revenue options to diversity revenue sources, to reduce reliance on property taxes
- Implement an Infrastructure Renewal Program
 - In 2023, increase capital levy to address ongoing capital needs
 - dedicated capital levy of 3% in 2024 and 2025, and 1% onwards
 - Evaluate consolidation/rationalization of infrastructure
- If adopted, by 2030, the gap between the amount of funding required to meet the 10-yr forecasted capital spending (not including facilities audit exp.) is expected to have been reduced by approximately 93%.

Sources of Revenue

Proposed Residential Town Tax Levy Impact

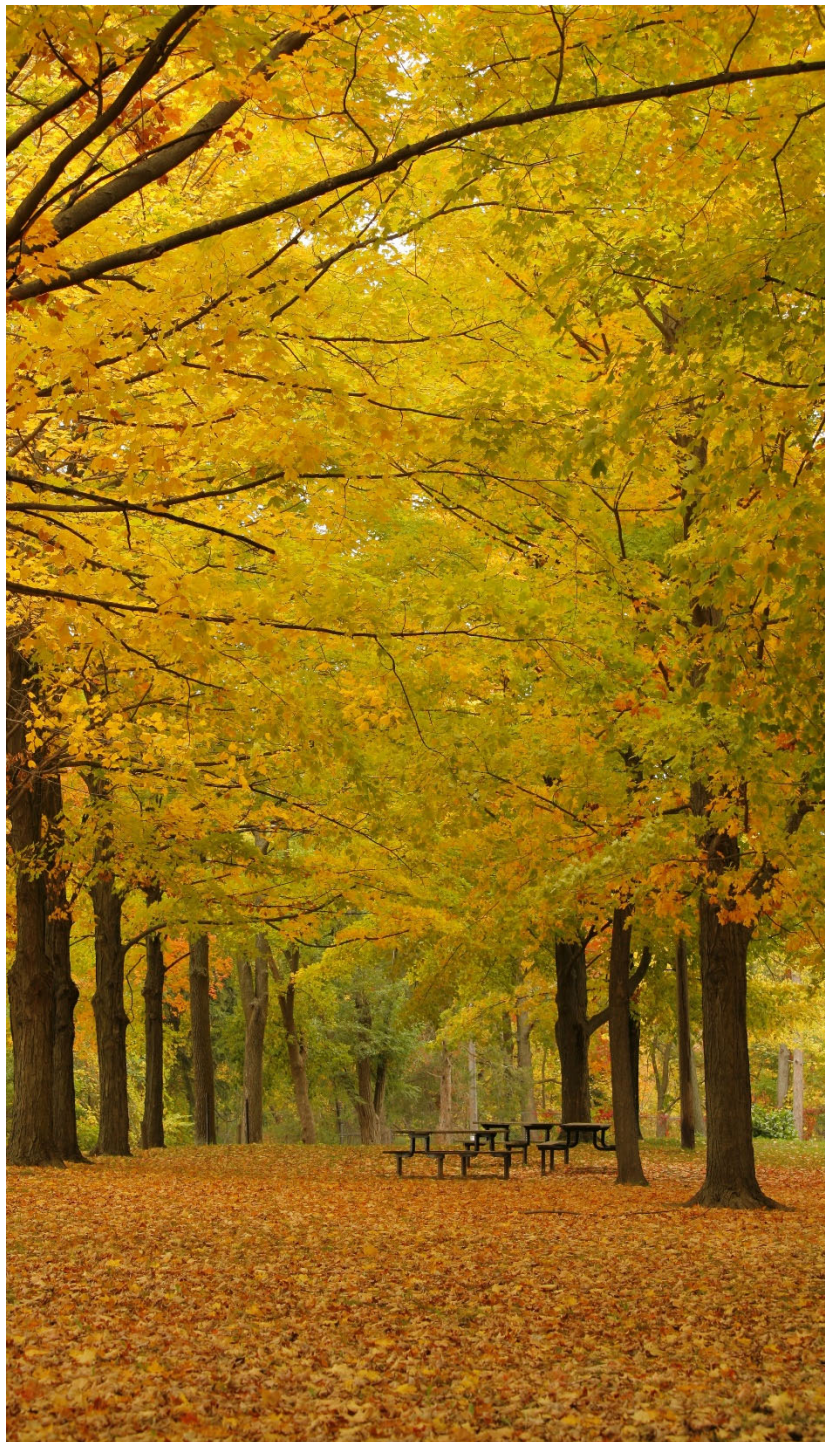
$$\text{Taxation} = \text{Assessment Value} \times \text{Tax Rate}$$



Median Residential Assessment = \$237,000

2023 Proposed Taxation = \$237,000 x 0.00826638 = \$1,959

Tax Rate ↑ **2.77%** = **\$52.74**



Thank You

Questions?

**Tillsonburg**
CONNECTED. ENRICHED. INSPIRED.



Asset Management / Capital Budget Review



Dec. 7, 2022

Capital Levy Summary

Capital Asset Management	2022	2023	\$ Var	% Var
Fleet Services (OP Fleet Capital)	88,000	55,000	(33,000)	(37.50%)
Fire Services (Fire Equipment Capital)	31,100	20,000	(11,100)	(35.69%)
Engineering (OP Storm Capital)	241,000	530,000	289,000	119.92%
Public Works (OP Roads & Bridges Capital)	977,400	675,000	(302,400)	(30.94%)
(OP Streetlights Capital)	-	350,000	350,000	#DIV/0!
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Recreation - Facilities (RC Facilities Capital)	200,000	685,000	485,000	242.50%
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Total Capital Budget	1,749,000	2,508,000	759,000	43.40%
			Of overall:	4.31%



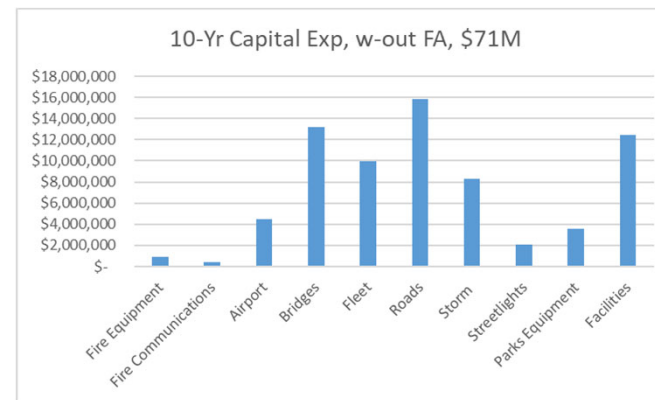
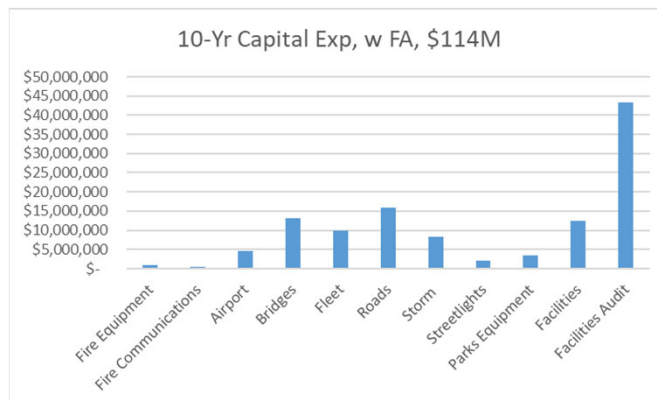
2023 Capital Project Listing - New Requests

Consolidated - Town

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation
Total Project Listing	\$5,764,200	\$331,000	(\$622,500)	(\$507,000)	(\$1,277,700)	(\$735,000)		(\$445,000)		\$2,508,000

Total Capital Expenditures – 10-yr

Expenditures		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
FI	Fire Equipment	125,000	61,200	86,353	40,326	165,607	64,038	101,358	129,803	79,669	45,414	
FI	Fire Communications	39,000	158,100	14,045	11,673	48,167	5,521	34,349	43,651	36,905	5,976	
OP	Airport	160,000	357,000	520,200	159,180	389,664	828,075	84,465	631,785	656,096	717,060	
OP	Bridges	1,235,000	410,040	7,285,921	1,379,560	992,561	772,870	299,006	64,342	114,817	597,550	
OP	Fleet	1,411,005	734,008	929,505	1,095,910	2,061,805	1,413,112	578,507	702,010	222,307	786,565	
OP	Roads	1,094,890	1,341,716	1,241,716	1,629,789	2,128,533	1,254,856	2,183,276	2,109,263	1,005,649	1,869,587	
OP	Storm	1,152,900	708,211	444,692	1,124,364	825,869	825,607	1,079,215	528,063	589,211	1,034,540	
OP	Streetlights	350,000	56,100	156,060	265,300	378,840	828,075	0	0	0	0	
RC	Facilities	5,710,750	2,580,447	858,330	562,436	535,788	662,460	444,849	413,532	158,166	484,016	
RC	Parks Equipment	551,000	635,460	315,241	374,604	338,791	257,255	262,405	279,134	272,983	272,483	
		11,829,545	7,042,282	11,852,065	6,643,142	7,865,625	6,911,869	5,067,430	4,901,583	3,135,803	5,813,189	71,062,532
+	Facilities Audit	1,232,783	1,982,583	2,793,550	1,007,241	105,253	26,585,172	4,612,441	3,658,620	572,971	799,809	43,350,423
	Total Exp	13,062,328	9,024,865	14,645,615	7,650,383	7,970,878	33,497,041	9,679,872	8,560,203	3,708,774	6,612,998	114,412,955



Total Capital Contributions – 10-yr

Total Contributions In		Base										
	Levy + Other Revenue	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
FI	Fire Equipment	\$ 122,250	\$ 65,000	\$ 87,750	\$ 65,000	\$ 65,000	\$ 78,000	\$ 65,000	\$ 65,000	\$ 78,000	\$ 65,000	
FI	Fire Communications	\$ 45,000	\$ 195,000	\$ 45,000	\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
OP	Airport	\$ 976,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
OP	Bridges	\$ 1,290,000	\$ 457,000	\$ 55,000	\$1,355,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	
OP	Fleet	\$ 1,187,850	\$ 450,000	\$ 245,000	\$ 350,500	\$ 680,000	\$ 420,000	\$ 207,000	\$ 196,000	\$ 135,000	\$ 310,000	
OP	Roads	\$ 1,018,250	\$ 1,370,000	\$ 1,370,000	\$2,119,094	\$ 1,624,678	\$ 1,370,000	\$ 1,370,000	\$ 1,370,000	\$ 1,370,000	\$ 1,370,000	
OP	Storm	\$ 1,280,000	\$ 530,000	\$ 530,000	\$1,085,460	\$ 530,000	\$ 530,000	\$ 530,000	\$ 530,000	\$ 530,000	\$ 530,000	
OP	Streetlights	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 310,000	\$ 301,000	\$ -	\$ -	\$ -	\$ -	
RC	Facilities	\$ 5,495,750	\$ 2,184,850	\$ 745,000	\$ 685,000	\$ 695,435	\$ 685,000	\$ 685,000	\$ 685,000	\$ 685,000	\$ 685,000	
RC	Parks Equipment	\$ 474,000	\$ 501,000	\$ 196,400	\$ 193,000	\$ 193,000	\$ 193,000	\$ 193,000	\$ 193,000	\$ 193,000	\$ 193,000	
		\$12,239,100	\$ 6,102,850	\$ 3,624,150	\$6,248,053	\$ 4,203,113	\$ 3,682,000	\$ 3,155,000	\$ 3,144,000	\$3,096,000	\$3,258,000	\$ 48,752,266
Total Contributions In		Base + 3% & 1%										
	Levy + Other Revenue	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
FI	Fire Equipment	\$ 122,250	\$ 69,578	\$ 97,219	\$ 76,194	\$ 81,541	\$ 96,381	\$ 85,281	\$ 87,243	\$ 102,268	\$ 91,359	
FI	Fire Communications	\$ 45,000	\$ 195,000	\$ 45,000	\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
OP	Airport	\$ 976,000	\$ 80,120	\$ 165,701	\$ 195,889	\$ 329,459	\$ 370,663	\$ 654,913	\$ 689,244	\$ 724,691	\$ 761,289	
OP	Bridges	\$ 1,290,000	\$ 469,590	\$ 81,039	\$1,385,783	\$ 100,486	\$ 105,547	\$ 110,772	\$ 116,167	\$ 121,737	\$ 127,488	
OP	Fleet	\$ 1,187,850	\$ 462,590	\$ 271,039	\$ 381,283	\$ 725,486	\$ 470,547	\$ 262,772	\$ 257,167	\$ 201,737	\$ 382,488	
OP	Roads	\$ 1,018,250	\$ 1,511,927	\$ 1,663,527	\$2,466,097	\$ 2,137,433	\$ 1,939,802	\$ 1,998,703	\$ 2,059,518	\$2,122,309	\$2,187,141	
OP	Storm	\$ 1,280,000	\$ 651,325	\$ 780,918	\$1,382,092	\$ 968,324	\$ 1,017,089	\$ 1,067,440	\$ 1,119,426	\$1,173,103	\$1,228,524	
OP	Streetlights	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 310,000	\$ 301,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
RC	Facilities	\$ 5,495,750	\$ 2,341,657	\$ 1,069,300	\$1,068,383	\$ 1,261,948	\$ 1,314,540	\$ 1,379,615	\$ 1,446,806	\$1,516,180	\$1,587,809	
RC	Parks Equipment	\$ 474,000	\$ 545,181	\$ 287,772	\$ 301,019	\$ 352,616	\$ 370,374	\$ 388,709	\$ 407,640	\$ 427,186	\$ 447,368	
		\$12,239,100	\$ 6,676,968	\$ 4,811,514	\$7,651,738	\$ 6,317,293	\$ 6,035,943	\$ 6,048,205	\$ 6,283,210	\$6,489,211	\$6,913,466	\$ 69,466,648
												increase of
												\$ 20,714,382

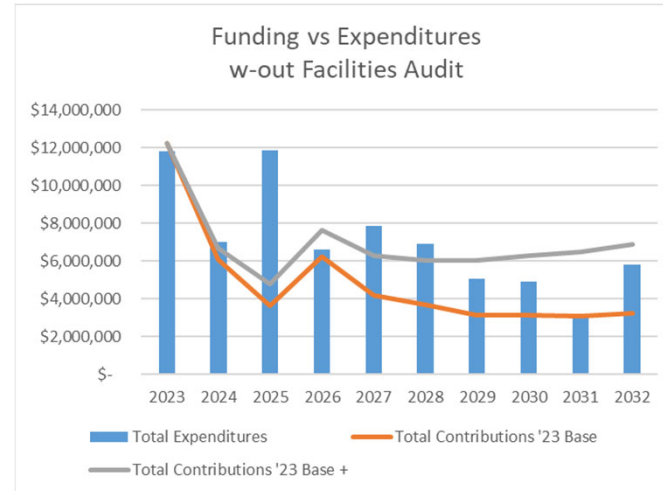
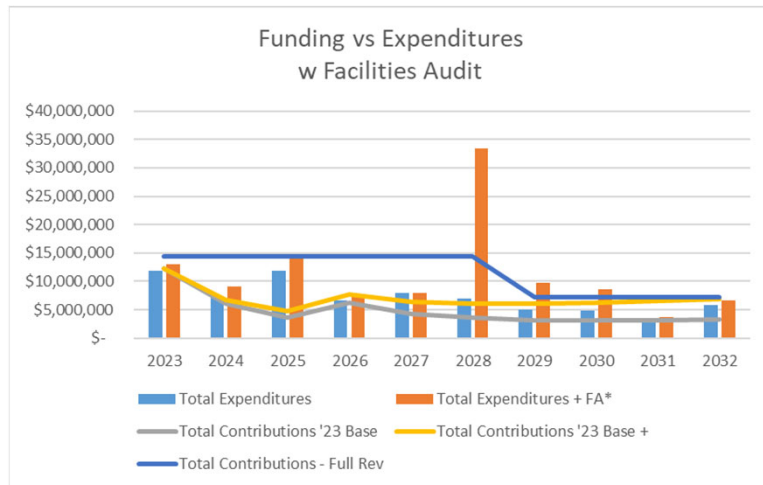
Bridges & Culvert

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
RESERVES											
Opening Balance:	693,000	757,006	826,391	(6,413,192)	(6,487,095)	(7,465,834)	(8,230,651)	(8,522,944)	(8,577,332)	(8,677,585)	
TRANSFERS IN:											
Contributions from Capital Levy	55,000	67,590	81,039	85,783	100,486	105,547	110,772	116,167	121,737	127,488	
Debenture Funding	1,235,000	402,000		1,300,000							
Grants and Subsidies - Federal											
Grants and Subsidies - Provincial											
Grants and Subsidies - Municipal											
Transfer from Other Reserve											4,601,609
Total Funding Available for Projects	1,983,000	1,226,597	907,430	(5,027,409)	(6,386,609)	(7,360,287)	(8,119,878)	(8,406,777)	(8,455,595)	(8,550,097)	
CAPITAL PROJECT COMMITMENTS:											
CU Quarter Town line CU at stoney Creek - CF	150,000										
RW QTL RW at Beech Blvd - CF	1,085,000										
BR Kinsmen Ped Bridge			6,000,000								
CU Deveonshire Ave Culvert		402,000									
CU Lisgar Ave Culvert outlet at brock st e			258,000								
CU Lake Lisgar Outlet culvert			295,000								
CU Baldwin St. Culvert at participark Trail			150,000								
BR Hawkins ped bridge			240,000						75,000	500,000	
CU Victoria St. Driveway access culvert			60,000								
RW Newell Road east RW					340,000						
RW Newell road west RW					298,000						
CU Newell Road Culvert				1,300,000							
CU Bladwin st. culvert at Whispering Pine					279,000						
CU Braodway & Christie St Culvert						700,000					
CU Lisgar Ave North Culvert							265,500				
RW Fairway hills blvd and QTL RW								56,013			
RW William St and QTL RW									23,000		
Inflation Adjustment		8,040	282,921	79,560	75,561	72,870	33,506	8,329	16,817	97,550	
Total Commitments To Capital Projects	1,235,000	410,040	7,285,921	1,379,560	992,561	772,870	299,006	64,342	114,817	597,550	13,151,667
TRANSFERS OUT:											
Transfers to Operating budget											
Total Expenditures Against Reserves	1,235,000	410,040	7,285,921	1,379,560	992,561	772,870	299,006	64,342	114,817	597,550	
Closing Balance Before Interest	748,000	816,557	(6,378,491)	(6,406,969)	(7,379,170)	(8,133,157)	(8,418,885)	(8,471,119)	(8,570,412)	(9,147,647)	
Interest Income	9,006	9,835	(34,701)	(80,126)	(86,664)	(97,494)	(104,060)	(106,213)	(107,173)	(111,408)	
Closing Reserve Balance	757,006	826,391	(6,413,192)	(6,487,095)	(7,465,834)	(8,230,651)	(8,522,944)	(8,577,332)	(8,677,585)	(9,259,055)	

Funding vs. Expenditures

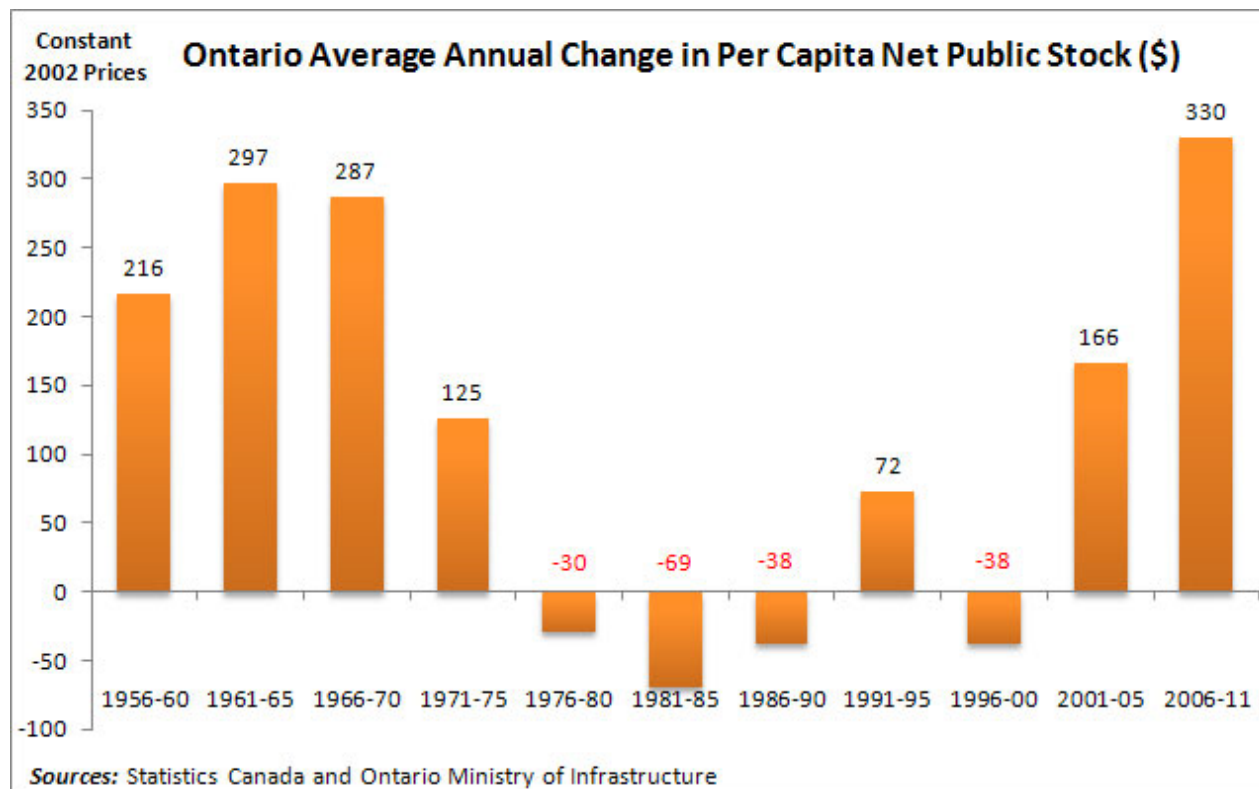
Funding vs Expenditures	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Total Expenditures	\$ 11,829,545	\$ 7,042,282	\$11,852,065	\$ 6,643,142	\$ 7,865,625	\$ 6,911,869	\$ 5,067,430	\$ 4,901,583	\$ 3,135,803	\$ 5,813,189	\$ 71,062,532
Total Expenditures + FA*	\$ 13,062,328	\$ 9,024,865	\$14,645,615	\$ 7,650,383	\$ 7,970,878	\$33,497,041	\$ 9,679,872	\$ 8,560,203	\$ 3,708,774	\$ 6,612,998	\$ 114,412,955
Total Contributions '23 Base	\$ 12,239,100	\$ 6,102,850	\$ 3,624,150	\$ 6,248,053	\$ 4,203,113	\$ 3,682,000	\$ 3,155,000	\$ 3,144,000	\$ 3,096,000	\$ 3,258,000	\$ 48,752,266
Total Contributions '23 Base +	\$ 12,239,100	\$ 6,676,968	\$ 4,811,514	\$ 7,651,738	\$ 6,317,293	\$ 6,035,943	\$ 6,048,205	\$ 6,283,210	\$ 6,489,211	\$ 6,913,466	\$ 69,466,648
Total Contributions - Full Rev	\$ 14,308,518	\$14,308,518	\$14,308,518	\$14,308,518	\$14,308,518	\$14,308,518	\$ 7,140,461	\$ 7,140,461	\$ 7,140,461	\$ 7,140,461	

Funding vs Expenditures	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Total Expenditures	\$ 11,829,545	\$ 7,042,282	\$11,852,065	\$ 6,643,142	\$ 7,865,625	\$ 6,911,869	\$ 5,067,430	\$ 4,901,583	\$ 3,135,803	\$ 5,813,189	\$ 71,062,532
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											\$ (22,310,266)
											\$ (1,595,884) -93%



Provincial Asset Mgmt Strategy

In 2012, the Province released a 10-year infrastructure plan, *Building Together*. This plan reinforced the commitment to continued investment in infrastructure, which saw an investment of more than \$75 billion since 2003.



Comprehensive Asset Mgmt Plan

“Recognizing that we have more work to do with municipalities and the federal government to address municipal infrastructure challenges, the government committed through ***Building Together*** to develop a municipal infrastructure strategy.”

“Asset management will be the foundation of the strategy. Asset management planning will allow **needs to be prioritized over wants**. It will help ensure that investments are made at the right time to minimize future repair and rehabilitation costs and maintain municipal assets.”

“We are moving toward standardization and consistency in municipal asset management. **The first step is requiring any municipality seeking provincial capital funding to prepare a detailed asset management plan and show how its proposed project fits within it.** As part of this process, municipalities will need to demonstrate how they **themselves are assisting financially with the proposed project**, including engaging with Infrastructure Ontario.”

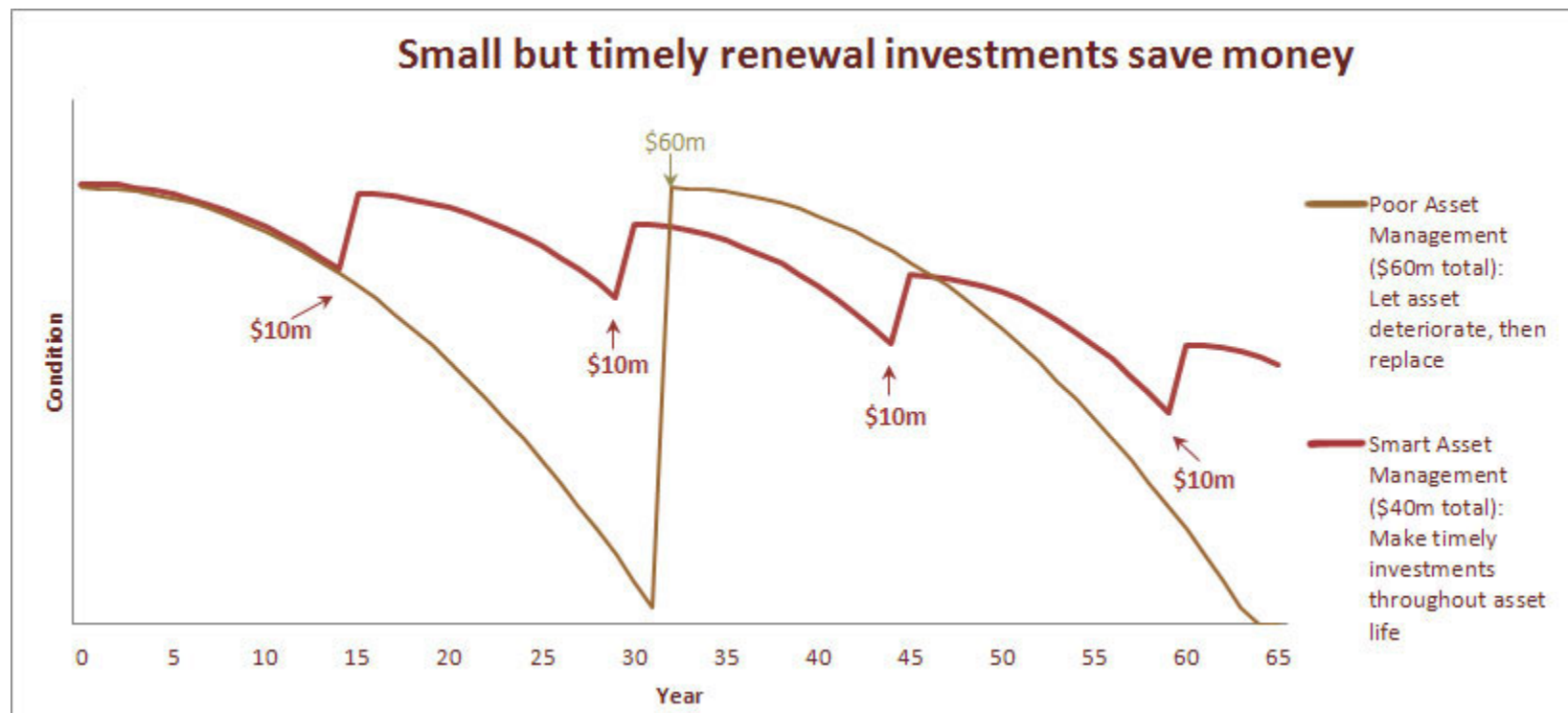
Comprehensive Asset Mgmt Plan

An asset management plan is a strategic document that states how a group of assets are to be managed over a period of time. The plan describes the characteristics and condition of infrastructure assets, the levels of service expected from them, planned actions to ensure the assets are providing the expected level of service, and financing strategies to implement the planned actions. A detailed asset management plan has the following sections:

- **State of local infrastructure**
 - What do we own, where is it, what condition is it in
- **Expected levels of service**
 - To what condition are we to maintain the infrastructure
- **Asset management strategy**
 - How will we manage the infrastructure to achieve optimal results
- **Financing strategy**
 - How will we pay for it

Type of Asset Mgmt Strategy

Long-Range Planning: affords the opportunity to achieve cost savings by spotting deterioration early on and taking action to rehabilitate or renew the asset, as illustrated below:



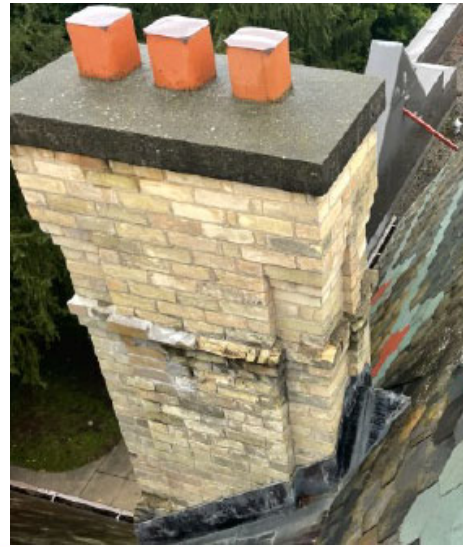
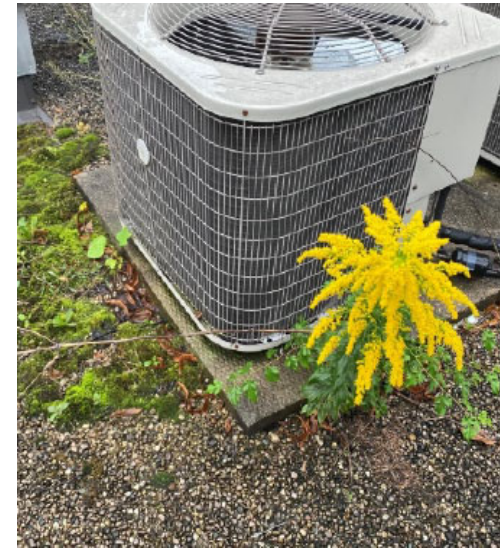
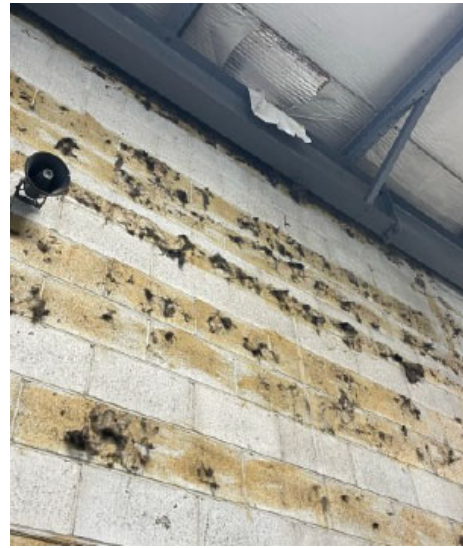
Optimal Asset Mgmt Strategy

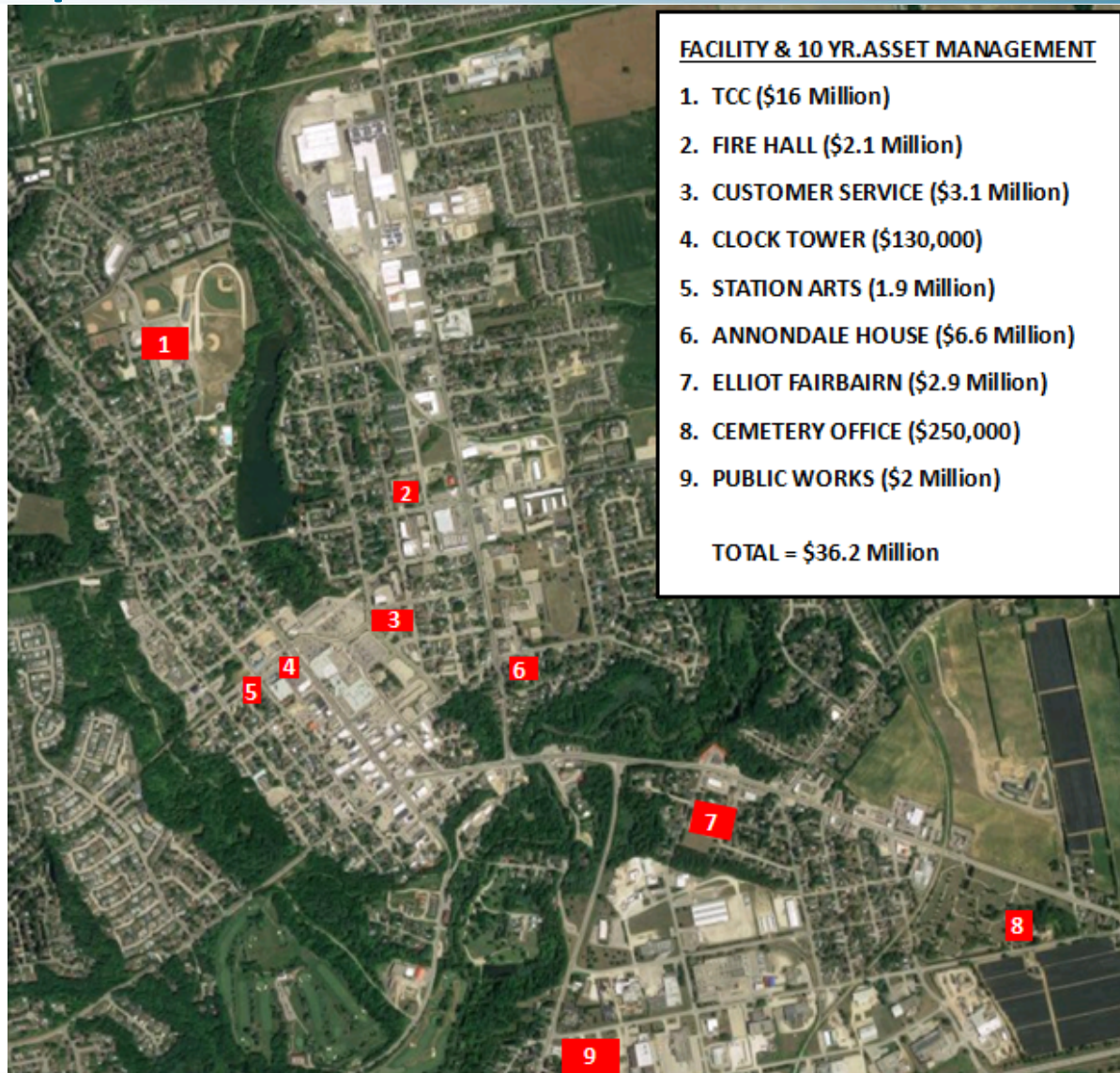
	Activity	Condition Trigger Threshold (PCI)			Cost (2021 dollars)
		Arterial	Collector	Local	
Maintenance, Rehabilitation and Reconstruction Options	Crack Seal	90 - 75	90 - 75	90 - 75	\$1.87/m
	Partial Depth (Top Layer)	55 - 40	50 - 30	45 - 20	\$32.95/m ²
	Full Depth (Surface & Base Layers) with spot curb and gutter repairs	55 - 40	50 - 30	45 - 20	\$48.89/m ²
	Reconstruction	< 40	< 30	< 20	\$120.95/m ²

Roads Risk Matrix

		Likelihood				
		1 Rare	2 Unlikely	3 Possible	4 Likely	5 Almost Certain
Consequence	5 Severe	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00	0 Assets - \$0.00
	4 Major	0 Assets - \$0.00	12 Assets 3,188.35m \$4,390,827.53	24 Assets 4,082.44m \$5,881,966.08	20 Assets 2,485.18m \$4,390,827.53	25 Assets 5,634m \$6,504,745.11
	3 Moderate	7 Assets 1,406.94m \$1,174,139.94	27 Assets 5,980.55m \$5,234,310.69	33 Assets 3,983.93m \$6,504,745.11	16 Assets 1,784.16m \$7,780,033.69	47 Assets 8,034.94m \$6,906,801.22
	2 Minor	40 Assets 6,970.76m \$5,274,535.26	84 Assets 12,509.95m \$10,638,647.57	151 Assets 18,397.54m \$15,655,879.46	97 Assets 14,418.35m \$12,224,996.88	134 Assets 22,750.87m \$17,586,470.60
	1 Slight	3 Assets 202.85m \$163,636.72	21 Assets 1,718.44m \$1,086,536.60	21 Assets 1,934.10m \$1,066,168.00	11 Assets 827.04m \$500,041.43	21 Assets 1,929.40m \$1,044,074.49

Risk =	Very Low	Low	Moderate	High	Extreme
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Asset Management & Fleets


As per Council direction municipal staff will be undertaking a review of the newly formed arrangement with Enterprise Fleet Management; staff would also propose a comprehensive review our Fleet Management Strategy.

To this the effect the following will be reviewed/updated and presented to Council in 2023:

1. Report to Council OPD 21-41 – *Fleet Replacement Program for Light Duty Vehicles*
2. Report to Council OPD 15-33 – *Fleet Replacement Strategy*
3. Staffing complement and internal controls/best practices
4. Levels of Services and overall vehicle complement/needs assessment





PREPARED FOR:



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STAFF REPORT
OPERATIONS SERVICES

Report Title:	Fleet Replacement Strategy
Report No.:	OPS 15-33
Author:	Kevin De Leebeeck, P.Eng., Director of Operations
Meeting Type:	REGULAR COUNCIL
Council Date:	SEPTEMBER 28, 2015
Attachments:	NONE

RECOMMENDATION:

THAT Council receive Report OPS 15-33 Fleet Replacement Strategy;

AND THAT Council adopts the Fleet Replacement Strategy as the standardized approach to identifying fleet and equipment replacement needs.

SUMMARY



Timely replacement of fleet assets is important for controlling the total cost of ownership and overall fleet performance (i.e. vehicle suitability, availability, safety, reliability, and efficiency). The economic theory of vehicle replacement, as illustrated in Figure 1 indicates that from an economic perspective the optimal point to replace fleet assets is when the total cost of ownership is at its lowest. As a vehicle ages, its capital cost diminishes and its operating costs increase (i.e. maintenance, repair, and fuel). The combination of these two costs produces a U-shaped total cost curve that reflects the total cost of ownership. Ideally a vehicle or piece of equipment should be replaced when the capital and operating cost curves intersect and the total cost of ownership begins to increase. However, given that the bottom of the total cost curve is relatively flat suggests that there is not a single best time to replace a unit, but rather that a period of time exists as illustrated in Figure 2.

Asset Management & Fleets


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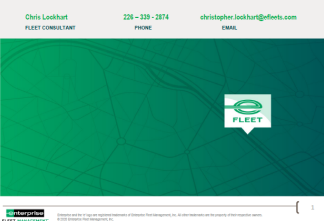
PREPARED FOR:



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STAFF REPORT
OPERATIONS SERVICES

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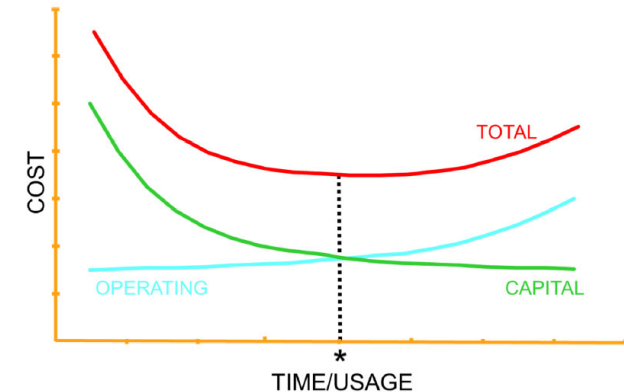
AND THAT Council adopts the Fleet Replacement Strategy as the standardized approach to identifying fleet and equipment replacement needs.

SUMMARY

Timely replacement of fleet assets is important for controlling the total cost of ownership and overall fleet performance (i.e. vehicle suitability, availability, safety, reliability, and efficiency). The economic theory of vehicle replacement, as illustrated in Figure 1 indicates that from an economic perspective the optimal point to replace fleet assets is when the total cost of ownership is at its lowest. As a vehicle ages, its capital cost diminishes and its operating costs increase (i.e. maintenance, repair, and fuel). The combination of these two costs produces a U-shaped total cost curve that reflects the total cost of ownership. Ideally a vehicle or piece of equipment should be replaced when the capital and operating cost curves intersect and the total cost of ownership begins to increase. However, given that the bottom of the total cost curve is relatively flat suggests that there is not a single best time to replace a unit, but rather that a period of time exists as illustrated in Figure 2.

