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**Submitted by:** Diane Larder, Director of Finance

**Report No:** 2023-145

**Council Meeting Date:** Regular Council - 15 Nov 2023

**Subject:** 2024 Operations Budget

**File:** Budget-2024

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## RECOMMENDATION:

**For Council consideration.**

## BACKGROUND & COMMENTS:

Section 290 of the Municipal Act, 2001, S.O. 2001, Chapter 25, as amended, provides that a municipality shall prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality.

The 2024 Operating Budget presented to Council proposes a tax levy of \$8,160,804 representing a 11.09% increase.

Report 2023-137; 2024 Capital Budget presented to Council reflected a total of \$3,397,695 from taxes. Report 2023-149 proposes to reduce the Capital Budget \$3,308,283

The combination of both the Operating Budget and Capital Budget presents an overall budget increase of \$11,558,499; an increase of 11.66%. Again, if Council concurs with the recommendation in Report 2023-149 to reduce the Capital Budget to \$3,308,283, the overall tax increase would be 10.73%.

### Tax Impacts

The tax rate is set once the budget has been passed by Council. Outlined below are a few factors for information.

### **Table A**

Budget Year	Zorra's Tax Rate Only	Tax Rate Increase as a %	Tax Levy Requirement	Tax Levy Increase as a %	Cost of Living (Sept to Sept, calculated in Oct)
					3.60%
2023	0.00588043	6.72%	10,351,167	8.15%	6.70%
2022	0.00551001	5.33%	9,571,319	7.21%	4.40%
2021	0.00523139	(0.5%)	8,927,329	2.35%	0.60%
2020	0.00523140	(0.1%)	8,721,929	5.62%	1.70%
2019	0.00523541	(1.6%)	8,257,786	6.51%	2.20%
2018	0.00532056	0.52%	7,752,756	5.56%	1.70%
	<b>Average</b>	<b>2.46%</b>			<b>2.88%</b>

As highlighted in Table A, the Township has worked to keep the annual tax rate at a minimal increase. Due to the growth that the municipality has experienced over the past number of years, the tax rate has remained below the cost of living period captured annually as part of budget preparations. (These rates do not include the tax rates set by the County of Oxford and the Education).

The tax rate impact for 2024 will not be determined until analysis of the returned assessment roll return, not yet delivered, is completed. It is important to note that the 2024 market value assessment update, which determined assessments for 2021-2024, has been postponed since 2020. As a result, property assessments for 2024 will continue to be based on the fully phased-in January 1, 2026, current values. This will delay any shift in assessment that occurs with each update. Property assessments will remain the same as phased-in 2016 values unless there have been changes to specific properties.

Recap Summary of the 2024 Draft Operating Budget

Presented to Council is an operating budget that addresses the current rise in costs of services and materials while maintaining the municipality's current level of service.

The increase from 2023 to 2024 represents \$814,366. This increase relates to the following:

- Wages & Benefits increase of \$771,655
  - The Leap year falls in 2024 this will incur an added cost of approximately \$125,000 for wages and benefits. Staff are recommending since this only occurs once every 4 years, that the extra cost be taken from reserves.
  - Starting in 2024, a higher, second earnings ceiling of \$73,200 is to be implemented and used to determine second additional CPP contributions. As a result, pensionable earnings between \$68,500 and \$73,200 are subject to CPP2 contributions.
  - OMERS also announced that all part-time staff are eligible to contribute to the OMERS pension plan. Thus, resulting in employer contributions also increasing to the same pension plan.