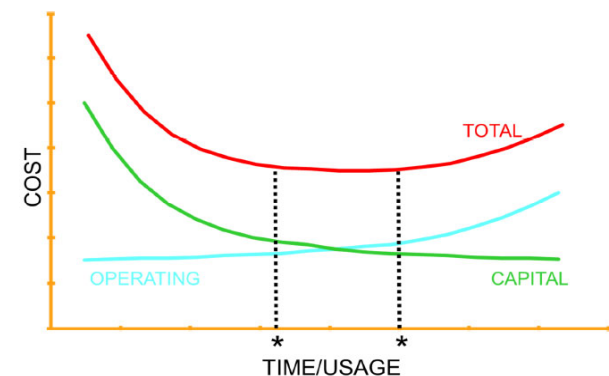
Asset Management & Fleet (Logic)

Ideally a vehicle or equipment should be replaced when the capital and operating cost curves intersect and the total cost of ownership begins to increase:



Economic Theory of Vehicle Replacement

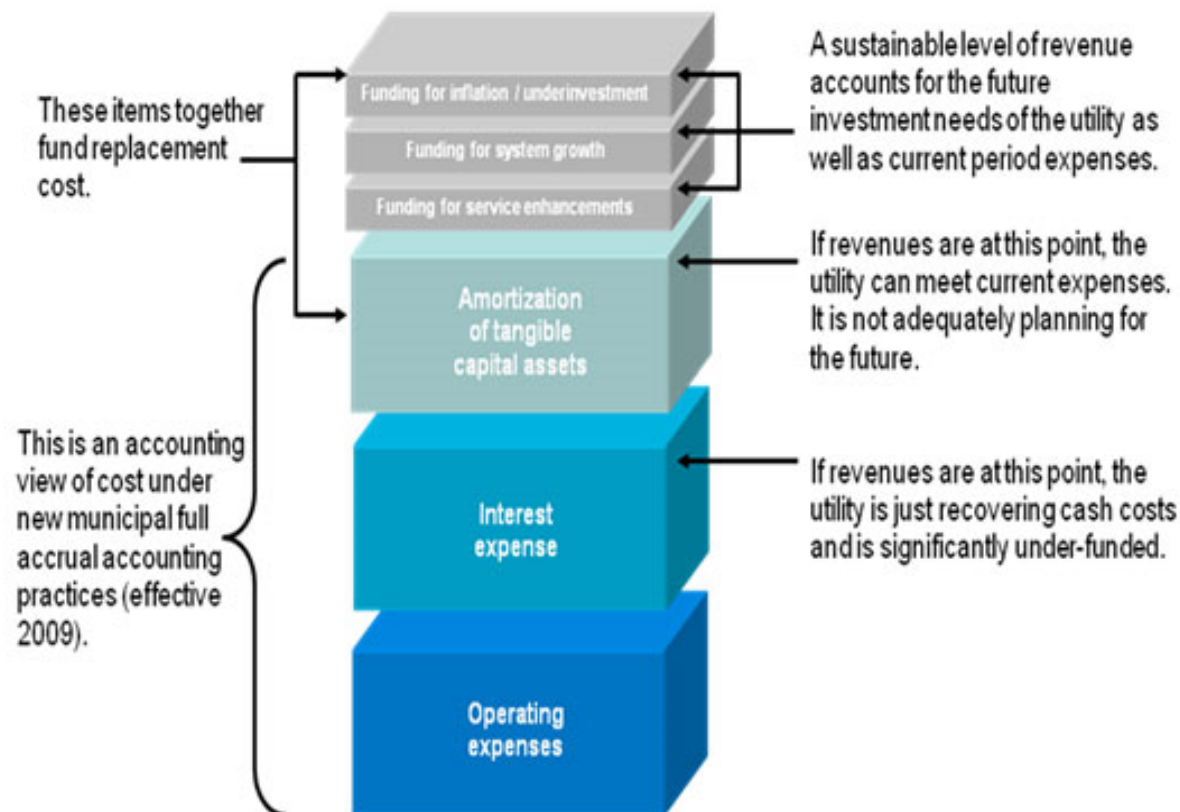
However, given that total cost is relatively flat around the “intersection” suggests that there is not a single best time to replace vehicle and/or equipment, but rather that there is a optimal period of time to extend life expectancy as weighted against cost and trade-in value, etc.:



Economic Reality of Vehicle Replacement

Integration w Financial Planning

Financing strategies are a key component of a detailed asset management plan. As such, asset management planning must be integrated with financial planning and budgeting



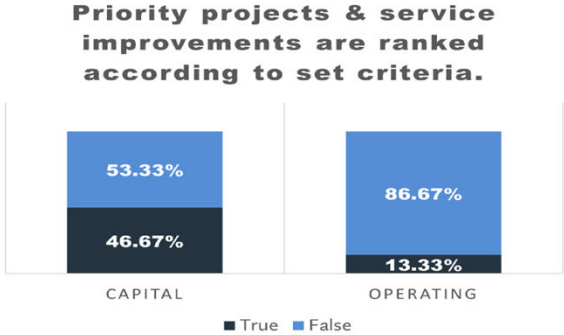
Financing Strategy



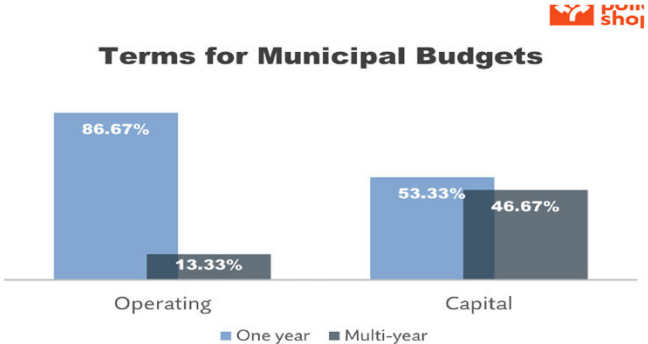
OBSERVATIONS

Though not by much, Tillsonburg is in the minority of municipalities its size that does not have, and has not considered using, a dedicated capital levy as a pillar of funding its growing maintenance and capital program.

NOTE: Use of a capital levy was more common among municipalities that provide Health & Emergency Services, possibly through prior use of a Hospital Levy.



D. TERMS

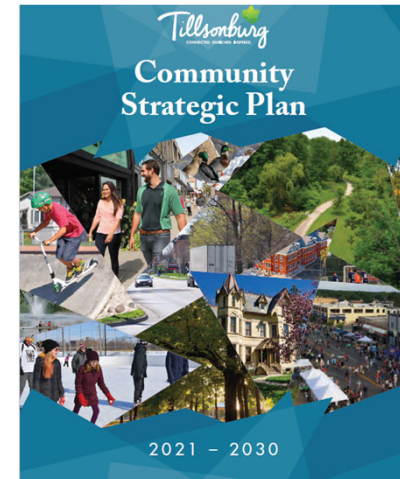


OBSERVATIONS

1. Although not the norm yet on Capital, more and more communities are using Council-approved criteria as a way staff can consistently filter and rank projects and service improvements for its consideration in the budget. Based on the Town's Community Strategic Plan, sample criteria may be economic return on public investment, efficiency and leveraging partnership opportunities.
2. At this time next year, we understand Tillsonburg will be working through Year 1 of a newly minted multi-year budget, making it a leader in the small municipal sector for undertaking this step, especially on operating.

Strategic Plan Goals

- 2021-2030 Community Strategic Plan
 - 5 Goals/Pillars
 - 36 Strategic Directions
 - 49 Priority Projects (1-5 years, some 10 yrs)



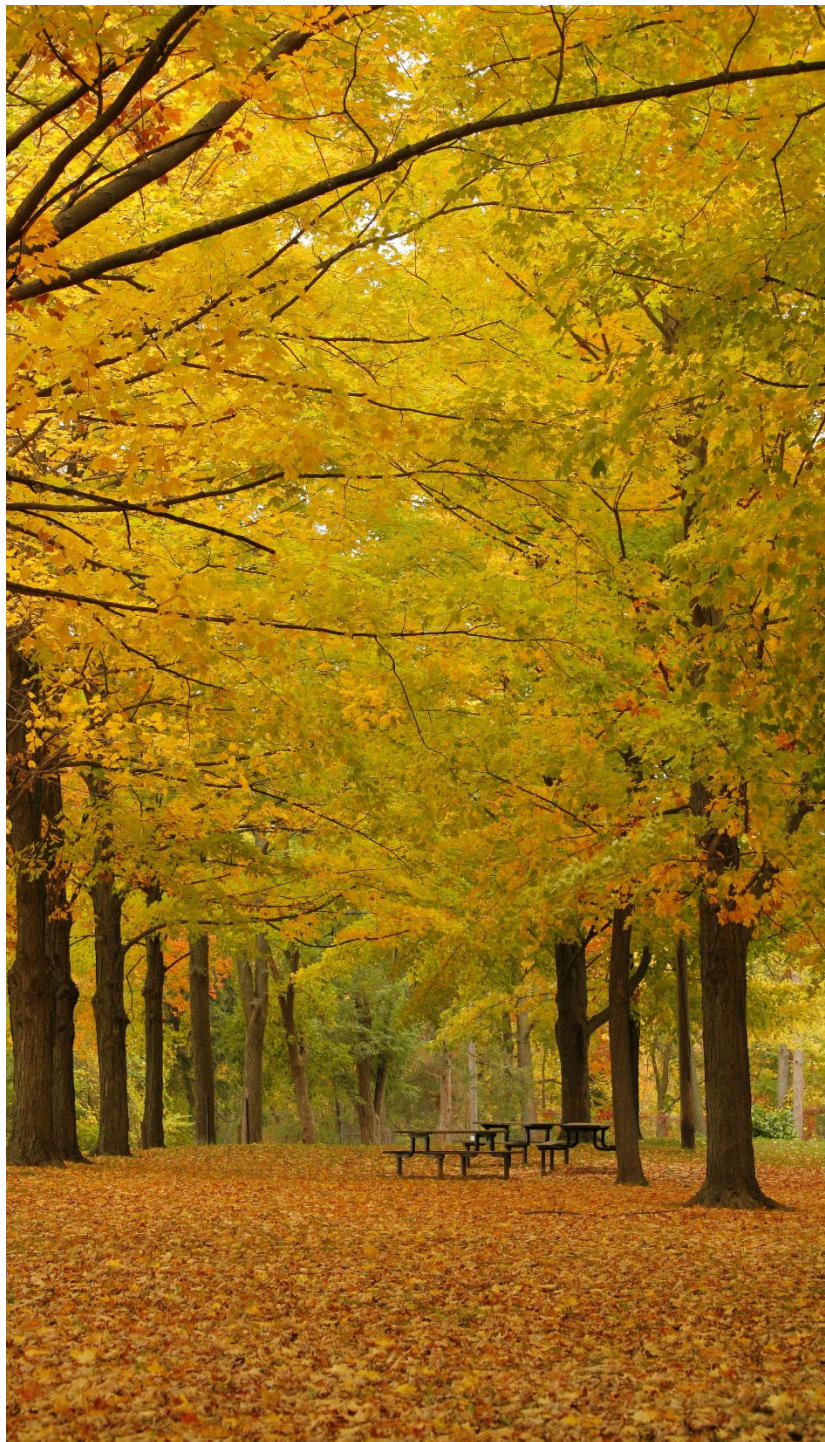
- “Develop a robust, long-term asset management plan to inform evidence-based decisions regarding the maintenance, rehabilitation and replacement of municipal infrastructure”
- “Position Tillsonburg as a leader in the municipal sector”
- “Multi-year budgeting”
- “Financial Sustainability Plan; Municipal service review”
- “Plan and develop a long-term financing strategy for new services and infrastructure to support growth”
- “Replenish and grow municipal reserves”; “Asset Management Plan”

O. Reg. 588/17 Requirements

Deadline	Deliverable / Milestone
By July 1, 2019	A Strategic Asset Management Policy (SAMP) with 12 overarching components that will be reviewed, and if necessary, updated at least every 5 years.
By July 1, 2022	Municipal Asset Management Plans (AMPs) for “ core municipal infrastructure assets ” (includes water, wastewater and stormwater management) that address current service levels, asset performance, condition, age and replacement cost and the 10-year lifecycle costs and funding required to maintain those service levels .
By July 1, 2024	AMPs for all “ other municipal infrastructure assets ” (including green infrastructure assets) that address current service levels, asset performance, condition, age and replacement cost and the 10-year life-cycle costs and funding required to maintain those service levels .
By July 1, 2025	AMPs for ALL municipal infrastructure assets that build on the requirements set out for 2022/2024 AMPs and address proposed levels of service, activities and funding required to meet those levels of service and any estimated funding shortfall .
Ongoing – by July 1 each year	Municipal Council shall conduct an Annual Review of its AM Planning Progress .
Ongoing – starting no later than July 1, 2029	Every AMP will be reviewed and updated at least as frequently as once every 5 years.
Ongoing	Every AMP developed by the municipality and any subsequent updated AMPs will need to be endorsed by the Executive Lead of the municipality, and approved by resolution of the municipal council.
Ongoing	A municipality must post its current SAMP and AMP on a public website and provide a copy on request .

Recommendations/Discussion

- Focus on asset management
 - Utilize and leverage our systems as key decision tools
 - align our internal systems to inform future budgets
 - meet regulatory compliance for 2024, 2025 and onwards.
- Evaluate revenue options to diversity revenue sources, to reduce reliance on property taxes
- Implement an Infrastructure Renewal Program
 - In 2023, increase capital levy to address ongoing capital needs
 - dedicated capital levy of 3% in 2024 and 2025, and 1% onwards
 - Evaluate consolidation/rationalization of infrastructure
- If adopted, by 2030, the gap between the amount of funding required to meet the 10-yr forecasted capital spending (not including facilities audit exp.) is expected to have been reduced by approximately 93%.



Thank You

Questions?

**Tillsonburg**
CONNECTED. ENRICHED. INSPIRED.



2023 Financial Plan Multiyear Budget Summary

	2022 Budget	2022 Year End Forecast	2023 Total Budget	Variance \$	Variance %	2024 Budget	% Variance	2025 Budget	% Variance	2026 Budget	% Variance
Budget Requirements											
Council	334,900	374,951	444,642	109,742	32.77%	455,082	0.02%	464,360	2.04%	514,693	10.84%
Financial Services	(38,000)	(287,156)	4,612	42,612	(112.14%)	14,772	220.29%	39,734	168.98%	65,424	64.65%
Corporate Services	1,673,900	1,533,036	1,723,989	50,089	2.99%	2,080,795	20.70%	2,150,127	3.33%	2,197,996	2.23%
Customer Services	(120,500)	(145,629)	(111,543)	8,957	(7.43%)	(105,095)	(5.78%)	(99,211)	(5.60%)	(93,203)	(6.06%)
Fleet Services	59,700	(11,725)	55,000	(4,700)	(7.87%)	55,000		55,000		55,000	
THI	(140,000)	(140,161)	(141,400)	(1,400)	1.00%	(141,436)	0.03%	(141,473)	0.03%	(141,511)	0.03%
Enterprise Services	(200,000)	(199,185)	(198,600)	1,400	(0.70%)	(198,564)	(0.02%)	(198,527)	(0.02%)	(198,489)	(0.02%)
Fire Services	1,454,500	1,363,420	1,558,642	104,142	7.16%	1,484,481	(4.76%)	1,530,157	3.08%	1,578,655	3.17%
Police Services	3,188,675	3,221,685	3,277,042	88,367	2.77%	3,355,778	2.40%	3,434,216	2.34%	3,512,738	2.29%
Protection/Bylaw	265,300	242,675	299,551	34,251	12.91%	303,298	1.25%	314,665	3.75%	323,569	2.83%
Building	1,325			(1,325)	(100.00%)						
OPS Admin	261,800	258,139	267,391	5,591	2.14%	276,505	3.41%	285,549	3.27%	294,760	3.23%
Engineering	597,500	369,116	505,628	(91,872)	(15.38%)	548,936	8.57%	563,074	2.58%	534,610	(5.06%)
Public Works	3,945,054	3,782,057	4,483,386	538,332	13.65%	4,583,370	2.23%	4,657,827	1.62%	4,725,781	1.46%
Parking											
Airport	40,000	84,833	42,196	2,196	5.49%	43,937	4.13%	45,596	3.78%	47,294	3.72%
Waste Management	203,500	290,684	210,659	7,159	3.52%	213,684	1.44%	216,815	1.47%	220,555	1.72%
Cemetery	178,700	160,098	209,278	30,578	17.11%	214,961	2.72%	220,358	2.51%	225,977	2.55%
Parks	904,100	755,249	1,111,191	207,091	22.91%	1,337,765	20.39%	1,574,533	17.70%	1,811,867	15.07%
Community Events	106,800	55,975	105,995	(805)	(0.75%)	112,256	5.91%	116,209	3.52%	120,286	3.51%
Recreation - Programs	1,152,400	870,626	940,826	(211,574)	(18.36%)	961,974	2.25%	1,050,999	9.25%	1,082,843	3.03%
Recreation - Facilities	3,044,899	2,685,845	3,685,901	641,002	21.05%	4,204,299	14.06%	4,542,956	8.06%	4,872,898	7.26%
Elliott Fairbairn Centre	(47,900)	(49,192)	(26,967)	20,933	(43.70%)	(27,656)	2.55%	(28,523)	3.13%	(35,324)	23.84%
Museum	445,200	444,683	396,871	(48,329)	(10.86%)	441,274	11.19%	469,367	6.37%	469,370	
Transit Services	148,700	(12,612)	171,705	23,005	15.47%	177,722	3.50%	183,729	3.38%	258,827	40.87%
Development & Communication Services	(41,300)	(41,300)	(11,000)	30,300	(73.37%)	(15,000)	36.36%	(15,000)		(15,000)	
Economic Development	427,100	393,693	421,878	(5,222)	(1.22%)	441,867	4.74%	472,800	7.00%	490,150	3.67%
Municipal Taxes	(255,000)	(143,478)	(289,600)	(34,600)	13.57%	(289,600)		(289,600)		(289,600)	
Consolidated Budget Requirement	17,591,353	15,873,522	19,137,273	1,545,920	8.79%	20,530,405	7.28%	21,615,737	5.29%	22,630,166	4.69%



**2023 Financial Plan
Multiyear Budget Summary**

	2022 Budget	2022 Year End Forecast	2023 Total Budget	Variance \$	Variance %	2024 Budget	% Variance	2025 Budget	% Variance	2026 Budget	% Variance
Operating Plan											
Council	334,900	374,951	444,642	109,742	32.77%	455,082	2.35%	464,360	2.04%	514,693	10.84%
Financial Services	(38,000)	(287,156)	4,612	42,612	(112.14%)	14,772	220.29%	39,734	168.98%	65,424	64.65%
Corporate Services	1,673,900	1,533,036	1,723,989	50,089	2.99%	2,080,795	20.70%	2,150,127	3.33%	2,197,996	2.23%
Customer Services	(120,500)	(145,629)	(111,543)	8,957	(7.43%)	(105,095)	(5.78%)	(99,211)	(5.60%)	(93,203)	(6.06%)
Fleet Services	(28,300)	(97,857)		28,300	(100.00%)						
THI	(140,000)	(140,161)	(141,400)	(1,400)	1.00%	(141,436)	0.03%	(141,473)	0.03%	(141,511)	0.03%
Enterprise Services	(200,000)	(199,185)	(198,600)	1,400	(0.70%)	(198,564)	(0.02%)	(198,527)	(0.02%)	(198,489)	(0.02%)
Fire Services	1,423,400	1,333,467	1,538,642	115,242	8.10%	1,464,481	(4.82%)	1,510,157	3.12%	1,558,655	3.21%
Police Services	3,188,675	3,221,685	3,277,042	88,367	2.77%	3,355,778	2.40%	3,434,216	2.34%	3,512,738	2.29%
Protection/Bylaw	265,300	242,675	299,551	34,251	12.91%	303,298	1.25%	314,665	3.75%	323,569	2.83%
Building	1,325			(1,325)	(100.00%)						
OPS Admin	261,800	258,139	267,391	5,591	2.14%	276,505	3.41%	285,549	3.27%	294,760	3.23%
Engineering	356,500	58,116	422,628	66,128	18.55%	465,936	10.25%	480,074	3.03%	451,610	(5.93%)
Public Works	2,967,654	2,800,583	3,011,386	43,732	1.47%	3,111,370	3.32%	3,185,827	2.39%	3,253,781	2.13%
Parking											
Airport	40,000	84,833	42,196	2,196	5.49%	43,937	4.13%	45,596	3.78%	47,294	3.72%
Waste Management	203,500	290,684	210,659	7,159	3.52%	213,684	1.44%	216,815	1.47%	220,555	1.72%
Cemetery	178,700	158,719	209,278	30,578	17.11%	214,961	2.72%	220,358	2.51%	225,977	2.55%
Parks	839,100	690,536	918,191	79,091	9.43%	931,765	1.48%	945,533	1.48%	959,867	1.52%
Community Events	106,800	55,975	105,995	(805)	(0.75%)	112,256	5.91%	116,209	3.52%	120,286	3.51%
Recreation - Programs	1,152,400	870,626	940,826	(211,574)	(18.36%)	961,974	2.25%	1,050,999	9.25%	1,082,843	3.03%
Recreation - Facilities	2,844,899	2,378,365	3,000,901	156,002	5.48%	3,069,299	2.28%	3,122,956	1.75%	3,162,898	1.28%
Elliott Fairbairn Centre	(47,900)	(49,192)	(26,967)	20,933	(43.70%)	(27,656)	2.55%	(28,523)	3.13%	(35,324)	23.84%
Museum	352,300	351,783	396,871	44,571	12.65%	441,274	11.19%	469,367	6.37%	469,370	
Transit Services	148,700	(12,612)	171,705	23,005	15.47%	177,722	3.50%	183,729	3.38%	258,827	40.87%
Development & Communication Services	(41,300)	(48,300)	(11,000)	30,300	(73.37%)	(15,000)	36.36%	(15,000)		(15,000)	
Economic Development	373,500	340,093	421,878	48,378	12.95%	441,867	4.74%	472,800	7.00%	490,150	3.67%
Municipal Taxes	(255,000)	(143,478)	(289,600)	(34,600)	13.57%	(289,600)		(289,600)		(289,600)	
Total Operating Budget	15,842,353	13,937,891	16,629,273	786,920	4.97%	17,359,405	4.39%	17,936,737	3.33%	18,438,166	2.80%



**2023 Financial Plan
Multiyear Budget Summary**

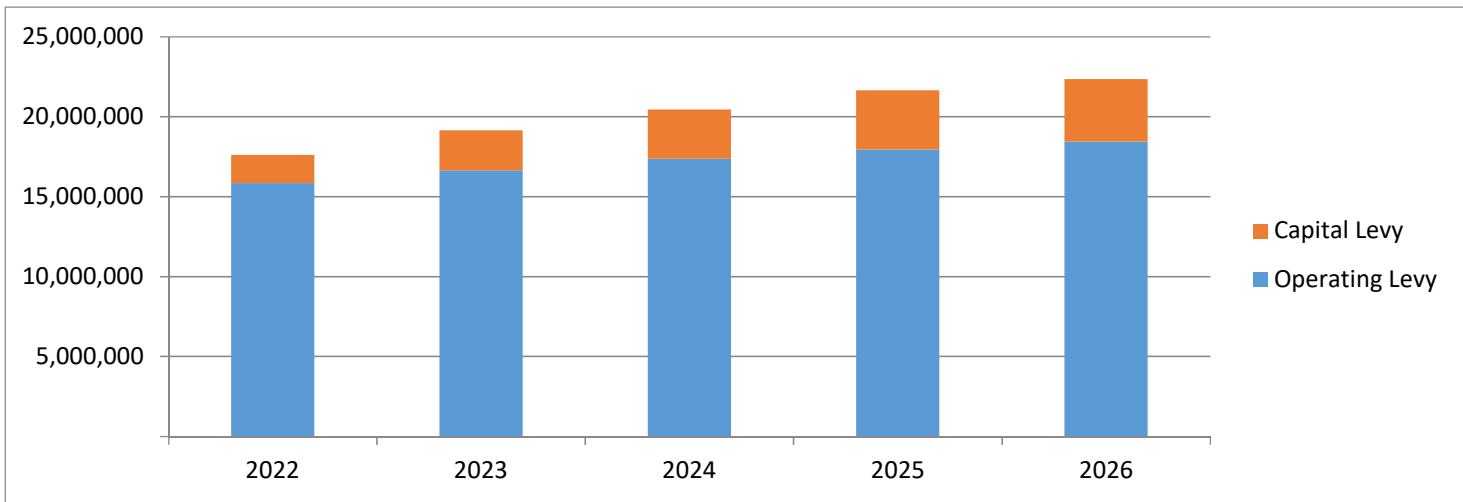
	2022 Budget	2022 Year End Forecast	2023 Total Budget	Variance \$	Variance %	2024 Budget	% Variance	2025 Budget	% Variance	2026 Budget	% Variance
Capital Plan											
Corporate Services											
Fleet Services	88,000	86,132	55,000	(33,000)	(37.50%)	55,000		55,000		55,000	
Fire Services	31,100	29,953	20,000	(11,100)	(35.69%)	20,000		20,000		20,000	
Engineering	241,000	311,000	83,000	(158,000)	(65.56%)	83,000		83,000		83,000	
Public Works	977,400	981,474	1,472,000	494,600	50.60%	1,472,000		1,472,000		1,472,000	
Airport											
Cemetery		1,379									
Parks	65,000	64,713	193,000	128,000	196.92%	406,000	110.36%	629,000	54.93%	852,000	35.45%
Recreation - Programs											
Recreation - Facilities	200,000	307,480	685,000	485,000	242.50%	1,135,000	65.69%	1,420,000	25.11%	1,710,000	20.42%
Museum	92,900	92,900		(92,900)	(100.00%)						
Development & Communication Services		7,000									
Economic Development	53,600	53,600		(53,600)	(100.00%)						
Total Capital Plan	1,749,000	1,935,631	2,508,000	759,000	43.40%	3,171,000	26.44%	3,679,000	16.02%	4,192,000	13.94%

INDEX	2022 Opening Balance January 1	Interest Income collected for 2022	2022 Transfers In	2022 Sub-total	Commitments 2022	2022 Balance @ December 31	2023 Transfers In	Commitments New 2023	Prior Years' Commitments	Commitments from CFWD in 2023	Projected Ending Balance before Land Sales	2023 Potential Land sales	Estimated Ending Balance for 2023
Operating Reserves													
Council Reserve	3,609	3	12	3,624	-	3,624					3,624		3,624
Election Reserve	38,963	35	10,130	49,128	45,000	4,128	12,500				16,628		16,628
Transit Reserve	0	0	-	0	-	0					0		0
Physician Recruitment Reserve	114,346	105	382	114,833	40,000	74,833		70,000			4,833		4,833
Tax Rate Stabilization Reserve	767,589	789	311,639	1,080,016	249,200	830,816		436,300		209,000	185,516		185,516
Insurance Reserve	27,096	28	47,973	75,097	-	75,097					75,097		75,097
Fire Dept. Labour Reserve	-	-	-	-	-	-					0		-
Police Reserve	79,827	72	267	80,167	51,000	29,167			28,500		667		667
Police Service Board Reserve	32,868	30	2,090	34,987	2,800	32,187					32,187		32,187
Winter Maint. Reserve	-	-	-	-	-	-					0		-
Cemetery Reserve	92,878	81	260	93,219	90,737	2,482	7,400				9,882		9,882
Econ Development Reserve	1,514,104	1,168	170,414	1,685,686	801,814	883,872		104,000		-	779,872	2,500,000	3,279,872
Operating Total	2,671,279	2,312	543,167	3,216,758	1,280,550	1,936,208	19,900	610,300	28,500	209,000	1,108,308	2,500,000	3,608,308
Capital Reserves													
IT Equipment Reserve	115,818	117	74,388	190,323	70,300	120,023	76,000	70,300		77,300	48,423		48,423
Asset Management reserve	937,899	920	539,642	1,478,461	512,411	966,050				606,678	359,372		359,372
Fleet & Equipment Reserve	585,648	610	462,899	1,049,157	205,000	844,157	55,000	659,600		405,422	-165,865	315,000	149,135
Fire Dept. Equipment Reserve	102,237	93	46,344	148,675	-	148,675	90,000	86,700	7,955	91,700	52,320		52,320
Engineering Reserve	298,121	264	156,997	455,382	11,500	443,882				407,100	36,782		36,782
Development Remediation Reserve	23,002	20	77	23,099	-	23,099			18,060		5,039		5,039
Linear Infrastructure Reserve	1,485,341	1,185	950,183	2,436,709	1,369,900	1,066,809	55,000	76,600	45,000	945,500	54,709		54,709
Airport Reserve	31,428	35	21,904	53,367	-	53,367			17,000	-	36,367	976,000	1,012,367
Waste Mangement Reserve	1,915	2	6	1,923	-	1,923					1,923		1,923
RCP Reserve	545,157	459	48,755	594,371	256,585	337,785	148,300	162,500	223,043	37,500	63,042		63,042
Facility Infrastructure Reserve	1,061,920	922	372,921	1,435,762	472,146	963,617	212,500	215,000	110,827	535,000	315,290		315,290
Downtown Parking Reserve	352,108	311	9,044	361,463	-	361,463	2,419		42,350		321,533		321,533
Capital Total	5,540,595	4,938	2,683,160	8,228,693	2,897,842	5,330,851	639,219	1,270,700	464,235	3,106,200	1,128,935	1,291,000	2,419,935
Total	8,211,874	7,250	3,226,328	11,445,451	4,178,392	7,267,059	659,119	1,881,000	492,735	3,315,200	2,237,243	3,791,000	6,028,243

**Overall 4-Yr Budget Summary
2023-2026**

	Budget 2022		Budget 2023		Budget 2024		Budget 2025		Budget 2026								
				% of Levy	% of Overall		% of Levy	% of Overall		% of Levy	% of Overall						
Operating Levy	15,842,353	16,629,273	786,920	4.97%	4.47%	17,359,405	730,132	4.39%	3.82%	17,936,737	577,332	3.33%	2.82%	18,438,166	501,429	2.80%	2.32%
Capital Levy	1,749,000	2,508,000	759,000	43.40%	4.32%	3,082,118	574,118	22.89%	3.00%	3,695,364	613,246	19.90%	3.00%	3,911,685	216,321	5.85%	1.00%
Overall Levy	17,591,353	19,137,273	1,545,920		8.79%	20,441,523	1,304,250		6.82%	21,632,101	1,190,578		5.82%	22,349,851	717,750		3.32%

			Forecasted assuming 4% Assmt Growth		Forecasted assuming 4% Assmt Growth		Forecasted assuming 4% Assmt Growth	
1% Levy Increase	Tax Rate	2.77%	Tax Rate	2.71%	Tax Rate	1.75%	Tax Rate	-0.66%
\$ 175,914	Per Avg Residence \$	52.74	Per Avg Residence \$	53.03	Per Avg Residence \$	35.30	Per Avg Residence \$	(13.43)



*Based on 2023 budget as presented, and 3% Capital levy for '24-'25 and 1% thereafter, on top of the Operating levy, as currently forecasted
This allows the proportion of the levy towards capital to increase, as part of an infrastructure renewal program to address aging infrastructure



2023 Financial Plan
Budget Summary - Budget Requirement - Multiyear

	2022 Budget	2023 Budget	Variance \$	Variance %	Belongs to
Budget Requirements					
Council	334,900	444,642	109,742	32.77%	Corp Ser
Financial Services	(38,000)	4,612	42,612	(112.14%)	Finance
Corporate Services	1,673,900	1,723,989	50,089	2.99%	Corp Ser
Customer Services	(120,500)	(111,543)	8,957	(7.43%)	Corp Ser
Fleet Services	59,700	55,000	(4,700)	(7.87%)	Operations
Tillsonburg Hydro	(140,000)	(141,400)	-1,400	1.00%	THI
Enterprise Services	(200,000)	(198,600)	1,400	(0.70%)	THI
Fire Services	1,454,500	1,558,642	104,142	7.16%	Fire
Police Services	3,188,675	3,277,042	88,367	2.77%	Police
Protection/Bylaw	265,300	299,551	34,251	12.91%	Operations
Building	1,325		-1,325		Operations
OPS Admin	261,800	267,391	5,591	2.14%	Operations
Engineering	597,500	952,628	355,128	59.44%	Operations
Public Works	3,945,054	4,036,386	91,332	2.32%	Operations
Parking	0				Operations
Airport	40,000	42,196	2,196	5.49%	Operations
Waste Management	203,500	210,659	7,159	3.52%	Operations
Cemetery	178,700	209,278	30,578	17.11%	RCP
Parks	904,100	1,111,191	207,091	22.91%	RCP
Community Events	106,800	105,995	(805)	(0.75%)	RCP
Recreation - Programs	1,152,400	940,826	(211,574)	(18.36%)	RCP
Recreation - Facilities	3,044,899	3,685,901	641,002	21.05%	RCP
Elliott Fairbairn Centre	(47,900)	(26,967)	20,933	(43.70%)	RCP
Museum	445,200	396,871	(48,329)	(10.86%)	RCP
Transit Services	148,700	171,705	23,005	15.47%	Operations
Development & Communication Services	(41,300)	(11,000)	30,300	(73.37%)	EcDev
Economic Development	427,100	421,878	(5,222)	(1.22%)	EcDev
Municipal Taxes	(255,000)	(289,600)	(34,600)	13.57%	Mun Taxes
Consolidated Budget Requirement	17,591,353	19,137,273	1,545,920	8.79%	
Operating Plan					
Council	334,900	444,642	109,742	32.77%	Corp Ser
Financial Services	(38,000)	4,612	42,612	(112.14%)	Finance
Corporate Services	1,673,900	1,723,989	50,089	2.99%	Corp Ser
Customer Services	(120,500)	(111,543)	8,957	(7.43%)	Corp Ser
Fleet Services	(28,300)	0	28,300	(100.00%)	Operations
THI	(140,000)	(141,400)	-1,400	1	THI
Enterprise Services	(200,000)	(198,600)	1,400	-1	THI
Fire Services	1,423,400	1,538,642	115,242	8.10%	Fire
Police Services	3,188,675	3,277,042	88,367	2.77%	Police

Levy Impact by Dept/area

2023 1% = \$ 175,914

%	Operating	Capital	Combined
Corp Ser	1.07%	0.00%	0.96%
Finance	0.27%	0.00%	0.24%
Operations	1.32%	17.36%	2.91%
RCP	0.75%	29.74%	3.63%
EcDev	0.35%	0.00%	0.14%
Fire	0.73%	-0.63%	0.59%
Police	0.56%	0.00%	0.50%
Mun Taxes	-0.22%	0.00%	-0.20%
	4.82%	46.46%	8.79%
1% = \$	\$ 158,424	\$ 17,490	\$ 175,914
	8.79% \$ 786,920	\$ 759,000	\$ 1,545,920
	4.47%	4.31%	

2023 Pressures

- COLA 5.7%
- IT Charges - adjusted
- Insurance (15%)
- Benefits (4.4%)
- OMERS PT 50% Uptake: \$36,927
- Capital program

Strategic Plan Connection

Pillar:	Customer Service, Communication and Engagement
Goal:	Excellence and accountability in government
Directions:	Enhance employee engagement and training as the foundation for exceptional customer service Position Tillsonburg as a leader in municipal sector
Short-term:	Multi-year budgeting Financial & Environmental Sustainability Plan

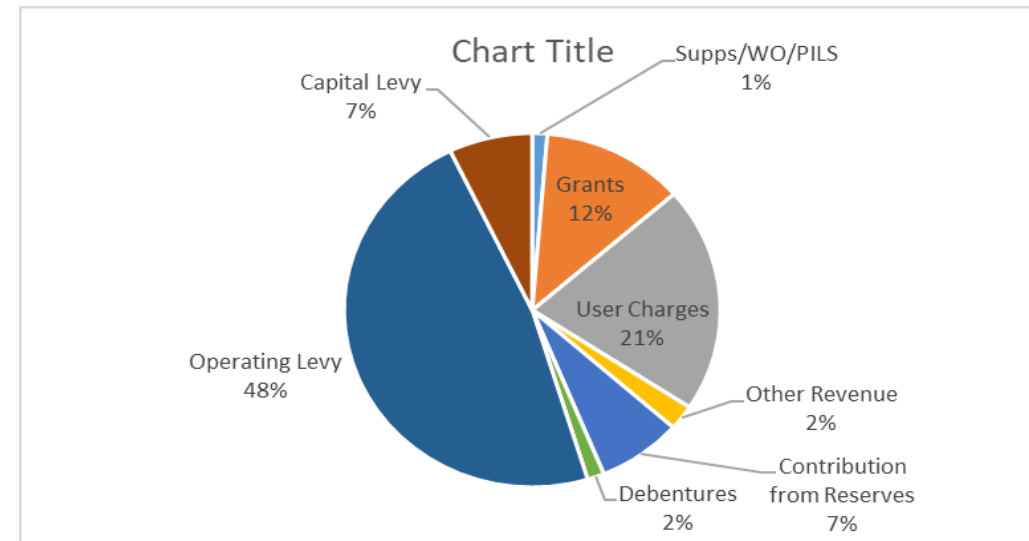


2023 Financial Plan
Budget Summary - Budget Requirement - Multiyear

	2022 Budget	2023 Budget	Variance \$	Variance %	Belongs to
Protection/Bylaw	265,300	299,551	34,251	12.91%	Operations
Building	1,325		-1,325		Operations
OPS Admin	261,800	267,391	5,591	2.14%	Operations
Engineering	356,500	422,628	66,128	18.55%	Operations
Public Works	2,967,654	3,011,386	43,732	1.47%	Operations
Parking					Operations
Airport	40,000	42,196	2,196	5.49%	Operations
Waste Management	203,500	210,659	7,159	3.52%	Operations
Cemetery	178,700	209,278	30,578	17.11%	RCP
Parks	839,100	918,191	79,091	9.43%	RCP
Community Events	106,800	105,995	(805)	(0.75%)	RCP
Recreation - Programs	1,152,400	940,826	(211,574)	(18.36%)	RCP
Recreation - Facilities	2,844,899	3,000,901	156,002	5.48%	RCP
Elliott Fairbairn Centre	(47,900)	(26,967)	20,933	(43.70%)	RCP
Museum	352,300	396,871	44,571	12.65%	RCP
Transit Services	148,700	171,705	23,005	15.47%	Operations
Development & Communication Services	(41,300)	(11,000)	30,300	(73.37%)	EcDev
Economic Development	373,500	421,878	24,378	6.53%	EcDev
Municipal Taxes	(255,000)	(289,600)	(34,600)	13.57%	Mun Taxes
Total Operating Budget	15,842,353	16,629,273	786,920	4.97%	
				4.47%	
Capital Asset Management					
Corporate Services					Corp Ser
Fleet Services (OP Fleet Capital)	88,000	55,000	(33,000)	(37.50%)	Operations
Fire Services (Fire Equipment Capital)	31,100	20,000	(11,100)	(35.69%)	Fire
Police Services					Police
Engineering (OP Storm Capital)	241,000	530,000	289,000	119.92%	Operations
Public Works (OP Roads & Bridges Capital)	977,400	675,000	(302,400)	(30.94%)	Operations
(OP Streetlights Capital)	0	350,000	350,000	#DIV/0!	Operations
Cemetery					RCP
Parks (RC Parks Capital)	65,000	193,000	128,000	196.92%	RCP
Recreation - Programs					RCP
Recreation - Facilities (RC Facilities Capital)	200,000	685,000	485,000	242.50%	RCP
Museum	92,900		(92,900)	(100.00%)	RCP
Transit Services					Operations
Economic Development	53,600			0.00%	EcDev
Total Capital Budget	1,749,000	2,508,000	759,000	43.40%	

Of overall: 4.31%

	Operating	Capital	Total	
Expenditures	27,235,950	\$ 7,708,000	34,943,950	
Less: Other Revenues	10,608,777	\$ 5,200,000	15,808,777	45.2%
Levy	16,627,173	\$ 2,508,000	\$ 19,135,173	54.8%



Single Detached home
2023 Taxation (Phased CVA)

		% Var.	\$ Var.
Code 301 Residential Median	\$ 237,000	0.00%	
General RT Rate:	0.00830279	3.22%	
General Levy:	1,967.76	3.22%	61.37
County:	871.92	0.00%	0.00
Sewers: N/A			0.00
Library:	85.87	0.00%	0.00
Education:	362.61	0.00%	0.00
Total Levy:	3,288.17	1.90%	61.37

Assessment Property
Count Change

Nov 7, 2022

Category	2021 Roll For Tax Year 2022	Total # of Properties	Total Assessment (%) as Time of Roll	During Tax Year 2022	Total # of Properties	Total Assessment (%) In-Year Changes	Variance	Variance (%)
Broad Tax Class								
Commercial	\$ 171,435,715	357	8.65	\$ 175,875,715	358	8.45	\$ 4,440,000	2.59
Exempt	\$ 84,795,400	240	4.28	\$ 87,303,100	250	4.19	\$ 2,507,700	2.96
Farmland	\$ 9,594,200	24	0.48	\$ 6,758,000	18	0.32	\$ (2,836,200)	(29.56)
Industrial	\$ 57,809,307	50	2.92	\$ 58,841,907	51	2.83	\$ 1,032,600	1.79
Managed Forests	\$ 118,100	1	0.01	\$ 118,100	1	0.01	\$ -	-
Multi-Residential	\$ 59,487,600	38	3.00	\$ 63,655,600	43	3.06	\$ 4,168,000	7.01
Pipeline	\$ 5,690,000	1	0.29	\$ 5,924,000	1	0.28	\$ 234,000	4.11
Residential	\$ 1,592,517,678	7,117	80.37	\$ 1,683,787,787	7,294	80.86	\$ 91,270,109	5.73
PIL								
Commercial	\$ 6,669,100	10	98.95	\$ 6,762,100	11	98.97	\$ 93,000	1.39
Industrial	\$ 64,000	1	0.95	\$ 64,000	1	0.94	\$ -	-
Residential	\$ 6,700	1	0.10	\$ 6,700	1	0.10	\$ -	-
Grand Total	\$ 1,988,187,800	7,840	100.00	\$ 2,089,097,009	8,029	100.00	\$ 100,909,209	5.07

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TOWN OF TILLSONBURG

2023 Business Plan

Office of the CAO

December 7, 2022



2023 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Physician Recruitment	<p>Goal – Life Style & Amenities</p> <p>Strategic Direction – Expand community partnerships in the delivery of programs and amenities</p> <p>Priority Project - <i>On going</i> - Physician recruitment program</p>	CAO	\$70,000	Ongoing
Town Hall Project	<p>Goal – Customer Service, Communications and Engagement</p> <p>Strategic Direction – Position Tillsonburg as a leader in the municipal sector</p> <p>Priority Project - <i>Immediate Term</i> - Consolidated Town Hall initiative; Consolidated customer service counter</p>	CAO	\$300,000	Q4 and beyond fiscal year
Attainable and Affordable Housing	<p>Goal – Life Style & Amenities</p> <p>Strategic Direction – Work with Oxford County and community partners to ensure an adequate supply of affordable, attainable housing options; Facilitate attainable housing options for local employees (Business Attraction, Retention and Expansion)</p> <p>Priority Project – <i>Immediate Term</i> - Affordable housing collaboration with Oxford County</p>	CAO	Strategic Plan Initiatives	Ongoing

2023 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Boundary Adjustment	<p>Goal – Business Attraction, Retention and Expansion</p> <p>Strategic Direction – Ensure adequate supply of “shovel ready” land for business attraction and expansion</p> <p>Priority Project - Immediate Term - Boundary expansion initiative</p>	CAO	Strategic Plan Initiatives	Ongoing
Carry out Strategic Plan Initiatives	Town of Tillsonburg Community Strategic Plan (2021-2030)	CAO	\$60,000	Ongoing
Municipal Management Intern	<p>Goal – Customer Service, Communications and Engagement</p> <p>Strategic Direction – Position Tillsonburg as a leader in the municipal sector</p> <p>Priority Project - Immediate Term – Youth Engagement Strategy and Youth Advisory Committee</p>	CAO	\$20,332	Q1