- Includes the addition of 1.5 full-time staff (F/T) and 4 summer students. In 2024, it is expected that the 1.5 additional F/T's will not begin until half in the year and so the budget reflects 50% wages for the 1.5 positions.
- Insurance increase of \$21,784
- Fuel and repairs of vehicle increase of \$177,500
- Transfer from reserves of (\$125,000)

The 2024 draft Operating Budget highlights the following continued operations or changes within:

1. Council Expenses remain the same for the year with the only increase to wages as per the cost of living increase as per the municipality policy.
2. General Government budget recognizes the increase in bank interest from the investment activity in 2023. Staff continue to take the opportunity to utilize the higher interest rates currently available and the township's dollars without affecting everyday cash flow. As in all departments, the major increase is within wages & benefits.
3. Included is the revenue of \$25,000 from the childcare joining the Township's Administration Building, slated to be operational in June/July 2024.
4. Elections continue to transfer to reserves \$5,000 to be set aside to cover the costs for the next municipal election in 2026.
5. The Township will continue to participate with a shared position hosted by the County of Oxford to assist with asset management. An expense of \$27,750 has been provided to cover the Township's share.
6. Fire services will also pass along a cost of living increase for its volunteer firefighters.
7. The Building Department's increase in fees ensures that the department is self-sufficient. The budget currently in place does not reflect any funds being transferred into reserves but a small amount of \$147 is needed to balance the department. Three employees' wages are reflected within this budget with the Chief Building Officer's wages split with drainage. The CBO conducts business for the drainage department as the Drainage Superintendent which is covered under a grant.
8. The By-Law position is a shared position with our area municipalities and as the host of the position, the Township carries the position within our own budget and invoices the participating area municipalities on a quarterly basis. This position was created in 2023 with the purchase of a vehicle.
9. Policing services are expecting a minor reduction in the cost of the service for 2024 from \$1,246,192 annually to \$1,243,287.
10. General Recreation will see a slight change to the budget with the wages being budgeted in 4 main categories; General Recreation will account for the Director of Recreation & Facilities, Supervisor of Recreation and the Recreation Coordinator, Staff at both the Embro & Thamesford facilities (both full time and part-time), Camp programs and the pool
11. Beachville Museum has forwarded a grant request of \$65,860; this is \$7,870 higher than that of 2023.
12. Health & Safety increase for staff training
13. Cemeteries have requested additional funds to help with maintenance costs. North Embro is requesting \$4,000 while Kintore Methodist Cemetery is requesting \$13,250 to replace existing

deteriorated wood stairs with new concrete stairs to provide access from the lower level to the higher level of the cemetery.

14. Economic Development is in the process of completing its budget and does not have a final budget amount but has recommended an amount of \$50,260. An increase of \$5,960 over 2023.
15. The Drainage budget includes the Storm Water Management, which was implemented in 2023. A set fee has been added to the property taxes for the residents of Thamesford and Embro, and those fees are then transferred to a reserve for future expenses. It is projected that the Township will collect \$109,000 in fees in 2024 to go to reserves with expenses of \$79,000 to go towards Phase 3 implementation, catch basin cleaning, brushing, and riprap for Thames Spring stormwater management.
16. Public Works Department is experiencing large increases in costs associated with repairs and maintenance of equipment, tire purchases, fuel, and materials. Included in the budget is an additional \$20,000 towards traffic calming measures for Lines 31 & 74.

Table A provides the breakdown of the 2024 Budget as it is currently presented.

Table A

Budget	2023	2024	Variance	% increase
Operating	7,346,438	8,160,804	814,366	11.09%
Capital	3,005,180	3,397,695	392,515	13.06%
Total	10,351,618	11,558,499	1,206,881	11.66%

Budget documents provide:

- 1- Operating & Capital Summary
- 2- 2024 Operating & Capital Department Summary
- 3 -2024 Operating Budget Detail
- 4 -2024 Capital Budget
- 5 -2024 Reserve Continuity Schedule

**FINANCIAL IMPLICATIONS:**

The 2024 draft operating budget includes a tax levy of \$8,160,804 and the draft capital budget totals \$3,397,695 for a total levy requirement of \$11,558,499 an increase of \$1,206,881 over 2023.

**LINK TO STRATEGIC PLAN:**

**Goal:**

We are an engaged community that values all members and actively encourages involvement, engagement, openness and transparency.

**ATTACHMENTS:**

[1-Operating & Capital Summary](#)

[2-2024 Operating & Capital Department Summary](#)

[3-2024 Operating Budget Detail](#)

[4-2024 Capital Budget](#)

[5-Reserve Continuity Schedule](#)

**Approved By:**

Diane Larder, Director of Finance

Don MacLeod, Chief Administrative Officer


Karen Martin, Director of Corporate Services

**Status:**

Approved - 09 Nov 2023

Pending

None

 <b>Budget-Operating &amp; Capital Report</b>					
	2022	2023	2023	2024	%
	Council Approved	Council Approved	November	Council Budget	Increase /
	Total Budget	Total Budget	Actuals		Decrease
<b>Operating</b>					
General Revenue	-9,602,948	-57,000	-142,510	-100,000	75.44%
General Government	171,979	-66,457	-420,214	-6,766,668	10,082.02%
Protection Services	2,342,122	1,854,671	1,474,420	2,505,763	35.11%
General Recreation	764,604	757,750	1,005,411	823,762	8.71%
Health Services	94,673	103,282	117,780	160,391	55.29%
Planning and Development	28,793	37,050	-113,165	43,010	16.09%
Agriculture and Drainage	118,983	131,742	204,055	146,295	11.05%
Environmental	-11,487	-8,721	-1,735	-8,721	
Public Transportation	4,602,321	4,198,552	-1,502,202	4,768,249	13.57%
Robinson Pit	43,310	75,000	19,717	75,000	
<b>Total Operating</b>	<b>-1,447,650</b>	<b>7,025,869</b>	<b>641,558</b>	<b>1,647,081</b>	<b>(76.56%)</b>
			0		
<b>Capital</b>					
General Government	71,000	31,000	2,376,861	6,700,223	21,513.62%
Protection Services	115,750	799,050	868,472	229,115	(71.33%)
General Recreation	677,900	706,350	380,900	824,442	16.72%
Public Transportation	583,000	1,789,349	553,003	2,157,638	20.58%
<b>Total Capital</b>	<b>1,447,650</b>	<b>3,325,749</b>	<b>4,179,237</b>	<b>9,911,418</b>	<b>198.02%</b>
			0		
<b>Total</b>		<b>10,351,618</b>	<b>4,820,795</b>	<b>11,558,499</b>	<b>11.66%</b>

## Budget-Operating & Capital Report



	2022	2023	2023	2024	%
	Council Approved	Council Approved	November	Council	Increase /
	Total Budget	Total Budget	Actuals	Budget	Decrease
<b>Operating</b>					
General Revenue					
Taxation	-9,602,948	-57,000	-142,510	-100,000	75.44%
<b>Total General Revenue</b>	-9,602,948	-57,000	-142,510	-100,000	75.44%
General Government					
Council	119,181	133,745	104,992	138,404	3.48%
General Government	-2,537,952	-528,629	-640,269	-7,527,122	1,323.90%
Admin Building	31,150	32,150	15,712	32,300	0.47%
Rental Properties	-22,300		209	-25,000	#DIV/0!
Financial Expense	2,557,649	286,527	93,279	578,150	101.78%
Elections	24,251	5,000	1,883	6,850	37.00%
Asset Management		4,750	3,981	29,750	526.32%
<b>Total General Government</b>	171,979	-66,457	-420,214	-6,766,668	10,082.02%
Protection Services					
Fire Services	1,053,411	596,755	728,118	1,230,479	106.20%
Building Services			-159,921		#DIV/0!
ByLaw Services	30,615	9,994	81,168	29,797	198.15%
Policing Services	1,251,849	1,241,192	819,211	1,238,287	(0.23%)
Animal Control	6,247	6,730	5,845	7,200	6.98%
<b>Total Protection Services</b>	2,342,122	1,854,671	1,474,420	2,505,763	35.11%
General Recreation					
General Recreation	104,257	499,502	392,568	313,236	(37.29%)
Thamesford Village Affairs	3,000	6,000	6,097	6,000	
Embro Village Affairs	11,400	13,400	7,932	13,400	
Crossing Guard	4,465	5,020	6,074	7,604	51.47%
Embro Town Hall	12,036	10,484	19,182	18,205	73.65%
Thamesford Library	15,638	14,797	29,785	17,907	21.02%
Former Thamesford Fire Station	2,650	25,000			(100.00%)
Embro Parks	25,911	32,910	28,045	16,100	(51.08%)
Wallace Park	5,350	4,700	10,349	4,700	
Memorial Park - Embro	15,800	15,800	18,732	15,800	
Embro Community Center Park		-135,800	-28,963	-134,300	(1.10%)
Embro Village Center Park	1,050	1,000	745	1,000	
Harrington Church	16,236	12,237	9,012	12,566	2.69%
Harrington Park	2,500	2,250	1,587	4,450	97.78%
Kintore-Lakeside Parks	2,200	2,000	3,617	4,500	125.00%
Thamesford Parks	40,797	22,263	69,148	-4,400	(119.76%)
North Park	-18,626	-37,650	7,123	2,350	(106.24%)
Lions/South Park	16,800	8,450	989	17,800	110.65%
Tennis Courts	1,500	1,500	2,662	1,500	
Soccer Fields		500	1,376	4,000	700.00%