2023 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Pay Equity/Market Review	<p>Goal – Customer Service, Communications and Engagement</p> <p>Strategic Direction – Position Tillsonburg as a leader in the municipal sector; Enhance employee engagement and training as the foundation for exceptional customer service</p> <p>Priority Project - Immediate Term - Employee Engagement Strategy</p>	Manager of Human Resources	\$50,000	Q3
Staff Engagement Survey	<p>Goal – Customer Service, Communications and Engagement</p> <p>Strategic Direction – Enhance employee engagement and training as the foundation for exceptional customer service</p> <p>Priority Project - Immediate Term – Employee Engagement Strategy</p>	Manager of Human Resources	\$10,000	Q4
Investigate Options for a Volunteer Recognition Program	<p>Goal – Customer Service, Communication and Engagement</p> <p>Strategic Direction – Engage community groups, including advisory committees and service organizations, in shaping municipal initiatives.</p> <p>Priority Project - Immediate Term – Volunteer Recognition Program</p>	Manager of Human Resources	\$6,500	Q2

Risks

- Another Global Pandemic
- Projected retirements vs new physicians (supply and demand)
- Labour supply and competition in the municipal sector

Opportunities

- Government funding/relationships
- Made in Tillsonburg initiatives/approaches
- Succession planning
- Training and development

Future Departmental Directions: 3 Year Outlook

- 2023
 - Continue to find process efficiencies
 - Continue to engage and communicate with Council and staff
 - Priority check with Council
 - Carry out strategic plan initiatives
- 2024/2025
 - Carry out strategic plan initiatives
 - Service Delivery Review

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TOWN OF TILLSONBURG

2023 Business Plan

Financial Services

December 7, 2022



2023 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Purchase Orders/Accounts Payable Digitization, Modernization Intake 3 with County and Ingersoll (Carry-forward, dependent)	<p>Goal – Customer Service, Communications and Engagement</p> <p>Strategic Direction – Excellence and accountability in government</p> <p>Priority Project - Short Term -</p>	Director / Deputy Treasurer / AP Clerk / Purchasing Coordinator	\$33,300 estimate within Operating budget)	Q2
Continuation of Multi-year Budget Development & Asset Management Integration & Alignment	<p>Goal – Customer Service, Communications and Engagement</p> <p>Strategic Direction – Excellence and accountability in government</p> <p>Priority Project – Short Term – Multi-year budgeting; Financial sustainability plan</p>	Director / Deputy Treasurer / Asset Mgmt Coordinator/ SLT / Asset Managers	\$15,000	Q3
Reserves & Trusts Thresholds, Revenue / A/R / TCA Policy Review	<p>Goal – Customer Service, Communications and Engagement</p> <p>Strategic Direction – Excellence and accountability in government</p> <p>Priority Project – Short Term – Multi-year budgeting; Financial sustainability plan</p>	Director / Deputy Treasurer / Revenue Manager / Asset Mgmt Coordinator	\$0	Q4
Foundational work on 2024-2026 Goals	<p>Goal – Customer Service, Communications and Engagement</p> <p>Strategic Direction – Excellence and accountability in government</p> <p>Priority Project – Short Term – Multi-year budgeting; Financial sustainability plan</p>	Director / Deputy Treasurer / Revenue Manager	\$0	Q4

Future Departmental Directions: 4 Year Outlook

- 2023-2026
 - AR Collections & Write-Off Policy
 - Revenue Policy
 - Financial Sustainability Plan/Long-range Financial Plan
 - Updated Debt Policy
 - Updated Tangible Capital Assets Policy

Risks & Opportunities

Risk	Opportunity
Cyber risk; ransomware attacks	Strengthening internal processes; fraud prevention services; insurance
Numerous departmental transitions, workload and stretched resources	Skills training and development; service level reviews
Technology obsolescence;	Innovation and strategic investments in new technology and processes
Budget approval	



**2023 Financial Plan
Operating Plan - Cost Code Summary
Financial Services**

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
Grants	653,600	662,200	8,600	(1.3%)	1
User Charges	24,000	26,600	2,600	(10.8%)	
Other Revenue	70,000	94,000	24,000	(34.3%)	2
Contribution from Reserves	61,300	48,300	(13,000)	21.2%	3
Total Revenues	808,900	831,100	22,200	(2.7%)	
Expenditures					
Labour	840,000	888,500	48,500	5.8%	3
Purchases	118,100	113,100	(5,000)	(4.2%)	5
Contracted Services	40,000	37,000	(3,000)	(7.5%)	
Interfunctional Adjustments	(227,200)	(202,888)	24,312	(10.7%)	6
Total Expenditures	770,900	835,712	64,812	8.4%	
Total Net Levy	38,000	(4,612)	(42,612)	112.1%	
Notes:					
	1	Increased OMPF Grant			
	2	Interest Revenue			
	3	To fund One-time Expenses			
	4	Payroll costs, Benefits, COLA			
	5	Special Projects - AP Digitalization & FMW multi year budget			
	6	Staff time allocations			



2023 Financial Plan
Operating Plan - Cost Code Summary
Financial Services

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	653,600	662,200	8,600	(1.32%)	662,200		662,200		662,200	
User Charges	24,000	26,600	2,600	(10.83%)	26,900	(1.13%)	27,200	(1.12%)	27,500	(1.10%)
Other Revenue	70,000	94,000	24,000	(34.29%)	94,500	(0.53%)	95,000	(0.53%)	95,500	(0.53%)
Contribution from Reserves	61,300	48,300	(13,000)	21.21%		100.00%				
Total Revenues	808,900	831,100	22,200	(2.74%)	783,600	5.72%	784,400	(0.10%)	785,200	(0.10%)
Expenditures										
Labour	840,000	888,500	48,500	5.77%	900,332	1.33%	927,042	2.97%	954,553	2.97%
Purchases	118,100	113,100	(5,000)	(4.23%)	66,850	(40.89%)	68,900	3.07%	70,950	2.98%
Contracted Services	40,000	37,000	(3,000)	(7.50%)	39,000	5.41%	41,000	5.13%	43,000	4.88%
Interfunctional Adjustments	(227,200)	(202,888)	24,312	(10.70%)	(207,810)	2.43%	(212,808)	2.41%	(217,879)	2.38%
Total Expenditures	770,900	835,712	64,812	8.41%	798,372	(4.47%)	824,134	3.23%	850,624	3.21%
Total Net Levy	38,000	(4,612)	(42,612)	112.14%	(14,772)	(220.29%)	(39,734)	(168.98%)	(65,424)	(64.65%)

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TOWN OF TILLSONBURG

2023 Business Plan

Corporate Services

December 7, 2022



2023 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Youth Engagement Program	Goal –Customer Service, Communication and Engagement Strategic Direction – Increase opportunities and promotion for public engagement in shaping municipal initiatives Priority Project- Youth Engagement Strategy	Director of Corporate Services/ Clerk	\$1,000	Ongoing
Implement IT plan	Goal – Customer Service, Communications and Engagement Strategic Direction –explore opportunities for service efficiencies Priority Project-Once IT plan has concluded, implement the recommendations	Director of Corporate Services/Clerk	Not known at this time	Multi-year

2023 Capital Summary

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Contribution to IT Reserves from Departmental Charges for future Computer Hardware Replacements	Goal – Customer Service, Communications and Engagement Strategic Direction –service efficiencies and employee satisfaction by providing them with the right tools Priority Project- securing new equipment for team members	IT	\$76,000 (-\$76,000 recovery from Departments)	Q4
Computer Replacements	Goal – Customer Service, Communications and Engagement Strategic Direction –service efficiencies and employee satisfaction by providing them with the right tools Priority Project- securing new equipment for team members	IT	\$62,300	Q2-Q4
Cell Phone Replacements	Goal – Customer Service, Communications and Engagement Strategic Direction –service efficiencies and employee satisfaction by providing them with the right tools Priority Project- securing new equipment for team members	IT	\$15,000	Q1-Q4

Risks

IT

- Cyber attacks against municipal government which requires continued constant vigilance and precautions.

Opportunities

Clerks

- Increased efficiencies while ensuring record retention best practices by converting all permanent files to electronic format.

Customer Service

- With the assistance of the right tools and technology, we can see efficiencies which will result in excellence in customer service.

Future Departmental Directions: 3 Year Outlook

- 2023/2024/2025 – ongoing management of documents and records which continues to increase
- Communication practices continue to evolve and we need to understand the ever changing needs of our residents
- On-going training and identification of tools is necessary to ensure we see excellence in customer service delivery
- The changes we are seeing in our sector (ie increased retirements) requires us to be an employer of choice so we need to position ourselves accordingly.



2023 Financial Plan
Operating Plan - Cost Code Summary
Council

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
Grants	162,100		(162,100)	100.0%	1
Contribution from Reserves	263,200	370,000	106,800	(40.6%)	2
Total Revenues	425,300	370,000	(55,300)	13.0%	
Expenditures					
Labour	205,100	220,500	15,400	7.5%	3
Purchases	473,400	540,942	67,542	14.3%	4
Contracted Services	36,800		(36,800)	(100.0%)	5
Contribution to Reserves	10,000	12,500	2,500	25.0%	
Interfunctional Adjustments	34,900	40,700	5,800	16.6%	6
Total Expenditures	760,200	814,642	54,442	7.2%	
Total Net Levy	(334,900)	(444,642)	(109,742)	(32.8%)	
Notes:					
1	Modernization funding intake 3				
2	Physician Recruitment and One-time Expenses				
3	Payroll costs, Benefits, COLA				
4	Strategic plan initiatives				
5	Election				
6	IT charges allocation				



2023 Financial Plan
Operating Plan - Cost Code Summary
Council

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	162,100		(162,100)	100.00%						
Contribution from Reserves	263,200	370,000	106,800	(40.58%)	70,000	81.08%	70,000		70,000	
Total Revenues	425,300	370,000	(55,300)	13.00%	70,000	81.08%	70,000		70,000	
Expenditures										
Labour	205,100	220,500	15,400	7.51%	227,076	2.98%	233,848	2.98%	240,825	2.98%
Purchases	473,400	540,942	67,542	14.27%	239,942	(55.64%)	239,942		248,642	3.63%
Contracted Services	36,800		(36,800)	(100.00%)					42,000	
Contribution to Reserves	10,000	12,500	2,500	25.00%	15,000	20.00%	15,000		5,000	(66.67%)
Interfunctional Adjustments	34,900	40,700	5,800	16.62%	43,064	5.81%	45,570	5.82%	48,226	5.83%
Total Expenditures	760,200	814,642	54,442	7.16%	525,082	(35.54%)	534,360	1.77%	584,693	9.42%
Total Net Levy	(334,900)	(444,642)	(109,742)	(32.77%)	(455,082)	(2.35%)	(464,360)	(2.04%)	(514,693)	(10.84%)



2023 Financial Plan
Operating Plan - Cost Code Summary
Corporate Services

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
User Charges	34,000	100,000	66,000	(194.1%)	1
Contribution from Reserves		50,000	50,000		2
Total Revenues	34,000	150,000	116,000	(341.2%)	
Expenditures					
Labour	1,112,600	1,163,563	50,963	4.6%	3
Purchases	579,000	578,953	(47)	-	
Contracted Services	525,800	724,128	198,328	37.7%	4
Interfunctional Adjustments	(533,400)	(616,305)	(82,905)	15.5%	5
Debt Principal & Interest	23,900	23,650	(250)	(1.0%)	
Total Expenditures	1,707,900	1,873,989	166,089	9.7%	
Total Net Levy	(1,673,900)	(1,723,989)	(50,089)	(3.0%)	
Notes:					
1	Debt principal is fully offset by by third party payment				
2	To fund One-time Expenses				
3	Payroll costs, Benefits, COLA				
4	One-time Expenses and IT related Costs				
5	Staff allocations and IT charge allocations				



2023 Financial Plan
Operating Plan - Cost Code Summary
Corporate Services

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	34,000	100,000	66,000	(194.12%)	100,000		100,000		100,000	
Contribution from Reserves		50,000	50,000			100.00%				
Total Revenues	34,000	150,000	116,000	(341.18%)	100,000	33.33%	100,000		100,000	
Expenditures										
Labour	1,112,600	1,163,563	50,963	4.58%	1,197,658	2.93%	1,232,775	2.93%	1,268,947	2.93%
Purchases	579,000	578,953	(47)	(0.01%)	610,058	5.37%	642,470	5.31%	675,088	5.08%
Contracted Services	525,800	724,128	198,328	37.72%	964,988	33.26%	965,868	0.09%	966,768	0.09%
Interfunctional Adjustments	(533,400)	-616,305	-82,905	15.54%	-615,324	(0.16%)	-614,163	(0.19%)	-612,807	(0.22%)
Debt Principal & Interest	23,900	23,650	(250)	(1.05%)	23,415	(0.99%)	23,177	(1.02%)		(100.00%)
Total Expenditures	1,707,900	1,873,989	166,089	9.72%	2,180,795	16.37%	2,250,127	3.18%	2,297,996	2.13%
Total Net Levy	(1,673,900)	(1,723,989)	(50,089)	(2.99%)	(2,080,795)	(20.70%)	(2,150,127)	(3.33%)	(2,197,996)	(2.23%)



2023 Financial Plan
Operating Plan - Cost Code Summary
Customer Service Centre

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
User Charges	298,700	303,000	4,300	(1.4%)	
Total Revenues	298,700	303,000	4,300	(1.4%)	
Expenditures					
Labour	290,500	318,100	27,600	9.5%	1
Purchases	94,600	102,563	7,963	8.4%	2
Contracted Services	34,200	49,108	14,908	43.6%	3
Interfunctional Adjustments	(248,100)	(285,139)	(37,039)	14.9%	4
Debt Principal & Interest	7,000	6,825	(175)	(2.5%)	
Total Expenditures	178,200	191,457	13,257	7.4%	
Total Net Levy	120,500	111,543	(8,957)	7.4%	
Notes:					
1	Payroll costs, Benefits, COLA				
2	Heat, Light & Water				
3	Third Party Contracts				
4	Staff allocations				



2023 Financial Plan
Operating Plan - Cost Code Summary
Customer Service Centre

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	298,700	303,000	4,300	(1.44%)	303,800	(0.26%)	304,600	(0.26%)	305,400	(0.26%)
Total Revenues	298,700	303,000	4,300	(1.44%)	303,800	(0.26%)	304,600	(0.26%)	305,400	(0.26%)
Expenditures										
Labour	290,500	318,100	27,600	9.50%	327,041	2.81%	336,220	2.81%	345,645	2.80%
Purchases	94,600	102,563	7,963	8.42%	105,878	3.23%	108,518	2.49%	111,161	2.44%
Contracted Services	34,200	49,108	14,908	43.59%	49,981	1.78%	50,864	1.77%	51,747	1.74%
Interfunctional Adjustments	-248,100	-285,139	-37,039	14.93%	-290,865	2.01%	-296,720	2.01%	-302,705	2.02%
Debt Principal & Interest	7,000	6,825	-175	(2.50%)	6,670	(2.27%)	6,507	(2.44%)	6,349	(2.43%)
Total Expenditures	178,200	191,457	13,257	7.44%	198,705	3.79%	205,389	3.36%	212,197	3.31%
Total Net Levy	120,500	111,543	(8,957)	7.43%	105,095	5.78%	99,211	5.60%	93,203	6.06%



2023 Capital Project Listing - New Requests

Corporate Services

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
Project Listing											
110 Corporate Services											
X39 Cell Phone Replacements	15,000				(15,000)						IT Reserve
X38 Computer Replacements	62,300				(62,300)						IT Reserve
X01 Annual Replacement of IT Capital	(76,000)	76,000									IT Reserve
Total 110 Corporate Services	1,300	76,000			(77,300)						
Total Project Listing	\$1,300	\$76,000			(\$77,300)						

Town of Tillsonburg

Capital Projects

Project	X01 Annual Replacement of IT Capital		
Department	Corporate Services		
Version	3 - SMT final	Year	2023

Description

The annual contribution to IT reserves for computer and server replacements

Justification

Ensuring that the interdepartmental charges are made to recover an amount that is equal to or less than the incremental costs incurred in providing services. these costs include replacement of equipment, software cost and annual licence fees.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Cont.to Reserves	76,000	76,000					
Other	(76,000)	(76,000)					
Expenditures Total	0	0					

Town of Tillsonburg

Capital Projects

Project	X38 Computer Replacements		
Department	Corporate Services		
Version	3 - SMT final	Year	2023

Description

This project is for the replacement of computers that have reached the life cycle.

Justification

This allows staff to have computing equipment that is in good operating order and able to handle the processing requirements of their duties, especially for staff working remotely. This will be funded from the IT reserve.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	62,300	62,300					
Expenditures Total	62,300	62,300					
Funding							
Cont.from Reserves	62,300	62,300					
Funding Total	62,300	62,300					

Town of Tillsonburg

Capital Projects

Project	X39 Cell Phone Replacements		
Department	Corporate Services		
Version	3 - SMT final	Year	2023

Description

As part of the cell phone replacement plan, \$15,000 is in the 2023 budget, an increase from the 2022 budget. This project is funded from the IT reserve.

Justification

Cell phones like computers will reach their useful life and need replacing. Once problems start to occur, memory fills up, specs become outdated, battery issues and the mobile browser gets slower. The performance will not improve over time as the phones age.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	15,000	15,000					
Expenditures Total	15,000	15,000					
Funding							
Cont.from Reserves	15,000	15,000					
Funding Total	15,000	15,000					

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Town of Tillsonburg 2023 Business Plan

Operations and Development Services

December 7, 2022



2023 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Reconstruction – Roads - Young Street	<p>Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p>Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p>Priority Project – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$603,400	Q2
Reconstruction – Storm water - Young Street	<p>Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p>Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p>Priority Project – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$857,000	Q2
Reconstruction – Roads - Bayham Line	<p>Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p>Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p>Priority Project – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$450,000	Q2

2023 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Storm water & Road Design - Charlotte & Clarence Street	<p>Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p>Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p>Priority Project – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$83,000	Q4
Reconstruction – Storm water – Townline	<p>Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p>Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p>Priority Project – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$254,000	Q2
Quarter Town line CU at Stoney Creek - CF	<p>Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p>Strategic Direction – Provide alternatives to automobile travel through active transportation and public transit.</p> <p>Priority Project – N/A</p>	Manager of Engineering	\$150,000	Q2

2023 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
QLT RW at Beech Blvd. - CF	<p>Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p>Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p>Priority Project – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$1,085,000	Q2/Q3
Streetlights and Fixtures – Van Norman Heights Subdivision	<p>Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p>Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p>Priority Project – Ongoing - Asset Management Plan</p>	Manager of Engineering (in consultation with others)	\$350,000	Q2
Airport Apron Extension	<p>Goal – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives.</p> <p>Strategic Direction – N/A</p> <p>Priority Project – N/A</p>	Manager of Public Works	\$160,000	Q2

2023 Business Objectives – Fleet Summary

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Fleet Replacement – Heavy Duty	<p>Goal – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives.</p> <p>Strategic Direction – N/A</p> <p>Priority Project – N/A</p>	Manager of Public Works	\$465,000	-
Fleet Replacement – Medium Duty	<p>Goal – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives.</p> <p>Strategic Direction – N/A</p> <p>Priority Project – N/A</p>	Manager of Public Works (in consultation with others)	\$505,000	-
Fleet Replacement – Attachments	<p>Goal – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives.</p> <p>Strategic Direction – N/A</p> <p>Priority Project – N/A</p>	Manager of Public Works (in consultation with others)	\$364,500	-
Fleet Replacement – Off Road	<p>Goal – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives.</p> <p>Strategic Direction – N/A</p> <p>Priority Project – N/A</p>	Manager of Public Works (in consultation with others)	\$376,500	-
Fleet – Other (Trailer)	<p>Goal – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives.</p> <p>Strategic Direction – N/A</p> <p>Priority Project – N/A</p>	Manager of Public Works (in consultation with others)	\$15,000	-

NOTE: Supplementary details and background information available in the Budget Packages

Risks

- As development proceeds along West Town Line the need to negotiate a new Boundary Road Agreement is critical in sharing future road capital and operating costs.
- Inclusion of all Corporate assets and improved capital planning based on detailed AMP analysis is essential to continue eligibility for future grant funding opportunities, position the Town to meet the legislative deadlines of O.Reg. 588/17, and transition towards a Level of Service based Comprehensive Asset Management Plan.
- Complex development/construction projects along with ongoing increased volumes require significant amount of staff time resulting in longer turn around times which can discourage development.
- Increase in the number of inspectors can cause inconsistencies.
- Increase in inquiries/complaint volumes result in longer response times reducing customer service.
- Lack of a planning web portal/digital service causes delays and developer frustrations.

Opportunities

- Implementation of an annual traffic count program.
- Boundary agreements with lower-tier and single-tier municipalities.
- Investigation of private woodlot removal options east of main Runway 08-26 is key in order to benefit from the full 5,502' runway.
- Continue discussions on inter-community transit service sustainability; a feasibility study is advised.
- Review of Planning and Development division suggestions include review of By-Law 3391, etc...
- Continue implementation of records management within Public Works, Engineering and Water/Wastewater.
- Continue use of Corporate service request and work order management system.
- Continue use of the corporate leased ownership, maintenance, and management program for the light duty fleet.

Opportunities

- Evaluate and leverage manhole condition assessment undertaking.
- Improvement of departmental communications to community and development industry creates positive outcomes and transparency.
- Strategic organization of personnel and ongoing training reduces liability, provides consistency and business continuity.
- Ongoing review of Central Area Design Study will provide a framework for future opportunity and development of the downtown BIA area.
- By-Law review provides updates and clarification that are relevant to current public needs.

2023 Departmental Goals

- Continue Inter-Community Transit Service pilot project
- Rehabilitate/Replace infrastructure identified as high risk priority in the Asset Management Plan
- Implement Watermain Directional Flushing Program
- Continue annual Traffic Count Program
- Pursue available Provincial and Federal capital funding opportunities
- Implement Kinsmen Pedestrian Bridge decision
- Continue By-annual Bridge and Culvert inspection program
- Central Area Design Study
- By-Law & Policy Review
- Frame and Storm water Master Plan

Future Departmental Directions:

2024

- Continue Inter-Community Transit Service pilot project
- Rehabilitate/Replace infrastructure identified as high risk priority in the Asset Management Plan
- Continue annual Sidewalk inspection program
- Continue Watermain Directional Flushing Program
- Continue Sewer flushing and CCTV annual program
- Continue Annual Traffic Count Program
- Pursue available Provincial and Federal capital funding opportunities
- Review Building & Planning digital service delivery
- Affordable housing collaboration with Oxford County
- By-Law Review

Future Departmental Directions:

2025

- Continue Inter-Community Transit Service pilot project
- Rehabilitate/Replace infrastructure identified as high risk priority in the Asset Management Plan
- Continue annual sidewalk inspection program
- Continue Watermain Directional Flushing Program
- Continue Sewer flushing and CCTV annual program
- Continue Annual Traffic Count Program
- Continue By-annual Bridge and Culvert inspection program
- Pursue available Provincial and Federal capital funding opportunities.
- Enhance Culvert and Bridge Replacement Program
- By-Law Review

Town Of Tillsonburg 2023 Business Plan

Building, Planning & By-law

December 7, 2022



2023 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Review CloudPermit functions and implement customization for increased customer usability and service	<p>Goal –Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information and opportunities to shape municipal initiatives.</p> <p>Strategic Direction – N/A</p> <p>Priority Project - N/A</p>	CBO/Development Tech.	\$10,000	Q4
Complete Amanda/CloudPermit Integration (carry-over)	<p>Goal – Through community and regional partnerships, Tillsonburg will attract and retain a diverse range of businesses, creating employment opportunities for residents and a balanced tax base.</p> <p>Strategic Direction – Continue to streamline and expedite the building approval process.</p> <p>Priority Project- Ongoing - Continued roll-out and resourcing for Cloud based permit application system</p>	CBO/County IT	\$0 (Oxford County Funded)	Q1
Host Annual Builder/Developer Information Forum	<p>Goal – Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information and opportunities to shape municipal initiatives.</p> <p>Strategic Direction - Position Tillsonburg as a leader in the municipal sector.</p> <p>Priority Project- N/A</p>	CBO/DCBO	\$1,100	Q1

2023 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
2023 Building Code Amendments – Notify/educate designers, contractor and general public	<p>Goal – Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information and opportunities to shape municipal initiatives.</p> <p>Strategic Direction - Position Tillsonburg as a leader in the municipal sector.</p> <p>Priority Project- N/A</p>	DCBO	\$1,000	Ongoing
By-Law Implementation & Reviews – Clean Yard/Property Standards (carry-over) Right of Way By-Law (new), Parks By-Law (new)	<p>Goal – Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information and opportunities to shape municipal initiatives.</p> <p>Strategic Direction - Position Tillsonburg as a leader in the municipal sector.</p> <p>Priority Project- N/A</p>	Building & By-Law Enforcement Supervisor	\$3,000	Q3
Increase By-Law presence via patrol of trails and parks to educate/enforce	<p>Goal – Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information and opportunities to shape municipal initiatives.</p> <p>Strategic Direction - Position Tillsonburg as a leader in the municipal sector.</p> <p>Priority Project- N/A</p>	Building & By-Law Enforcement Supervisor	\$5,500	Q4

2023 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Central Area Design Study – Façade Improvement Program	<p>Goal – The Town of Tillsonburg will accommodate and support sustainable growth.</p> <p>Strategic Direction – Promote, preserve and enhance the downtown core as the retail center and community hub for Tillsonburg.</p> <p>Priority Project- N/A</p>	Development Tech./BIA	Funded from Economic Devm't	Q4
Implement Planning Application Web Portal & Digital Service Delivery (carry-over)	<p>Goal – Through community and regional partnerships, Tillsonburg will attract and retain a diverse range of businesses, creating employment opportunities for residents and a balanced tax base.</p> <p>Strategic Direction – Continue to streamline and expedite the building approval process.</p> <p>Priority Project – Ongoing- Continued roll-out and resourcing for Cloud based permit application system</p>	CBO/County	\$0 (Oxford County Funded)	Q1
Review 2022 Planning Study Recommendations	<p>Goal – Through community and regional partnerships, Tillsonburg will attract and retain a diverse range of businesses, creating employment opportunities for residents and a balanced tax base.</p> <p>Strategic Direction – Continue to streamline and expedite the building approval process.</p> <p>Priority Project- N/A</p>	Director/CBO/County Planner	\$0	Q3

2023 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Review provincial legislation related to Bill 23, More Homes Built Faster Act & implement necessary planning amendments, Ontario Building Code amendments & provide stakeholder education	<p>Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles.</p> <p>Strategic Direction –Work with Oxford County and community partners to ensure an adequate supply of affordable, attainable housing options.</p> <p>Priority Project- Immediate - Affordable housing collaboration with Oxford County</p> <p>Goal – The Town of Tillsonburg will accommodate and support sustainable growth.</p> <p>Strategic Direction –Work with Oxford County and the development community to proactively plan for a variety of housing options that are affordable and attainable for current and prospective residents.</p> <p>Priority Project- Immediate - Attainable housing plan</p>	CBO/County Planner	\$2,000	Q4

Risks

- Complex development/construction projects along with ongoing increased volumes of inspections require significant amount of staff time resulting in longer turn around times which can discourage development
- Province-wide shortage of qualified building officials – succession planning
- Ongoing legislative changes to the Ontario Building Code cause frustration for contractors, developers and owners which require additional staff time/resources to educate
- Increase in inquiries/complaint volumes result in longer response times reducing customer service
- Bill 23 legislative changes to the Planning Act may cause frustrations for existing residents resulting in an increase in general inquiries and By-Law Service complaints.

Opportunities

- Improvement of departmental communications to the community and development industry creates positive outcomes and transparency.
- Strategic organization of personnel and ongoing training reduces liability, provides consistency and business continuity.
- Implementation of a planning application web portal and digital review process will provide multiple efficiencies for the development community and streamline development approvals.
- Ongoing review of Central Area Design Study will provide a framework for future opportunity and development of the downtown BIA area.
- By-Law review provides updates and clarification that are relevant to current public needs.

Future Departmental Directions: 3 year outlook

2024

- Review Building & Planning digital service delivery
- Introduce/implement budget related items resulting from the 2022 Planning Study
- Review enforcement strategies to improve effectiveness of efforts
- Review 2012 Central Area Design Study
- By-Law Reviews

Future Departmental Directions: 3 year outlook

2025

- Review Building & By-Law Internal Policies
- Implement recommendations from the Central Area Design Study
- By-Law Review

Future Departmental Directions: 3 year outlook

2026

- Central Area Design Study
- By-Law Reviews



2023 Financial Plan
Operating Plan - Cost Code Summary
Fleet

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
User Charges	1,552,400	1,619,038	66,638	(4.3%)	1
Total Revenues	1,552,400	1,619,038	66,638	(4.3%)	
Expenditures					
Labour	343,900	357,500	13,600	4.0%	2
Purchases	608,900	698,433	89,533	14.7%	3
Contracted Services	8,500	9,070	570	6.7%	
Contribution to Reserves	55,000	55,000	-		
Interfunctional Adjustments	9,500	10,900	1,400	14.7%	
Debt Principal & Interest	498,300	488,135	(10,165)	(2.0%)	
Total Expenditures	1,524,100	1,619,038	94,938	6.2%	
Total Net Levy	28,300	-	(28,300)	100.0%	
Notes:					
1	Increased Fleet Charges				
2	Payroll costs, Benefits, COLA				
3	Equipment Supplies& Repairs & Fuel & Oil				



2023 Financial Plan
Operating Plan - Cost Code Summary
Fleet

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	1,552,400	1,619,038	66,638	(4.29%)	1,660,673	(2.57%)	1,671,931	(0.68%)	1,647,206	1.48%
Total Revenues	1,552,400	1,619,038	66,638	(4.29%)	1,660,673	(2.57%)	1,671,931	(0.68%)	1,647,206	1.48%
Expenditures										
Labour	343,900	357,500	13,600	3.95%	368,135	2.97%	379,089	2.98%	390,372	2.98%
Purchases	608,900	698,433	89,533	14.70%	739,310	5.85%	766,960	3.74%	788,256	2.78%
Contracted Services	8,500	9,070	570	6.71%	9,588	5.71%	9,877	3.01%	10,085	2.11%
Contribution to Reserves	55,000	55,000			55,000		55,000		55,000	
Interfunctional Adjustments	9,500	10,900	1,400	14.74%	11,536	5.83%	12,210	5.84%	12,925	5.86%
Debt Principal & Interest	498,300	488,135	-10,165	(2.04%)	477,104	(2.26%)	448,795	(5.93%)	390,568	(12.97%)
Total Expenditures	1,524,100	1,619,038	94,938	6.23%	1,660,673	2.57%	1,671,931	0.68%	1,647,206	(1.48%)
Total Net Levy	28,300		(28,300)	100.00%						



2023 Financial Plan
Operating Plan - Cost Code Summary
OPS Admin

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
Total Revenues					
Expenditures					
Labour	273,200	280,300	7,100	2.6%	1
Purchases	13,100	11,305	(1,795)	(13.7%)	
Interfunctional Adjustments	(24,500)	(24,214)	286	(1.2%)	
Total Expenditures	261,800	267,391	5,591	2.1%	
Total Net Levy	(261,800)	(267,391)	(5,591)	(2.1%)	
Notes:					
1	Payroll costs, Benefits, COLA				



2023 Financial Plan
Operating Plan - Cost Code Summary
OPS Admin

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Total Revenues										
Expenditures										
Labour	273,200	280,300	7,100	2.60%	288,916	3.07%	297,790	3.07%	306,931	3.07%
Purchases	13,100	11,305	(1,795)	(13.70%)	12,087	6.92%	12,522	3.60%	12,836	2.51%
Interfunctional Adjustments	(24,500)	(24,214)	286	(1.17%)	(24,498)	1.17%	(24,763)	1.08%	(25,007)	0.99%
Total Expenditures	261,800	267,391	5,591	2.14%	276,505	3.41%	285,549	3.27%	294,760	3.23%
Total Net Levy	(261,800)	(267,391)	(5,591)	(2.14%)	(276,505)	(3.41%)	(285,549)	(3.27%)	(294,760)	(3.23%)



2023 Financial Plan
Operating Plan - Cost Code Summary
Engineering

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
Grants	70,000		(70,000)	100.0%	1
User Charges	151,000	151,000			
Contribution from Reserves		28,000	28,000		2
Total Revenues	221,000	179,000	(42,000)	19.0%	
Expenditures					
Labour	640,400	679,200	38,800	6.1%	3
Purchases	99,800	90,466	(9,334)	(9.4%)	4
Contracted Services	50,000	52,850	2,850	5.7%	
Interfunctional Adjustments	(212,600)	(220,888)	(8,288)	3.9%	
Total Expenditures	577,600	601,628	24,028	4.2%	
Total Net Levy	(356,600)	(422,628)	(66,028)	(18.5%)	
Notes:					
1	Modernization Intake 3 funding				
2	To fund One-time Expenses				
3	Payroll costs, Benefits, COLA				
4	Asset Management Program Development				



2023 Financial Plan
Operating Plan - Cost Code Summary
Engineering

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	70,000		(70,000)	100.00%						
User Charges	151,000	151,000			151,000		151,000		151,000	
Contribution from Reserves		28,000	28,000			100.00%				
Total Revenues	221,000	179,000	(42,000)	19.00%	151,000	15.64%	151,000		151,000	
Expenditures										
Labour	640,400	679,200	38,800	6.06%	698,913	2.90%	719,218	2.91%	740,132	2.91%
Purchases	99,800	90,466	(9,334)	(9.35%)	88,221	(2.48%)	85,929	(2.60%)	41,098	(52.17%)
Contracted Services	50,000	52,850	2,850	5.70%	56,497	6.90%	58,531	3.60%	59,994	2.50%
Interfunctional Adjustments	(212,600)	(220,888)	(8,288)	3.90%	(226,695)	2.63%	(232,604)	2.61%	(238,614)	2.58%
Total Expenditures	577,600	601,628	24,028	4.16%	616,936	2.54%	631,074	2.29%	602,610	(4.51%)
Total Net Levy	(356,600)	(422,628)	(66,028)	(18.52%)	(465,936)	(10.25%)	(480,074)	(3.03%)	(451,610)	5.93%



2023 Financial Plan
Operating Plan - Cost Code Summary
Public Works

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
Grants	135,200	135,200			
Contribution from Reserves	24,000	24,000			
Total Revenues	159,200	159,200			
Expenditures					
Labour	1,101,400	1,140,580	39,180	3.6%	1
Purchases	674,800	680,434	5,634	0.8%	
Contracted Services	299,300	318,208	18,908	6.3%	2
Interfunctional Adjustments	507,900	532,188	24,288	4.8%	3
Debt Principal & Interest	543,400	499,176	(44,224)	(8.1%)	
Total Expenditures	3,126,800	3,170,586	43,786	1.4%	
Total Net Levy	(2,967,600)	(3,011,386)	(43,786)	(1.5%)	
Notes:					
1	Payroll costs, Benefits, COLA				
2	Subcontractor Expenses				
3	Fleet Charges allocations				



2023 Financial Plan
Operating Plan - Cost Code Summary
Public Works

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	135,200	135,200			135,200		135,200		135,200	
Contribution from Reserves	24,000	24,000			24,000		24,000		24,000	
Total Revenues	159,200	159,200			159,200		159,200		159,200	
Expenditures										
Labour	1,101,400	1,140,580	39,180	3.56%	1,178,538	3.33%	1,214,910	3.09%	1,251,372	3.00%
Purchases	674,800	680,434	5,634	0.83%	731,218	7.46%	769,293	5.21%	803,452	4.44%
Contracted Services	299,300	318,208	18,908	6.32%	341,546	7.33%	354,763	3.87%	364,404	2.72%
Interfunctional Adjustments	507,900	532,188	24,288	4.78%	532,401	0.04%	532,661	0.05%	532,973	0.06%
Debt Principal & Interest	543,400	499,176	(44,224)	(8.14%)	486,867	(2.47%)	473,400	(2.77%)	460,780	(2.67%)
Total Expenditures	3,126,800	3,170,586	43,786	1.40%	3,270,570	3.15%	3,345,027	2.28%	3,412,981	2.03%
Total Net Levy	(2,967,600)	(3,011,386)	(43,786)	(1.48%)	(3,111,370)	(3.32%)	(3,185,827)	(2.39%)	(3,253,781)	(2.13%)



2023 Financial Plan
Operating Plan - Cost Code Summary
Parking

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
Levy, PILS	146,600	146,600			
Total Revenues	146,600	146,600			
Expenditures					
Labour	32,200	33,283	1,083	3.4%	
Purchases	12,500	15,367	2,867	22.9%	
Contracted Services	35,000	35,000			
Contribution to Reserves	8,000	2,419	(5,581)	(69.8%)	1
Interfunctional Adjustments	46,100	48,070	1,970	4.3%	
Debt Principal & Interest	12,800	12,461	(339)	(2.6%)	
Total Expenditures	146,600	146,600			
Total Net Levy					
Notes:					
1	Anticipated surplus contributed into the Downtown Parking Reserve				



2023 Financial Plan
Operating Plan - Cost Code Summary
Parking

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Levy, PILS	146,600	146,600			146,600		146,600		146,600	
Total Revenues	146,600	146,600			146,600		146,600		146,600	
Expenditures										
Labour	32,200	33,283	1,083	3.36%	34,356	3.22%	35,461	3.22%	36,599	3.21%
Purchases	12,500	15,367	2,867	22.94%	15,442	0.49%	15,518	0.49%	15,596	0.50%
Contracted Services	35,000	35,000			35,000		35,000		35,000	
Contribution to Reserves	8,000	2,419	(5,581)	(69.76%)	1,570	(35.10%)	760	(51.59%)	-141	(118.55%)
Interfunctional Adjustments	46,100	48,070	1,970	4.27%	48,070		48,070		48,070	
Debt Principal & Interest	12,800	12,461	(339)	(2.65%)	12,162	(2.40%)	11,791	(3.05%)	11,476	(2.67%)
Total Expenditures	146,600	146,600			146,600		146,600		146,600	
Total Net Levy										



2023 Financial Plan
Operating Plan - Cost Code Summary
Airport

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
User Charges	385,800	385,800			
Total Revenues	385,800	385,800			
Expenditures					
Purchases	253,300	254,065	765	0.3%	
Contracted Services	153,500	153,500			
Interfunctional Adjustments	13,700	15,284	1,584	11.6%	
Debt Principal & Interest	5,300	5,147	(153)	(2.9%)	
Total Expenditures	425,800	427,996	2,196	0.5%	
Total Net Levy	(40,000)	(42,196)	(2,196)	(5.5%)	
Notes:					



2023 Financial Plan
Operating Plan - Cost Code Summary
Airport

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	385,800	385,800			385,800		385,800		385,800	
Total Revenues	385,800	385,800			385,800		385,800		385,800	
Expenditures										
Purchases	253,300	254,065	765	0.30%	255,368	0.51%	256,566	0.47%	257,754	0.46%
Contracted Services	153,500	153,500			153,500		153,500		153,500	
Interfunctional Adjustments	13,700	15,284	1,584	11.56%	15,914	4.12%	16,582	4.20%	17,290	4.27%
Debt Principal & Interest	5,300	5,147	(153)	(2.89%)	4,955	(3.73%)	4,748	(4.18%)	4,550	(4.17%)
Total Expenditures	425,800	427,996	2,196	0.52%	429,737	0.41%	431,396	0.39%	433,094	0.39%
Total Net Levy	(40,000)	(42,196)	(2,196)	(5.49%)	(43,937)	(4.13%)	(45,596)	(3.78%)	(47,294)	(3.72%)



2023 Financial Plan
Operating Plan - Cost Code Summary
Waste Management

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
Grants	167,700	103,400	(64,300)	38.3%	1
User Charges	131,400	131,400			
Contribution from Reserves	35,000		(35,000)	100.0%	2
Total Revenues	334,100	234,800	(99,300)	29.7%	
Expenditures					
Labour	84,100	86,627	2,527	3.0%	
Purchases	212,100	111,747	(100,353)	(47.3%)	3
Contracted Services	107,000	107,000			
Interfunctional Adjustments	134,400	140,085	5,685	4.2%	
Total Expenditures	537,600	445,459	(92,141)	(17.1%)	
Total Net Levy	(203,500)	(210,659)	(7,159)	(3.5%)	
Notes:					
1	Revenue from the County & Modernization Intake 3 funding				
2	To fund One-time Expenses				
3	Strategic Plan Initiatives				



2023 Financial Plan
Operating Plan - Cost Code Summary
Waste Management

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	167,700	103,400	(64,300)	38.34%	103,900	(0.48%)	104,400	(0.48%)	104,400	
User Charges	131,400	131,400			131,400		131,400		131,400	
Contribution from Reserves	35,000		(35,000)	100.00%						
Total Revenues	334,100	234,800	(99,300)	29.72%	235,300	(0.21%)	235,800	(0.21%)	235,800	
Expenditures										
Labour	84,100	86,627	2,527	3.00%	89,130	2.89%	91,708	2.89%	94,363	2.90%
Purchases	212,100	111,747	(100,353)	(47.31%)	111,766	0.02%	111,786	0.02%	111,806	0.02%
Contracted Services	107,000	107,000			107,000		107,000		107,000	
Interfunctional Adjustments	134,400	140,085	5,685	4.23%	141,088	0.72%	142,121	0.73%	143,186	0.75%
Total Expenditures	537,600	445,459	(92,141)	(17.14%)	448,984	0.79%	452,615	0.81%	456,355	0.83%
Total Net Levy	(203,500)	(210,659)	(7,159)	(3.52%)	(213,684)	(1.44%)	(216,815)	(1.47%)	(220,555)	(1.72%)



2023 Financial Plan
Operating Plan - Cost Code Summary
Transit Services

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
Grants	552,000	550,200	(1,800)	0.3%	
User Charges	36,200	49,440	13,240	(36.6%)	1
Total Revenues	588,200	599,640	11,440	(1.9%)	
Expenditures					
Labour	82,700	90,140	7,440	9.0%	2
Purchases	43,500	38,900	(4,600)	(10.6%)	
Contracted Services	601,800	632,900	31,100	5.2%	3
Interfunctional Adjustments	8,900	9,405	505	5.7%	
Total Expenditures	736,900	771,345	34,445	4.7%	
Total Net Levy	(148,700)	(171,705)	(23,005)	(15.5%)	
Notes:					
1	Increase fares revenue				
2	Payroll costs, Benefits, COLA				
3	Increased Service levels				