## Budget-Operating &amp; Capital Report



	2022	2023	2023	2024	%
	Council Approved	Council Approved	November	Council	Increase /
	Total Budget	Total Budget	Actuals	Budget	Decrease
Grace Patterson Park	1,450	1,250	714	1,250	
Thamesford Pool	61,589	55,273	52,918	77,476	40.17%
Camps & Programs	-10,400	-5,413	-3,197	1,984	(136.65%)
Thamesford District Recreation Center	223,401	112,452	198,109	272,717	142.52%
Embro Community Center	225,600	89,825	170,805	147,917	64.67%
<b>Total General Recreation</b>	<b>764,604</b>	<b>757,750</b>	<b>1,005,411</b>	<b>823,762</b>	<b>8.71%</b>
Health Services					
Health & Safety	4,100	9,150	2,987	10,350	13.11%
Health Services	62,345	63,305	88,188	105,305	66.35%
Cemeteries	28,228	30,827	26,605	44,736	45.12%
<b>Total Health Services</b>	<b>94,673</b>	<b>103,282</b>	<b>117,780</b>	<b>160,391</b>	<b>55.29%</b>
Planning and Development					
Planning	-11,500	-7,250	-157,487	-7,250	
Economic Development	40,293	44,300	44,322	50,260	13.45%
<b>Total Planning and Development</b>	<b>28,793</b>	<b>37,050</b>	<b>-113,165</b>	<b>43,010</b>	<b>16.09%</b>
Agriculture and Drainage					
Drainage	118,983	131,742	110,542	146,295	11.05%
Tile Drainage			93,513		#DIV/0!
<b>Total Agriculture and Drainage</b>	<b>118,983</b>	<b>131,742</b>	<b>204,055</b>	<b>146,295</b>	<b>11.05%</b>
Environmental					
Environmental	-11,487	-8,721	-1,735	-8,721	
<b>Total Environmental</b>	<b>-11,487</b>	<b>-8,721</b>	<b>-1,735</b>	<b>-8,721</b>	
Public Transportation					
General	644,411	3,218,248	-4,548,971	3,011,069	(6.44%)
StreetLights	66,150	68,000	43,673	68,000	
Sidewalks			1,015	2,000	#DIV/0!
Equipment	180,580	198,080	241,893	322,180	62.65%
Bridges & Culverts	15,000	15,000	12,584	20,000	33.33%
Roadside Maintenance	108,000	108,000	203,771	109,000	0.93%
Hardtop Maintenance	120,000	125,000	128,963	165,000	32.00%
Loosetop Maintenance	673,000	835,000	723,013	805,000	(3.59%)
Winter Control	100,000	100,000	203,316	165,000	65.00%
Safety Device Maintenance	81,000	81,000	89,026	101,000	24.69%
Storm Damage			8,348		#DIV/0!
Capital	2,614,180	-549,776	1,391,167		(100.00%)
<b>Total Public Transportation</b>	<b>4,602,321</b>	<b>4,198,552</b>	<b>-1,502,202</b>	<b>4,768,249</b>	<b>13.57%</b>
Robinson Pit					
Robinson Pit	43,310	75,000	19,717	75,000	
<b>Total Robinson Pit</b>	<b>43,310</b>	<b>75,000</b>	<b>19,717</b>	<b>75,000</b>	
<b>Total Operating</b>	<b>-1,447,650</b>	<b>7,025,869</b>	<b>641,558</b>	<b>1,647,081</b>	<b>(76.56%)</b>
			0		



## Budget-Operating & Capital Report



	2022	2023	2023	2024	%
	Council Approved	Council Approved	November	Council	Increase /
	Total Budget	Total Budget	Actuals	Budget	Decrease
<b>Capital</b>					
General Government					
General Government	71,000	10,000	2,376,861	6,700,223	66,902.23%
Asset Management		21,000	0		(100.00%)
<b>Total General Government</b>	71,000	31,000	2,376,861	6,700,223	21,513.62%
Protection Services					
Fire Services	115,750	774,050	792,356	229,115	(70.40%)
Building Services			53,888		#DIV/0!
ByLaw Services		25,000	22,229		(100.00%)
<b>Total Protection Services</b>	115,750	799,050	868,472	229,115	(71.33%)
General Recreation					
General Recreation	17,500	75,000	55,635	163,000	117.33%
Embro Town Hall	12,000		9,201		#DIV/0!
Thamesford Library	32,400		0	43,600	#DIV/0!
Wallace Park		21,000	17,525		(100.00%)
Memorial Park - Embro			1,000	95,000	#DIV/0!
Embro Community Center Park	355,000	194,000	29,186	194,000	
Thamesford Parks		30,000	1,690	30,000	
North Park	30,000	95,000	0		(100.00%)
Lions/South Park		9,350	9,350	11,342	21.30%
Soccer Fields			5,775		#DIV/0!
Grace Patterson Park		10,000	0		(100.00%)
Thamesford Pool	13,000	14,000	9,100		(100.00%)
Thamesford District Recreation Center	109,000	183,000	242,439	124,000	(32.24%)
Embro Community Center	109,000	75,000	0	163,500	118.00%
<b>Total General Recreation</b>	677,900	706,350	380,900	824,442	16.72%
Public Transportation					
General	583,000	505,000	552,907	689,000	36.44%
Sidewalks		65,000	96		(100.00%)
Capital		1,219,349	0	1,468,638	20.44%
<b>Total Public Transportation</b>	583,000	1,789,349	553,003	2,157,638	20.58%
<b>Total Capital</b>	1,447,650	3,325,749	4,179,237	9,911,418	198.02%
			0		
<b>Total</b>		<b>10,351,618</b>	<b>4,820,795</b>	<b>11,558,499</b>	<b>11.66%</b>