2023 Financial Plan
Operating Plan - Cost Code Summary
Transit Services

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	552,000	550,200	(1,800)	0.33%	564,702	(2.64%)	274,063	51.47%	73,900	73.04%
User Charges	36,200	49,440	13,240	(36.57%)	50,400	(1.94%)	37,820	24.96%	30,000	20.68%
Total Revenues	588,200	599,640	11,440	(1.94%)	615,102	(2.58%)	311,883	49.30%	103,900	66.69%
Expenditures										
Labour	82,700	90,140	7,440	9.00%	92,840	3.00%	95,621	3.00%	98,485	3.00%
Purchases	43,500	38,900	-4,600	(10.57%)	45,783	17.69%	46,167	0.84%	6,470	(85.99%)
Contracted Services	601,800	632,900	31,100	5.17%	644,514	1.84%	343,847	(46.65%)	247,496	(28.02%)
Interfunctional Adjustments	8,900	9,405	505	5.67%	9,687	3.00%	9,977	2.99%	10,276	3.00%
Total Expenditures	736,900	771,345	34,445	4.67%	792,824	2.78%	495,612	(37.49%)	362,727	(26.81%)
Total Net Levy	(148,700)	(171,705)	(23,005)	(15.47%)	(177,722)	(3.50%)	(183,729)	(3.38%)	(258,827)	(40.87%)



**2023 Financial Plan
Operating Plan - Cost Code Summary
Protection**

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
User Charges	74,400	84,400	10,000	(13.4%)	1
Total Revenues	74,400	84,400	10,000	(13.4%)	
Expenditures					
Labour	256,800	281,925	25,125	9.8%	2
Purchases	34,600	42,587	7,987	23.1%	3
Contracted Services	15,000	23,500	8,500	56.7%	4
Interfunctional Adjustments	33,300	35,939	2,639	7.9%	
Total Expenditures	339,700	383,951	44,251	13.0%	
Total Net Levy	(265,300)	(299,551)	(34,251)	(12.9%)	
Notes:					
1	Increased Parking enforcement Revenue				
2	Payroll costs, Benefits, COLA & Part Time Labour				
3	Special Project - E-bikes				
4	Bylaw Reviews & Animal Control				



2023 Financial Plan
Operating Plan - Cost Code Summary
Protection

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	74,400	84,400	10,000	(13.44%)	84,400		84,400		84,400	
Total Revenues	74,400	84,400	10,000	(13.44%)	84,400		84,400		84,400	
Expenditures										
Labour	256,800	281,925	25,125	9.78%	288,493	2.33%	295,258	2.34%	302,226	2.36%
Purchases	34,600	42,587	7,987	23.08%	38,567	(9.44%)	39,412	2.19%	40,030	1.57%
Contracted Services	15,000	23,500	8,500	56.67%	23,500		26,000	10.64%	26,000	
Interfunctional Adjustments	33,300	35,939	2,639	7.92%	37,138	3.34%	38,395	3.38%	39,713	3.43%
Total Expenditures	339,700	383,951	44,251	13.03%	387,698	0.98%	399,065	2.93%	407,969	2.23%
Total Net Levy	(265,300)	(299,551)	(34,251)	(12.91%)	(303,298)	(1.25%)	(314,665)	(3.75%)	(323,569)	(2.83%)



2023 Financial Plan
Operating Plan - Cost Code Summary
Building

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
User Charges	961,500	801,500	(160,000)	16.6%	1
Contribution from Reserves	14,400	218,734	204,334	(1,419.0%)	2
Total Revenues	975,900	1,020,234	44,334	(4.5%)	
Expenditures					
Labour	667,600	710,675	43,075	6.5%	3
Purchases	75,500	87,483	11,983	15.9%	4
Contracted Services	98,000	108,000	10,000	10.2%	5
Contribution to Reserves	29,600	0	(29,600)	(100.0%)	6
Interfunctional Adjustments	106,500	114,076	7,576	7.1%	7
Total Expenditures	977,200	1,020,234	43,034	4.4%	
Total Net Levy	(1,300)	0	1,300	100.0%	
Notes:					
1	Revenue from Permits decreased				
2	Prior Year Surplus in Building Department				
3	Payroll costs, Benefits, COLA				
4	Special Projects - Office alterations for Staff				
5	Cloud Permit Customization				
6	A surplus is not anticipated for 2023				
7	Staff allocations and IT charge allocations				



2023 Financial Plan
Operating Plan - Cost Code Summary
Building

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	961,500	801,500	(160,000)	16.64%	881,500	(9.98%)	961,750	(9.10%)	1,014,250	(5.46%)
Contribution from Reserves	14,400	218,734	204,334	(1,418.99%)	181,693	16.93%	106,731	41.26%	89,488	16.16%
Total Revenues	975,900	1,020,234	44,334	(4.54%)	1,063,193	(4.21%)	1,068,481	(0.50%)	1,103,738	(3.30%)
Expenditures										
Labour	667,625	710,675	43,050	6.45%	731,845	2.98%	753,650	2.98%	776,110	2.98%
Purchases	75,500	87,483	11,983	15.87%	84,081	(3.89%)	87,313	3.84%	90,257	3.37%
Contracted Services	98,000	108,000	10,000	10.20%	100,760	(6.70%)	102,428	1.66%	108,539	5.97%
Contribution to Reserves	29,600		(29,600)	(100.00%)	29,000		4,000	(86.21%)	4,000	
Interfunctional Adjustments	106,500	114,076	7,576	7.11%	117,507	3.01%	121,090	3.05%	124,832	3.09%
Total Expenditures	977,225	1,020,234	43,009	4.40%	1,063,193	4.21%	1,068,481	0.50%	1,103,738	3.30%
Total Net Levy	(1,325)		1,325	100.00%						

Town of Tillsonburg
 10 Year Reserve Continuity Schedule
 2023 - 2032

FLEET Capital

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
RESERVES										
<i>Opening Balance:</i>	377,795	102,624	(237,220)	(984,312)	(1,802,029)	(3,270,339)	(4,365,881)	(4,849,627)	(5,474,764)	(5,686,395)
TRANSFERS IN:										
Contributions from Fleet Operating	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Debtenture Funding	507,000									
Contribution from Development Charges Reserve	504,350									
Sale of Lands - Airport		315,000	-	-	-	-	-	-	-	-
Sale of Fleet - Proceeds	66,500	25,000	135,000	240,500	570,000	310,000	97,000	86,000	25,000	200,000
Total Funding Available for Projects	1,510,645	497,624	(47,220)	(688,812)	(1,177,029)	(2,905,339)	(4,213,881)	(4,708,627)	(5,394,764)	(5,431,395)
CAPITAL PROJECT COMMITMENTS:										
VA_LIGHT Duty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,900	\$ 52,000	\$ -	\$ -
VB_MEDIUM	\$ 505,000	\$ -	\$ -	\$ -	\$ 192,400	\$ 227,500	\$ 443,300	\$ 171,600	\$ -	\$ -
VC_HEAVY	\$ 465,000	\$ 379,000	\$ -	\$ 820,300	\$ 1,846,000	\$ 765,700	\$ -	\$ 403,000	\$ -	\$ 658,158
VD_OFFRD	\$ 231,500	\$ 157,500	\$ 929,500	\$ 206,700	\$ 23,400	\$ 393,900	\$ -	\$ 75,400	\$ 100,100	\$ -
VE_ATTACH	\$ 194,500	\$ 157,500	\$ -	\$ 68,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VF_TRAILER	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 26,000	\$ -	\$ -	\$ -	\$ -
VG_GEN	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,200	\$ -
VH_SMALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,300	\$ -	\$ -	\$ -
VZ_EFLEET	5	8	5	10	5	12	7	10	7	-
<i>Inflation Adjustment</i>		14,680	37,552	67,070	169,893	147,105	73,008	104,389	38,148	128,407
Total Commitments To Capital Projects	1,411,005	734,008	929,505	1,095,910	2,061,805	1,413,112	578,507	702,010	222,307	786,565
TRANSFERS OUT:										
Transfers to Operating budget										
Total Expenditures Against Reserves	1,411,005	734,008	929,505	1,095,910	2,061,805	1,413,112	578,507	702,010	222,307	786,565
Closing Balance Before Interest	99,640	(236,384)	(976,725)	(1,784,722)	(3,238,834)	(4,318,451)	(4,792,388)	(5,410,637)	(5,617,071)	(6,217,959)
Interest Income	2,984	(836)	(7,587)	(17,306)	(31,505)	(47,430)	(57,239)	(64,127)	(69,324)	(74,402)
Closing Reserve Balance	102,624	(237,220)	(984,312)	(1,802,029)	(3,270,339)	(4,365,881)	(4,849,627)	(5,474,764)	(5,686,395)	(6,292,362)

Town of Tillsonburg
 10 Year Reserve Continuity Schedule
 2023 - 2032

BRIDGES & Culverts

		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
RESERVES											
	<i>Opening Balance:</i>	693,000	757,006	813,722	(6,452,221)	(6,557,587)	(7,582,977)	(8,400,121)	(8,750,654)	(8,869,437)	(9,040,496)
TRANSFERS IN:											
	Contributions from Capital Levy	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
	Debenture Funding	1,235,000	402,000		1,300,000						
	Grants and Subsidies - Federal										
	Grants and Subsidies - Provincial										
	Grants and Subsidies - Municipal										
	Transfer from Other Reserve										
Total Funding Available for Projects		1,983,000	1,214,006	868,722	(5,097,221)	(6,502,587)	(7,527,977)	(8,345,121)	(8,695,654)	(8,814,437)	(8,985,496)
CAPITAL PROJECT COMMITMENTS:											
CU	Quarter Town line CU at stoney Creek - CF	150,000									
RW	QTL RW at Beech Blvd - CF	1,085,000									
BR	Kinsmen Ped Bridge			6,000,000							
CU	Deveonshire Ave Culvert		402,000								
CU	Lisgar Ave Culvert outlet at brock st e			258,000							
CU	Lake Lisgar Outlet culvert			295,000							
CU	Baldwin St. Culvert at participark Trail			150,000							
BR	Hawkins ped bridge			240,000						75,000	500,000
CU	Victoria St. Driveway access culvert			60,000							
RW	Newell Road east RW					340,000					
RW	Newell road west RW					298,000					
CU	Newell Road Culvert				1,300,000						
CU	Bladwin st. cilvert at Whispering Pine					279,000					
CU	Braodway & Christie St Culvert						700,000				
CU	Lisgar Ave North Culvert							265,500			
RW	Fairway hills blvd and QTL RW								56,013		
RW	William St and QTL RW									23,000	
Inflation Adjustment			8,040	282,921	79,560	75,561	72,870	33,506	8,329	16,817	97,550
Total Commitments To Capital Projects		1,235,000	410,040	7,285,921	1,379,560	992,561	772,870	299,006	64,342	114,817	597,550
TRANSFERS OUT:											
	Transfers to Operating budget										
Total Expenditures Against Reserves		1,235,000	410,040	7,285,921	1,379,560	992,561	772,870	299,006	64,342	114,817	597,550
Closing Balance Before Interest		748,000	803,966	(6,417,199)	(6,476,781)	(7,495,148)	(8,300,847)	(8,644,127)	(8,759,996)	(8,929,254)	(9,583,046)
Interest Income		9,006	9,756	(35,022)	(80,806)	(87,830)	(99,274)	(106,527)	(109,442)	(111,242)	(116,397)
Closing Reserve Balance		757,006	813,722	(6,452,221)	(6,557,587)	(7,582,977)	(8,400,121)	(8,750,654)	(8,869,437)	(9,040,496)	(9,699,443)

Town of Tillsonburg
 10 Year Reserve Continuity Schedule
 2023 - 2032

ROADS Capital

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
RESERVES										
Opening Balance:	76,341	176	28,639	158,083	652,421	153,571	271,354	(543,613)	(1,294,291)	(943,841)
TRANSFERS IN:										
Contributions from Capital Levy	620,000	620,000	620,000	620,000	620,000	620,000	620,000	620,000	620,000	620,000
Grants and Subsidies - Federal Gas Tax	0	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000
Grants and Subsidies - Provincial - OCIF	0	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000
Grants and Subsidies - Municipal	225,000					0		0		
Debenture Funding										
Contribution from Development Charges Reserve	173,250			749,094	254,678					
Total Funding Available for Projects	1,094,591	1,370,176	1,398,639	2,277,176	2,277,099	1,523,571	1,641,354	826,387	75,709	426,159
CAPITAL PROJECT COMMITMENTS:										
Young Street Reconstruction	\$ 603,390	\$ 92,610								
Bayham Line Reconstruction	\$ 450,000									
Fox Alley Reconstruction		\$ 308,428	\$ 154,350							
Charlotte + Clarence Street Design	\$ 41,500									
Charlotte and Clarence Construction		\$ 525,880	\$ 191,100							
Townline Rd and Goshen St Reconstruction		\$ 358,490								
Sidewalk Program			\$ 150,000		\$ 165,000		\$ 300,000			
Cranberry Line Reconstruction				\$ 972,849	\$ 330,750					
Woodcock and Pheasant Construction			\$ 618,049	\$ 154,350						
Ball St Reconstruction							\$ 694,460	\$ 152,880		
Road Needs Study (PCIs)			\$ 50,000					\$ 50,000		
Ontario St Reconstruction					\$ 464,415	\$ 135,240				
Thomas Ave Reconstruction				\$ 378,600	\$ 110,250					
Resurfacing/Asphalt Program –					\$ -					
Coon Alley Reconstruction					\$ 426,114					
Brock Street Reconstruction					\$ 244,425					
Alley Alley Reconstruction					\$ 195,540					
Earle Street Reconstruction						\$ 394,770	\$ 94,080			
Elm Street Reconstruction						\$ 576,532	\$ 132,300			
FairField Street Reconstruction							\$ 240,390	\$ 52,920		
Hyman Street Reconstruction							\$ 447,392	\$ 98,490		
Bloomer Street Reconstruction								\$ 659,947		
Harvey Street Reconstruction								\$ 244,425		
Lincoln Street Reconstruction								\$ 547,555	\$ 120,540	
Otter Court Reconstruction									\$ 186,970	\$ 41,160
Christopher Court Reconstruction									\$ 160,260	\$ 35,280
Arbour Lane Reconstruction									\$ 360,585	\$ 79,380
Tillson Street Reconstruction										\$ 945,110
Wolfe Street Reconstruction										\$ 433,447
Work-in-Progress Projects		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Inflation Adjustment		26,308	48,217	93,991	162,039	118,314	244,654	273,045	147,294	305,210
Total Commitments To Capital Projects	1,094,890	1,341,716	1,241,716	1,629,789	2,128,533	1,254,856	2,183,276	2,109,263	1,005,649	1,869,587
TRANSFERS OUT:										
Transfers to Operating budget										
Total Expenditures Against Reserves	1,094,890	1,341,716	1,241,716	1,629,789	2,128,533	1,254,856	2,183,276	2,109,263	1,005,649	1,869,587
Closing Balance Before Interest	(299)	28,460	156,923	647,387	148,565	268,715	(541,922)	(1,282,876)	(929,940)	(1,443,428)
Interest Income	475	179	1,160	5,034	5,006	2,639	(1,691)	(11,416)	(13,901)	(14,920)
Closing Reserve Balance	176	28,639	158,083	652,421	153,571	271,354	(543,613)	(1,294,291)	(943,841)	(1,458,348)

Town of Tillsonburg
 10 Year Reserve Continuity Schedule
 2023 - 2032

FLEET Capital

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
RESERVES										
<i>Opening Balance:</i>	377,795	157,968	(125,841)	(816,197)	(1,576,468)	(2,986,615)	(4,023,267)	(4,447,387)	(5,012,152)	(5,162,656)
TRANSFERS IN:										
Contributions from Capital Levy	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Contributions from Fleet Operating	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Debenture Funding	507,000									
Contribution from Development Charges Reserve	504,350									
Sale of Lands - Airport		315,000	-	-	-	-	-	-	-	-
Sale of Fleet - Proceeds	66,500	25,000	135,000	240,500	570,000	310,000	97,000	86,000	25,000	200,000
Total Funding Available for Projects	1,565,645	607,968	119,159	(465,697)	(896,468)	(2,566,615)	(3,816,267)	(4,251,387)	(4,877,152)	(4,852,656)
CAPITAL PROJECT COMMITMENTS:										
VA_LIGHT Duty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,900	\$ 52,000	\$ -	\$ -
VB_MEDIUM	\$ 505,000	\$ -	\$ -	\$ -	\$ 192,400	\$ 227,500	\$ 443,300	\$ 171,600	\$ -	\$ -
VC_HEAVY	\$ 465,000	\$ 379,000	\$ -	\$ 820,300	\$ 1,846,000	\$ 765,700	\$ -	\$ 403,000	\$ -	\$ 658,158
VD_OFFRD	\$ 231,500	\$ 157,500	\$ 929,500	\$ 206,700	\$ 23,400	\$ 393,900	\$ -	\$ 75,400	\$ 100,100	\$ -
VE_ATTACH	\$ 194,500	\$ 157,500	\$ -	\$ 68,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VF_TRAILER	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 26,000	\$ -	\$ -	\$ -	\$ -
VG_GEN	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,200	\$ -
VH_SMALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,300	\$ -	\$ -	\$ -
VZ_EFLEET	5	8	5	10	5	12	7	10	7	-
<i>Inflation Adjustment</i>		14,680	37,552	67,070	169,893	147,105	73,008	104,389	38,148	128,407
Total Commitments To Capital Projects	1,411,005	734,008	929,505	1,095,910	2,061,805	1,413,112	578,507	702,010	222,307	786,565
TRANSFERS OUT:										
Transfers to Operating budget										
Total Expenditures Against Reserves	1,411,005	734,008	929,505	1,095,910	2,061,805	1,413,112	578,507	702,010	222,307	786,565
Closing Balance Before Interest	154,640	(126,040)	(810,346)	(1,561,607)	(2,958,273)	(3,979,727)	(4,394,774)	(4,953,397)	(5,099,459)	(5,639,221)
Interest Income	3,328	200	(5,851)	(14,861)	(28,342)	(43,540)	(52,613)	(58,755)	(63,198)	(67,512)
Closing Reserve Balance	157,968	(125,841)	(816,197)	(1,576,468)	(2,986,615)	(4,023,267)	(4,447,387)	(5,012,152)	(5,162,656)	(5,706,733)

Town of Tillsonburg
 10 Year Reserve Continuity Schedule
 2023 - 2032

STORM CAPITAL

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
RESERVES										
Opening Balance:	36,742	165,096	(12,166)	73,523	35,295	(261,982)	(562,711)	(1,122,393)	(1,134,474)	(1,208,236)
TRANSFERS IN:										
Contributions from Capital Levy	530,000	530,000	530,000	530,000	530,000	530,000	530,000	530,000	530,000	530,000
Grants and Subsidies - Federal Gas Tax	525,000	0	0	0	0	0	0	0	0	0
Grants and Subsidies - Provincial - OCIF	225,000	0	0	0	0	0	0	0	0	0
Contribution - Development Charges Reserve				555,460						
Grants and Subsidies - Municipal	0					0		0		
Total Funding Available for Projects	1,316,742	695,096	517,834	1,158,983	565,295	268,018	(32,711)	(592,393)	(604,474)	(678,236)
CAPITAL PROJECT COMMITMENTS:										
Young Street Construction	857,000									
Townline Construction	254,400									
Charlotte + Clarence Street Design	41,500									
Charlotte and Clarence Construction		495,946								
Townline and Goshen		198,378								
Cranberry construction				721,376						
Woodcock and Pheasant Construction			427,424							
Ball Construction							468,895			
Culverts Needs Studies (OSIMs)					25,000		25,000		25,000	
Storm Pond Maintenance					85,000	85,000				
Ontario St Reconstruction					414,791					
Thomas St Reconstruction				338,145						
Coon Alley					75,000					
Brock Street					55,000					
Alley Alley Reconstruction					108,206					
Earle Street Reconstruction						270,516				
Elm Street Reconstruction						392,248				
FairField Street Reconstruction							162,310			
Hyman Street Reconstruction							302,076			
Bloomer Street								35,000		
Harvey Street								55,000		
Lincoln Street								369,705		
Otter Court Reconstruction									126,241	
Christopher Court									108,206	
Arbour Lane									243,464	
Tillson Street										522,998
Wolfe Street										342,654
Inflation Adjustment		13,886	17,268	64,843	62,871	77,842	120,935	68,358	86,300	168,889
Total Commitments To Capital Projects	1,152,900	708,211	444,692	1,124,364	825,869	825,607	1,079,215	528,063	589,211	1,034,540
TRANSFERS OUT:										
Transfers to Operating budget										
Total Expenditures Against Reserves	1,152,900	708,211	444,692	1,124,364	825,869	825,607	1,079,215	528,063	589,211	1,034,540
Closing Balance Before Interest	163,842	(13,115)	73,142	34,619	(260,574)	(557,589)	(1,111,926)	(1,120,456)	(1,193,685)	(1,712,777)
Interest Income	1,254	950	381	676	(1,408)	(5,122)	(10,466)	(14,018)	(14,551)	(18,256)
Closing Reserve Balance	165,096	(12,166)	73,523	35,295	(261,982)	(562,711)	(1,122,393)	(1,134,474)	(1,208,236)	(1,731,033)



2023 Capital Project Listing - New Requests

Operations

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
Project Listing											
130 Fleet											
X58 Replace - #33 Ram 250with Alum Dump Body	65,000				(65,000)						Fleet Reserve
X57 Replace - # 37 F250 Pcikup Truck	115,000				(115,000)						Fleet Reserve
X56 Replace - # 65 4300 Hybrid Bucket Truck	325,000			(325,000)							
X55 Replace - #96 Sicard Snowblower	182,000			(182,000)							
X54 Replace - #204 Z-Force	14,000				(14,000)						Fleet Reserve
X53 Replace - #235 Trenching Utility Trailer	15,000				(15,000)						Fleet Reserve
X52 Replace - MT6 Sidewalk Machine	190,000				(43,700)	(146,300)					Fleet Reserve
X51 New - ATV	40,000				(40,000)						Fleet Reserve
X50 New - Tractor	145,000				(145,000)						Fleet Reserve
X49 New - Tractor Mower Deck	55,000				(55,000)						Fleet Reserve
X48 New - Tractor Flail Brusher	55,000									55,000	
X47 New - Tractor Snow Pusher Blade	20,000				(20,000)						Fleet Reserve
X46 New - Tandem Axle Plow with Wing	465,000				(106,900)	(358,100)					Fleet Reserve
X45 New - Trackless Attachment (Ribbon Blower)	20,000				(20,000)						Fleet Reserve
X44 New- Trackless Attachment (Rotary Broom)	10,000				(10,000)						Fleet Reserve
X43 New - P/U Attachment	5,000				(5,000)						Fleet Reserve
X42 New - Tack Coat Sprayer Unit	5,000				(5,000)						Fleet Reserve
Total 130 Fleet	1,726,000			(507,000)	(659,600)	(504,400)				55,000	
210 Engineering											
X13 Charlotte & Clarence Design	83,000									83,000	
Total 210 Engineering	83,000									83,000	
220 Public Works											
X61 Future Bridge Repairs		55,000								55,000	
X12 Bayham Line Reconstruction	450,000							(225,000)		225,000	Municiplaity of Bayham
X11 Younge St Reconstruction	603,400				(76,600)	(173,300)				353,500	Linear Infrastructure Reserve
Total 220 Public Works	1,053,400	55,000			(76,600)	(173,300)		(225,000)		633,500	
235 Streetlights											
X14 Van Norman Heights Subdivision	350,000									350,000	
Total 235 Streetlights	350,000									350,000	



2023 Capital Project Listing - New Requests

Operations

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
240 Airport											
X10 Apron Extension	160,000							(160,000)			Airport Land Sales
Total 240 Airport	160,000							(160,000)			
260 Storm Sewers											
X40 Townline Construction	254,000		(225,000)							29,000	OCIF Formula Funding
X11 Younge St Reconstruction	857,000		(397,500)							459,500	Federal Gas Tax
Total 260 Storm Sewers	1,111,000		(622,500)							488,500	
Total Project Listing	\$4,483,400	\$55,000	(\$622,500)	(\$507,000)	(\$736,200)	(\$677,700)		(\$385,000)		\$1,610,000	

Town of Tillsonburg

Capital Projects

Project	X10 Apron Extension		
Department	Airport		
Version	3 - SMT final	Year	2023

Description

Increase the airport apron north of the admin building for further airplane parking spaces .

Justification

With use of sale of lands at the airport (potential 2023 or 2024) use those funds for the expansion of the apron as noted in the airport master plan.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	160,000	160,000					
Expenditures Total	160,000	160,000					
Funding							
Misc Rev	160,000	160,000					
Funding Total	160,000	160,000					

Town of Tillsonburg

Capital Projects

Project	X11 Younge St Reconstruction		
Department	Public Works		
Version	3 - SMT final	Year	2023

Description

Reconstruction of Young Street involves the complete reconstruction of the pavement structure including new barrier curb and gutter, sidewalks, and storm sewers. Repairs to watermain and sanitary sewers.

Justification

Young Street has had a history of watermain breaks and storm sewer flooding issues along with the pavement structure has failed. This project requires the use of a stormwater management super pipe within the right-of-way in order to meet MTO restrictions. Over 15 years ago a temporary storm sewer was placed along private property and is now failing plus flooding a resident along young street.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	1,881,400	1,881,400					
Expenditures Total	1,881,400	1,881,400					
Funding							
Grants	818,500	818,500					
Cont.from Reserves	76,600	76,600					
Cont from DC Reserves	173,300	173,300					
Taxation	813,000	813,000					
Funding Total	1,881,400	1,881,400					

Town of Tillsonburg

Capital Projects

Project	X12 Bayham Line Reconstruction		
Department	Public Works		
Version	3 - SMT final	Year	2023

Description

Bayham Line Resurfacing includes a 50/50 split with the municipality of Bayham along with use of DC charges for the surfacing of failing asphalt on Bayham line .

Justification

Bayham Line is a shared boundary road between Bayham and the Town of Tillsonburg and have a maintenance agreement that includes replacement. Both Bayham and Tillsonburg staff have noted failing asphalt along Bayham line from visual inspections and pavement condition index reports provided by consultants. At this stage it is prudent to replace the asphalt as the granular road base is good shape and it is cheaper to replace just the asphalt now versus asphalt and granular road base. This follows good asset management practices.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	450,000	450,000					
Expenditures Total	450,000	450,000					
Funding							
Misc Rev	225,000	225,000					
Taxation	225,000	225,000					
Funding Total	450,000	450,000					

Town of Tillsonburg

Capital Projects

Project	X13 Charlotte & Clarence Design		
Department	Engineering		
Version	3 - SMT final	Year	2023

Description

Charlotte and Clarence Street Design involves hiring a consultant for the complete redesign of the pavement structure including new barrier curb and gutter, sidewalks, the repair of storm and sanitary sewers along with new watermain.

Justification

Due to watermain breaks and increased service level the watermain needs to be upgraded along with maintenance to service laterals. As part of the sidewalk connectivity plan sidewalk is to be placed along charlotte. The costs will be shared between the Town of Tillsonburg and Oxford County for storm, roads, sanitary and watermain designs. Due to staffing and increased level of services the engineering department will still continue to sub out projects in order to ensure construction projects can be completed year to year, with the end goal to complete all projects in house with current staffing levels.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	166,000	166,000					
Expenditures Total	166,000	166,000					
Funding							
Grants	83,000	83,000					
Taxation	83,000	83,000					
Funding Total	166,000	166,000					

Town of Tillsonburg

Capital Projects

Project	X14 Van Norman Heights Subdivision		
Department	Streetlights		
Version	3 - SMT final	Year	2023

Description

Due to THI replacing existing hydro infrastructure the Town will need to follow with upgrades to the street light infrastructure in the same location.

Justification

Town of Tillsonburg is currently using THI infrastructure, given that THI was a part of the Town of Tillsonburg Operations in the past. However now that THI will be replacing aging infrastructure which will remove the Town street light electrical supply the Town will need to connect to the new system that THI will be installing. Cost for this project will be to run new cable and modify existing poles for street light use only.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	350,000	350,000					
Expenditures Total	350,000	350,000					
Funding							
Taxation	350,000	350,000					
Funding Total	350,000	350,000					

Town of Tillsonburg

Capital Projects

Project	X40 Townline Construction		
Department	Storm Sewers		
Version	3 - SMT final	Year	2023

Description

Town line construction includes ditching along Townline, Bell Mill and Spruce street in order to help reduce flooding at the intersection of Goshen and Townline.

Justification

As part of a phased approach in order to reduce funding impacts to each year following the ditching along Townline, Bell Mill and Spruce street can be completed prior to the required reconstruction of Townline and Goshen. In recent years the residents at the corner of Goshen and Townline have been experiencing property flooding events due to (but not limited too) the failing storm sewer system on Townline Road. An old drainage report noted that the ditch work being required however has never taken place.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	254,000	254,000					
Expenditures Total	254,000	254,000					
Funding							
Grants	225,000	225,000					
Taxation	29,000	29,000					
Funding Total	254,000	254,000					

Asset Management Fleet Replacement Strategy - 2023 Capital Plan

Department	Vehicle Number	Make	Type	Description	Year	Replacement Options		Probability of Failure		Consequence of Failure		Overall Asset Risk	Comments
						New Unit Replacement Cost Estimate	Alternative Replacement Cost Estimate	% Remaining Service Life (%RSL)	Probability of Failure Description	Type of Service Score	Consequence of Failure Description		
Roads	NEW	Trackless	Off-road	Sidewalk Plow	2023	\$190,000	\$165,000	0%	New Unit (DC)	NA	NA	NA	<p>New unit to capture added sidewalk infrastructure from new developments. Anticipated DC funded purchase</p> <p>Asset Management Trend Analysis = 9-8% service level increases towards linear sidewalk counts year over year.</p>
Airport/Roads	NEW	TBD	Off-road	Tractor	2023	\$145,000	NA	NA	New Unit	NA	NA	NA	<p>New unit will be utilized both at the Airport as well as performing duties for the Roads Department. The Airport grass cutting is currently performed by staff using trackless sidewalk units. This equipment is not built for the extensive grass cutting that the Airport currently requires and takes significantly more time.</p>
Airport/Roads	NEW	TBD	Attachment	Tractor Mower Deck		\$55,000	NA	NA	New Unit	NA	NA	NA	<p>The attached mower deck for the Tractor unit will be able to perform the grass cutting at the Airport in significantly less time than using the trackless units to perform the same task.</p>
Airport/Roads	NEW	TBD	Attachment	Flail Brusher		\$55,000	NA	NA	New Unit	NA	NA	NA	<p>This unit will complement the roads department and the Airport in their capabilities to perform brushing as the attachment will have a greater reach to provide extended brushing areas as well as allowing better access around infrastructure such as guidrails.</p>
Airport/Roads	NEW	TBD	Attachment	Snow Pusher Blade		\$20,000	NA	NA	New Unit	NA	NA	NA	<p>The snow pushing blade attachment will be used harder to access areas in winter operations as well as during snow removal tasks.</p>
Hydro	NEW	TBD	Attachment	Trenching Utility Trailer		\$15,000	\$15,000	0%	Low	1.0	Low	Low	<p>Hydro requires the trenching utility trailer to assist in running underground servicing. The 2003 unit is nearing the end of its useful life and is in need of replacement.</p>

Asset Management Fleet Replacement Strategy - 2023 Capital Plan

Department	Vehicle Number	Make	Type	Description	Year	Replacement Options		Probability of Failure		Consequence of Failure		Overall Asset Risk	Comments
						New Unit Replacement Cost Estimate	Alternative Replacement Cost Estimate	% Remaining Service Life (%RSL)	Probability of Failure Description	Type of Service Score	Consequence of Failure Description		
Fire	NEW	TBD	Off-road	ATV Unit	2023	\$40,000	NA	NA	New Unit	NA	NA	NA	The Fire Department requires the use of an ATV response unit in accessing off-road areas (i.e. trails, etc...) as truck access is limited/impossible.
Roads	NEW	Trackless	Attachment	Ribbon Blower	2023	\$20,000	\$20,000	0%	New Unit (DC)	NA	NA	NA	Attachment to fit the new Trackless unit to capture added sidewalk infrastructure from new developments. Anticipated DC funded purchase. The attachment is used in snow removal sidewalk operations. Asset Management Trend Analysis = 9-8% service level increases towards linear sidewalk counts year over year.
Roads	NEW	Trackless	Attachment	Rotary Broom/Sweeper	2023	\$10,000	\$10,000	0%	New Unit (DC)	NA	NA	NA	Attachment to fit the new Trackless unit to capture added sidewalk infrastructure from new developments. Anticipated DC funded purchase. The attachment is used in winter snow removal and non-winter sidewalk clean-up tasks. Asset Management Trend Analysis = 9-8% service level increases towards linear sidewalk counts year over year.
Hydro	65	GMC	Medium Duty	4300 Hybrid Bucket Truck	2009	\$325,000	\$325,000	0%	Highly Probable	4.0	Major	Extreme	The current unit as stated was replaced this year with a 3/4 ton P/U truck. This replacement will be transferred to Fire as the P/U does not suit the needs for the department. Hydro requires a 2-ton flat bed utility truck with cable reel capabilities.
Cemetery	33	Dodge	Medium Duty	Ram 2500 Pickup Truck with Alum Dump Body	2015	\$65,000	efleet	50%	Low	1.0	Minor	Low	This unit is recommending replacement as the Cemetery team uses the unit for garbage bag collection. The aluminum dump body is at a height which causes significant ergonomic/health and safety concerns. We recommend exploring a transferring of the unit to another department, once replaced.
Cemetery	204	Cub Cadet	Off-road	Zero-turn Mower	2016	\$14,000	\$14,000	10%	Likely	2.0	Minor	High	The current unit is near failure. At best, with significant work to repair the unit, it may be usable. Estimated costs of repairs will exceed \$4,000. Parks utilizes this unit for trimming around cemetery monuments in beautifying and maintaining the cemetery grounds.

Asset Management Fleet Replacement Strategy - 2023 Capital Plan

Department	Vehicle Number	Make	Type	Description	Year	Replacement Options		Probability of Failure		Consequence of Failure		Overall Asset Risk	Comments
						New Unit Replacement Cost Estimate	Alternative Replacement Cost Estimate	% Remaining Service Life (%RSL)	Probability of Failure Description	Type of Service Score	Consequence of Failure Description		
Roads	NEW	NA	Heavy Duty Machinery	Tandem Axle Plow w/wing	2006	\$465,000	\$465,000	0%	New Unit (DC)	NA	NA	NA	<p>This new unit will assist in winter operations to respond to increased workload due to the rapid growth and development of the Town (DC related). Tandem axle capabilities will provide for greater load and hauling capacities for both winter and non-winter operations.</p> <p>Asset Management Trend Analysis = 1.2-1.6% service level increases towards linear road networks year over year.</p> <p>In light of the above, please consider that future road assumptions are anticipated to be higher than normal in the next 2 years and that current equipment lead times/deliveries are also anticipated to take 1 to 2 years after placing the order(s).</p>
Roads	NEW	NA	Attachment	Confined Space Trailer	2023	\$5,000	\$5,000	0%	New	NA	NA	NA	<p>This attachment will comply with Health and Safety requirements when staff is working in confined space applications.</p>
Roads	96	SNO GO	Attachment	Snow blower	2004	\$182,000	\$182,000	10%	Highly Probable	4.0	Major	High	<p>The SNO GO snow blower is a large attachment to the loaders as it assists in performing snow lifts in the downtown and areas requiring snow removal services. The current unit is 19 years old and is questionable on its ability to function throughout the upcoming winter season.</p>
Fleet	37	Ford	Medium Duty	Pick-up Truck/SUV	2007	\$115,000	\$115,000	0%	Highly Probable	3.0	Minor	Low	<p>This purchase is a carryover from 2022. This is a replacement unit for the Fire Department. In the inventory, it states Fleet as the unit is no longer operational for the Fire Department. The replacement unit was originally to be allocated to the efleet solutions, but the specifics of the unit requires specialized equipping beyond that of an efleet lease. The unit will be tendered in the 2023.</p>
Roads	NEW	NA	Attachment	Tack Coat Sprayer	2023	\$5,000	\$5,000	0%	New	NA	NA	NA	<p>The purchase of a tack coat spraying unit will allow larger scale tack coat applications versus single-use hand-held spraying containers whereby giving said treated roads a longer life in renewing our assets prior to a full reconstruction. Furthermore, purchasing material in bulk quantities will be significantly more efficient and economical in the long run.</p>
Unit Replacement Sub-Total						\$1,726,000	\$1,321,000						
Savings						\$405,000							



[Home](#)

Town of Tillsonburg 2023 Business Plan

Fire & Rescue Services

December 7, 2022



2023 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
<p>Complete legislative requirement for Community Risk Assessment & develop Master Fire Plan (8-10 year Strategic Plan)</p> <p>Funding - DC Charges 42,300 Fire Reserves 23,700</p>	<p>Goal - Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles. Develop a robust, long-term asset management plan to inform evidence-based decisions regarding the maintenance, rehabilitation and replacement of community facilities. <i>Priority</i> . Priority • Financial & Environmental Sustainability Plan • Municipal service review</p>	Fire Chief	\$65,000	Q4
<p>Decrease response times and increase fire ground staffing and bench strength by increasing number of part-time staffing</p> <p>(4 Additional Volunteers)</p>	<p>Goal -The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape Municipal Initiatives Position Tillsonburg as a leader in the municipal sector. Priority • Financial & Environmental Sustainability Plan • Municipal service review</p>	Fire Chief	\$24,000	Ongoing

2023 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Continue to increase Fire Communications partnerships to enhance Fire Communications sustainability	Goal -The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape Municipal Initiatives Position Tillsonburg as a leader in the municipal sector. Priority • Financial & Environmental Sustainability Plan • Municipal service review	Fire Chief	\$0	Ongoing
Attain legislative compliance to NFPA professional qualifications and training for Officers, firefighters, Telecommunicators, Instructors, Inspectors, Life Safety Educators and Investigators	Goal – Customer Service, Communication and Engagement. Strategic Direction – Enhance employee engagement and training as the foundation for exceptional customer service. Priority Project- Employee Engagement Strategy	Fire Chief	\$0	Ongoing
Complete Annual Emergency Management Compliance Requirements	Goal – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives. Priority Project- Municipal service review	Fire Chief	\$0	Ongoing

2023 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Continue to increase fire prevention inspection & enforcement programs to maintain Council approved service levels, legislative compliance & industry best practices	Goal – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives. Priority Project- Municipal service review	Fire Chief	\$0	Ongoing
Continue to increase public education programs to maintain Council approved service levels, legislative compliance & industry best practices	Goal – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives. Priority Project- Municipal service review	Fire Chief	\$0	Ongoing
Continue to enhance PTSD, cancer, & mental health risk reduction program	Goal – Customer Service, Communication and Engagement. Strategic Direction – Enhance employee engagement and training as the foundation for exceptional customer service. Priority Project- Employee Engagement Strategy	Fire Chief	\$0	Ongoing

2023 Capital Summary

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Facility - Direct Capture Diesel Exhaust System For Fire Hall (H&S Initiative) Cancer Reduction Strategy	<i>Lifestyle and Amenity:</i> Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles. Develop a robust, long-term asset management plan to inform evidence-based decisions regarding the maintenance, rehabilitation and replacement of community facilities. <i>Priority N/A</i>	Fire Chief	\$90,000	Q2
EMS Bay Floor Repair H&S Structural Concern	<i>Lifestyle and Amenity:</i> Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles. Develop a robust, long-term asset management plan to inform evidence-based decisions regarding the maintenance, rehabilitation and replacement of community facilities. <i>Priority N/A</i>	Fire Chief	\$20,000	Q2

2023 Capital Summary

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
<p>Bunker Gear Capital Replacement Program</p> <p>Funding - Fire Equipment Reserves and DC Charges</p>	<p>Goal – Community Growth Strategic Direction – Develop a long-term financing strategy for new services and infrastructure to support growth.</p>	Fire Chief	\$30,000	Ongoing
<p>40’ Sea Can for Fire Hall Storage of training props and equipment</p> <p>Funding - Fire Equipment Reserves</p>	<p>Goal – Community Growth Strategic Direction – Develop a long-term financing strategy for new services and infrastructure to support growth.</p>	Fire Chief	\$10,000	Q2
<p>Technical Rescue Equipment Replacement Program</p> <p>Funding - Fire Equipment Reserves</p>	<p>Goal – Community Growth Strategic Direction – Develop a long-term financing strategy for new services and infrastructure to support growth.</p>	Fire Chief	\$5,000	Ongoing

2023 Capital Summary

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Fire Communications – Additional Avtec Scout Radio Console Funding - Fire Communications Reserve	Goal – Community Growth Strategic Direction – Develop a long-term financing strategy for new services and infrastructure to support growth.	Fire Chief	\$35,000	Q2
Fire Communications- Additional / Spare Avtec Radio Outpost R/R Funding – Fire Communications Reserve	Goal – Community Growth Strategic Direction – Develop a long-term financing strategy for new services and infrastructure to support growth.	Fire Chief	\$4,000	Q2

2023 Capital Summary

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Window replacement at Fire Hall	<p><i>Lifestyle and Amenity:</i> Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles. Develop a robust, long-term asset management plan to inform evidence-based decisions regarding the maintenance, rehabilitation and replacement of community facilities. <i>Priority N/A</i></p>	Fire Chief	\$?	Q2
Gas monitor and docking station for 5 Gas + photoionization detector (PID)	<p>Goal – Community Growth Strategic Direction – Develop a long-term financing strategy for new services and infrastructure to support growth.</p>	Fire Chief	\$10,000	Q2

Risks

- Resource capacity challenges identified in achieving Council approved service levels, legislative compliance or industry standards and best practices related to:
 - Emergency Response Times and Staffing (Fires)
 - Fire Ground Supervision / Incident Command
 - Fire Prevention Inspection Programs
 - NFPA Fire Service Training Programs

Additional staffing resources required to maintain service levels, meet legislative compliance and Industry standards and best practices.

Risks

- Decreased availability of staffing resources results in increased response times, inadequate and unsafe staffing levels reduced firefighter safety and increased fire loss
- Increased call volume related to growth results in fewer employers allowing firefighters to leave work to respond to emergencies reducing available staffing resources for fire response
- Increased absence due to COVID -19, PTSD & Mental Health results in increased staffing costs and reduce available staffing

Opportunities

- Increasing fire prevention and public education programming resources is required to achieve Council approved service levels, legislative compliance or industry standards and best practices. Increased fire prevention inspection programs are shown to reduce fire incidents and fire loss
- Increasing fire training staffing resources to provide NFPA compliant training programs, officer development, incident command programs is required to achieve Council approved service levels, legislative compliance or industry standards and best practices, enhance safety and succession planning

Opportunities

- Explore alternative fire protection deployment models and partnerships too decrease response times, and increase fire ground effectiveness and firefighter safety
- Implement strategies to increase fire ground staffing, supervision to increase firefighter availability to respond to fires and increase fire ground effectiveness and firefighter safety
- Investment in PTSD, Mental Health and Occupational Cancer risk reduction strategies results in reduced staffing costs

Opportunities

- Increasing smoke and CO alarm program resources can reduce false alarms and demand on fire suppression resources
- Increasing pre-incident planning increases emergency response effectiveness, safety and improves Fire Underwriter Insurance grading for residents and businesses

Future Departmental Directions: 3 year outlook

2024

- Continue to expand Fire Communications partnerships
- Complete Community Risk Assessment & execute on Master Fire Plan short term recommendations
- Officer development and succession planning
- Training to NFPA professional qualification standards
- ATV response unit for response to trail system
- Annual Emergency Management training & exercise

Future Departmental Directions: 3 year outlook

2025

- Completion of final phase of NG-911 project
- Continue to expand Fire Communications partnerships
- Execute Master Fire Plan short term recommendations
- Conduct radio communications network study
- Officer development and succession planning
- Training to NFPA professional qualification standards
- Annual Emergency Management training & exercise

Future Departmental Directions: 3 year outlook

2026

- Continue to expand Fire Communications partnerships
- Execute Master Fire Plan mid term recommendations
- Execute on radio study recommendations
- Officer development and succession planning
- Training to NFPA professional qualification standards
- Annual Emergency Management training & exercise



2023 Financial Plan
Operating Plan - Cost Code Summary
Fire

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
User Charges	796,200	959,511	163,311	(20.5%)	1
Total Revenues	796,200	959,511	163,311	(20.5%)	
Expenditures					
Labour	1,426,000	1,607,600	181,600	12.7%	2
Purchases	202,100	228,427	26,327	13.0%	3
Contracted Services	130,700	138,396	7,696	5.9%	4
Contribution to Reserves	45,000	90,000	45,000	100.0%	5
Interfunctional Adjustments	325,000	344,557	19,557	6.0%	6
Debt Principal & Interest	90,800	89,173	(1,627)	(1.8%)	
Total Expenditures	2,219,600	2,498,153	278,553	12.5%	
Total Net Levy	(1,423,400)	(1,538,642)	(115,242)	(8.1%)	
Notes:					
1	Increased Fire Communications Revenue				
2	Payroll costs, Benefits, COLA plus Part Time increase				
3	Supplies & Training Exp Increase; Safety Expense decrease				
4	Equipment Maintenance Contract				
5	Increased amount to Reserves -Fire Equipment				
6	In house Allocation for Fire Comm, Fleet and IT charge allocations				



2023 Financial Plan
Operating Plan - Cost Code Summary
Fire

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	796,200	959,511	163,311	(20.51%)	1,078,123	(12.36%)	1,084,311	(0.57%)	1,096,891	(1.16%)
Total Revenues	796,200	959,511	163,311	(20.51%)	1,078,123	(12.36%)	1,084,311	(0.57%)	1,096,891	(1.16%)
Expenditures										
Labour	1,426,000	1,607,600	181,600	12.73%	1,655,406	2.97%	1,704,166	2.95%	1,753,908	2.92%
Purchases	202,100	228,427	26,327	13.03%	233,455	2.20%	240,888	3.18%	248,598	3.20%
Contracted Services	130,700	138,396	7,696	5.89%	141,071	1.93%	143,761	1.91%	146,466	1.88%
Contribution to Reserves	45,000	90,000	45,000	100.00%	90,000		90,000		90,000	
Interfunctional Adjustments	325,000	344,557	19,557	6.02%	346,248	0.49%	348,114	0.54%	350,167	0.59%
Debt Principal & Interest	90,800	89,173	(1,627)	(1.79%)	76,424	(14.30%)	67,539	(11.63%)	66,407	(1.68%)
Total Expenditures	2,219,600	2,498,153	278,553	12.55%	2,542,604	1.78%	2,594,468	2.04%	2,655,546	2.35%
Total Net Levy	(1,423,400)	(1,538,642)	(115,242)	(8.10%)	(1,464,481)	4.82%	(1,510,157)	(3.12%)	(1,558,655)	(3.21%)



2023 Financial Plan
Operating Plan - Cost Code Summary
Police

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
Grants	97,000	121,786	24,786	(25.6%)	1
User Charges	333,900	333,900			
Contribution from Reserves	51,000		(51,000)	100.0%	2
Total Revenues	481,900	455,686	(26,214)	5.4%	
Expenditures					
Labour	28,075	30,300	2,225	7.9%	
Purchases	77,200	82,353	5,153	6.7%	3
Contracted Services	3,565,300	3,620,075	54,775	1.5%	4
Total Expenditures	3,670,575	3,732,728	62,153	1.7%	
Total Net Levy	(3,188,675)	(3,277,042)	(88,367)	(2.8%)	
Notes:					
1	Community Safety & Police Grant				
2	Use of Police Reserve				
3	PILS Exp on the Building increase; HLW decrease				
4	Police Contract				



2023 Financial Plan
Operating Plan - Cost Code Summary
Police

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	97,000	121,786	24,786	(25.55%)	121,786		121,786		121,786	
User Charges	333,900	333,900			333,900		333,900		333,900	
Contribution from Reserves	51,000		(51,000)	100.00%						
Total Revenues	481,900	455,686	(26,214)	5.44%	455,686		455,686		455,686	
Expenditures										
Labour	28,075	30,300	2,225	7.93%	31,146	2.79%	32,017	2.80%	32,915	2.80%
Purchases	77,200	82,353	5,153	6.67%	84,113	2.14%	85,530	1.68%	86,974	1.69%
Contracted Services	3,565,300	3,620,075	54,775	1.54%	3,696,205	2.10%	3,772,355	2.06%	3,848,535	2.02%
Total Expenditures	3,670,575	3,732,728	62,153	1.69%	3,811,464	2.11%	3,889,902	2.06%	3,968,424	2.02%
Total Net Levy	(3,188,675)	(3,277,042)	(88,367)	(2.77%)	(3,355,778)	(2.40%)	(3,434,216)	(2.34%)	(3,512,738)	(2.29%)



2023 Financial Plan
Operating Plan - Cost Code Summary
Communications

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
User Charges	763,200	929,011	165,811	(21.7%)	1
Total Revenues	763,200	929,011	165,811	(21.7%)	
Expenditures					
Labour	722,500	774,950	52,450	7.3%	2
Purchases	20,400	11,900	(8,500)	(41.7%)	3
Contracted Services	87,800	99,600	11,800	13.4%	4
Contribution to Reserves		45,000	45,000		5
Interfunctional Adjustments	(56,200)	(124,715)	(68,515)	121.9%	6
Debt Principal & Interest	70,900	69,495	(1,405)	(2.0%)	
Total Expenditures	845,400	876,230	30,830	3.6%	
Total Net Levy	(82,200)	52,781	134,981	164.2%	
Notes:					
1	Increased Fire Communications Revenue				
2	Payroll costs, Benefits, COLA				
3	Decrease in Special Projects				
4	Equipment Maintenance Contract				
5	For future replacement of Fire Comm Equipment				
6	In house Allocation for Fire Comm Costs				



2023 Financial Plan
Operating Plan - Cost Code Summary
Fire Communications

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	763,200	929,011	165,811	(21.7%)	1,047,023	(12.70%)	1,052,611	(0.53%)	1,064,591	(1.69%)
Total Revenues	763,200	929,011	165,811	(21.7%)	1,047,023		1,052,611		1,064,591	
Expenditures										
Labour	722,500	774,950	52,450	7.3%	790,853	(2.05%)	807,233	(2.07%)	824,104	(2.09%)
Purchases	20,400	11,900	(8,500)	(41.7%)	12,100	(1.68%)	12,300	(1.65%)	12,500	(1.63%)
Contracted Services	87,800	99,600	11,800	13.4%	101,600	(2.01%)	103,600	(1.97%)	105,600	(1.93%)
Contribution to Reserves		45,000	45,000		45,000	0.00%	45,000	0.00%	45,000	0.00%
Interfunctional Adjustments	(56,200)	(124,715)	(68,515)	121.9%	(127,742)	(2.43%)	(130,757)	(2.36%)	(133,757)	(2.29%)
Debt Principal & Interest	70,900	69,495	(1,405)	(2.0%)	57,038	17.93%	48,456	15.05%	47,625	1.71%
Total Expenditures	845,400	876,230	30,830	3.6%	878,849	(0.30%)	885,832	(0.79%)	901,072	(1.72%)
Total Net Levy	(82,200)	52,781	134,981	164.2%	168,174	(218.63%)	166,779	0.83%	163,519	(1.52%)

RESOLUTION

of the

TILLSONBURG POLICE SERVICES BOARD

(the "Board")

on November 16, 2022

The following resolution was passed:

Cost of Living - TPSB

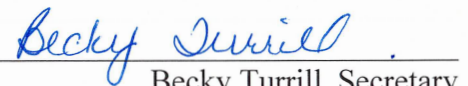
On motion duly made, seconded, and carried:

RESOLVED that the Tillsonburg Police Services Board stipend has not been increased since 2015 and the Police Services Board be increased at the same rate as Town employees through the budget approval process on a yearly basis.

Moved by: G. Horvath
Seconded by: A. Loker
Carried: (5-0)



Larry Scanlan, Chair



Becky Turrill, Secretary

Town of Tillsonburg

FIRE Equipment

10 Year Reserve Continuity Schedule
2023 - 2032

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
RESERVES										
<i>Opening Balance:</i>	102,237	100,748	105,831	108,559	134,745	35,193	49,683	13,718	-51,318	-53,639
TRANSFERS IN:										
Contributions from Capital Levy	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Contributions from Operating Budget	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Contributions from Development Charges	57,250	0	22,750	0	0	13,000	0	0	13,000	0
Contributions from Provincial Grant	0	0	0	0	0	0	0	0	0	0
Total Available for Current Projects	224,487	165,748	193,581	173,559	199,745	113,193	114,683	78,718	26,682	11,361
CAPITAL PROJECT COMMITMENTS:										
Community Risk Assessment/Master Fire Plan	65,000									
Traffic Pre-emption Devices			20,000			20,000			20,000	
Radio Communications System review/plan			15,000							
CC camera system station / generator		10,000								
PPE Bunker Gear R&R	30,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Hose/Nozzle R/R		5,000		5,000		5,000		5,000		5,000
Vehicle Extrication Equip								75,000		
Rescue Equipment	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Self-contained Breathing Apparatus (SCBA)										
Mobile/Portable Radios (30)					120,000					
Lighting Scene / Flash		7,000					7,000			
Defibrillators (5)			15,000						15,000	
Gas Detection Equip (7) PID	10,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Porta tank P2		5,000								
Radio Repeaters Tillsonburg (2) csc/reservoir							50,000			
Training Props	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Seacan Storage Side of Station 40 ft	10,000									
<i>Inflation Adjustment</i>		1,200	3,353	2,326	12,607	6,038	11,358	16,803	11,669	7,414
Total Commitments To Capital Projects	125,000	61,200	86,353	40,326	165,607	64,038	101,358	129,803	79,669	45,414
TRANSFERS OUT:										
Transfers to Operating budget										
Transfers to Other Reserves										
Total Expenditures Against Reserves	125,000	61,200	86,353	40,326	165,607	64,038	101,358	129,803	79,669	45,414
Closing Balance Before Interest	99,487	104,548	107,228	133,234	34,138	49,155	13,325	(51,085)	(52,987)	(34,053)
Interest Income	1,261	1,283	1,332	1,511	1,056	527	394	(234)	(652)	(548)
Closing Reserve Balance	100,748	105,831	108,559	134,745	35,193	49,683	13,718	(51,318)	(53,639)	(34,601)

Town of Tillsonburg

FIRECOMM Capital

10 Year Reserve Continuity Schedule
2023 - 2032

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
RESERVES										
Opening Balance:	0	6,038	37,168	31,380	33,731	2,055	44,770	16,029	6,489	13,217
TRANSFERS IN:										
Transfer from Comm Ops Budget	45,000	45,000	45,000	45,000	50,000	50,000	50,000	50,000	50,000	50,000
Contributions from Provincial Grant	0	150,000	0	0	0	0	0	0	0	0
Contributions from Federal Grant	0	0	0	0	0	0	0	0	0	0
Total Available for Current Projects	45,000	195,000	45,000	45,000	50,000	50,000	50,000	50,000	50,000	50,000
CAPITAL PROJECT COMMITMENTS:										
Fire Hall tower Dispatch/OPP Workstation Console								30,000		
NG 911 phase 3		150,000								
Avtec Scout Radio Console (4) @ \$40,000	35,000									
Reservoir tower replacement / Agreement							20,000			
Avtec Outposts (18) at \$4500 network routers (12) @ \$500 base radios (27) @ \$1300 power supplies (27) @ 200	4,000		4,500	6,000	35,000		4,500		4,500	6,000
Zetron Encoders (8) @ \$5000 radio UPS (14)		5,000	5,000		5,000	5,000		5,000		5,000
Dell server 1 @ 16K phones / system (2)									16,000	
Dispatch UPS (5) @ \$500 CAD Station (5) @ \$2000			3,000	6,000			6,000	3,000		
Inflation Adjustment		3,100	545	673	3,667	521	3,849	5,651	5,405	976
Total Commitments To Capital Projects	39,000	158,100	14,045	11,673	48,167	5,521	34,349	43,651	36,905	5,976
TRANSFERS OUT:										
Transfers to Operating budget										
Transfers to Other Reserves										
Total Expenditures Against Reserves	39,000	158,100	14,045	11,673	48,167	5,521	34,349	43,651	36,905	5,976
Closing Balance Before Interest	6,000	36,900	30,955	33,327	1,833	44,480	15,651	6,349	13,095	44,025
Interest Income	38	268	426	404	222	291	378	140	122	358
Closing Reserve Balance	6,038	37,168	31,380	33,731	2,055	44,770	16,029	6,489	13,217	44,382



2023 Capital Project Listing - New Requests

Fire & Police

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
Project Listing											
150 Fire											
X09 Avtec Outposts	4,000				(4,000)						Fire Comm reserve
X08 Avtec Scout Radio Console	35,000				(35,000)						Fire Comm Reserve
X07 Secan Storage Side of Station	10,000				(10,000)						Fire Equipment Reserve
X06 Training Props	5,000									5,000	
X05 Gas Detection Equipment	10,000									10,000	
X04 Rescue Equipment	5,000									5,000	
X03 PPE Bunker Gear	30,000				(15,000)	(15,000)					Fire Equipment Reserve
X02 Community Risk Assessment/Master Fire Plan	65,000				(22,700)	(42,300)					Fire Equipment Reserve
Total 150 Fire	164,000				(86,700)	(57,300)				20,000	
Total Project Listing	\$164,000				(\$86,700)	(\$57,300)				\$20,000	

Town of Tillsonburg

Capital Projects

Project	X02 Community Risk Assessment/Master Fire Plan		
Department	Fire		
Version	3 - SMT final	Year	2023

Description

Legislation requires every municipality to complete and review a community risk assessment (CRA) and use its community risk assessment to inform decisions about the provision of fire protection services. A CRA is a process of identifying, analyzing, evaluating and prioritizing risks to public safety to inform decisions about the provision of fire protection services. A Community Risk Assessment and Master Fire Plan (MFP) are compendium documents. The Town of Tillsonburg Establishing and Regulating By-law requires the Fire Service to have a MFP. The CRA and MFP evaluate current fire protection service levels against community risks, current and forecasted growth, comparable municipalities and industry standards and best practices and makes recommendations to guide strategic decision making for the next 8 to 10 ten year planning horizon. The timing for developing the CRA and MFP is ideal as it aligns well with the new term of council and legislative requirements. The CRA and MFP help provide a road map to our future. They examine all aspects of fire protection services against current realities and future growth of the community. A MFP offers a third party audit and specialized expertise when evaluating current capabilities, the community's needs and circumstances, and benchmarks them against comparable municipalities, industry standards, best practices, and legislative requirements. The MFP is required to guide strategic decision making and set strategic direction and priorities over the next 8-10 ten years to ensure coordinated efficient, effective, delivery of fire protection services to the community. Strategic planning is the best way to provide decision support and set strategic priorities of the department to manage growth and meet future service needs in a fiscally responsible manner. The CRA feeds information to the MFP which makes recommendations and establishes an implementation schedule on how to best address current and future fire protection service needs.

Justification

Legislation requires every municipality to complete a CRA in 2024. The Establishing and Regulating By-law requires the Fire Service to have a Master Fire Plan.

Recent turnover in leadership, 17.3% growth in the community and the need to evaluate, staffing levels, response times, prevention and education programming against current and future Fire Service requirements, and legislative compliance has prompted a need to review of the strategic priorities and direction of the fire department and requirement for a MFP.

The timing is ideal for the completion of the CRA and MFP as the project aligns well with the first term of the new council and will help inform the 2024 and beyond operating and capital budget submissions.

Strategic planning is the best way to provide decision support and set strategic priorities of the department over the next 8-10 years to manage growth and meet future service needs in a fiscally responsible manner.

Development Charges can be used to off set costs to the tax levy

Previous Strategic plan lacks comprehensiveness required by CRA. Additionally, lots of leadership change and growth since the FSR 2018 and most recommendations have been accomplished

It is for these reasons the Fire Service seeks Councils support and approval for the development of a CRA and MFP.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	65,000	65,000					
Expenditures Total	65,000	65,000					
Funding							
Cont. from Reserves	22,700	22,700					
Cont from DC Reserves	42,300	42,300					
Funding Total	65,000	65,000					

Town of Tillsonburg

Capital Projects

Project	X03 PPE Bunker Gear		
Department	Fire		
Version	3 - SMT final	Year	2023

Description

Capital Firefighter Bunker Gear Replacement Program

Justification

Bunker gear replacement program to ensure adequate supply of firefighter protective bunker gear available to properly protect firefighters at emergencies and ensure the regular replacement of firefighter protective bunker gear that has reached end of service life. Adequate supply of properly fitting firefighter protective bunker gear is required to ensure firefighters have proper personal protective equipment to respond to emergencies and replacement of firefighter protective bunker gear that has reached end of service life is required to meet OSHA requirements for an employer to ensure employee safety and well maintained Personal Protective Equipment.

- [Occupational Health and Safety Act](#)
 - clause 25(1)(b) for maintaining equipment in good condition
 - clause 25(2)(h) for taking every precaution reasonable in the circumstances to protect workers
- [O. Reg. 714/94 - Firefighters - Protective Equipment Regulation](#)
 - section 4 for wearing head protective equipment
 - section 5 for structural firefighting protective garment requirements
 - ensure that PPE is appropriately sized to provide effective protection
 - OSHA Section 21 guidance Notes:

4-1 Firefighter Protective Equipment

4-8 Care, maintenance, inspection and replacement of structural fire fighting personal protective equipment

Life expectancy of PPE depends on factors such as:

- type of use
- amount of use
- length of time since it was manufactured

[NFPA 1851 Standard on selection, care and maintenance of protective ensembles for structural fire fighting and proximity fire fighting](#) which indicates no longer than a 10-year life cycle.

For requirements for structural firefighting protective garments manufactured on or after March 1, 2007, read [NFPA 1971 Standard on protective ensembles for structural fire fighting and proximity fire fighting](#)

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	30,000	30,000					
Expenditures Total	30,000	30,000					
Funding							
Cont. from Reserves	15,000	15,000					
Cont from DC Reserves	15,000	15,000					
Funding Total	30,000	30,000					

Town of Tillsonburg

Capital Projects

Project	X04 Rescue Equipment		
Department	Fire		
Version	3 - SMT final	Year	2023

Description

Program to ensure the regular replacement of HAZMAT, Rope, Water and Firefighting related rescue equipment and safety devices that have reached end of service life.

Justification

Replacement of rescue related equipment that has reached end of service life is important to meet OHSa requirements for an employer to ensure employee safety and well maintained equipment.

[Occupational Health and Safety Act](#)

- clause 25(1)(b) for maintaining equipment in good condition

Budget

		Total	2023	2024	2025	2026	2027	2028
Expenditures								
	Construction	5,000	5,000					
	Expenditures Total	5,000	5,000					
Funding								
	Taxation	5,000	5,000					
	Funding Total	5,000	5,000					

Town of Tillsonburg

Capital Projects

Project	X05 Gas Detection Equipment		
Department	Fire		
Version	3 - SMT final	Year	2023

Description

Purchase of a 5 Gas Monitor with Photo Ionizing Detector (PID) and Calibration Station.

Justification

Gas Monitoring equipment is reaching end of life. Replacing older model 4 gas monitor that has reached end of life with a 5 gas Monitor with PID to enhance gas detection capabilities for various gases and volatile organic compounds.

Budget

		Total	2023	2024	2025	2026	2027	2028
Expenditures								
	Construction	10,000	10,000					
	Expenditures Total	10,000	10,000					
Funding								
	Taxation	10,000	10,000					
	Funding Total	10,000	10,000					

Town of Tillsonburg

Capital Projects

Project	X06 Training Props		
Department	Fire		
Version	3 - SMT final	Year	2023

Description

Purchase of Training Props to meet legislated NFPA Provincial Training Standards.

Justification

Training props are required to train and test personnel to provincially legislated NFPA training standards to demonstrate professional qualifications and standards. We need to increase our inventory of training equipment and props to train, test and maintain training competencies.

Budget

		Total	2023	2024	2025	2026	2027	2028
Expenditures								
	Construction	5,000	5,000					
	Expenditures Total	5,000	5,000					
Funding								
	Taxation	5,000	5,000					
	Funding Total	5,000	5,000					

Town of Tillsonburg

Capital Projects

Project	X07 Secan Storage Side of Station		
Department	Fire		
Version	3 - SMT final	Year	2023

Description

A brown Sea Can Unit is required beside the Fire Hall where the current fenced in storage compound is located for addition storage capacity .

Justification

Fire Services requires a Sea Can Storage Unit as a cost effective solution to increase protected secure storage capacity for training props and rescue equipment.

Fire Services lacks adequate storage space for training props and rescue equipment resulting in clutter, trip hazards and Health and Safety concerns due to the lack of adequate storage space.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	10,000	10,000					
Expenditures Total	10,000	10,000					
Funding							
Cont.from Reserves	10,000	10,000					
Funding Total	10,000	10,000					

Town of Tillsonburg

Capital Projects

Project	X08 Avtec Scout Radio Console		
Department	Fire		
Version	3 - SMT final	Year	2023

Description

Purchase an additional Avtec radio console for Fire Communications.

Justification

Fire Communications currently has 2 radio consoles at the primary communications facility and 1 at the back-up communications facility.

An additional radio console is required for communications to increase capacity during peak times at the primary communications center and add additional capacity and redundancy of a second radio console at the secondary communications centre.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	35,000	35,000					
Expenditures Total	35,000	35,000					
Funding							
Cont.from Reserves	35,000	35,000					
Funding Total	35,000	35,000					

Town of Tillsonburg

Capital Projects

Project	X09 Avtec Outposts		
Department	Fire		
Version	3 - SMT final	Year	2023

Description

Purchase an additional Avtec Radio Outpost.

Justification

Fire Communications has 18 Avtec Radio Outposts deployed in the field to provide emergency fire communications services to all partners across Ontario. This outpost is required as a spare back-up for redundancy in the event one of the deployed outposts fails. This outpost would be deployed in to service and an older outpost would be removed from service to become the spare Outpost.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	4,000	4,000					
Expenditures Total	4,000	4,000					
Funding							
Cont.from Reserves	4,000	4,000					
Funding Total	4,000	4,000					

[Home](#)

Town Of Tillsonburg 2023 Business Plan

Economic Development & Marketing

December 7, 2022



2023 Business Objectives (Ongoing)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Community Improvement Plan (Downtown Façade)	Goal – Community Growth Strategic Direction – Continue to offer relevant, leading incentives for revitalization and diversification in the downtown and throughout Tillsonburg Priority Project- Not applicable	Business Improvement Association	\$35,000	Ongoing
Community Improvement Plan (Applications)	Goal – Business Attraction, Retention and Expansion Strategic Direction – Instill an “open for business” culture across the corporation that prioritizes economic development and business attraction Priority Project- N/A	Development Commissioner	\$20,000	Ongoing
Updated Economic Development Strategy Implementation*	Goal – Business Attraction, Retention and Expansion Strategic Direction – Instill an “open for business” culture across the corporation that prioritizes economic development and business attraction Priority Project- Economic Development Strategy update	Economic Development & Marketing	\$5,000	Ongoing
Enhanced Business Processes (Apps)*	Goal – Business Attraction, Retention and Expansion Strategic Direction – Instill an “open for business” culture across the corporation that prioritizes economic development and business attraction. Priority Project- Marketing and build out of Van Norman Innovation Park, Increase diversity in manufacturing and other key sectors	Economic Development & Marketing	\$5,000	Q1

2023 Business Objectives (Ongoing)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
High Tech Manufacturing Action Plan (Hub Development)*	Goal – Business Attraction, Retention and Expansion Strategic Direction – Develop a “made in Tillsonburg” approach to education, training and development based on the workforce needs of current and prospective employers Priority Project- Increase diversity in manufacturing and other key sectors	Development Commissioner/ Industry/ Associations	\$5,000	Ongoing
SOMA Asia Mission	Goal – Business Attraction, Retention and Expansion Strategic Direction – Instill an “open for business” culture across the corporation that prioritizes economic development and business attraction. Priority Project- Increase diversity in manufacturing and other key sectors	SOMA	\$24,000 (funded from reserves)	Q4
SOMA Membership Increase	Goal – Business Attraction, Retention and Expansion Strategic Direction – Instill an “open for business” culture across the corporation that prioritizes economic development and business attraction. Priority Project- Increase diversity in manufacturing and other key sectors	SOMA	\$24,000 (\$4,000 Membership increase)	Q4

2023 Business Objectives (Ongoing)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Discover Tillsonburg (Magazine)	Goal – Lifestyle and Amenities Strategic Direction – Increase opportunities to enjoy culture, events and leisure activities in Tillsonburg. Priority Project- Not applicable	EDM/ Communications	\$8,000 offset by revenue of \$6,000	Ongoing
Discover Tillsonburg (Additional Video Production)	Goal – Community Growth Strategic Direction – Promote, preserve and enhance the downtown core as the retail centre and community hub for Tillsonburg Priority Project- Not applicable	Economic Development & Marketing	\$10,000	Q4
Town Hall Project Support	Goal – Customer Service, Communication & Engagement Strategic Direction – Position Tillsonburg as a leader in the municipal sector Priority Project- Consolidated Town Hall initiative	Town Hall Steering Committee/ CAO	Not applicable	Ongoing
Continue to facilitate discussions and networking with potential partners to review additional opportunities for Short Line Rail connectivity within the Town of Tillsonburg.	Goal – Business Attraction, Retention and Expansion Strategic Direction – Ensure adequate supply of “shovel ready” land for business attraction and expansion Priority Project- Increase diversity in manufacturing and other key sectors	Economic Development & Marketing	Not applicable	Q4

2023 Business Objectives (Sponsorship)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Chamber Awards – Grant	Goal – Customer Service, Community & Engagement Strategic Direction – Position Tillsonburg as a leader in the municipal sector Priority Project- Not applicable	Chamber of Commerce	\$4,000	Q3
Chamber Awards – Sponsorship	Goal – Customer Service, Community & Engagement Strategic Direction – Engage community groups, including advisory committees and service organizations, in shaping municipal initiative Priority Project- Not applicable	Economic Development Advisory Committee/ Chamber of Commerce	\$4,000	Q3
Discover Tillsonburg – Turtlefest Sponsorship	Goal – Lifestyle and Amenities Strategic Direction – Increase opportunities to enjoy culture, events and leisure activities in Tillsonburg. Priority Project- Not applicable	Turtlefest Committee	\$2,000	Q2
Bridges to Better Business	Goal – Business Attraction, Retention and Expansion Strategic Direction – Not applicable Priority Project- Not applicable	The Small Business Centre	\$1,000	Q3
Youth Robotics Challenge	Goal – Business Attraction, Retention and Expansion Strategic Direction – Develop a “made in Tillsonburg” approach to education, training and development based on the workforce needs of current and prospective employers Priority Project – Not applicable	Oxford Youth Invitational Challenge	\$1,000	Q4

2023 Business Objectives (Carry Forward)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Airport Business Development	<p>Goal – Connectivity and Transportation</p> <p>Strategic Direction – Leverage the municipal airport more effectively to increase access, visibility and business activity in Tillsonburg</p> <p>Priority Project – <i>Support</i> Airport Master Plan and implementation</p>	Economic Development & Marketing, Airport	TBD (Fly-in tours)	Q4
Consultations for Mall Parking Lot Reconfiguration	<p>Goal – Community Growth</p> <p>Strategic Direction – Not applicable</p> <p>Priority Project-Enhanced development standards that benefit the community (including tree planting, affordable housing, walkability, livability, connectivity</p> <p>Enhanced public engagement in planning policies and placemaking</p>	EDM/Operations	\$5,000	Q4
CF Oxford Partnership (Pop-up)	<p>Goal – Business Attraction, Retention and Expansion</p> <p>Strategic Direction – Support local businesses in post-COVID-19 recovery</p> <p>Priority Project- Continued promotion and facilitation of COVID-19 business support programs</p>	Development Commissioner	\$5,000	Q4

2023 Business Objectives (Carry Forward)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Project Big Swing	<p>Goal – Lifestyle and Amenities Strategic Direction – Update municipal sports facilities consistent with modern standards Target new programs, services, amenities and attractions that will be a magnet for young families Work with Oxford County and community partners to ensure an adequate supply of affordable, attainable housing options. Priority Project- New playgrounds construction, Affordable housing collaboration with Oxford County</p> <p>Goal – Community Growth Strategic Direction - Pursue the acquisition of additional municipal land to accommodate growth Priority Project – Recreation Master Plan</p>	Development Commissioner/ Recreation, Culture & Parks	TBD	Ongoing

2022 Business Objectives (Prior CapEx)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Engineering Design Services for Rokeby Road Property	<p>Goal – Business Attraction, Retention and Expansion</p> <p>Strategic Direction – Instill an “open for business” culture across the corporation that prioritizes economic development and business attraction</p> <p>Priority Project- Increase diversity in manufacturing and other key sectors</p>	Operations Department/ Development Commissioner/Co nsultant	\$265,000 with offsets per Report DCS 20- 22	Q3
VIP Phase 2 Conceptual Plan Development	<p>Goal – Business Attraction, Retention and Expansion</p> <p>Strategic Direction – Continue to streamline and expedite the building approval process</p> <p>Priority Project- Marketing and build out of Van Norman Innovation Park</p>	Development Commissioner	\$50,000 (funded by reserves)	Q4

2022 Business Objectives (New)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Wayfinding Signage (Consolidation Review)	Goal – Connectivity and Transportation Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure. Priority Project- Asset Management Plan	Economic Development & Marketing/Public Works	N/A	Q4
Automated Business Directory	Goal – Business Attraction, Retention and Expansion Strategic Direction – Support local businesses in post-COVID-19 recovery. Priority Project- Continued support for BIA and town-wide businesses during COVID-19 recovery	Economic Development & Marketing	\$40,000 (\$26K Modernization Funding, \$14K Reserves)	Q2
Bridge St Re-imagining	Goal – Community Growth Strategic Direction – Promote, preserve and enhance the downtown core as the retail centre and community hub for Tillsonburg. Priority Project- Enhanced development standards that benefit the community (including tree planting, affordable housing, walkability, livability, connectivity) Enhanced public engagement in planning policies and placemaking	EDM/Private Sector/Task Force	\$80,000 from reserves (plus \$20,000 from private sector)	Ongoing

2022 Business Objectives (New)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Business Improvement Association – Contribution to Capital Expenditures	Goal – Community Growth Strategic Direction – Promote, preserve and enhance the downtown core as the retail centre and community hub for Tillsonburg Priority Project- Not applicable	BIA	\$15,000	Ongoing
Explore Accredited Economic Development Organization (AEDO) program*	Goal – Lifestyle and Amenities Strategic Direction – Increase opportunities to enjoy culture, events and leisure activities in Tillsonburg. Priority Project- Not applicable	EDM	N/A	Ongoing
Van Norman Innovation Park – Additional Land Acquisition	Goal – Business Attraction, Retention and Expansion Strategic Direction – Ensure adequate supply of “shovel ready” land for business attraction and expansion Priority Project- Marketing and build out of Van Norman Innovation Park	Development Commissioner	TBD	Q4
Van Norman Innovation Park – Plan of Subdivision/ Engineering Design	Goal – Business Attraction, Retention and Expansion Strategic Direction – Ensure adequate supply of “shovel ready” land for business attraction and expansion Priority Project- Marketing and build out of Van Norman Innovation Park	Development Commissioner	TBD	Q4

Risks

- Each of the business plan categories (CIP, strategy, SOMA, Discover Tillsonburg, Van Norman Innovation Park expansion, sponsorship, infrastructure, developer support, etc) support the ongoing development of the town as a more complete community and not supporting these comprehensive actions will detract from the goals identified for the Town

Opportunities

- Investment in the Van Norman Innovation Park, the downtown, and business to support the growth and diversification of the Town's economy
- Continue to enhance promotion through ongoing production of magazines, community videos, chamber awards and recently launched newsletter
- Use updated strategy and high tech manufacturing action plan to build resilience into local economy
- Maintain partnerships to support visitors, chamber of commerce, youth, and entrepreneurs through key sponsorships

Future Departmental Directions: 3 year outlook

- 2024
 - Van Norman Innovation Park Expansion (Construction)
 - Implementation of updated Economic Development Strategy
 - Expanded support for Airport Business Development
- 2025
 - Sale of Lands in Van Norman Innovation Park (Phase 2)
 - Implementation of updated Economic Development Strategy
- 2026
 - Implementation of updated Economic Development Strategy



2023 Financial Plan
Operating Plan - Cost Code Summary
DCS

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
User Charges	86,000	86,000			
Contribution from Reserves		80,000	80,000		1
Total Revenues	86,000	166,000	80,000	(93.0%)	
Expenditures					
Purchases	44,700	155,000	110,300	246.8%	2
Total Expenditures	44,700	155,000	110,300	246.8%	
Total Net Levy	41,300	11,000	(30,300)	73.4%	
Notes:					
1	To fund One-time Expenses				
2	Special Projects - One-time Expense and BIA Façade & Capital contribution				



2023 Financial Plan
Operating Plan - Cost Code Summary
DCS

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	86,000	86,000			86,000		86,000		86,000	
Contribution from Reserves		80,000	80,000			100.00%				
Total Revenues	86,000	166,000	80,000	(93.02%)	86,000	48.19%	86,000		86,000	
Expenditures										
Purchases	44,700	155,000	110,300	246.76%	71,000	(54.19%)	71,000		71,000	
Total Expenditures	44,700	155,000	110,300	246.76%	71,000	(54.19%)	71,000		71,000	
Total Net Levy	41,300	11,000	(30,300)	73.37%	15,000	(36.36%)	15,000		15,000	



2023 Financial Plan
Operating Plan - Cost Code Summary
Economic Dev

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
Grants	32,000	36,000	4,000	(12.5%)	
User Charges	53,900	24,500	(29,400)	54.5%	1
Contribution from Reserves	14,000	38,000	24,000	(171.4%)	2
Total Revenues	99,900	98,500	(1,400)	1.4%	
Expenditures					
Labour	205,200	245,900	40,700	19.8%	3
Purchases	143,400	181,675	38,275	26.7%	4
Contracted Services	27,000	27,000			
Contribution to Reserves	29,400		(29,400)	(100.0%)	1
Interfunctional Adjustments	(15,900)	(16,880)	(980)	6.2%	
Debt Principal & Interest	84,300	82,683	(1,617)	(1.9%)	
Total Expenditures	473,400	520,378	46,978	9.9%	
Total Net Levy	(373,500)	(421,878)	(48,378)	(13.0%)	
Notes:					
1	Repayment from Packetworks				
2	To fund One-time Expenses				
3	Payroll costs, Benefits, COLA & Grid Adjustment				
4	SOMA Asia mission; One-time Expenses				



2023 Financial Plan
Operating Plan - Cost Code Summary
Economic Dev

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	32,000	36,000	4,000	(12.50%)	6,000	83.33%	6,000		6,000	
User Charges	53,900	24,500	(29,400)	54.55%	24,500		24,500		24,500	
Contribution from Reserves	14,000	38,000	24,000	(171.43%)		100.00%				
Total Revenues	99,900	98,500	(1,400)	1.40%	30,500	69.04%	30,500		30,500	
Expenditures										
Labour	205,200	245,900	40,700	19.83%	263,223	7.04%	294,993	12.07%	301,966	2.36%
Purchases	143,400	181,675	38,275	26.69%	117,786	(35.17%)	117,884	0.08%	129,114	9.53%
Contracted Services	27,000	27,000			27,000		27,000		27,000	
Contribution to Reserves	29,400		(29,400)	(100.00%)						
Interfunctional Adjustments	(15,900)	(16,880)	(980)	6.16%	(16,910)	0.18%	(16,912)	0.01%	(16,885)	(0.16%)
Debt Principal & Interest	84,300	82,683	(1,617)	(1.92%)	81,268	(1.71%)	80,335	(1.15%)	79,455	(1.10%)
Total Expenditures	473,400	520,378	46,978	9.92%	472,367	(9.23%)	503,300	6.55%	520,650	3.45%
Total Net Levy	(373,500)	(421,878)	(48,378)	(12.95%)	(441,867)	(4.74%)	(472,800)	(7.00%)	(490,150)	(3.67%)

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Town Of Tillsonburg 2023 Business Plan

Recreation, Culture & Parks

December 7, 2022



2023 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Completion of Lisgar Waterpark Renovation	Goal – Offer amenities, services & attractions Strategic Direction – Attractions for young families Priority Project- Waterpark Renovation	RCP	\$1m	Q2
Initiate Northcrest Estates Phase 2 Park	Goal – Offer amenities, services & attractions Strategic Direction – Expanded network of Parks Priority Project-Tree Planting/Trail System	RCP	\$160K	2023 Q3
Aquatics Rehabilitation	Goal – Offer amenities, services & attractions Strategic Direction – Enhance Programs Youth/Senior – Leisure Activities Priority Project- Community Centre Rehab	RCP	\$4.5M	2023 Q4
Playground Replacement Program	Goal – Offer amenities, services & attractions Strategic Direction – Attractions for young families and Enhance Programs Youth/Senior – Leisure Activities Priority Project – Sports Field Upgrades	RCP	\$95K	2023 Q3
Adopting Facilities Asset Management Plan	Goal – Offer amenities, services & attractions Strategic Direction – Long Term Asset Plan Priority Project- Asset Mgmt Plan	RCP	N/A	2023 Q1

2023 Business Objectives

Programs & Services Division

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Collaborate with HR to implement volunteer program	Goal – Offer amenities, services & attractions Strategic Direction – Maintain and enhance programs to support an active and engaged population Priority Project- n/a	Recreation	N/A	Q2
Implement Arena User Fee	Goal – Offer amenities, services & attractions Strategic Direction – Update municipal sports facilities with modern standards Priority Project-n/a	Recreation	N/A	Q1
Implement Acti-Pass program in partnership with Southwestern Public Health	Goal – Offer amenities, services & attractions Strategic Direction – Maintain and enhance programs to support an active and engaged youth population Priority Project- n/a	Recreation	N/A	Q3 – Q4
Host Hall of Fame Event in partnership with Recreation & Sports Advisory Committee	Goal - strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives. Strategic Direction – Engage community groups, including advisory committees and service organizations, in shaping municipal initiatives. Priority Project- n/a	Recreation	\$6000	Q4
Minimize disruption to Recreation Services during TCC renovation	Goal – Offer amenities, services & attractions Strategic Direction – Maintain and enhance programs to support and active and engaged population Priority Project – Community Centre Rehab	Recreation	N/A	Q1 – Q4

2023 Business Objectives

Culture & Heritage Division

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Creation and implmentation of serires of special 50th Anniversary programs and special events thouthout the year	Goal – Offer amenities, services & attractions Strategic Direction – to enjoy culture Priority Project- additional community events	Museum	16,500	Q1 – Q4
Design and production of a special exhibit in Pratt Gallery to recognize Museum’s 50 th Anniversary	Goal – Offer amenities, services & attractions Strategic Direction – to enjoy culture Priority Project- additional community events	Museum	\$2,000	Q2 –Q3
Design and production of special souviner item in honor of the Museum’s 50th Anniversary	Goal – Offer amenities, services & attractions Strategic Direction – to enjoy culture Priority Project- additional community events	Museum	\$2,500	Q1 – Q4
Review of Museum performance measures and opportunities to expand cultural programs and events	Goal – Offer amenities, services & attractions Strategic Direction – Target new programs, services, amenities and attractions. Increase opportunities to enjoy culture and events. that will be a magnet for young families. Priority Project- additional community events	Museum	N/A	Q1-Q4

2023 Business Objectives

Parks & Facilities Division

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
AODA Regulation Compliance	Goal – offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction – Provide an expanded, accessible network of parks and trails.. Priority Project – Ongoing	Parks	\$20K	2023 Q3
Playground Replacement Program	Goal – offer residents the amenities they require to enjoy balanced lifestyles Strategic Direction – Update municipal facilities consistent with modern standards Priority Project – New playgrounds construction	Parks	\$95K	2023 Q2
Lake Lisgar Maintenance & Shoreline Protection	Goal – offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction – Preserve and naturalize Lake Lisgar and its surroundings as a community attraction Priority Project- Main doors, interior doors.	Parks	\$15K	2023 Q2

2023 Business Objectives

Parks & Facilities Division

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Community Centre Renovation	Goal – Offer residents the amenities they require to enjoy balanced lifestyles Strategic Direction – Update municipal facilities consistent with modern standards Priority Project – Community Centre Renovation	Facilities	\$4.5m	2024 Q1
Roof Repair/Replacement	Goal – Offer residents the amenities they require to enjoy balanced lifestyles Strategic Direction – Update municipal facilities consistent with modern standards Priority Project – Customer Service Centre and Community Centre Rehabilitation	Facilities	\$125K	2023 Q2
Dehumidifier for Arena Operations	Goal – Offer residents the amenities they require to enjoy balanced lifestyles Strategic Direction – Update municipal facilities consistent with modern standards Priority Project – Dehumidifier Replacement	Facilities	\$150,000	2023 Q4

Risks

- Employee retention and recruiting challenges province wide.
- Infrastructure reaching end of life and aging facilities requiring substantial financial investment to meet Asset Management Plan recommendations.
- Meeting and maintaining legislative, AODA and regulatory compliance in all areas of operations.
- Post COVID participation and attendance with decreasing number of attendance at Annandale House.
- Parks and outdoor amenities targets of increasing vandalism, defacement and graffiti.
- Lack of education and training for staff on current trends, best practices and regulatory requirements.