## Budget-Operating & Capital Report

	2023 Council Approved Total Budget	2024 Draft Council Budget	% Increase / Decrease
Taxation			
050-3010-020 Grants in Lieu - Own Purposes	-57,000	-100,000	75.44%
Council			
090-4101-000 2/3 Council Honorarium	109,605	117,281	7.00%
090-4131-000 C P P	6,250	6,686	6.98%
090-4134-000 E H T	2,140	2,287	6.87%
090-4304-000 Technology Allowance - Council	3,600		(100.00%)
090-4308-000 Convention & Conference-COUNCIL	5,000	5,000	0.00%
090-4309-000 Training-COUNCIL	2,000	2,000	0.00%
090-4310-000 Mileage and Travel-COUNCIL	1,500	1,500	0.00%
090-4311-000 Stationery & Office Supplies-COUNCIL	150	150	0.00%
090-4369-000 Other Expenses-COUNCIL	3,500	3,500	0.00%
100 General Government			
100-3400-000 Provincial Grants - Unconditional	-846,300	-845,700	(0.07%)
100-3902-000 Solicitors Information-ADMIN	-12,000	-12,000	0.00%
100-3904-000 Septic Reports-ADMIN	-300		(100.00%)
100-3915-000 Zorra Now - Advertising Funds		-1,500	#DIV/0!
100-3918-000 Marriage Licenses-ADMIN	-13,000	-10,000	(23.08%)
100-3919-000 Lottery Licenses-ADMIN	-1,000	-1,000	0.00%
100-3942-000 Interest Revenue - Taxes	-185,000	-200,000	8.11%
100-3950-000 Bank Interest - Current Account	-40,000	-150,000	275.00%
100-3953-000 Interest & Dividends - Erie Thames		-100,000	#DIV/0!
100-3960-000 Solar Panel Revenue-ADMIN	-12,700	-8,000	(37.01%)
100-3969-000 Other Revenue-ADMIN	-5,500	-500	(90.91%)
100-3990-000 Transfers from Reserves		-135,000	#DIV/0!
100-4101-000 Regular Full Time Wages-GEN GOV	716,470	846,155	18.10%
100-4105-000 Part Time Regular Wages-GEN GOV	5,000	9,300	86.00%
100-4131-000 C PP-GEN GOV	29,150	34,490	18.32%
100-4132-000 U I C-GEN GOV	7,830	9,260	18.26%
100-4133-000 O M E R S-GEN GOV	76,000	76,000	0.00%
100-4134-000 E H T-GEN GOV	13,971	16,500	18.10%
100-4135-000 Workers' Compensation-GEN GOV	20,500	26,146	27.54%
100-4136-000 Group Insurance-GEN GOV	35,000	40,000	14.29%
100-4137-000 Clothing Allowance-GEN GOV	500	1,800	260.00%
100-4138-000 Vision Care Coverage - sefl insured	4,000	4,000	0.00%
100-4304-000 Telephone-GEN GOV	11,800	12,000	1.69%
100-4306-000 Memberships-GEN GOV	6,800	7,000	2.94%
100-4307-000 Subscriptions & Publications-GEN GOV	700	700	0.00%
100-4308-000 Conventions & Conferences-GEN GOV	4,300	4,300	0.00%
100-4309-000 Training-GEN GOV	4,000	4,000	0.00%



## Budget-Operating & Capital Report

	2023 Council Approved Total Budget	2024 Draft Council Budget	% Increase / Decrease
100-4310-000 Mileage-GEN GOV	2,500	2,500	0.00%
100-4311-000 Stationery & Office Supplies-GEN GOV	5,000	8,000	60.00%
100-4312-000 Operating Equipment & Supplies-GEN GOV	7,500	7,500	0.00%
100-4313-000 Postage & Express-GEN GOV	10,000	10,000	0.00%
100-4314-000 Marriage Licenses-GEN GOV	5,000	5,000	0.00%
100-4315-000 Advertising - ZORRA Magazine-GEN GOV	8,500	1,500	(82.35%)
100-4316-000 Advertising and Notices-GEN GOV	1,000	1,000	0.00%
100-4317-000 Computer Support-GEN GOV	10,000	10,000	0.00%
100-4318-000 Office Machines Maint-GEN GOV		500	#DIV/0!
100-4334-000 Grass Cutting-GEN GOV	1,150	1,150	0.00%
100-4342-000 Branding /Promotion Items-GEN GOV	5,000	5,000	0.00%
100-4366-000 Equipment Lease-GEN GOV	2,500	4,000	60.00%
100-4367-000 Licenses & Permits-GEN GOV	60,000	64,000	6.67%
105 Administration Building			
105-4301-000 Heat-ADMIN BLDG	3,000	4,000	33.33%
105-4302-000 Hydro-ADMIN BLDG	6,300	6,300	0.00%
105-4315-000 Cleaning & Maintenance Supplies-ADMIN BLDG	10,850	10,000	(7.83%)
105-4320-000 Building Maintenance-ADMIN BLDG	6,000	6,000	0.00%
105-4322-000 Grounds Maintenance-ADMIN BLDG	1,000	1,000	0.00%
105-4335-000 Snow Removal-ADMIN BLDG	5,000	5,000	0.00%
107 RENTAL PROPERTIES			
107-3740-000 Rental Income-RENTAL PROPERTIES		-25,000	#DIV/0!
108 Financial Expenses			
108-4340-000 Legal Expenses-FINANCIAL EXP	5,000	5,000	0.00%
108-4341-000 Auditor Fees-FINANCIAL EXP	30,000	30,000	0.00%
108-4342-000 Consulting Fees-FINANCIAL EXP	25,000	36,500	46.00%
108-4345-000 General Insurance-FINANCIAL EXP	32,027	35,400	10.53%
108-4347-000 Bank Handling Charges-FINANCIAL EXP	2,000	3,000	50.00%
108-4349-000 Donations & Flowers-FINANCIAL EXP	500	1,000	100.00%
108-4351-000 Trophies, Awards & Recognition-FINANCIAL EXP	7,000	7,000	0.00%
108-4364-000 Expenses re Insurance Deductible	10,000	10,000	0.00%
110 Elections			
110-4357-000 Voters' Supplies-ELECTION		1,850	#DIV/0!
110-4450-000 Transfers to Reserves	5,000	5,000	0.00%