Opportunities

- Improve on-line and social media presence to promote programs, activities and events.
- Continue operating upgrades to improve energy efficiencies and reduced expenses throughout facilities.
- Facility upgrades through asset management programs to maximize life cycles of equipment and building envelopes.
- Create site amenity standard for parks and trails.
- Operational review of Annandale House to enhance attendance, grow programs/activities and increase revenues while honour local heritage.
- Increase Health Club Memberships with new membership model.
- Explore training and educational opportunities for staff.
- Create a “capital reinvestment fee” to increase revenue and build facility reserve.

Future Departmental Directions: 3 year outlook

- | | |
|------|--|
| 2023 | Adoption of Facility Asset Management Plan
Sports Field Upgrade Plan
Lake Lisgar Waterpark Renovations |
| 2024 | Tillsonburg Community Centre Renovation
Pickleball Courts
Parking Lot Refurbishment Program |
| 2025 | Recreation Master Plan Update
New Columbarium at Cemetery
Window Replacement Museum |



2023 Financial Plan
Operating Plan - Cost Code Summary
Com

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
User Charges	148,200	151,190	2,990	(2.0%)	
Other Revenue	18,500	18,500			
Total Revenues	166,700	169,690	2,990	(1.8%)	
Expenditures					
Labour	157,600	173,420	15,820	10.0%	1
Purchases	64,100	68,436	4,336	6.8%	
Contracted Services	21,000	28,225	7,225	34.4%	2
Contribution to Reserves	7,400	7,400			
Interfunctional Adjustments	93,100	99,301	6,201	6.7%	3
Debt Principal & Interest	2,200	2,186	(14)	(0.6%)	
Total Expenditures	345,400	378,968	33,568	9.7%	
Total Net Levy	(178,700)	(209,278)	(30,578)	(17.1%)	
Notes:					
1	Payroll costs, Benefits, COLA				
2	Building Maintenance Expense				
3	Fleet Charges and IT charge allocations				



**2023 Financial Plan
Operating Plan - Cost Code Summary
Cem**

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	148,200	151,190	2,990	(2.02%)	153,930	(1.81%)	156,680	(1.79%)	159,430	(1.76%)
Other Revenue	18,500	18,500			18,500		18,500		18,500	
Total Revenues	166,700	169,690	2,990	(1.79%)	172,430	(1.61%)	175,180	(1.59%)	177,930	(1.57%)
Expenditures										
Labour	157,600	173,420	15,820	10.04%	178,250	2.79%	183,220	2.79%	188,334	2.79%
Purchases	64,100	68,436	4,336	6.76%	70,060	2.37%	71,222	1.66%	72,385	1.63%
Contracted Services	21,000	28,225	7,225	34.40%	29,063	2.97%	29,888	2.84%	30,723	2.79%
Contribution to Reserves	7,400	7,400			7,400		7,400		7,400	
Interfunctional Adjustments	93,100	99,301	6,201	6.66%	100,465	1.17%	101,691	1.22%	102,983	1.27%
Debt Principal & Interest	2,200	2,186	(14)	(0.64%)	2,153	(1.51%)	2,117	(1.67%)	2,082	(1.65%)
Total Expenditures	345,400	378,968	33,568	9.72%	387,391	2.22%	395,538	2.10%	403,907	2.12%
Total Net Levy	(178,700)	(209,278)	(30,578)	(17.11%)	(214,961)	(2.72%)	(220,358)	(2.51%)	(225,977)	(2.55%)



2023 Financial Plan
Operating Plan - Cost Code Summary
Parks

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
User Charges	28,300	16,300	(12,000)	42.4%	1
Other Revenue	1,600	1,600			
Total Revenues	29,900	17,900	(12,000)	40.1%	
Expenditures					
Labour	290,600	393,400	102,800	35.4%	2
Purchases	129,000	144,172	15,172	11.8%	3
Contracted Services	262,400	209,575	(52,825)	(20.1%)	4
Contribution to Reserves	16,300	16,300			
Interfunctional Adjustments	96,600	100,657	4,057	4.2%	
Debt Principal & Interest	74,100	71,987	(2,113)	(2.9%)	
Total Expenditures	869,000	936,091	67,091	7.7%	
Total Net Levy	(839,100)	(918,191)	(79,091)	(9.4%)	
Notes:					
1	Reduced Miscellaneous Revenue				
2	Payroll costs, Benefits, COLA & Contract Positions to Permanent				
3	Increase to Supplies and Building Repairs & Maint. Expenses				
4	Reduced Grass cutting services				



**2023 Financial Plan
Operating Plan - Cost Code Summary
Parks**

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	28,300	16,300	(12,000)	42.40%	16,300		16,300		16,300	
Other Revenue	1,600	1,600			1,600		1,600		1,600	
Total Revenues	29,900	17,900	(12,000)	40.13%	17,900		17,900		17,900	
Expenditures										
Labour	290,600	393,400	102,800	35.38%	402,193	2.24%	411,250	2.25%	420,578	2.27%
Purchases	129,000	144,172	15,172	11.76%	147,651	2.41%	151,175	2.39%	154,847	2.43%
Contracted Services	262,400	209,575	(52,825)	(20.13%)	212,687	1.48%	215,782	1.46%	218,942	1.46%
Contribution to Reserves	16,300	16,300			16,300		16,300		16,300	
Interfunctional Adjustments	96,600	100,657	4,057	4.20%	100,990	0.33%	101,333	0.34%	101,687	0.35%
Debt Principal & Interest	74,100	71,987	(2,113)	(2.85%)	69,844	(2.98%)	67,593	(3.22%)	65,413	(3.23%)
Total Expenditures	869,000	936,091	67,091	7.72%	949,665	1.45%	963,433	1.45%	977,767	1.49%
Total Net Levy	(839,100)	(918,191)	(79,091)	(9.43%)	(931,765)	(1.48%)	(945,533)	(1.48%)	(959,867)	(1.52%)



2023 Financial Plan
Operating Plan - Cost Code Summary
Community Events

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
Grants	28,200	28,200			
Contribution from Reserves	13,000		(13,000)	100.0%	1
Total Revenues	41,200	28,200	(13,000)	31.6%	
Expenditures					
Labour	6,000	6,140	140	2.3%	
Purchases	142,000	128,055	(13,945)	(9.8%)	1
Total Expenditures	148,000	134,195	(13,805)	(9.3%)	
Total Net Levy	(106,800)	(105,995)	805	0.8%	
Notes:					
1	Canada 150 Celebrations				



**2023 Financial Plan
Operating Plan - Cost Code Summary
Community Events**

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	28,200	28,200			28,200		28,200		28,200	
Contribution from Reserves	13,000		(13,000)	100.00%						
Total Revenues	41,200	28,200	(13,000)	31.55%	28,200		28,200		28,200	
Expenditures										
Labour	6,000	6,140	140	2.33%	6,295	2.52%	6,358	1.00%	6,423	1.02%
Purchases	142,000	128,055	(13,945)	(9.82%)	134,161	4.77%	138,051	2.90%	142,063	2.91%
Total Expenditures	148,000	134,195	(13,805)	(9.33%)	140,456	4.67%	144,409	2.81%	148,486	2.82%
Total Net Levy	(106,800)	(105,995)	805	0.75%	(112,256)	(5.91%)	(116,209)	(3.52%)	(120,286)	(3.51%)



2023 Financial Plan
Operating Plan - Cost Code Summary
Rec - Programs

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
Grants	42,700	42,700			
User Charges	751,900	982,710	230,810	(30.7%)	1
Other Revenue	12,500	30,800	18,300	(146.4%)	2
Total Revenues	807,100	1,056,210	249,110	(30.9%)	
Expenditures					
Labour	1,539,100	1,530,235	(8,865)	(0.6%)	3
Purchases	279,300	291,861	12,561	4.5%	4
Contribution to Reserves		20,000	20,000		5
Interfunctional Adjustments	141,100	154,940	13,840	9.8%	6
Total Expenditures	1,959,500	1,997,036	37,536	1.9%	
Total Net Levy	(1,152,400)	(940,826)	211,574	18.4%	
Notes:					
1	Increased Rates & Fees				
2	Sponsorship revenue and Mini rink rental				
3	Decrease in FT labour & Increase to PT labour				
4	Increase in Training Expense				
5	For future Health Club Equipment				
6	Staff allocations & IT charges allocation				



**2023 Financial Plan
Operating Plan - Cost Code Summary
Rec - Programs**

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	42,700	42,700			42,700		42,700		42,700	
User Charges	751,900	982,710	230,810	(30.70%)	1,277,455	(29.99%)	1,302,645	(1.97%)	1,328,330	(1.97%)
Other Revenue	12,500	30,800	18,300	(146.40%)	31,100	(0.97%)	31,425	(1.05%)	31,755	(1.05%)
Total Revenues	807,100	1,056,210	249,110	(30.86%)	1,351,255	(27.93%)	1,376,770	(1.89%)	1,402,785	(1.89%)
Expenditures										
Labour	1,539,100	1,530,235	(8,865)	(0.58%)	1,825,166	19.27%	1,911,220	4.71%	1,962,397	2.68%
Purchases	279,300	291,861	12,561	4.50%	307,102	5.22%	329,301	7.23%	329,416	0.03%
Contribution to Reserves		20,000	20,000		20,000		20,000		20,000	
Interfunctional Adjustments	141,100	154,940	13,840	9.81%	160,961	3.89%	167,248	3.91%	173,815	3.93%
Total Expenditures	1,959,500	1,997,036	37,536	1.92%	2,313,229	15.83%	2,427,769	4.95%	2,485,628	2.38%
Total Net Levy	(1,152,400)	(940,826)	211,574	18.36%	(961,974)	(2.25%)	(1,050,999)	(9.25%)	(1,082,843)	(3.03%)



2023 Financial Plan
Operating Plan - Cost Code Summary
Rec - Bldg Mtce

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
User Charges	3,600	8,100	4,500	(125.0%)	1
Total Revenues	3,600	8,100	4,500	(125.0%)	
Expenditures					
Labour	1,154,525	1,306,430	151,905	13.2%	2
Purchases	698,875	824,023	125,148	17.9%	3
Contracted Services	300,899	191,625	(109,274)	(36.3%)	4
Interfunctional Adjustments	109,700	118,614	8,914	8.1%	5
Debt Principal & Interest	584,500	568,309	(16,191)	(2.8%)	
Total Expenditures	2,848,499	3,009,001	160,502	5.6%	
Total Net Levy	(2,844,899)	(3,000,901)	(156,002)	(5.5%)	
Notes:					
1	Rent Revenue Increase				
2	Payroll costs, Benefits, COLA & Contract Positions to Permanent				
3	HLW & Building Repairs & Maint. Expense				
4	Reduced Cleaning Costs				
5	Staff allocations, Fleet & IT charges allocation				



**2023 Financial Plan
Operating Plan - Cost Code Summary
Rec - Eklj Bilice**

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	3,600	8,100	4,500	(125.00%)	8,100		8,100		8,100	
Total Revenues	3,600	8,100	4,500	(125.00%)	8,100		8,100		8,100	
Expenditures										
Labour	1,154,525	1,306,430	151,905	13.16%	1,347,153	3.12%	1,383,139	2.67%	1,420,178	2.68%
Purchases	698,875	824,023	125,148	17.91%	861,358	4.53%	882,381	2.44%	903,663	2.41%
Contracted Services	300,899	191,625	(109,274)	(36.32%)	193,025	0.73%	194,465	0.75%	195,915	0.75%
Interfunctional Adjustments	109,700	118,614	8,914	8.13%	121,943	2.81%	125,442	2.87%	129,120	2.93%
Debt Principal & Interest	584,500	568,309	(16,191)	(2.77%)	553,920	(2.53%)	545,629	(1.50%)	522,122	(4.31%)
Total Expenditures	2,848,499	3,009,001	160,502	5.63%	3,077,399	2.27%	3,131,056	1.74%	3,170,998	1.28%
Total Net Levy	(2,844,899)	(3,000,901)	(156,002)	(5.48%)	(3,069,299)	(2.28%)	(3,122,956)	(1.75%)	(3,162,898)	(1.28%)



2023 Financial Plan
Operating Plan - Cost Code Summary
Elliott Fallbalm Centre

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
User Charges	118,700	118,700			
Total Revenues	118,700	118,700			
Expenditures					
Purchases	12,700	33,918	21,218	167.1%	1
Contracted Services	2,000	2,000			
Contribution to Reserves	12,500	12,500			
Debt Principal & Interest	43,600	43,315	(285)	(0.7%)	
Total Expenditures	70,800	91,733	20,933	29.6%	
Total Net Levy	47,900	26,967	(20,933)	43.7%	
Notes:					
1	PILS Exp on the Building increase				



**2023 Financial Plan
Operating Plan - Cost Code Summary
Elliott Falls/Elm Centre**

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	118,700	118,700			118,700		118,700		118,700	
Total Revenues	118,700	118,700			118,700		118,700		118,700	
Expenditures										
Purchases	12,700	33,918	21,218	167.07%	34,262	1.01%	34,507	0.72%	34,753	0.71%
Contracted Services	2,000	2,000			2,000		2,000		2,000	
Contribution to Reserves	12,500	12,500			12,500		12,500		12,500	
Debt Principal & Interest	43,600	43,315	(285)	(0.65%)	42,282	(2.38%)	41,170	(2.63%)	34,123	(17.12%)
Total Expenditures	70,800	91,733	20,933	29.57%	91,044	(0.75%)	90,177	(0.95%)	83,376	(7.54%)
Total Net Levy	47,900	26,967	(20,933)	43.70%	27,656	(2.55%)	28,523	(3.13%)	35,324	(23.84%)



2023 Financial Plan
Operating Plan - Cost Code Summary
Museum

	2022	2023	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
Grants	18,900	54,800	35,900	(189.9%)	1
User Charges	6,300	11,010	4,710	(74.8%)	
Other Revenue	6,500	8,600	2,100	(32.3%)	
Contribution from Reserves	44,000		(44,000)	100.0%	2
Total Revenues	75,700	74,410	(1,290)	1.7%	
Expenditures					
Labour	281,200	310,300	29,100	10.3%	3
Purchases	101,100	106,979	5,879	5.8%	
Contracted Services	21,000	25,582	4,582	21.8%	4
Interfunctional Adjustments	24,700	28,420	3,720	15.1%	
Total Expenditures	428,000	471,281	43,281	10.1%	
Total Net Levy	(352,300)	(396,871)	(44,571)	(12.7%)	
Notes:					
1	Museum Assistance Program Grant				
2	100% of Federal grant received in 2021 COVID reopening				
3	Payroll costs, Benefits, COLA & Part-time Labour increase				
4	Subcontractor Expenses				



**2023 Financial Plan
Operating Plan - Cost Code Summary
Museum**

	2022	2023			2024		2025		2026	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	18,900	54,800	35,900	(189.95%)	19,100	65.15%	19,100		19,100	
User Charges	6,300	11,010	4,710	(74.76%)	12,110	(9.99%)	12,210	(0.83%)	12,310	(0.82%)
Other Revenue	6,500	8,600	2,100	(32.31%)	8,670	(0.81%)	8,740	(0.81%)	8,810	(0.80%)
Contribution from Reserves	44,000		(44,000)	100.00%						
Total Revenues	75,700	74,410	(1,290)	1.70%	39,880	46.41%	40,050	(0.43%)	40,220	(0.42%)
Expenditures										
Labour	281,200	310,300	29,100	10.35%	320,019	3.13%	329,238	2.88%	338,714	2.88%
Purchases	101,100	106,979	5,879	5.82%	105,682	(1.21%)	123,197	16.57%	112,284	(8.86%)
Contracted Services	21,000	25,582	4,582	21.82%	25,617	0.14%	25,652	0.14%	25,687	0.14%
Interfunctional Adjustments	24,700	28,420	3,720	15.06%	29,836	4.98%	31,330	5.01%	32,905	5.03%
Total Expenditures	428,000	471,281	43,281	10.11%	481,154	2.09%	509,417	5.87%	509,590	0.03%
Total Net Levy	(352,300)	(396,871)	(44,571)	(12.65%)	(441,274)	(11.19%)	(469,367)	(6.37%)	(469,370)	(0.00%)

Town of Tillsonburg
 10 Year Continuity Schedule
 2023-2032

Parks Capital

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
RESERVES										
<i>Opening Balance:</i>	80,000	3,519	-131,738	-252,968	-438,869	-591,057	-663,102	-741,230	-837,167	-928,115
TRANSFERS IN:										
Contributions from Capital Levy	193,000	193,000	193,000	193,000	193,000	193,000	193,000	193,000	193,000	193,000
Grants and Subsidies - Federal										
Grants and Subsidies - Provincial										
Contribution from Developer Charges	130,000									
Contribution from Development Charges Reserve	8,000	308,000	3,400							
Contribution from Parkland Trust	31,000									
Contribution from Cash-in-Lieu/Parkland Reserve	112,000									
Transfers from Other Reserves										
Total Available Funds	554,000	504,519	64,662	(59,968)	(245,869)	(398,057)	(470,102)	(548,230)	(644,167)	(735,115)
CAPITAL PROJECT COMMITMENTS:										
Carry Forward Parks Projects										
#624 Pedestrian Connection Langrell CF	31,500									
#638 Northcrest Estates Park II CF	160,000									
#647 Signage CF	4,000									
New Projects - Parks										
#636 Playground Replacement Program	95,000	100,000	100,000	100,000	120,000	120,000	120,000	120,000	120,000	120,000
#637 Dog Park	2,500	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
#639 Tree Planting Urban Forestry	8,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
#647 Signage		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Bert Newman Park Gazebo			30,000							
Broadway Parkette Fountain Replacement			40,000							
Corination Pavilion Project				100,000						
Lake Lisgar Maintenance & Shoreline Protection	15,000	40,000	20,000		80,000			10,000		
Maintenance, Repairs & AODA	25,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Outdoor Fitness Park Unit				40,000						
Pickleball Courts		400,000								
Site Amenities	10,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Sports Field Maintenance/Repairs	50,000	20,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Tennis Court Surface	145,000									
Trails & Pathways	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Inflation Adjustment		12,460	12,241	21,604	25,791	24,255	29,405	36,134	39,983	44,483
TOTAL	551,000	635,460	315,241	374,604	338,791	257,255	262,405	279,134	272,983	272,483
TRANSFERS OUT:										
Transfers to Operating budget										
Transfers to Other Reserves										
Total Expenditures Against Reserves	551,000	635,460	315,241	374,604	338,791	257,255	262,405	279,134	272,983	272,483
Closing Balance Before Interest	3,000	(130,941)	(250,579)	(434,572)	(584,660)	(655,313)	(732,507)	(827,364)	(917,150)	(1,007,597)
Interest Income	519	(796)	(2,389)	(4,297)	(6,397)	(7,790)	(8,723)	(9,804)	(10,964)	(12,098)
Closing Reserve Balance	3,519	(131,738)	(252,968)	(438,869)	(591,057)	(663,102)	(741,230)	(837,167)	(928,115)	(1,019,696)

Facilities Capital

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
RESERVES										
Opening Balance:	410,468	199,255	(196,324)	(312,816)	(193,396)	(35,169)	(12,928)	228,563	504,584	1,041,018
TRANSFERS IN:										
Contributions from Capital Levy	\$ 685,000	\$ 685,000	\$ 685,000	\$ 685,000	\$ 685,000	\$ 685,000	\$ 685,000	\$ 685,000	\$ 685,000	\$ 685,000
Grants and Subsidies - Federal	\$ 750,000									
Grants and Subsidies - Federal	\$ 1,691,575	\$ 308,225								
Grants and Subsidies - Provincial	\$ 1,358,075	\$ 308,225								
Grants and Subsidies - Provincial (Trillium)	\$ 148,500									
Debenture Funding	\$ 250,000	\$ 735,000				\$ -		\$ -		
Contribution from Development Charges Reserve	\$ -				\$ 10,435					
Contribution from Facility Infrastructure	\$ 35,000									
Contribution from Facility Infrastructure	\$ 50,000									
Contribution from Facility Infrastructure	\$ 450,000									
User Fees	\$ 60,000		\$ 60,000							
User Pay Debt	\$ 17,600	\$ 148,400								
Total Funding Available for Projects	5,906,218	2,384,105	548,676	372,184	502,039	649,831	672,072	913,563	1,189,584	1,726,018
CAPITAL PROJECT COMMITMENTS:										
Carry Forward Facility Projects										
#683 Indoor Pool Asset Renewal CF	\$ 3,499,650	\$ 1,499,850								
#688 Parking Lot Refurbishing CF	\$ 35,000									
#763 Museum Roof Repairs CF	\$ 50,000									
#719 OFT Grant TCC Doors CF	\$ 148,500									
#720 LLWP Building Reno CF	\$ 1,000,000									
#713 DHW Replacement & Heat Recover CF	\$ 17,600									
New Projects										
#657 Signage	\$ 3,000	\$ 5,000		\$ 5,000		\$ 5,000		\$ 5,000		\$ 5,000
#675 Annual LED Light Conversion	\$ 22,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 50,000					
#688 Parking Lot Refurbishing		\$ 200,000		\$ 100,000		\$ 100,000		\$ 100,000		\$ 150,000
#703 Roof Repair/Replacement	\$ 125,000	\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 150,000	\$ 150,000		\$ 200,000
#716 Gen. Building Repairs & Mtce	\$ 60,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
#717 Security & Access Control Systems		\$ 20,000		\$ 10,000		\$ 10,000		\$ 10,000		
#718 HVAC General Repairs	\$ 30,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Arena Dehumidifier	\$ 155,000									
Fire Hall Diesel Exhaust System	\$ 90,000									
Fire Hall Floor Slab (paramedic bay)	\$ 20,000									
Floor Scrubber	\$ 10,000	\$ 10,000								
Health Club		\$ 80,000	\$ 25,000							
Ice Resurfacing Machine					\$ 100,000					
New flooring in Dressing Rooms		\$ 125,000					\$ 80,000			
Property Standards & Beautification		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		
Recreation Minor Capital	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 200,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
TCC Furnishings	\$ 25,000									
Windows in Lion's Den		\$ 60,000								
#683 Indoor Pool Asset (Contr to Reserve)	\$ 200,000	\$ 200,000								
AQUATICS										
#676 LLWP Deck & Furnishings	\$ 80,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 25,000	\$ 10,000	\$ 10,000	
Natatorium	\$ 20,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000	\$ 5,000	
CEMETERY										
#501 New Columbarium	\$ 60,000		\$ 60,000							
Laneway Repairs and Construction			\$ 50,000		\$ 50,000		\$ 50,000		\$ 50,000	
MUSEUM										
#763 Museum Roof Repairs		\$ 45,000								
#761 Museum Repairs & Maintenance	\$ 35,000									
Bathroom renos				\$ 80,000						
Front Reception AODA Redesign										
Kitchen upgrade			\$ 10,000							
LED Lights (parking lot and exterior)	\$ 15,000									
Municipal Cultural Plan			\$ 20,000							
Replace Windows			\$ 325,000							
Inflation Adjustment		50,597	33,330	32,436	40,788	62,460	49,849	53,532	23,166	79,016
Total Commitments To Capital Projects	5,710,750	2,580,447	858,330	562,436	535,788	662,460	444,849	413,532	158,166	484,016
TRANSFERS OUT:										
Transfers to Operating budget										
Total Expenditures Against Reserves	5,710,750	2,580,447	858,330	562,436	535,788	662,460	444,849	413,532	158,166	484,016
Closing Balance Before Interest	195,468	(196,342)	(309,654)	(190,252)	(33,749)	(12,629)	227,223	500,031	1,031,418	1,242,003
Interest Income	3,787	18	(3,162)	(3,144)	(1,420)	(299)	1,339	4,554	9,600	14,269
Closing Reserve Balance	199,255	(196,324)	(312,816)	(193,396)	(35,169)	(12,928)	228,563	504,584	1,041,018	1,256,272



2023 Capital Project Listing - New Requests

Recreation, Culture & Parks

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
Project Listing											
450 Parks											
X41 Trails & Pathways	5,000									5,000	
X22 Tennis Court Surface	145,000									145,000	
X21 Sports Field Maintenance & Repairs	50,000				(50,000)						RCP Reserve
X20 Site Amenities	10,000									10,000	
X19 Maintenance, Repairs & AODA	25,000									25,000	
X18 Lake Lisgar Maint. & Shoreline Protection	15,000				(15,000)						RCP Reserve
X17 Tree Planting Urban Forestry	8,000									8,000	
X16 Dog Park	2,500				(2,500)						RCP Reserve
X15 Annual Playground Equipment Replacment	95,000				(95,000)						Cash-in-lieu of Parkland
Total 450 Parks	355,500				(162,500)					193,000	
465 Rec - Bldg Mtce											
X60 Museum Repairs & Maintenance	35,000				(35,000)						Facility Infrastructure Reserve
X59 Indoor Pool Asset		200,000								200,000	
X37 LED Lights (Parking Lot & Exterior)	15,000									15,000	
X36 New Columbarium	60,000							(60,000)			Niche Sales
X35 Natatorium	20,000									20,000	
X34 LLWP Deck & Furnishings	80,000									80,000	
X33 TCC Furnishings	25,000									25,000	
X32 Recreation Minor Capital	10,000									10,000	
X31 Floor Scrubber	10,000									10,000	
X30 Fire Hall Floor Slab (paramedic bay)	20,000									20,000	
X29 Fire Hall Diesel Exhaust System	90,000				(55,000)					35,000	Facility Infrastructure Reserve
X28 Arena Dehumidifier	155,000									155,000	
X27 HVAC General Repairs	30,000									30,000	
X26 General Building Repairs & Maintenance	60,000									60,000	
X25 Roof Repair/Replacement	125,000				(125,000)						Facility Infrastructure Reserve
X24 Annual LED Light Conversion	22,000									22,000	
X23 Signage	3,000									3,000	
Total 465 Rec - Bldg Mtce	760,000	200,000			(215,000)			(60,000)		685,000	
Total Project Listing	\$1,115,500	\$200,000			(\$377,500)			(\$60,000)		\$878,000	

Town of Tillsonburg

Capital Projects

Project	X15 Annual Playground Equipment Replacment		
Department	Parks		
Version	3 - SMT final	Year	2023

Description

Funding to provide for the ongoing replacement and or upgrading of existing playground structures at various locations throughout the Town of Tillsonbug.

Justification

To ensure playground equipment continues to meet industry standards for safety and inclusivity for all. To provide children and youth with playgrounds that are fun for children and families while supporting children's self-confidence and increased self-esteem and providing a free activity for families to grow kids creativity and imagination.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	655,000	95,000	100,000	100,000	120,000	120,000	120,000
Expenditures Total	655,000	95,000	100,000	100,000	120,000	120,000	120,000
Funding							
Cont.from Reserves	95,000	95,000					
Taxation	500,000		100,000	100,000	100,000	100,000	100,000
Funding Total	595,000	95,000	100,000	100,000	100,000	100,000	100,000

Town of Tillsonburg

Capital Projects

Project	X16 Dog Park		
Department	Parks		
Version	3 - SMT final	Year	2023

Description

Funding to provide for minor site enhancements.

Justification

The Dog Park is a well-used and valued facility by dog owners in Tillsonburg. In order to continue making modest improvements to the site, the Advisory Group is encouraged to see nominal investments to the site.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	17,500	2,500	3,000	3,000	3,000	3,000	3,000
Expenditures Total	17,500	2,500	3,000	3,000	3,000	3,000	3,000
Funding							
Cont.from Reserves	2,500	2,500					
Taxation	15,000		3,000	3,000	3,000	3,000	3,000
Funding Total	17,500	2,500	3,000	3,000	3,000	3,000	3,000

Town of Tillsonburg

Capital Projects

Project	X17 Tree Planting Urban Forestry		
Department	Parks		
Version	3 - SMT final	Year	2023

Description

Funding to provide ongoing tree planting and canopy preservation for the Town.

Justification

Preservation of the tree canopy can provide many benefits to the residents of the Town including: improved air quality, windbreaks & shade to help with heating and cooling costs, reduced run off into sewers improving water quality, prevention of soil erosion and improved property values.

Budget

		Total	2023	2024	2025	2026	2027	2028
Expenditures								
	Construction	58,000	8,000	10,000	10,000	10,000	10,000	10,000
	Expenditures Total	58,000	8,000	10,000	10,000	10,000	10,000	10,000
Funding								
	Taxation	58,000	8,000	10,000	10,000	10,000	10,000	10,000
	Funding Total	58,000	8,000	10,000	10,000	10,000	10,000	10,000

Town of Tillsonburg

Capital Projects

Project	X18 Lake Lisgar Maint. & Shoreline Protection		
Department	Parks		
Version	3 - SMT final	Year	2023

Description

Every 3 years, funding is required to provide remediation and maintenance along the shoreline of Lake Lisgar.

Justification

In addition to improving the aesthetic look of Lake Lisgar, remediation and maintenance along the shore line is necessary to protect the habitat and prevent invasive species.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	155,000	15,000	40,000	20,000		80,000	
Expenditures Total	155,000	15,000	40,000	20,000		80,000	
Funding							
Cont.from Reserves	15,000	15,000					
Taxation	140,000		40,000	20,000		80,000	
Funding Total	155,000	15,000	40,000	20,000		80,000	

Town of Tillsonburg

Capital Projects

Project	X19 Maintenance, Repairs & AODA		
Department	Parks		
Version	3 - SMT final	Year	2023

Description

Funding to provide ongoing maintenance and repair to existing playgrounds and parks and to ensure the Town is meeting AODA standards.

Justification

It is important for the Town to ensure that play spaces are accessible to children and caregivers with disabilities and mobility issues. Updates are required to ensure our Town play spaces meet AODA minimum requirements such as firm, level ground, surfaces that prevent injury on impact and clearance so users can move to, around and through the space.

Budget

		Total	2023	2024	2025	2026	2027	2028
Expenditures								
Construction		125,000	25,000	20,000	20,000	20,000	20,000	20,000
	Expenditures Total	125,000	25,000	20,000	20,000	20,000	20,000	20,000
Funding								
Taxation		125,000	25,000	20,000	20,000	20,000	20,000	20,000
	Funding Total	125,000	25,000	20,000	20,000	20,000	20,000	20,000

Town of Tillsonburg

Capital Projects

Project	X20 Site Amenities		
Department	Parks		
Version	3 - SMT final	Year	2023

Description

Funding for new and replacement site amenities at Town parks, playgrounds and sports fields.

Justification

Phased in approach to create branded, standard, uniform site amenities at the Town's parks, playgrounds and sports fields. Amenities include items such as garbage & recycling receptacles, bike racks, and benches.

Budget

		Total	2023	2024	2025	2026	2027	2028
Expenditures								
Construction		110,000	10,000	20,000	20,000	20,000	20,000	20,000
	Expenditures Total	110,000	10,000	20,000	20,000	20,000	20,000	20,000
Funding								
Taxation		110,000	10,000	20,000	20,000	20,000	20,000	20,000
	Funding Total	110,000	10,000	20,000	20,000	20,000	20,000	20,000

Town of Tillsonburg

Capital Projects

Project	X21 Sports Field Maintenance & Repairs		
Department	Parks		
Version	3 - SMT final	Year	2023

Description

Funding to address deficiencies with Town owned sports fields.

Justification

By priority and as funding permits, improvement will be made to Town owned sports fields to address identified deficiencies including, but not limited to, dugouts, warning tracks, fencing, hydro boxes, lighting and turf.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	270,000	50,000	20,000	50,000	50,000	50,000	50,000
Expenditures Total	270,000	50,000	20,000	50,000	50,000	50,000	50,000
Funding							
Cont.from Reserves	50,000	50,000					
Funding Total	50,000	50,000					

Town of Tillsonburg

Capital Projects

Project	X22 Tennis Court Surface		
Department	Parks		
Version	3 - SMT final	Year	2023

Description

Funding to replace the surface of the tennis courts.

Justification

The tennis courts surfaces have reached the end of their life. A full reconstruction and resurface is required for the safety and enjoyment of the patrons. The courts are currently used jointly between tennis and pickleball.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	145,000	145,000					
Expenditures Total	145,000	145,000					
Funding							
Taxation	145,000	145,000					
Funding Total	145,000	145,000					

Town of Tillsonburg

Capital Projects

Project	X23 Signage		
Department	Rec - Bldg Mtce		
Version	3 - SMT final	Year	2023

Description

New and updated wayfinding signage for the Tillsonburg Community Centre.

Justification

The location of some services and amenities will change with the renovation of the pool area. New and updated wayfinding signage will be required to assist patrons using the facility.

Budget

		Total	2023	2024	2025	2026	2027	2028
Expenditures								
	Construction	18,000	3,000	5,000		5,000		5,000
	Expenditures Total	18,000	3,000	5,000		5,000		5,000
Funding								
	Taxation	18,000	3,000	5,000		5,000		5,000
	Funding Total	18,000	3,000	5,000		5,000		5,000

Town of Tillsonburg

Capital Projects

Project	X24 Annual LED Light Conversion		
Department	Rec - Bldg Mtce		
Version	3 - SMT final	Year	2023

Description

Funding to replace outdated lighting with LED lighting at all Town owned facilities.

Justification

Using a phased in approach, as funds allow, to replace outdated lighting with LED lighting. LED lighting is more energy efficient, environmentally friendly and cost effective.

Budget

		Total	2023	2024	2025	2026	2027	2028
Expenditures								
Construction		192,000	22,000	40,000	40,000	40,000	50,000	
	Expenditures Total	192,000	22,000	40,000	40,000	40,000	50,000	
Funding								
Taxation		192,000	22,000	40,000	40,000	40,000	50,000	
	Funding Total	192,000	22,000	40,000	40,000	40,000	50,000	

Town of Tillsonburg

Capital Projects

Project	X25 Roof Repair/Replacement		
Department	Rec - Bldg Mtce		
Version	3 - SMT final	Year	2023

Description

Funding required for critical repairs, replacement and maintenance of roofing on Town owned facilities.

Justification

Funding is required for emergency repairs and replacement of roofing for Town owned facilities. Required work will be prioritized and completed as funds allow. Replacement of the roof at the Customers Service Centre has been identified as a priority for 2023. If funds allow, critical repairs to the Auditorium roof will also be completed.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	1,075,000	125,000	150,000	200,000	200,000	200,000	200,000
Expenditures Total	1,075,000	125,000	150,000	200,000	200,000	200,000	200,000
Funding							
Cont.from Reserves	125,000	125,000					
Funding Total	125,000	125,000					

Town of Tillsonburg

Capital Projects

Project	X26 General Building Repairs & Maintenance		
Department	Rec - Bldg Mtce		
Version	3 - SMT final	Year	2023

Description

General funding for building envelope repairs and maintenance at all town-owned facilities.

Justification

Required and preventative maintenance on the aging facility inventory will mitigate more costly replacement by extending the life of various building systems and items.

Budget

		Total	2023	2024	2025	2026	2027	2028
Expenditures								
Construction		160,000	60,000	20,000	20,000	20,000	20,000	20,000
Expenditures Total		160,000	60,000	20,000	20,000	20,000	20,000	20,000
Funding								
Taxation		160,000	60,000	20,000	20,000	20,000	20,000	20,000
Funding Total		160,000	60,000	20,000	20,000	20,000	20,000	20,000

Town of Tillsonburg

Capital Projects

Project	X27 HVAC General Repairs		
Department	Rec - Bldg Mtce		
Version	3 - SMT final	Year	2023

Description

Funding required for critical repairs/replacements of existing HVAC units at various locations in Town.

Justification

Funding is required for emergency repairs or replacement of aging HVAC systems in Town owned facilities. Required work will be prioritized and completed as funds allow.

Budget

		Total	2023	2024	2025	2026	2027	2028
Expenditures								
	Construction	30,000	30,000					
	Expenditures Total	30,000	30,000					
Funding								
	Taxation	30,000	30,000					
	Funding Total	30,000	30,000					

Town of Tillsonburg

Capital Projects

Project	X28 Arena Dehumidifier		
Department	Rec - Bldg Mtce		
Version	3 - SMT final	Year	2023

Description

Replacement dehumidifier for the Arenas.

Justification

The current arena dehumidifier has reached the end of its life and a new dehumidifier is required to maintain proper ice conditions within the arenas.

Budget							
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	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	155,000	155,000					
Expenditures Total	155,000	155,000					
Funding							
Taxation	155,000	155,000					
Funding Total	155,000	155,000					

Town of Tillsonburg

Capital Projects

Project	X29 Fire Hall Diesel Exhaust System		
Department	Rec - Bldg Mtce		
Version	3 - SMT final	Year	2023

Description

The Fire Hall requires a diesel exhaust extraction system for the Bay. Health and Safety has identified the need for direct capture diesel exhaust system to remove diesel exhaust from four (4) fire apparatus at source when in the bay area. Diesel exhaust is a known human carcinogen. Fire Services in conjunction with the Health and Safety Committee seek to reduce employee exposure to carcinogens as part of its cancer reduction program. Diesel exhaust from fire apparatus contaminates bunker gear and equipment and infiltrates the entire in the fire station. Employees work in the fire station 24/7/365.

Justification

The Health and Safety committee has identified diesel exhaust as an employee health concerns for quite some time as part of its cancer reduction program. It is unknown why this issue has not been addressed to date although frequent turnover in fire department leadership may have resulted in the being overlooked.

The 2022 Roth IAMS building Assessment Report identified the lack of exhaust system as a major repair short term repair required and recommended the addition of vehicle exhaust and gas detection systems to the fire hall bays for 2023 for \$119,000.

The International Agency for Research on Cancer, part of the World Health Organization, has classified diesel engine exhaust as carcinogenic to humans. It found that diesel exhaust is a cause of lung cancer and noted a positive association with an increased risk of bladder cancer. Exposure to diesel exhaust can be reduced through engineering controls at the source. The installation of direct capture exhaust system extractors is recommended in stations. Measures should be taken to ensure that the discharge of air from any exhaust system prevents the return of contaminants to the workplace.

- [Occupational Health and Safety Act](#)
 - clause 25(2)(a) for providing information and instruction to a worker
 - clause 25(2)(d) for making workers aware of hazards
 - clause 25(2)(h) for taking every precaution reasonable to protect workers

- [Regulation 851-Industrial Establishments](#)
 - section 127 for adequate ventilation

- [Regulation 833-Control of Exposure to Biological or Chemical Agents](#)
 - for occupational exposure limits

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	90,000	90,000					
Expenditures Total	90,000	90,000					
Funding							
Cont. from Reserves	55,000	55,000					
Taxation	35,000	35,000					
Funding Total	90,000	90,000					

Town of Tillsonburg

Capital Projects

Project	X30 Fire Hall Floor Slab (paramedic bay)		
Department	Rec - Bldg Mtce		
Version	3 - SMT final	Year	2023

Description

A replacement floor slab for the paramedic bay at the Fire Hall.

Justification

Roth IAMS facility audit identified the EMS Bay Floor Slab to be structurally questionable due to deterioration from water penetration through the floor slab over the years and prioritized it as immediate repair. Subsequent report from Balan Engineering Corp confirmed findings of deterioration of the EMS floor slab and also recommend repair as a priority.

Light storage is permitted but as a precaution, Balan Engineering Corp recommended no vehicular loading or heavy storage be permitted on the EMS floor slab until repairs are complete.

The loading of the EMS floor slab has been discussed through the JHSC and repairs of the EMS floor slab are being recommended by both Management and Staff as a priority for 2023.

Budget

		Total	2023	2024	2025	2026	2027	2028
Expenditures								
	Construction	20,000	20,000					
	Expenditures Total	20,000	20,000					
Funding								
	Taxation	20,000	20,000					
	Funding Total	20,000	20,000					

Town of Tillsonburg

Capital Projects

Project	X31 Floor Scrubber		
Department	Rec - Bldg Mtce		
Version	3 - SMT final	Year	2023

Description

Replacement floor scrubber for cleaning at the Tillsonburg Community Centre.

Justification

The current floor scrubber is at the end of its life and has required ongoing repairs. With the new renovation and in-house cleaning, a more robust scrubber will be better suited to meet the cleaning needs of the facility.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	20,000	10,000	10,000				
Expenditures Total	20,000	10,000	10,000				
Funding							
Taxation	20,000	10,000	10,000				
Funding Total	20,000	10,000	10,000				

Town of Tillsonburg

Capital Projects

Project	X32 Recreation Minor Capital		
Department	Rec - Bldg Mtce		
Version	3 - SMT final	Year	2023

Description

Funding to purchase new or replacement equipment used for programming at the Community Centre.

Justification

Funding will be used to purchase equipment for new programs being offered or, to replace aging and damaged equipment used in current programming.

Budget							
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		Total	2023	2024	2025	2026	2027	2028
Expenditures								
	Construction	60,000	10,000	10,000	10,000	10,000	10,000	10,000
	Expenditures Total	60,000	10,000	10,000	10,000	10,000	10,000	10,000
Funding								
	Taxation	60,000	10,000	10,000	10,000	10,000	10,000	10,000
	Funding Total	60,000	10,000	10,000	10,000	10,000	10,000	10,000

Town of Tillsonburg

Capital Projects

Project	X33 TCC Furnishings		
Department	Rec - Bldg Mtce		
Version	3 - SMT final	Year	2023

Description

Funding to purchase new furniture for the Tillsonburg Community Centre.

Justification

New and replacement furniture will be required to furnish new spaces created as a result of the renovation at the Community Centre. The renovation will create a new entrance, reception area, pool office and board/meeting rooms.

Budget							
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	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	25,000	25,000					
Expenditures Total	25,000	25,000					
Funding							
Taxation	25,000	25,000					
Funding Total	25,000	25,000					

Town of Tillsonburg

Capital Projects

Project	X34 LLWP Deck & Furnishings		
Department	Rec - Bldg Mtce		
Version	3 - SMT final	Year	2023

Description

Funding to repair concrete decking around the pool, replace shade canopies and furniture on deck.

Justification

Damaged concrete around the pool poses tripping and other hazards for patrons and staff walking in the area. Replacement of damaged shade canopies and decking furniture are required for the safety, comfort and enjoyment of staff and patrons using Lake Lisgar Water Park.

Budget

		Total	2023	2024	2025	2026	2027	2028
Expenditures								
Construction		130,000	80,000	10,000	10,000	10,000	10,000	10,000
Expenditures Total		130,000	80,000	10,000	10,000	10,000	10,000	10,000
Funding								
Taxation		130,000	80,000	10,000	10,000	10,000	10,000	10,000
Funding Total		130,000	80,000	10,000	10,000	10,000	10,000	10,000

Town of Tillsonburg

Capital Projects

Project	X35 Natatorium		
Department	Rec - Bldg Mtce		
Version	3 - SMT final	Year	2023

Description

Funding to provide a new diving board and guard chairs at the indoor pool.

Justification

The current diving board and guard chairs are at the end of their life and require replacement for the safety and enjoyment of staff and patrons .

Budget

		Total	2023	2024	2025	2026	2027	2028
Expenditures								
Construction		45,000	20,000	5,000	5,000	5,000	5,000	5,000
Expenditures Total		45,000	20,000	5,000	5,000	5,000	5,000	5,000
Funding								
Taxation		45,000	20,000	5,000	5,000	5,000	5,000	5,000
Funding Total		45,000	20,000	5,000	5,000	5,000	5,000	5,000

Town of Tillsonburg

Capital Projects

Project	X36 New Columbarium		
Department	Rec - Bldg Mtce		
Version	3 - SMT final	Year	2023

Description

A columbarium is a structure with inbuilt niche spaces that store cremation urns. This final resting place can be a wall, room, or stand alone building. Commonly made of granite or marble stone, a columbarium may be part of a cemetery, temple, or church.

Justification

The Tillsonburg Cemetery currently has installed 2 Columbarium's to serve the needs of our Clients. Traditional burials are reducing in favour of this newer form of interring the ashes of loved ones. The ongoing sales of niches suggests that we will need another structure in 2023 to continue to serve the expected needs. Niches, like burial plots directly offset the associated costs.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	120,000	60,000		60,000			
Expenditures Total	120,000	60,000		60,000			
Funding							
Misc Rev	120,000	60,000		60,000			
Funding Total	120,000	60,000		60,000			

Town of Tillsonburg

Capital Projects

Project	X37 LED Lights (Parking Lot & Exterior)		
Department	Rec - Bldg Mtce		
Version	3 - SMT final	Year	2023

Description

Funding to replace damaged and outdated lighting at the Museum

Justification

The current exterior lighting at the Museum needs to be repaired. Rather than fix old, outdated lighting it makes sense to upgrade the lighting to LED at this time.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	15,000	15,000					
Expenditures Total	15,000	15,000					
Funding							
Taxation	15,000	15,000					
Funding Total	15,000	15,000					

Town of Tillsonburg

Capital Projects

Project	X41 Trails & Pathways		
Department	Parks		
Version	3 - SMT final	Year	2023

Description

Funding to maintain the trails and pathways within the Town.

Justification

Town trails and pathways are well-used and valued by residents of Tillsonburg. Funding for maintenance (i.e bush hogging, emergency repairs, upgrades) will keep the trails and pathways safe, accessible and enjoyable for all users.

Budget

		Total	2023	2024	2025	2026	2027	2028
Expenditures								
	Construction	5,000	5,000					
	Expenditures Total	5,000	5,000					
Funding								
	Taxation	5,000	5,000					
	Funding Total	5,000	5,000					

Town of Tillsonburg

Capital Projects

Project	X59 Indoor Pool Asset		
Department	Rec - Bldg Mtce		
Version	3 - SMT final	Year	2023

Description

A previous cost analysis for the T.C.C. renovation was provided to staff in May 2022 at an overage of \$350,000. The Architects were asked to provide staff with an updated cost estimate reflecting the most recent site plan adjustment and scope of work.

Due to inflation, supply issues mostly impacted by COVID and addition of the new accessible parking lot the cost estimation has come in approximately \$400,000 over budget bringing the overall project cost to \$4,340,000.

Justification

The anticipated budget overage of \$400,000 be funded through the 2023 (\$200,000) and 2024 (\$200,00) levy;

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Cont.to Reserves	400,000	200,000	200,000				
Expenditures Total	400,000	200,000	200,000				
Funding							
Taxation	400,000	200,000	200,000				
Funding Total	400,000	200,000	200,000				

Town of Tillsonburg

Capital Projects

Project	X60 Museum Repairs & Maintenance		
Department	Rec - Bldg Mtce		
Version	3 - SMT final	Year	2023

Description

Funding to provide ongoing maintenance, repair and update the customer service desk to ensure the Town is meeting AODA standards.

Justification

It is important for the Town to ensure our facilities are accessible to users with disabilities and mobility challenges. Updates are required to ensure the museum meets AODA regulations, providing customer service that is accessible to residents and visitors coming to the space.

Budget

	Total	2023	2024	2025	2026	2027	2028
Expenditures							
Construction	35,000	35,000					
Expenditures Total	35,000	35,000					
Funding							
Cont.from Reserves	35,000	35,000					
Funding Total	35,000	35,000					



Capital Budget overview

The following is the **2023 proposed new** capital expenditures that are funded from various sources including grants, reserves, debt and taxation.



2023 Capital Project Listing - New Requests

Town

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
Project Listing											
110 Corporate Services											
X39 Cell Phone Replacements	15,000				(15,000)						IT Reserve
X38 Computer Replacements	62,300				(62,300)						IT Reserve
X01 Annual Replacement of IT Capital	(76,000)	76,000									IT Reserve
Total 110 Corporate Services	1,300	76,000			(77,300)						
130 Fleet											
X58 Replace - #33 Ram 250with Alum Dump Body	65,000				(65,000)						Fleet Reserve
X57 Replace - # 37 F250 Pcikup Truck	115,000				(115,000)						Fleet Reserve
X56 Replace - # 65 4300 Hybrid Bucket Truck	325,000			(325,000)							
X55 Replace - #96 Sicard Snowblower	182,000			(182,000)							
X54 Replace - #204 Z-Force	14,000				(14,000)						Fleet Reserve
X53 Replace - #235 Trenching Utility Trailer	15,000				(15,000)						Fleet Reserve
X52 Replace - MT6 Sidewalk Machine	190,000				(43,700)	(146,300)					Fleet Reserve
X51 New - ATV	40,000				(40,000)						Fleet Reserve
X50 New - Tractor	145,000				(145,000)						Fleet Reserve
X49 New - Tractor Mower Deck	55,000				(55,000)						Fleet Reserve
X48 New - Tractor Flail Brusher	55,000									55,000	
X47 New - Tractor Snow Pusher Blade	20,000				(20,000)						Fleet Reserve
X46 New - Tandem Axle Plow with Wing	465,000				(106,900)	(358,100)					Fleet Reserve
X45 New - Trackless Attachment (Ribbon Blower)	20,000				(20,000)						Fleet Reserve
X44 New- Trackless Attachment (Rotary Broom)	10,000				(10,000)						Fleet Reserve
X43 New - P/U Attachment	5,000				(5,000)						Fleet Reserve
X42 New - Tack Coat Sprayer Unit	5,000				(5,000)						Fleet Reserve
Total 130 Fleet	1,726,000			(507,000)	(659,600)	(504,400)				55,000	
150 Fire											
X09 Avtec Outposts	4,000				(4,000)						Fire Comm reserve
X08 Avtec Scout Radio Console	35,000				(35,000)						Fire Comm Reserve
X07 Secan Storage Side of Station	10,000				(10,000)						Fire Equipment Reserve
X06 Training Props	5,000									5,000	
X05 Gas Detection Equipment	10,000									10,000	



2023 Capital Project Listing - New Requests

Town

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
X04 Rescue Equipment	5,000									5,000	
X03 PPE Bunker Gear	30,000				(15,000)	(15,000)					Fire Equipment Reserve
X02 Community Risk Assessment/Master Fire Plan	65,000				(22,700)	(42,300)					Fire Equipment Reserve
Total 150 Fire	164,000				(86,700)	(57,300)				20,000	
210 Engineering											
X13 Charlotte & Clarence Design	83,000									83,000	
Total 210 Engineering	83,000									83,000	
220 Public Works											
X61 Future Bridge Repairs		55,000								55,000	
X12 Bayham Line Reconstruction	450,000							(225,000)		225,000	Municipality of Bayham
X11 Younge St Reconstruction	603,400				(76,600)	(173,300)				353,500	Linear Infrastructure Reserve
Total 220 Public Works	1,053,400	55,000			(76,600)	(173,300)		(225,000)		633,500	
235 Streetlights											
X14 Van Norman Heights Subdivision	350,000									350,000	
Total 235 Streetlights	350,000									350,000	
240 Airport											
X10 Apron Extension	160,000							(160,000)			Airport Land Sales
Total 240 Airport	160,000							(160,000)			
260 Storm Sewers											
X40 Townline Construction	254,000		(225,000)							29,000	OCIF Formula Funding
X11 Younge St Reconstruction	857,000		(397,500)							459,500	Federal Gas Tax
Total 260 Storm Sewers	1,111,000		(622,500)							488,500	
450 Parks											
X41 Trails & Pathways	5,000									5,000	
X22 Tennis Court Surface	145,000									145,000	
X21 Sports Field Maintenance & Repairs	50,000				(50,000)						RCP Reserve
X20 Site Amenities	10,000									10,000	
X19 Maintenance, Repairs & AODA	25,000									25,000	
X18 Lake Lisgar Maint. & Shoreline Protection	15,000				(15,000)						RCP Reserve
X17 Tree Planting Urban Forestry	8,000									8,000	
X16 Dog Park	2,500				(2,500)						RCP Reserve



2023 Capital Project Listing - New Requests

Town

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
X15 Annual Playground Equipment Replacment	95,000				(95,000)						Cash-in-lieu of Parkland
Total 450 Parks	355,500				(162,500)					193,000	
465 Rec - Bldg Mtce											
X60 Museum Repairs & Maintenance	35,000				(35,000)						Facility Infrastrucuture Reserve
X59 Indoor Pool Asset		200,000								200,000	
X37 LED Lights (Parking Lot & Exterior)	15,000									15,000	
X36 New Columbarium	60,000							(60,000)			Niche Sales
X35 Natatorium	20,000									20,000	
X34 LLWP Deck & Furnishings	80,000									80,000	
X33 TCC Furnishings	25,000									25,000	
X32 Recreation Minor Capital	10,000									10,000	
X31 Floor Scrubber	10,000									10,000	
X30 Fire Hall Floor Slab (paramedic bay)	20,000									20,000	
X29 Fire Hall Diesel Exhaust System	90,000				(55,000)					35,000	Facility Infrastrucuture Reserve
X28 Arena Dehumidifier	155,000									155,000	
X27 HVAC General Repairs	30,000									30,000	
X26 General Building Repairs & Maintenance	60,000									60,000	
X25 Roof Repair/Replacement	125,000				(125,000)						Facility Infrastrucuture Reserve
X24 Annual LED Light Conversion	22,000									22,000	
X23 Signage	3,000									3,000	
Total 465 Rec - Bldg Mtce	760,000	200,000			(215,000)			(60,000)		685,000	
Total Project Listing	\$5,764,200	\$331,000	(\$622,500)	(\$507,000)	(\$1,277,700)	(\$735,000)		(\$445,000)		\$2,508,000	



Capital Budget overview

The following is the 2022 approved project listing in progress.



2023 Approved Capital Projects (includes Carryforward)

Town

	Expenditures	Contribution to Reserves	Grants	Debentures	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
Project Listing											
130 Fleet											
065 Rpl Water Unit #28	35,000								(35,000)		CFWD from 2021
066 Rpl Fire Unit #37	88,000			(88,000)							CFWD from 2021
067 Rpl Fire Unit# 38	50,000			(50,000)							CFWD from 2021
069 Rpl Hydro Unit # 65	50,000								(50,000)		CFWD from 2021
070 Rpl Cemetery Unit# 87	175,000			(175,000)							CFWD from 2021
071 Rpl Parks Unit # 88	125,000			(125,000)							CFWD from 2021
073 New Cemetery Mower	115,000			(115,000)							CFWD from 2021
074 New RCP Mini Cargo Van	40,000			(40,000)							CFWD from 2021
075 New sidewalk Plow	165,000				(38,000)	(127,000)					CFWD from 2022
076 Replace 135 Trackless Boom	25,000				(25,000)						CFWD from 2022
079 Rep 063 Snowplow/Sander	280,000			(280,000)							CFWD from 2022
080 Rep 080 Komatsu Loader	342,400				(342,400)						CFWD from 2022
101 Rpl#60 335 SnowPlow Truck	295,000			(90,000)	(205,000)						CFWD from 2020
Total 130 Fleet	1,785,400			(963,000)	(610,400)	(127,000)			(85,000)		
150 Fire											
146 Next Generation 911	95,000								(95,000)		CFWD from 2021
Total 150 Fire	95,000								(95,000)		
210 Engineering											
203 Young St Storm Outlet EA	70,000				(70,000)						CFWD from 2020
206 Kinsman Bridge Upgrade Design	192,100				(186,100)	(6,000)					CFWD from 2021
212 Crannberry Rd Design	130,000				(66,000)	(64,000)					CFWD from 2022
215 Woodcock & Pheasant Design	90,000				(90,000)						CFWD from 2022
262 Quarter Town Line & Beech Blvd	85,000				(85,000)						CFWD from 2020
263 Quarter Town Line at Stoney Cr	30,000				(30,000)						CFWD from 2020
Total 210 Engineering	597,100				(527,100)	(70,000)					
220 Public Works											
191 Frances St Reconstruction	663,400		(458,700)		(204,700)						CFWD from 2022
193 Lindsay St Reconstruction	534,200		(386,000)		(148,200)						CFWD from 2022
194 Beech Blvd & Stoney Creek Wall	940,800		(294,000)	(646,800)							



2023 Approved Capital Projects (includes Carryforward)

Town

	Expenditures	Contribution to Reserves	Grants	Debentures	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
Total 220 Public Works	2,138,400		(1,138,700)	(646,800)	(352,900)						
240 Airport											
321 Airport Enhancements	535,000		(535,000)								CFWD from 2022
331 General Aviation Access Road	195,000				(195,000)						CFWD from 2021
Total 240 Airport	730,000		(535,000)		(195,000)						
260 Storm Sewers											
191 Frances St Reconstruction	326,300				(326,300)						CFWD from 2022
193 Lindsay St Reconstruction	266,200				(266,200)						CFWD from 2022
194 Beech Blvd & Stoney Creek Wall	235,200			(235,200)							CFWD from 2022
Total 260 Storm Sewers	827,700			(235,200)	(592,500)						
300 Cem											
504 Implementation of Master Plan	78,100				(78,100)						CFWD from 2020
Total 300 Cem	78,100				(78,100)						
450 Parks											
624 Pedestrian Connection Langrell	31,500				(23,500)	(8,000)					
638 Northcrest Estates Phase 2	160,000							(160,000)			
640 Library Lane Enhancement	10,000				(10,000)						CFWD from 2022
647 Parks signage & install	4,000				(4,000)						CFWD from 2021
Total 450 Parks	205,500				(37,500)	(8,000)		(160,000)			
465 Rec - Bldg Mtce											
683 Indoor Pool Asset Renewal	4,999,500		(3,666,100)	(735,000)	(450,000)				(148,400)		Cfwd from 2021
688 Mem, Parking Lot Phase 2	35,000				(35,000)						CFWD from 2021
713 DHW Replacement & Heat Recover	100,000		(5,000)						(95,000)		CFWD form 2019
716 Gen.Buidling Repairs&Maint.	80,000				(80,000)						CFWD from 2022
718 HVAC Repair/Replacement	50,000				(50,000)						CFWD from 2022
719 TCC Door replacements	133,700		(133,700)								Cfwd from 2022
720 LLWP Building Reno	1,000,000		(750,000)	(250,000)							Cfwd from 2021
Total 465 Rec - Bldg Mtce	6,398,200		(4,554,800)	(985,000)	(615,000)				(243,400)		
475 Museum											
763 Ann. Slate Roof Repairs	50,000				(50,000)						CFWD from 2022
Total 475 Museum	50,000				(50,000)						



2023 Approved Capital Projects (includes Carryforward)

Town

	Expenditures	Contribution to Reserves	Grants	Debentures	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
505 Economic Dev											
805 VIP Phase 2 - Planning& Design	50,000				(50,000)						CFWD from 2022
814 Rokeby Road - Eng. Design	265,000							(265,000)			CFWD from 2021
815 Rokeby Rd Reconstruction	400,000				(400,000)						CFWD from 2022
Total 505 Economic Dev	715,000				(450,000)			(265,000)			
Total Project Listing	\$13,620,400		(\$6,228,500)	(\$2,830,000)	(\$3,508,500)	(\$205,000)		(\$425,000)	(\$423,400)		



Capital Budget overview

The following is the **10 year Capital forecast of expenditures**

Summary

Capital Renewal 3% + 1%
Scenario

Summary Capital Levy

2023 as Base

Levy only		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
FI	Fire Equipment	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
FI	Fire Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OP	Airport	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OP	Bridges	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
OP	Fleet	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
OP	Roads	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000	\$ 620,000
OP	Storm	\$ 530,000	\$ 530,000	\$ 530,000	\$ 530,000	\$ 530,000	\$ 530,000	\$ 530,000	\$ 530,000	\$ 530,000	\$ 530,000	\$ 530,000
OP	Streetlights	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
RC	Facilities	\$ 685,000	\$ 685,000	\$ 685,000	\$ 685,000	\$ 685,000	\$ 685,000	\$ 685,000	\$ 685,000	\$ 685,000	\$ 685,000	\$ 685,000
RC	Parks Equipment	\$ 193,000	\$ 193,000	\$ 193,000	\$ 193,000	\$ 193,000	\$ 193,000	\$ 193,000	\$ 193,000	\$ 193,000	\$ 193,000	\$ 193,000
		\$ 2,508,000	\$ 2,508,000	\$ 2,508,000	\$ 2,508,000	\$ 2,508,000	\$ 2,508,000	\$ 2,508,000	\$ 2,508,000	\$ 2,508,000	\$ 2,508,000	\$ 25,080,000

2023 as Base, '24-'25 3%, '26-'32 1%

Levy only		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
			3%	3.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	
FI	Fire Equipment	\$ 20,000	\$ 24,578	\$ 29,469	\$ 31,194	\$ 36,541	\$ 38,381	\$ 40,281	\$ 42,243	\$ 44,268	\$ 46,359	
FI	Fire Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OP	Airport	\$ -	\$ 80,120	\$ 165,701	\$ 195,889	\$ 329,459	\$ 370,663	\$ 654,913	\$ 689,244	\$ 724,691	\$ 761,289	
OP	Bridges	\$ 55,000	\$ 67,590	\$ 81,039	\$ 85,783	\$ 100,486	\$ 105,547	\$ 110,772	\$ 116,167	\$ 121,737	\$ 127,488	
OP	Fleet	\$ 55,000	\$ 67,590	\$ 81,039	\$ 85,783	\$ 100,486	\$ 105,547	\$ 110,772	\$ 116,167	\$ 121,737	\$ 127,488	
OP	Roads	\$ 620,000	\$ 761,927	\$ 913,527	\$ 967,003	\$ 1,132,756	\$ 1,189,802	\$ 1,248,703	\$ 1,309,518	\$ 1,372,309	\$ 1,437,141	
OP	Storm	\$ 530,000	\$ 651,325	\$ 780,918	\$ 826,632	\$ 968,324	\$ 1,017,089	\$ 1,067,440	\$ 1,119,426	\$ 1,173,103	\$ 1,228,524	
OP	Streetlights	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 310,000	\$ 301,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
RC	Facilities	\$ 685,000	\$ 841,807	\$ 1,009,300	\$ 1,068,383	\$ 1,251,513	\$ 1,314,540	\$ 1,379,615	\$ 1,446,806	\$ 1,516,180	\$ 1,587,809	
RC	Parks Equipment	\$ 193,000	\$ 237,181	\$ 284,372	\$ 301,019	\$ 352,616	\$ 370,374	\$ 388,709	\$ 407,640	\$ 427,186	\$ 447,368	
		\$ 2,508,000	\$ 3,082,118	\$ 3,695,364	\$ 3,911,685	\$ 4,582,180	\$ 4,812,943	\$ 5,051,205	\$ 5,297,210	\$ 5,551,211	\$ 5,813,466	\$ 44,305,382

W 3% ('24-'25) and 1% thereafter \$ 3,082,118 \$ 3,695,364 \$ 3,911,685 \$ 4,582,180 \$ 4,812,943 \$ 5,051,205 \$ 5,297,210 \$ 5,551,211 \$ 5,813,466 increase of \$ 19,225,382

Summary

Capital Renewal 3% + 1% Scenario

Expenditures

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
FI Fire Equipment	125,000	61,200	86,353	40,326	165,607	64,038	101,358	129,803	79,669	45,414	
FI Fire Communications	39,000	158,100	14,045	11,673	48,167	5,521	34,349	43,651	36,905	5,976	
OP Airport	160,000	357,000	520,200	159,180	389,664	828,075	84,465	631,785	656,096	717,060	
OP Bridges	1,235,000	410,040	7,285,921	1,379,560	992,561	772,870	299,006	64,342	114,817	597,550	
OP Fleet	1,411,005	734,008	929,505	1,095,910	2,061,805	1,413,112	578,507	702,010	222,307	786,565	
OP Roads	1,094,890	1,341,716	1,241,716	1,629,789	2,128,533	1,254,856	2,183,276	2,109,263	1,005,649	1,869,587	
OP Storm	1,152,900	708,211	444,692	1,124,364	825,869	825,607	1,079,215	528,063	589,211	1,034,540	
OP Streetlights	350,000	56,100	156,060	265,300	378,840	828,075	0	0	0	0	
RC Facilities	5,710,750	2,580,447	858,330	562,436	535,788	662,460	444,849	413,532	158,166	484,016	
RC Parks Equipment	551,000	635,460	315,241	374,604	338,791	257,255	262,405	279,134	272,983	272,483	
	11,829,545	7,042,282	11,852,065	6,643,142	7,865,625	6,911,869	5,067,430	4,901,583	3,135,803	5,813,189	71,062,532
+ Facilities Audit	1,232,783	1,982,583	2,793,550	1,007,241	105,253	26,585,172	4,612,441	3,658,620	572,971	799,809	43,350,423
Total Exp	13,062,328	9,024,865	14,645,615	7,650,383	7,970,878	33,497,041	9,679,872	8,560,203	3,708,774	6,612,998	114,412,955

Total Contributions In

Base

Levy + Other Revenue	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
FI Fire Equipment	\$ 122,250	\$ 65,000	\$ 87,750	\$ 65,000	\$ 65,000	\$ 78,000	\$ 65,000	\$ 65,000	\$ 78,000	\$ 65,000	
FI Fire Communications	\$ 45,000	\$ 195,000	\$ 45,000	\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
OP Airport	\$ 976,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
OP Bridges	\$ 1,290,000	\$ 457,000	\$ 55,000	\$ 1,355,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	
OP Fleet	\$ 1,187,850	\$ 450,000	\$ 245,000	\$ 350,500	\$ 680,000	\$ 420,000	\$ 207,000	\$ 196,000	\$ 135,000	\$ 310,000	
OP Roads	\$ 1,018,250	\$ 1,370,000	\$ 1,370,000	\$ 2,119,094	\$ 1,624,678	\$ 1,370,000	\$ 1,370,000	\$ 1,370,000	\$ 1,370,000	\$ 1,370,000	
OP Storm	\$ 1,280,000	\$ 530,000	\$ 530,000	\$ 1,085,460	\$ 530,000	\$ 530,000	\$ 530,000	\$ 530,000	\$ 530,000	\$ 530,000	
OP Streetlights	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 310,000	\$ 301,000	\$ -	\$ -	\$ -	\$ -	
RC Facilities	\$ 5,495,750	\$ 2,184,850	\$ 745,000	\$ 685,000	\$ 695,435	\$ 685,000	\$ 685,000	\$ 685,000	\$ 685,000	\$ 685,000	
RC Parks Equipment	\$ 474,000	\$ 501,000	\$ 196,400	\$ 193,000	\$ 193,000	\$ 193,000	\$ 193,000	\$ 193,000	\$ 193,000	\$ 193,000	
	\$ 12,239,100	\$ 6,102,850	\$ 3,624,150	\$ 6,248,053	\$ 4,203,113	\$ 3,682,000	\$ 3,155,000	\$ 3,144,000	\$ 3,096,000	\$ 3,258,000	\$ 48,752,266

Total Contributions In

Base + 3% & 1%

Levy + Other Revenue	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	
FI Fire Equipment	\$ 122,250	\$ 69,578	\$ 97,219	\$ 76,194	\$ 81,541	\$ 96,381	\$ 85,281	\$ 87,243	\$ 102,268	\$ 91,359	
FI Fire Communications	\$ 45,000	\$ 195,000	\$ 45,000	\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
OP Airport	\$ 976,000	\$ 80,120	\$ 165,701	\$ 195,889	\$ 329,459	\$ 370,663	\$ 654,913	\$ 689,244	\$ 724,691	\$ 761,289	
OP Bridges	\$ 1,290,000	\$ 469,590	\$ 81,039	\$ 1,385,783	\$ 100,486	\$ 105,547	\$ 110,772	\$ 116,167	\$ 121,737	\$ 127,488	
OP Fleet	\$ 1,187,850	\$ 462,590	\$ 271,039	\$ 381,283	\$ 725,486	\$ 470,547	\$ 262,772	\$ 257,167	\$ 201,737	\$ 382,488	
OP Roads	\$ 1,018,250	\$ 1,511,927	\$ 1,663,527	\$ 2,466,097	\$ 2,137,433	\$ 1,939,802	\$ 1,998,703	\$ 2,059,518	\$ 2,122,309	\$ 2,187,141	
OP Storm	\$ 1,280,000	\$ 651,325	\$ 780,918	\$ 1,382,092	\$ 968,324	\$ 1,017,089	\$ 1,067,440	\$ 1,119,426	\$ 1,173,103	\$ 1,228,524	
OP Streetlights	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 310,000	\$ 301,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	
RC Facilities	\$ 5,495,750	\$ 2,341,657	\$ 1,069,300	\$ 1,068,383	\$ 1,261,948	\$ 1,314,540	\$ 1,379,615	\$ 1,446,806	\$ 1,516,180	\$ 1,587,809	
RC Parks Equipment	\$ 474,000	\$ 545,181	\$ 287,772	\$ 301,019	\$ 352,616	\$ 370,374	\$ 388,709	\$ 407,640	\$ 427,186	\$ 447,368	
	\$ 12,239,100	\$ 6,676,968	\$ 4,811,514	\$ 7,651,738	\$ 6,317,293	\$ 6,035,943	\$ 6,048,205	\$ 6,283,210	\$ 6,489,211	\$ 6,913,466	\$ 69,466,648

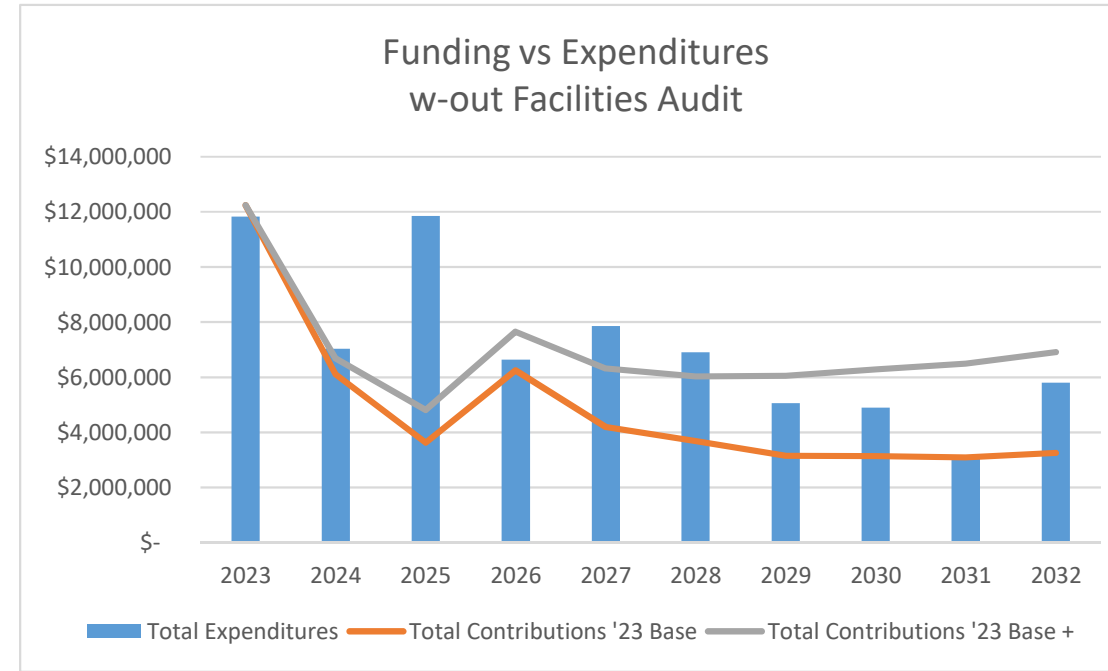
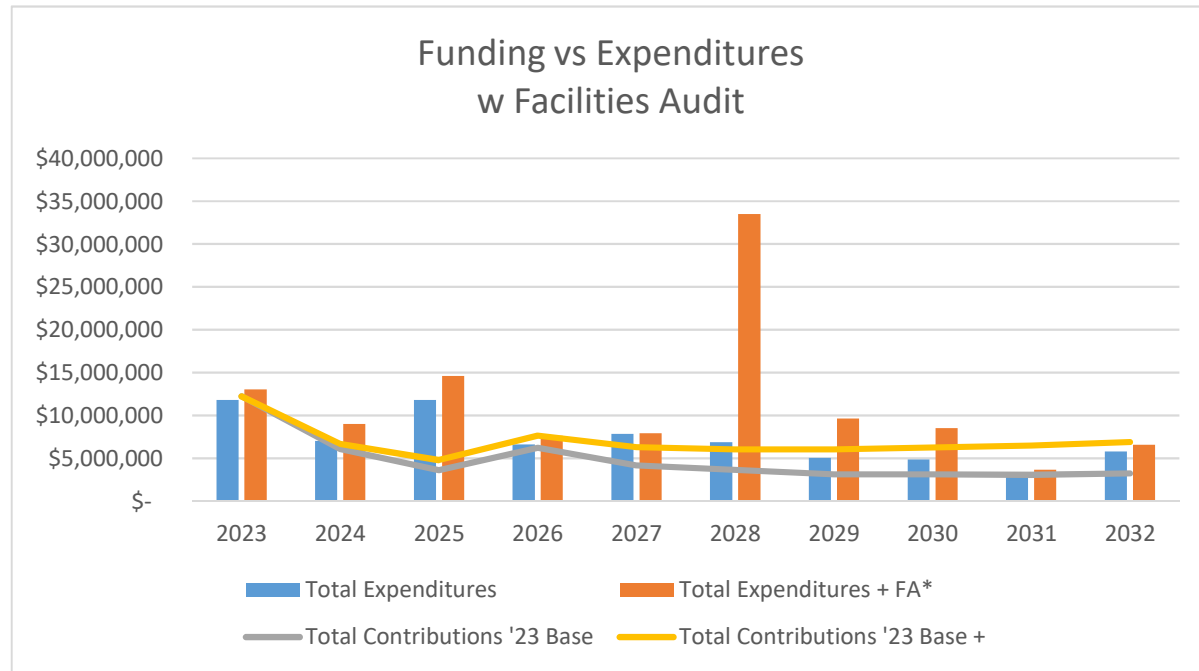
increase of
\$ 20,714,382

Summary

Funding vs Expenditures	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Total Expenditures	\$ 11,829,545	\$ 7,042,282	\$ 11,852,065	\$ 6,643,142	\$ 7,865,625	\$ 6,911,869	\$ 5,067,430	\$ 4,901,583	\$ 3,135,803	\$ 5,813,189	\$ 71,062,532
Total Expenditures + FA*	\$ 13,062,328	\$ 9,024,865	\$ 14,645,615	\$ 7,650,383	\$ 7,970,878	\$ 33,497,041	\$ 9,679,872	\$ 8,560,203	\$ 3,708,774	\$ 6,612,998	\$ 114,412,955
Total Contributions '23 Base	\$ 12,239,100	\$ 6,102,850	\$ 3,624,150	\$ 6,248,053	\$ 4,203,113	\$ 3,682,000	\$ 3,155,000	\$ 3,144,000	\$ 3,096,000	\$ 3,258,000	\$ 48,752,266
Total Contributions '23 Base +	\$ 12,239,100	\$ 6,676,968	\$ 4,811,514	\$ 7,651,738	\$ 6,317,293	\$ 6,035,943	\$ 6,048,205	\$ 6,283,210	\$ 6,489,211	\$ 6,913,466	\$ 69,466,648

Funding vs Expenditures	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	Total
Total Expenditures	\$ 11,829,545	\$ 7,042,282	\$ 11,852,065	\$ 6,643,142	\$ 7,865,625	\$ 6,911,869	\$ 5,067,430	\$ 4,901,583	\$ 3,135,803	\$ 5,813,189	\$ 71,062,532
Total Contributions '23 Base	\$ 12,239,100	\$ 6,102,850	\$ 3,624,150	\$ 6,248,053	\$ 4,203,113	\$ 3,682,000	\$ 3,155,000	\$ 3,144,000	\$ 3,096,000	\$ 3,258,000	\$ 48,752,266
Total Contributions '23 Base +	\$ 12,239,100	\$ 6,676,968	\$ 4,811,514	\$ 7,651,738	\$ 6,317,293	\$ 6,035,943	\$ 6,048,205	\$ 6,283,210	\$ 6,489,211	\$ 6,913,466	\$ 69,466,648

\$ (22,310,266)
\$ (1,595,884) -93%



* FA = Facilities Audit

The 'Total Contributions '23 Base' is the total funding available for all capital, including levy, debt, DCs, etc. that are currently forecasted. DCs & debt have only been forecasted for the next few years, as the DC study update of 2024 will provide an updated listing of projects to earmark the funds to, and further work in asset management will refine the financing strategies of debt issuance and levy apportionment to various asset classes.

The 'Total Contributions '23 Base +' is the Base + the 3% ('24-'25) and 1% thereafter Infrastructure Renewal commitment and resulting levy contributions.

The total 10-year capital expenditures, as presented, total \$71M. If Council adopts only the '23 Base scenario, at the end of 10-years that will still leave a shortfall of \$22.3M. By adopting the '23 Base Infrastructure Renewal commitment, the shortfall will be \$1.6M, a reduction in the funding gap of 93%.

**Note: even at the Base + level, this does not address the Facilities Audit recommended expenditures

FIRE Equipment

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
RESERVES										
<i>Opening Balance:</i>	102,237	100,748	110,438	122,752	160,378	77,791	111,308	96,522	54,902	78,329
TRANSFERS IN:										
Contributions from Capital Levy	20,000	24,578	29,469	31,194	36,541	38,381	40,281	42,243	44,268	46,359
Contributions from Operating Budget	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Contributions from Development Charges	57,250	0	22,750	0	0	13,000	0	0	13,000	0
Contributions from Provincial Grant	0	0	0	0	0	0	0	0	0	0
Total Available for Current Projects	224,487	170,326	207,656	198,945	241,919	174,172	196,589	183,764	157,170	169,688
CAPITAL PROJECT COMMITMENTS:										
Community Risk Assessment/Master Fire Plan	65,000									
Traffic Pre-emption Devices			20,000			20,000			20,000	
Radio Communications System review/plan			15,000							
CC camera system station / generator		10,000								
PPE Bunker Gear R&R	30,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Hose/Nozzle R/R		5,000		5,000		5,000		5,000		5,000
Vehicle Extrication Equip								75,000		
Rescue Equipment	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Self-contained Breathing Apparatus (SCBA)										
Mobile/Portable Radios (30)					120,000					
Lighting Scene / Flash		7,000					7,000			
Defibrillators (5)			15,000						15,000	
Gas Detection Equip (7) PID	10,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Porta tank P2		5,000								
Radio Repeaters Tillsonburg (2) csc/reservoir							50,000			
Training Props	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Seacan Storage Side of Station 40 ft	10,000									
<i>Inflation Adjustment</i>		1,200	3,353	2,326	12,607	6,038	11,358	16,803	11,669	7,414
Total Commitments To Capital Projects	125,000	61,200	86,353	40,326	165,607	64,038	101,358	129,803	79,669	45,414
TRANSFERS OUT:										
Transfers to Operating budget										
Transfers to Other Reserves										
Total Expenditures Against Reserves	125,000	61,200	86,353	40,326	165,607	64,038	101,358	129,803	79,669	45,414
Closing Balance Before Interest	99,487	109,126	121,303	158,620	76,312	110,134	95,231	53,961	77,501	124,274
Interest Income	1,261	1,312	1,448	1,759	1,479	1,175	1,291	941	828	1,266
Closing Reserve Balance	100,748	110,438	122,752	160,378	77,791	111,308	96,522	54,902	78,329	125,540

FIRECOMM Capital

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
RESERVES										
<i>Opening Balance:</i>	0	6,038	43,244	74,932	109,404	112,616	158,781	176,515	185,110	200,601
TRANSFERS IN:										
Transfer from Comm Ops Budget	45,000	45,000	45,000	45,000	50,000	50,000	50,000	50,000	50,000	50,000
Contributions from Provincial Grant	0	150,000	0	0	0	0	0	0	0	0
Contributions from Federal Grant	0	0	0	0	0	0	0	0	0	0
Total Available for Current Projects	45,000	201,038	88,244	119,932	159,404	162,616	208,781	226,515	235,110	250,601
	45,000	195,000	45,000	45,000	50,000	50,000	50,000	50,000	50,000	50,000
CAPITAL PROJECT COMMITMENTS:										
Fire Hall tower Dispatch/OPP Workstation Console								30,000		
NG 911 phase 3		150,000								
Avtec Scout Radio Console (4) @ \$40,000	35,000									
Reservoir tower replacement / Agreement							20,000			
Avtec Outposts (18) at \$4500 network routers (12) @ \$500 base radios (27) @ \$1300 power supplies (27) @ 200	4,000		4,500		6,000		4,500		4,500	6,000
Zetron Encoders (8) @ \$5000 radio UPS (14)		5,000		5,000		5,000		5,000		5,000
Dell server 1 @ 16K phones / system (2)									16,000	
Dispatch UPS (5) @ \$500 CAD Station (5) @ \$2000			3,000	6,000			6,000	3,000		
<i>Inflation Adjustment</i>		3,100	545	673	3,667	521	3,849	5,651	5,405	976
Total Commitments To Capital Projects	39,000	158,100	14,045	11,673	48,167	5,521	34,349	43,651	36,905	5,976
TRANSFERS OUT:										
Transfers to Operating budget										
Transfers to Other Reserves										
Total Expenditures Against Reserves	39,000	158,100	14,045	11,673	48,167	5,521	34,349	43,651	36,905	5,976
Closing Balance Before Interest	6,000	42,938	74,198	108,259	111,237	157,096	174,432	182,864	198,205	244,625
Interest Income	38	306	734	1,145	1,379	1,686	2,083	2,246	2,396	2,783
Closing Reserve Balance	6,038	43,244	74,932	109,404	112,616	158,781	176,515	185,110	200,601	247,408

AIRPORT Capital

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
RESERVES										
Opening Balance:	53,361	858,022	590,137	240,798	280,747	223,675	(233,800)	337,290	399,325	473,339
Funding Sources:										
Contributions from Capital Levy		80,120	165,701	195,889	329,459	370,663	654,913	689,244	724,691	761,289
Grants and Subsidies - Federal										
Grants and Subsidies - Municipal										
Sale of land	976,000									
Transfer from Other Reserve										
Total Funding Available for Projects	1,029,361	938,142	755,837	436,688	610,206	594,338	421,113	1,026,534	1,124,015	1,234,629
CAPITAL PROJECT COMMITMENTS:										
Apron Extension	160,000									
Extending Taxiway Charlie to runway		350,000								
Terminal Expansion			500,000							
Extension of Taxiway southward				150,000						
Extending Delta to G3 Taxiway					360,000					
Construction of G4 Taxiway						750,000				
Extending of G3 Taxiway to Delta Runway							75,000			
Widen G1 Taxiway								550,000		
Main ramp									560,000	
Driveway to Terminal										600,000
Inflation Adjustment		7,000	20,200	9,180	29,664	78,075	9,465	81,785	96,096	117,060
Total Commitments To Capital Projects	160,000	357,000	520,200	159,180	389,664	828,075	84,465	631,785	656,096	717,060
TRANSFERS OUT:										
Transfers to Operating budget (Fibre, SWOxford Res#2021-061)	17,000									
Total Expenditures Against Reserves	177,000	357,000	520,200	159,180	389,664	828,075	84,465	631,785	656,096	717,060
Closing Balance Before Interest	852,361	581,142	235,637	277,508	220,542	(233,737)	336,648	394,749	467,919	517,569
Interest Income	5,661	8,995	5,161	3,239	3,133	(63)	643	4,575	5,420	6,193
Closing Reserve Balance	858,022	590,137	240,798	280,747	223,675	(233,800)	337,290	399,325	473,339	523,762

BRIDGES & Culverts

		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
RESERVES											
	<i>Opening Balance:</i>	693,000	757,006	826,391	(6,413,192)	(6,487,095)	(7,465,834)	(8,230,651)	(8,522,944)	(8,577,332)	(8,677,585)
TRANSFERS IN:											
	Contributions from Capital Levy	55,000	67,590	81,039	85,783	100,486	105,547	110,772	116,167	121,737	127,488
	Debenture Funding	1,235,000	402,000		1,300,000						
	Grants and Subsidies - Federal										
	Grants and Subsidies - Provincial										
	Grants and Subsidies - Municipal										
	Transfer from Other Reserve										
Total Funding Available for Projects		1,983,000	1,226,597	907,430	(5,027,409)	(6,386,609)	(7,360,287)	(8,119,878)	(8,406,777)	(8,455,595)	(8,550,097)
CAPITAL PROJECT COMMITMENTS:											
CU	Quarter Town line CU at stoney Creek - CF	150,000									
RW	QTL RW at Beech Blvd - CF	1,085,000									
BR	Kinsmen Ped Bridge			6,000,000							
CU	Deveonshire Ave Culvert		402,000								
CU	Lisgar Ave Culvert outlet at brock st e			258,000							
CU	Lake Lisgar Outlet culvert			295,000							
CU	Baldwin St. Culvert at participark Trail			150,000							
BR	Hawkins ped bridge			240,000						75,000	500,000
CU	Victoria St. Driveway access culvert			60,000							
RW	Newell Road east RW					340,000					
RW	Newell road west RW					298,000					
CU	Newell Road Culvert				1,300,000						
CU	Bladwin st. culvert at Whispering Pine					279,000					
CU	Braodway & Christie St Culvert						700,000				
CU	Lisgar Ave North Culvert							265,500			
RW	Fairway hills blvd and QTL RW								56,013		
RW	William St and QTL RW									23,000	
Inflation Adjustment			8,040	282,921	79,560	75,561	72,870	33,506	8,329	16,817	97,550
Total Committments To Capital Projects		1,235,000	410,040	7,285,921	1,379,560	992,561	772,870	299,006	64,342	114,817	597,550
TRANSFERS OUT:											
	Transfers to Operating budget										
Total Expenditures Against Reserves		1,235,000	410,040	7,285,921	1,379,560	992,561	772,870	299,006	64,342	114,817	597,550
Closing Balance Before Interest		748,000	816,557	(6,378,491)	(6,406,969)	(7,379,170)	(8,133,157)	(8,418,885)	(8,471,119)	(8,570,412)	(9,147,647)
	Interest Income	9,006	9,835	(34,701)	(80,126)	(86,664)	(97,494)	(104,060)	(106,213)	(107,173)	(111,408)
Closing Reserve Balance		757,006	826,391	(6,413,192)	(6,487,095)	(7,465,834)	(8,230,651)	(8,522,944)	(8,577,332)	(8,677,585)	(9,259,055)