## Budget-Operating & Capital Report

	2023 Council Approved Total Budget	2024 Draft Council Budget	% Increase / Decrease
<b>111 PSAB/ASSET MANAGEMENT</b>			
111-3990-000 Transfers from Reserves	-21,000		(100.00%)
111-4312-400 Operating Equipment & Training	2,000	2,000	0.00%
111-4342-400 Consulting Fees	23,750	27,750	16.84%
111-9324-000 Capital - Equipment	21,000		(100.00%)
<b>119 Policing</b>			
119-3969-000 Other Revenue - Court Security Costs Recovered	-5,000	-5,000	0.00%
119-4369-000 Policing Services	1,246,192	1,243,287	(0.23%)
<b>120 General Fire Protection</b>			
120-4101-000 Fire Admin -Regular Wages-Gen Fire	140,404	152,164	8.38%
120-4101-000 Volunteer Fire Fighters Wages	271,000	280,000	3.32%
120-4103-000 Fire Admin-Overtime Wages-Gen Fire	5,500	5,500	0.00%
120-4131-000 Fire Admin-C.P P-Gen Fire	5,240	5,397	3.00%
120-4132-000 Fire Admin U I C-Gen Fire	1,410	1,452	2.98%
120-4133-000 Fire Admin -O M E R S-Gen Fire	16,200	16,686	3.00%
120-4134-000 Fire Admin-EHT-Gen Fire	2,740	2,822	2.99%
120-4135-000 Fire Admin-WSIB-Gen Fire	4,015	4,135	2.99%
120-4136-000 Fire Admin- Group Insurance-Gen Fire	5,500	5,665	3.00%
120-4137-000 Uniforms - Fire-Gen Fire	7,500	8,000	6.67%
120-4304-000 Fire - Cell phone-Gen Fire	2,000	2,400	20.00%
120-4306-000 Memberships-Gen Fire	530	500	(5.66%)
120-4307-000 Fire- subscriptions-Gen Fire	4,500	4,500	0.00%
120-4308-000 Fire-Conference	4,500	5,000	11.11%
120-4309-000 Training - All stations-Gen Fire	70,000	75,000	7.14%
120-4309-001 Joint Traing Officer - Fire	25,000	25,000	0.00%
120-4310-000 Mileage-Gen Fire	10,000	10,000	0.00%
120-4311-000 Stationery & Office Supplies-Gen Fire	500	500	0.00%
120-4312-000 Operating Equip/supplies - all stations-Gen Fire	7,500	10,000	33.33%
120-4313-000 POSTAGE/EXPRESS-Gen Fire	750	250	(66.67%)
120-4324-000 Equip Maint- all stations-Gen Fire	22,500	30,000	33.33%
120-4326-000 Vehicle Maint- all stations-Gen Fire	32,500	25,000	(23.08%)
120-4327-000 Vehicle Fuel & Oil- all stations-Gen Fire	13,500	13,500	0.00%
120-4328-000 Radio License-Gen Fire	20,000	20,000	0.00%
120-4329-000 Radio/Pager repairs all stations-Gen Fire	2,500	2,500	0.00%