FLEET Capital

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
RESERVES										
<i>Opening Balance:</i>	377,795	157,968	(113,172)	(777,168)	(1,505,977)	(2,869,472)	(3,853,796)	(4,219,677)	(4,720,046)	(4,799,745)
TRANSFERS IN:										
Contributions from Fleet Operating	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Contributions from Capital Levy	55,000	67,590	81,039	85,783	100,486	105,547	110,772	116,167	121,737	127,488
Debenture Funding	507,000									
Contribution from Development Charges Reserve	504,350									
Sale of Lands - Airport		315,000	-	-	-	-	-	-	-	-
Sale of Fleet - Proceeds	66,500	25,000	135,000	240,500	570,000	310,000	97,000	86,000	25,000	200,000
Total Funding Available for Projects	1,565,645	620,558	157,867	(395,886)	(780,490)	(2,398,925)	(3,591,024)	(3,962,510)	(4,518,309)	(4,417,257)
CAPITAL PROJECT COMMITMENTS:										
VA_LIGHT Duty	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,900	\$ 52,000	\$ -	\$ -
VB_MEDIUM	\$ 505,000	\$ -	\$ -	\$ -	\$ 192,400	\$ 227,500	\$ 443,300	\$ 171,600	\$ -	\$ -
VC_HEAVY	\$ 465,000	\$ 379,000	\$ -	\$ 820,300	\$ 1,846,000	\$ 765,700	\$ -	\$ 403,000	\$ -	\$ 658,158
VD_OFFRD	\$ 231,500	\$ 157,500	\$ 929,500	\$ 206,700	\$ 23,400	\$ 393,900	\$ -	\$ 75,400	\$ 100,100	\$ -
VE_ATTACH	\$ 194,500	\$ 157,500	\$ -	\$ 68,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VF_TRAILER	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 26,000	\$ -	\$ -	\$ -	\$ -
VG_GEN	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 122,200	\$ -
VH_SMALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,300	\$ -	\$ -	\$ -
VZ_EFLEET	5	8	5	10	5	12	7	10	7	-
<i>Inflation Adjustment</i>		14,680	37,552	67,070	169,893	147,105	73,008	104,389	38,148	128,407
Total Commitments To Capital Projects	1,411,005	734,008	929,505	1,095,910	2,061,805	1,413,112	578,507	702,010	222,307	786,565
TRANSFERS OUT:										
Transfers to Operating budget										
Total Expenditures Against Reserves	1,411,005	734,008	929,505	1,095,910	2,061,805	1,413,112	578,507	702,010	222,307	786,565
Closing Balance Before Interest	154,640	(113,450)	(771,638)	(1,491,796)	(2,842,295)	(3,812,037)	(4,169,531)	(4,664,520)	(4,740,616)	(5,203,822)
Interest Income	3,328	278	(5,530)	(14,181)	(27,177)	(41,759)	(50,146)	(55,526)	(59,129)	(62,522)
Closing Reserve Balance	157,968	(113,172)	(777,168)	(1,505,977)	(2,869,472)	(3,853,796)	(4,219,677)	(4,720,046)	(4,799,745)	(5,266,344)

ROADS Capital

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
RESERVES										
Opening Balance:	76,341	176	171,454	598,044	1,447,054	1,474,098	2,181,751	2,023,296	1,998,531	3,147,152
TRANSFERS IN:										
Contributions from Capital Levy	620,000	761,927	913,527	967,003	1,132,756	1,189,802	1,248,703	1,309,518	1,372,309	1,437,141
Grants and Subsidies - Federal Gas Tax	0	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000
Grants and Subsidies - Provincial - OCIF	0	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000
Grants and Subsidies - Municipal	225,000									
Debenture Funding						0		0		
Contribution from Development Charges Reserve	173,250			749,094	254,678					
Total Funding Available for Projects	1,094,591	1,512,103	1,834,981	3,064,141	3,584,487	3,413,900	4,180,454	4,082,813	4,120,840	5,334,293
CAPITAL PROJECT COMMITMENTS:										
Young Street Reconstruction	\$ 603,390	\$ 92,610								
Bayham Line Reconstruction	\$ 450,000									
Fox Alley Reconstruction		\$ 308,428	\$ 154,350							
Charlotte + Clarence Street Design	\$ 41,500									
Charlotte and Clarence Construction		\$ 525,880	\$ 191,100							
Townline Rd and Goshen St Reconstruction		\$ 358,490								
Sidewalk Program			\$ 150,000		\$ 165,000		\$ 300,000			
Cranberry Line Reconstruction				\$ 972,849	\$ 330,750					
Woodcock and Pheasant Construction			\$ 618,049	\$ 154,350						
Ball St Reconstruction							\$ 694,460	\$ 152,880		
Road Needs Study (PCIs)			\$ 50,000					\$ 50,000		
Ontario St Reconstruction					\$ 464,415	\$ 135,240				
Thomas Ave Reconstruction				\$ 378,600	\$ 110,250					
Resurfacing/Asphalt Program –					\$ -					
Coon Alley Reconstruction					\$ 426,114					
Brock Street Reconstruction					\$ 244,425					
Alley Alley Reconstruction					\$ 195,540					
Earle Street Reconstruction						\$ 394,770	\$ 94,080			
Elm Street Reconstruction						\$ 576,532	\$ 132,300			
FairField Street Reconstruction							\$ 240,390	\$ 52,920		
Hyman Street Reconstruction							\$ 447,392	\$ 98,490		
Bloomer Street Reconstruction								\$ 659,947		
Harvey Street Reconstruction								\$ 244,425		
Lincoln Street Reconstruction								\$ 547,555	\$ 120,540	
Otter Court Reconstruction									\$ 186,970	\$ 41,160
Christopher Court Reconstruction									\$ 160,260	\$ 35,280
Arbour Lane Reconstruction									\$ 360,585	\$ 79,380
Tillson Street Reconstruction										\$ 945,110
Wolfe Street Reconstruction										\$ 433,447
Work-in-Progress Projects		\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
<i>Inflation Adjustment</i>		26,308	48,217	93,991	162,039	118,314	244,654	273,045	147,294	305,210
Total Commitments To Capital Projects	1,094,890	1,341,716	1,241,716	1,629,789	2,128,533	1,254,856	2,183,276	2,109,263	1,005,649	1,869,587
TRANSFERS OUT:										
Transfers to Operating budget										
Total Expenditures Against Reserves	1,094,890	1,341,716	1,241,716	1,629,789	2,128,533	1,254,856	2,183,276	2,109,263	1,005,649	1,869,587
Closing Balance Before Interest	(299)	170,388	593,264	1,434,351	1,455,954	2,159,044	1,997,177	1,973,551	3,115,191	3,464,706
Interest Income	475	1,066	4,779	12,702	18,144	22,707	26,118	24,980	31,961	41,324
Closing Reserve Balance	176	171,454	598,044	1,447,054	1,474,098	2,181,751	2,023,296	1,998,531	3,147,152	3,506,031

STORM CAPITAL

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
RESERVES										
<i>Opening Balance:</i>	36,742	165,096	109,918	449,619	714,577	866,855	1,070,370	1,071,900	1,680,358	2,288,903
TRANSFERS IN:										
Contributions from Capital Levy	530,000	651,325	780,918	826,632	968,324	1,017,089	1,067,440	1,119,426	1,173,103	1,228,524
Grants and Subsidies - Federal Gas Tax	525,000	0	0	0	0	0	0	0	0	0
Grants and Subsidies - Provincial - OCIF	225,000	0	0	0	0	0	0	0	0	0
Contribution - Development Charges Reserve				555,460						
Grants and Subsidies - Municipal	0					0		0		
Total Funding Available for Projects	1,316,742	816,420	890,836	1,831,710	1,682,901	1,883,944	2,137,809	2,191,326	2,853,460	3,517,426
CAPITAL PROJECT COMMITMENTS:										
Young Street Construction	857,000									
Townline Construction	254,400									
Charlotte + Clarence Street Design	41,500									
Charlotte and Clarence Construction		495,946								
Townline and Goshen		198,378								
Cranberry construction				721,376						
Woodcock and Pheasant Construction			427,424							
Ball Construction							468,895			
Culverts Needs Studies (OSIMs)					25,000		25,000		25,000	
Storm Pond Maintenance					85,000	85,000				
Ontario St Reconstruction					414,791					
Thomas St Reconstruction				338,145						
Coon Alley					75,000					
Brock Street					55,000					
Alley Alley Reconstruction					108,206					
Earle Street Reconstruction						270,516				
Elm Street Reconstruction						392,248				
FairField Street Reconstruction							162,310			
Hyman Street Reconstruction							302,076			
Bloomer Street								35,000		
Harvey Street								55,000		
Lincoln Street								369,705		
Otter Court Reconstruction									126,241	
Christopher Court									108,206	
Arbour Lane									243,464	
Tillson Street										522,998
Wolfe Street										342,654
Inflation Adjustment		13,886	17,268	64,843	62,871	77,842	120,935	68,358	86,300	168,889
Total Commitments To Capital Projects	1,152,900	708,211	444,692	1,124,364	825,869	825,607	1,079,215	528,063	589,211	1,034,540
TRANSFERS OUT:										
Transfers to Operating budget										
Total Expenditures Against Reserves	1,152,900	708,211	444,692	1,124,364	825,869	825,607	1,079,215	528,063	589,211	1,034,540
Closing Balance Before Interest	163,842	108,209	446,143	707,346	857,032	1,058,337	1,058,594	1,663,263	2,264,249	2,482,886
Interest Income	1,254	1,708	3,475	7,231	9,823	12,032	13,306	17,095	24,654	29,824
Closing Reserve Balance	165,096	109,918	449,619	714,577	866,855	1,070,370	1,071,900	1,680,358	2,288,903	2,512,710

FACILITIES Capital

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
RESERVES										
<i>Opening Balance:</i>	410,468	199,255	(38,537)	173,270	684,545	1,423,800	2,097,752	3,064,583	4,142,622	5,560,906
TRANSFERS IN:										
Contributions from Capital Levy	\$ 685,000	\$ 841,807	\$ 1,009,300	\$ 1,068,383	\$ 1,251,513	\$ 1,314,540	\$ 1,379,615	\$ 1,446,806	\$ 1,516,180	\$ 1,587,809
Grants and Subsidies - Federal	\$ 750,000									
Grants and Subsidies - Federal	\$ 1,691,575	\$ 308,225								
Grants and Subsidies - Provincial	\$ 1,358,075	\$ 308,225								
Grants and Subsidies - Provincial (Trillium)	\$ 148,500					\$ -		\$ -		
Debenture Funding	\$ 250,000	\$ 735,000								
Contribution from Development Charges Reserve	\$ -				\$ 10,435					
Contribution from Facility Infrastructure	\$ 35,000									
Contribution from Facility Infrastructure	\$ 50,000									
Contribution from Facility Infrastructure	\$ 450,000									
User Fees	\$ 60,000		\$ 60,000							
User Pay Debt	\$ 17,600	\$ 148,400								
Total Funding Available for Projects	5,906,218	2,540,912	1,030,763	1,241,653	1,946,492	2,738,339	3,477,368	4,511,389	5,658,802	7,148,715
CAPITAL PROJECT COMMITMENTS:										
Carry Forward Facility Projects										
#683 Indoor Pool Asset Renewal CF	\$ 3,499,650	\$ 1,499,850								
#688 Parking Lot Refurbishing CF	\$ 35,000									
#763 Museum Roof Repairs CF	\$ 50,000									
#719 OFT Grant TCC Doors CF	\$ 148,500									
#720 LLWP Building Reno CF	\$ 1,000,000									
#713 DHW Replacement & Heat Recover CF	\$ 17,600									
New Projects										
#657 Signage	\$ 3,000	\$ 5,000		\$ 5,000		\$ 5,000		\$ 5,000		\$ 5,000
#675 Annual LED Light Conversion	\$ 22,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 50,000					
#688 Parking Lot Refurbishing		\$ 200,000		\$ 200,000		\$ 100,000		\$ 100,000		\$ 150,000
#703 Roof Repair/Replacement	\$ 125,000	\$ 150,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 150,000	\$ 150,000		\$ 200,000
#716 Gen. Building Repairs & Mtce	\$ 60,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	
#717 Security & Access Control Systems		\$ 20,000		\$ 10,000		\$ 10,000		\$ 10,000		
#718 HVAC General Repairs	\$ 30,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
Arena Dehumidifier	\$ 155,000									
Fire Hall Diesel Exhaust System	\$ 90,000									
Fire Hall Floor Slab (paramedic bay)	\$ 20,000									
Floor Scrubber	\$ 10,000	\$ 10,000								
Health Club		\$ 80,000	\$ 25,000							
Ice Resurfacing Machine					\$ 100,000					
New flooring in Dressing Rooms		\$ 125,000					\$ 80,000			
Property Standards & Beautification		\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		
Recreation Minor Capital	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 200,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
TCC Furnishings	\$ 25,000									
Windows in Lion's Den		\$ 60,000								
#683 Indoor Pool Asset (Contr to Reserve)	\$ 200,000	\$ 200,000								
AQUATICS										
#676 LLWP Deck & Furnishings	\$ 80,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 25,000	\$ 10,000	\$ 10,000	
Natorium	\$ 20,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 10,000	\$ 5,000	\$ 5,000	
CEMETERY										
#501 New Columbarium	\$ 60,000		\$ 60,000							
Laneway Repairs and Construction			\$ 50,000		\$ 50,000		\$ 50,000		\$ 50,000	
MUSEUM										
#763 Museum Roof Repairs		\$ 45,000								
#761 Museum Repairs & Maintenance	\$ 35,000									
Bathroom renos				\$ 80,000						
Front Reception AODA Redesign										
Kitchen upgrade			\$ 10,000							
LED Lights (parking lot and exterior)	\$ 15,000									
Municipal Cultural Plan			\$ 20,000							
Replace Windows			\$ 325,000							
<i>Inflation Adjustment</i>		50,597	33,330	32,436	40,788	62,460	49,849	53,532	23,166	79,016
Total Commitments To Capital Projects	5,710,750	2,580,447	858,330	562,436	535,788	662,460	444,849	413,532	158,166	484,016
TRANSFERS OUT:										
Transfers to Operating budget										
Total Expenditures Against Reserves	5,710,750	2,580,447	858,330	562,436	535,788	662,460	444,849	413,532	158,166	484,016
Closing Balance Before Interest	195,468	(39,535)	172,433	679,217	1,410,704	2,075,879	3,032,519	4,097,857	5,500,636	6,664,699
Interest Income	3,787	998	837	5,328	13,095	21,873	32,064	44,765	60,270	76,410
Closing Reserve Balance	199,255	(38,537)	173,270	684,545	1,423,800	2,097,752	3,064,583	4,142,622	5,560,906	6,741,109

PARKS Capital

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
RESERVES										
<i>Opening Balance:</i>	80,000	3,519	-87,281	-116,013	-191,508	-179,990	-68,415	57,824	187,856	345,372
TRANSFERS IN:										
Contributions from Capital Levy	193,000	237,181	284,372	301,019	352,616	370,374	388,709	407,640	427,186	447,368
Grants and Subsidies - Federal										
Grants and Subsidies - Provincial										
Contribution from Developer Charges	130,000									
Contribution from Development Charges Reserve	8,000	308,000	3,400							
Contribution from Parkland Trust	31,000									
Contribution from Cash-in-Lieu/Parkland Reserve	112,000									
Transfers from Other Reserves										
Total Available Funds	554,000	548,699	200,491	185,006	161,108	190,384	320,295	465,464	615,043	792,740
CAPITAL PROJECT COMMITMENTS:										
Carry Forward Parks Projects										
#624 Pedestrian Connection Langrell CF	31,500									
#638 Northcrest Estates Park II CF	160,000									
#647 Signage CF	4,000									
New Projects - Parks										
#636 Playground Replacement Program	95,000	100,000	100,000	100,000	120,000	120,000	120,000	120,000	120,000	120,000
#637 Dog Park	2,500	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
#639 Tree Planting Urban Forestry	8,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
#647 Signage		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Bert Newman Park Gazebo			30,000							
Broadway Parkette Fountain Replacement			40,000							
Corination Pavilion Project				100,000						
Lake Lisgar Maintenance & Shoreline Protection	15,000	40,000	20,000		80,000			10,000		
Maintenance, Repairs & AODA	25,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Outdoor Fitness Park Unit				40,000						
Pickleball Courts		400,000								
Site Amenities	10,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Sports Field Maintenance/Repairs	50,000	20,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Tennis Court Surface	145,000									
Trails & Pathways	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Inflation Adjustment		12,460	12,241	21,604	25,791	24,255	29,405	36,134	39,983	44,483
TOTAL	551,000	635,460	315,241	374,604	338,791	257,255	262,405	279,134	272,983	272,483
TRANSFERS OUT:										
Transfers to Operating budget										
Transfers to Other Reserves										
Total Expenditures Against Reserves	551,000	635,460	315,241	374,604	338,791	257,255	262,405	279,134	272,983	272,483
Closing Balance Before Interest	3,000	(86,761)	(114,750)	(189,598)	(177,683)	(66,872)	57,890	186,330	342,060	520,257
Interest Income	519	(520)	(1,263)	(1,910)	(2,307)	(1,543)	(66)	1,526	3,312	5,410
Closing Reserve Balance	3,519	(87,281)	(116,013)	(191,508)	(179,990)	(68,415)	57,824	187,856	345,372	525,667

PRINCIPAL BALANCES O/S AT DECEMBER 31

	<u>2021</u> <u>PRINCIPAL</u>	<u>2022</u> <u>PRINCIPAL</u>	<u>2023</u> <u>PRINCIPAL</u>
Elliot Fairbairn Centre	154,696.40	139,231.96	123,767.52
Superbuild Project	79,968.80	71,966.72	63,964.64
Arena HVAC	273,588.84	244,788.12	215,987.40
Golf Course	171,011.16	153,011.88	135,012.60
Glendale/Glenridge/Poplar	2,504.20	2,004.48	1,504.76
Glendale/Glenridge/Winona	40,001.20	32,001.28	24,001.36
Glendale/Allen	18,748.65	14,998.56	11,248.47
Elgin	3,596.95	2,874.88	2,152.81
Lisgar	13,578.20	10,865.68	8,153.16
Dereham	4,312.70	3,450.88	2,589.06
Tanager	3,676.65	2,939.76	2,202.87
Townline	19,456.45	15,564.48	11,672.51
Delevan Road Work	37,920.00	35,550.00	33,180.00
Roads Resurfacing	40,000.00	37,500.00	35,000.00
Edgewood Drive	55,322.56	51,864.90	48,407.24
Venision East	9,930.56	9,309.90	8,689.24
Quarterline South	98,666.68	92,500.00	86,333.32
Concession St. Bridge	106,666.68	100,000.00	93,333.32
Glendale Poplar	28,444.36	26,666.60	24,888.84
GPS Equipment	6,165.00	5,137.50	4,110.00
Airport Hanger Taxiway	15,000.00	12,500.00	10,000.00
Airport Lighting	2,700.00	2,250.00	1,800.00
Airport Taxiway	7,098.00	5,915.00	4,732.00
Arena Floor	167,007.72	151,825.20	136,642.68
Tennis Courts	42,240.00	38,400.00	34,560.00
CCC Lobby Floor	7,057.60	6,416.00	5,774.40
CSC-HVAC	12,600.00	10,800.00	9,000.00
Maple Lane	198,065.04	186,414.12	174,763.20
Lincoln Street	100,627.62	94,708.36	88,789.10
Quarterline	230,245.82	216,701.96	203,158.10
350HP Truck Rep #111	42,082.50	36,471.50	30,860.50
Quarterline Railway Track	336,601.25	317,366.87	298,132.49
Misc Street Paving	221,666.75	209,000.09	196,333.43
Works Building Drain	17,500.00	16,500.00	15,500.00
Trail Development	356,605.75	336,228.29	315,850.83
William to Beech Blvd	153,704.21	145,414.75	137,125.29
Downtown Parking-Epple	126,140.28	119,303.00	112,465.72
Hydro Hybrid Bucket Truck	69,372.10	49,551.50	29,730.90
Lisgar & 4th	247,000.00	234,000.00	221,000.00
Fire Truck	213,666.20	170,932.96	128,199.72
Arena	512,421.93	260,650.04	0.00
Rural Broadband	45,615.89	23,245.92	0.00
Fleet - Replace #062	94,110.00	70,632.00	47,154.00
Fleet - Replace #040	13,145.00	9,834.00	6,523.00
Fleet - Replace #046	13,145.00	9,834.00	6,523.00
TCC - Roof- Senior Centre/Auditorium	62,000.00	46,500.00	31,000.00
EFC Roof	24,000.00	18,000.00	12,000.00
Trottier Stage 3	300,000.00	280,000.00	260,000.00
Replaces 1995 Freightliner FL70 (#072)	145,333.30	130,799.96	116,266.62
Fleet - Replace #062	156,000.00	130,000.00	104,000.00
Riverview Stage 1	77,840.00	72,975.00	68,110.00
Fire Pumper Truck # 070	364,833.36	331,666.70	298,500.04
Sidewalk Machine, replaces #083	90,000.00	75,000.00	60,000.00
55HP Tractor Service Expansion #089	36,666.64	33,333.30	29,999.96
Gas detection and Air monitoring	15,600.00	13,000.00	10,400.00
Carroll Trail	45,000.00	37,500.00	30,000.00
Roof Repairs at TCC	122,833.36	111,666.70	100,500.04
LED lights on Ice pads at TCC	72,000.00	67,500.00	63,000.00
Design Energy Conservation at TCC	34,400.00	32,250.00	30,100.00
Fire Comm - Dispatching eqpt- Hanover	10,560.00	5,280.00	0.00
Storm Drainage Channel Project	30,663.43	0.00	

PRINCIPAL BALANCES O/S AT DECEMBER 31

	2021 <u>PRINCIPAL</u>	2022 <u>PRINCIPAL</u>	2023 <u>PRINCIPAL</u>
Water Service Truck - Rep. #044	120,499.40	103,285.20	86,071.00
Fire Comm - Dispatching eqpt- Ripley's	11,529.20	5,764.60	0.00
Fire Comm - New Console	65,450.00	56,100.00	46,750.00
Broadway&Brock St interesction- Accessible Upgrade	51,000.00	48,000.00	45,000.00
TCC -Retrofit	1,772,250.00	1,668,000.00	1,563,750.00
Waterpark renos	70,000.00	60,000.00	50,000.00
Streetlights LED Conversion	1,125,000.00	975,000.00	825,000.00
Streetlights LED Conversion - BIA	80,500.00	69,000.00	57,500.00
Broadway&Glendale St interesction- Pedestrian Crossing	28,000.00	24,000.00	20,000.00
Snowplow Truck Rep #064	192,500.00	165,000.00	137,500.00
Bay lights conversion to LED	28,000.00	24,000.00	20,000.00
Fire Comm - Dispatching eqpt- South Huron	22,549.60	15,024.40	7,499.20
Roads- Lawrie/Jane & Ried St	312,800.00	299,200.00	285,600.00
Roads- Bradburn stage 2 of 2	450,800.00	431,200.00	411,600.00
Replace #26 w Dodge Ram	21,000.00	14,000.00	7,000.00
DHW System replacement	76,000.00	66,500.00	57,000.00
Replace #41 Hydro Service Truck	52,000.00	45,500.00	39,000.00
Aerial Fire Truck Repl #73	805,000.00	759,000.00	713,000.00
Replacement of heavy duty hydro cable truck	324,706.66	301,513.32	278,319.98
Lighting conversion to LED in the work bays at the CSC	36,000.00	32,000.00	28,000.00
Replacement of a F350 Truck with and aluminum dump body	66,150.00	58,800.00	51,450.00
Installing municipal infrastructure/services to three privately owned lots which will be fully recovered.	92,000.00	69,000.00	46,000.00
New Columbaria	34,560.00	33,120.00	31,680.00
Replacement of off road equipment 420D backhoe	117,000.00	104,000.00	91,000.00
Replacement of light duty cable trailer	9,333.34	8,666.68	8,000.02
Purchase of light duty utility van	32,000.00	24,000.00	16,000.00
Purchase of medium duty 1-ton with aluminum dump body truck	33,750.00	30,000.00	26,250.00
Replacement of existing self contained breathing apparatus	135,000.00	120,000.00	105,000.00
To upgrade the fire dispatch radio console to move from our current system of 24 channels to 40.	34,200.00	30,400.00	26,600.00
widening of the intersection to accommodate a left turn lane into a potential new industrial park	78,254.36	74,135.72	70,017.08
Van Norman Innovation Park - Phase 2	864,000.00	828,000.00	792,000.00
Overhead Door Repairs	28,500.00	27,000.00	25,500.00
7400 Plow/wing Truck Rpl# 61	138,113.00	124,301.70	110,490.40
Replace Parks Unit # 88	93,314.00	83,982.60	74,651.20
New Cemetery Unit	62,811.00	50,248.80	37,686.60
Replace Buidling unit #39	36,610.00	29,288.00	21,966.00
TFRS Radio Communication Towers Equipment	38,397.00	35,837.20	33,277.40
Replace Hydro unit # 65	48,677.00	38,941.60	29,206.20
Fire Communication Customers	55,169.00	44,135.20	33,101.40
Next Gen 911	95,000.00	76,000.00	57,000.00
Elliot Fairbairn Roof	182,426.00	173,304.70	164,183.40
Replace Cemetery Unit# 87		156,608.45	140,123.35
	<u>13,922,254.35</u>	<u>12,554,452.97</u>	<u>11,034,467.37</u>

Note: debt was not placed in 2022 - due timing of certain capital projects

Total new debt	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Debt outstanding	<u>13,922,254.35</u>	<u>12,554,452.97</u>	<u>11,034,467.37</u>

PRINCIPAL BALANCES O/S AT DECEMBER 31 - TAX SUPPORTED

	<u>TERM</u>	Year of <u>Maturity</u>	2021 <u>PRINCIPAL</u>	2022 <u>PRINCIPAL</u>	2023 <u>PRINCIPAL</u>
Elliot Fairbairn Centre	25	2031	154,696.40	139,231.96	123,767.52
Superbuild Project	25	2031	79,968.80	71,966.72	63,964.64
Arena HVAC	25	2031	273,588.84	244,788.12	215,987.40
Golf Course	25	2031	171,011.16	153,011.88	135,012.60
Glendale/Glenridge/Poplar	20	2026	2,504.20	2,004.48	1,504.76
Glendale/Glenridge/Winona	20	2026	40,001.20	32,001.28	24,001.36
Glendale/Allen	20	2026	18,748.65	14,998.56	11,248.47
Elgin	20	2026	3,596.95	2,874.88	2,152.81
Lisgar	20	2026	13,578.20	10,865.68	8,153.16
Dereham	20	2026	4,312.70	3,450.88	2,589.06
Tanager	20	2026	3,676.65	2,939.76	2,202.87
Townline	20	2026	19,456.45	15,564.48	11,672.51
Delevan Road Work	30	2037	37,920.00	35,550.00	33,180.00
Roads Resurfacing	30	2037	40,000.00	37,500.00	35,000.00
Edgewood Drive	30	2037	55,322.56	51,864.90	48,407.24
Venision East	30	2037	9,930.56	9,309.90	8,689.24
Quarterline South	30	2037	98,666.68	92,500.00	86,333.32
Concession St. Bridge	30	2037	106,666.68	100,000.00	93,333.32
Glendale Poplar	30	2037	28,444.36	26,666.60	24,888.84
GPS Equipment	20	2027	6,165.00	5,137.50	4,110.00
Airport Hanger Taxiway	20	2027	15,000.00	12,500.00	10,000.00
Airport Lighting	20	2027	2,700.00	2,250.00	1,800.00
Airport Taxiway	20	2027	7,098.00	5,915.00	4,732.00
Arena Floor	25	2032	167,007.72	151,825.20	136,642.68
Tennis Courts	25	2032	42,240.00	38,400.00	34,560.00
CCC Lobby Floor	25	2032	7,057.60	6,416.00	5,774.40
CSC-HVAC	20	2028	12,600.00	10,800.00	9,000.00
Maple Lane	30	2038	198,065.04	186,414.12	174,763.20
Lincoln Street	30	2038	100,627.62	94,708.36	88,789.10
Quaterline	30	2038	230,245.82	216,701.96	203,158.10
350 HP Truck Rep # 111	20	2029	42,082.50	36,471.50	30,860.50
Quaterline Railway Track	30	2039	336,601.25	317,366.87	298,132.49
Misc Street Paving	30	2039	221,666.75	209,000.09	196,333.43
Works Building Drain	30	2039	17,500.00	16,500.00	15,500.00
Trail Development	30	2039	356,605.75	336,228.29	315,850.83
William to Beech Blvd	30	2040	153,704.21	145,414.75	137,125.29
Downtown Parking-Epple	30	2040	126,140.28	119,303.00	112,465.72
Hydro Hybrid Bucket Truck	15	2025	69,372.10	49,551.50	29,730.90
Rural Broadband	10	2023	45,615.89	23,245.92	0.00
Fleet - Replace #075	10	2025	94,110.00	70,632.00	47,154.00
Fleet - Replace #040	10	2025	13,145.00	9,834.00	6,523.00
Fleet - Replace #046	10	2025	13,145.00	9,834.00	6,523.00
TCC - Roof- Senior Centre/Auditorium	10	2025	62,000.00	46,500.00	31,000.00
EFC Roof	10	2025	24,000.00	18,000.00	12,000.00
Trottier Stage 3	20	2036	300,000.00	280,000.00	260,000.00
Fleet - Replace #062	10	2027	156,000.00	130,000.00	104,000.00
Riverview Stage 1	20	2037	77,840.00	72,975.00	68,110.00
Sidewalk Machine, replaces #083	10	2027	90,000.00	75,000.00	60,000.00
55HP Tractor Service Expansion #089	15	2032	36,666.64	33,333.30	29,999.96
Gas detection and Air monitoring	10	2027	15,600.00	13,000.00	10,400.00
Carroll Trail	10	2027	45,000.00	37,500.00	30,000.00
Roof Repairs at TCC	15	2032	122,833.36	111,666.70	100,500.04
LED lights on Ice pads at TCC	20	2037	72,000.00	67,500.00	63,000.00
Design Energy Conservation at TCC	20	2037	34,400.00	32,250.00	30,100.00
Broadway&Glendale St interesection- Pedestrian Crossing	10	2028	28,000.00	24,000.00	20,000.00
Snowplow Truck Rep #064	10	2028	192,500.00	165,000.00	137,500.00
Broadway&Brock St intersection- Accessible Upgrade	20	2038	51,000.00	48,000.00	45,000.00
Storm Channel Outlet Drainage	4	2022	30,663.43	0.00	
Aerial Fire Truck	20	2039	805,000.00	759,000.00	713,000.00
Roads- Lawrie/Jane & Ried St	25	2044	312,800.00	299,200.00	285,600.00
Roads- Bradburn stage 2 of 2	25	2044	450,800.00	431,200.00	411,600.00
Replacement of a F350 Truck with and aluminum dump body	10	2030	66,150.00	58,800.00	51,450.00
Installing municipal infrastructure/services to three privately owned	5	2025	92,000.00	69,000.00	46,000.00

PRINCIPAL BALANCES O/S AT DECEMBER 31 - TAX SUPPORTED

	<u>TERM</u>	Year of <u>Maturity</u>	2021 <u>PRINCIPAL</u>	2022 <u>PRINCIPAL</u>	2023 <u>PRINCIPAL</u>
Self contained breathing apparatus - Fire	10	2030	135,000.00	120,000.00	105,000.00
widening of the intersection to accommodate a left turn lane into a potential new industrial park	20	2040	78,254.36	74,135.72	70,017.08
Van Norman Innovation Park - Phase 2	25	2045	864,000.00	828,000.00	792,000.00
Overhead Door Repairs	20	2040	28,500.00	27,000.00	25,500.00
7400 Plow/wing Truck Rpl# 61	10	2031	138,113.00	124,301.70	110,490.40
Replace Parks Unit # 88	10	2031	93,314.00	83,982.60	74,651.20
New Cemetery Unit	5	2026	62,811.00	50,248.80	37,686.60
Replace Buidling unit #39	5	2026	36,610.00	29,288.00	21,966.00
TFRS Radio Communication Towers Equipment	15	2036	38,397.00	35,837.20	33,277.40
Replace Cemetery Unit# 87	10	2032	0.00	156,608.45	140,123.35
Elliot Fairbairn Roof	20	2041	182,426.00	173,304.70	164,183.40
Total Tax Supported Debt before new debt			<u>9,646,520.15</u>	<u>8,724,221.97</u>	<u>7,649,739.57</u>

New Debt Proceeds

Note: debt was not placed in 2022 - due timing of certain capital projects

Total New Tax supported Debt	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
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Committed debt but not issued

Indoor Pool Asset Renewal			735,000.00	735,000.00	735,000.00
Rpl#60 335 Snowplow Truck			90,000.00	90,000.00	90,000.00
Replace Fire Unit #37			88,000.00	88,000.00	88,000.00
Replace Fire Unit# 38			50,000.00	50,000.00	50,000.00
Replace Cemetery Unit# 87			115,000.00	0.00	0.00
New RCP Mini Cargo Van			40,000.00	40,000.00	40,000.00
Asset Management -Facilities Analysis			70,000.00	0.00	0.00
Replace # 63 Snowplow/Sanders				280,000.00	280,000.00
070 Rpl Cemetery Unit# 87				175,000.00	175,000.00
071 Rpl Parks Unit # 88				125,000.00	125,000.00
073 New Cemetery Mower				115,000.00	115,000.00
LLWP building Renovations				250,000.00	250,000.00
Beech Blvd & Stoney Creek Retaining Walls -Roads				646,800.00	646,800.00
Beech Blvd & Stoney Creek Retaining Walls -Storm Sewers				235,200.00	235,200.00
			<u>1,188,000.00</u>	<u>2,830,000.00</u>	<u>2,830,000.00</u>

Request for 2023					<u>507,000</u>
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Total Tax Supported Debt Outstanding			<u>10,834,520.15</u>	<u>11,554,221.97</u>	<u>10,479,739.57</u>
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PRINCIPAL BALANCES O/S AT DECEMBER 31 - User Pay / Operational Savings Debt

	<u>TERM</u>	Year of <u>Maturity</u>	2021 <u>PRINCIPAL</u>	2022 <u>PRINCIPAL</u>	2023 <u>PRINCIPAL</u>
User Pay Debt					
Service Truck Rep#044 - Water Dept	10	2028	120,499.40	103,285.20	86,071.00
Waterpark renos	10	2028	70,000.00	60,000.00	50,000.00
LED Streetlights Conversion - BIA	10	2028	80,500.00	69,000.00	57,500.00
Fire Comm - Dispatching equipment- Hanover	5	2023	10,560.00	5,280.00	0.00
Fire Comm - Dispatching equipment- Ripley's	5	2023	11,529.20	5,764.60	0.00
Fire Comm Console	10	2028	65,450.00	56,100.00	46,750.00
Fire Comm - Dispatching equipment- South Huron	5	2024	22,549.60	15,024.40	7,499.20
Fleet -Replace Caravan with Dodge Ram	5	2024	21,000.00	14,000.00	7,000.00
Hydro Service truck	10	2029	52,000.00	45,500.00	39,000.00
Hydro Cable truck	15	2035	324,706.66	301,513.32	278,319.98
New Columbaria	25	2045	34,560.00	33,120.00	31,680.00
Off road equipment 420D backhoe	10	2030	117,000.00	104,000.00	91,000.00
light duty cable trailer	5	2035	9,333.34	8,666.68	8,000.02
light duty utility van	5	2025	32,000.00	24,000.00	16,000.00
medium duty 1-ton with aluminum dump body truck	10	2030	33,750.00	30,000.00	26,250.00
Fire dispatch radio console	10	2030	34,200.00	30,400.00	26,600.00
Replace Hydro unit # 65	5	2026	48,677.00	38,941.60	29,206.20
Fire Communication Customers	5	2026	55,169.00	44,135.20	33,101.40
Next Gen 911	5	2026	95,000.00	76,000.00	57,000.00

User pay debt Outstanding **1,238,484.20** **1,064,731.00** **890,977.80**

Committed User pay debt but not issued

Construction Financing - Hwy # 3 Clearview Drive Extension			1,650,000.00	1,650,000.00	
Constructing Financing - Hwy # 3 Business Park SWM Facility			438,000.00	438,000.00	
Indoor Pool Asset Renewal			148,400.00	148,400.00	148,400.00
Replace Water Unit #28			35,000.00	35,000.00	35,000.00

2,271,400.00 **2,271,400.00** **183,400.00**

Request for 2023 0.00

Total User pay debt Outstanding **3,509,884.20** **3,336,131.00** **1,074,377.80**

LED Streetlights Conversion - Town - Construction Financing	10	2029	1,125,000.00	975,000.00	825,000.00
TCC Retrofit - Cogen	20	2038	1,772,250.00	1,668,000.00	1,563,750.00
Bay lights conversion to LED	10	2028	28,000.00	24,000.00	20,000.00
DHW System replacement	10	2029	76,000.00	66,500.00	57,000.00
Lighting conversion to LED in the work bays at the CSC	10	2030	36,000.00	32,000.00	28,000.00

Committed Operational Savings debt but not issued

Total Operational Savings Debt Outstanding **3,037,250.00** **2,765,500.00** **2,493,750.00**

Municipal Act, 2001
Loi de 2001 sur les municipalités

ONTARIO REGULATION 284/09
BUDGET MATTERS — EXPENSES

Consolidation Period: From July 31, 2009 to the [e-Laws currency date](#).

No amendments.

This Regulation is made in English only.

Exclusion

1. In preparing the budget for a year, a municipality or local board may exclude from the estimated expenses described in paragraph 3 of subsection 289 (2) and in paragraph 3 of subsection 290 (2) of the Act all or a portion of the following:

1. Amortization expenses.
2. Post-employment benefits expenses.
3. Solid waste landfill closure and post-closure expenses. O. Reg. 284/09, s. 1.

Report

2. (1) For 2011 and subsequent years, the municipality or local board shall, before adopting a budget for the year that excludes any of the expenses listed in section 1,

- (a) prepare a report about the excluded expenses; and
- (b) adopt the report by resolution. O. Reg. 284/09, s. 2 (1).

(2) If a municipality or local board plans to adopt or has adopted a budget for 2010 that excludes any of the expenses listed in section 1, the municipality or local board shall, within 60 days after receiving its audited financial statements for 2009,

- (a) prepare a report about the excluded expenses; and
- (b) adopt the report by resolution. O. Reg. 284/09, s. 2 (2).

Contents

3. A report under section 2 shall contain at least the following:

1. An estimate of the change in the accumulated surplus of the municipality or local board to the end of the year resulting from the exclusion of any of the expenses listed in section 1.
2. An analysis of the estimated impact of the exclusion of any of the expenses listed in section 1 on the future tangible capital asset funding requirements of the municipality or local board. O. Reg. 284/09, s. 3.

Review

4. The Ministry of Municipal Affairs and Housing shall initiate a review of this Regulation on or before December 31, 2012. O. Reg. 284/09, s. 4.

5. OMITTED (PROVIDES FOR COMING INTO FORCE OF PROVISIONS OF THIS REGULATION). O. Reg. 284/09, s. 5.



TOWN OF TILLSONBURG
PSAB 3150 RECONCILIATION

	2022 Budget	Sub-Total	Total	2023 Budget	Sub-Total	Total
REVENUES						
Operating	\$25,274,700			\$26,519,396		
Capital	7,955,200			7,067,100		
LESS:						
Transfer from other funds	1,449,600			1,881,000		
Proceeds on debenture issue	1,416,000			507,000		
Proceeds on user pay debenture issue	0			0		
TOTAL REVENUE		30,364,300			31,198,496	
EXPENSES						
Operating	25,414,754			26,660,832		
Non-Tangible Capital	74,000			331,000		
Capital	7,881,200			6,736,100		
LESS:						
Transfer to other funds	302,600			547,119		
Capital Expenses	7,881,200			6,736,100		
Debt Principal payments	1,513,104			1,482,404		
TOTAL EXPENSES		23,673,050			24,962,309	
ANNUAL SURPLUS: before exclusions		6,691,250			6,236,187	
EXCLUSIONS:						
Amortization of TCA	3,078,064			3,466,698		
Post Employment Benefits						
Solid Waste Landfill Closure and Post-Closures						
TOTAL EXCLUSIONS		3,078,064			3,466,698	
CHANGE TO ANNUAL SURPLUS: after exclusions			3,613,186			2,769,489

Example

Outline for Conversion from Fund to Accrual Accounting		
Revenues		
Operating	<input type="text"/>	As per the proposed budget
Capital	<input type="text"/>	As per the proposed budget
<i>Less:</i>		
Transfer from other funds	<input type="text"/>	This figure represents transfers from reserves/reserve funds for expenditures, these funds are not considered a revenue source under accrual accounting.
Proceeds on long term debt issue	<input type="text"/>	Debt proceeds are considered a liability and not a revenue source under accrual accounting.
Total Revenues	<input type="text"/>	
Expenses		
Operating	<input type="text"/>	As per the proposed budget
Capital	<input type="text"/>	As per the proposed budget
<i>Less:</i>		
Transfer to other funds	<input type="text"/>	Under the accrual method, contributions to reserves are not considered an expense.
Tangible Capital Assets	<input type="text"/>	Under the accrual method, Tangible capital assets are not fully expensed in the year of acquisition, instead they are amortized over their useful life.
Debt Principal Payments	<input type="text"/>	Under the accrual method, debt principal payments are considered a reduction of the liability and not an expense.
Total Expenses	<input type="text"/>	
Annual Surplus: before exclusions	<input type="text"/>	Revenues less Expenses
Exclusions:		
<i>Less:</i> Amortization of TCA	<input type="text"/>	Estimated
<i>Add:</i> Post-Closure Landfill Expenses	<input type="text"/>	The reporting of landfill closure and post closure expenses reduce the accumulated surplus.
<i>Add:</i> Post-Employment Benefit Expenses	<input type="text"/>	Under full accrual accounting, any amounts expected to be paid on behalf of employees on or after retirement will be expenses throughout the employee's active service life. This figure represents the increase in the Post-Employment Benefits Liability.
Total Exclusions:	<input type="text"/>	
Annual Surplus: after exclusions	<input type="text"/>	