## Budget-Operating & Capital Report

	2023 Council Approved Total Budget	2024 Draft Council Budget	% Increase / Decrease
120-4330-000 Fire Dispatch System-Gen Fire	45,000	35,000	(22.22%)
120-4337-000 Ingersoll Fire Agreement-Gen Fire	10,000	10,000	0.00%
120-4345-000 Insurance-Gen Fire	32,013	38,260	19.51%
120-4351-000 Volunteer Appreciation-Gen Fire	2,000	4,000	100.00%
120-4361-000 Protective Clothing - all stations-Gen Fire	13,000	13,000	0.00%
120-4367-000 Licenses & Permits	2,600	2,600	0.00%
120-4370-000 Fire Prevention - all stations-Gen Fire	8,000	10,000	25.00%
120-4371-000 Prevention Officer-Gen Fire	23,000	23,000	0.00%
121 Embro Fire Dept.			
121-4301-000 Heat-EMBRO FIRE	2,200	2,200	0.00%
121-4302-000 Hydro-EMBRO FIRE	3,300	3,300	0.00%
121-4303-000 Water-EMBRO FIRE	300	300	0.00%
121-4320-000 Building Maintenance-EMBRO FIRE	3,700	3,700	0.00%
121-4334-000 Embro Fire Dept.-Grass Cutting-EMBRO FIRE	300	300	0.00%
121-4335-000 Snow Removal-EMBRO FIRE	2,200	2,200	0.00%
122 Thamesford Fire Dept.			
122-4301-000 Heat	4,300	5,000	16.28%
122-4302-000 Hydro	7,500	8,000	6.67%
122-4303-000 Water	3,200	3,200	0.00%
122-4320-000 Building Maintenance	11,500	11,500	0.00%
122-4334-000 Grass Cutting	2,200	2,200	0.00%
122-4335-000 Snow Removal	12,000	12,000	0.00%
123 Uniondale Fire Dept.			
123-4301-000 Heat	1,300	1,300	0.00%
123-4302-000 Hydro	3,200	3,200	0.00%
123-4304-000 Telephone	1,000	1,000	0.00%
123-4320-000 Building Maintenance	3,500	3,500	0.00%
123-4334-000 Grass Cutting	1,600	1,600	0.00%
123-4335-000 Snow Removal	1,300	1,300	0.00%
125 Emergency Measures			
125-4309-000 Training	1,000	1,000	0.00%
125-4310-000 Mileage	250		(100.00%)
125-4312-000 Operating Equipment & Supplies -COVID 19	5,000	5,000	0.00%
125-4450-000 <Generated>	1,000	1,000	0.00%



## Budget-Operating & Capital Report

	2023 Council Approved Total Budget	2024 Draft Council Budget	% Increase / Decrease
<b>130 Building Dept.</b>			
130-3900-000 Building Permits	-200,000	-300,000	50.00%
130-3930-000 Septic Permits	-3,500	-6,000	71.43%
130-3990-000 Transfers from Reserves	-77,393	-147	(99.81%)
130-4101-000 Regular Full Time Wages	181,500	192,541	6.08%
130-4131-000 C PP	7,950	8,430	6.04%
130-4132-000 U I C	2,140	2,224	3.93%
130-4133-000 O M E R S	19,900	20,313	2.08%
130-4134-000 E H T	3,540	3,755	6.07%
130-4135-000 Workers' Compensation	5,190	5,950	14.64%
130-4136-000 Group Insurance	5,500	11,000	100.00%
130-4137-000 Clothing Allowance	400	600	50.00%
130-4304-000 Building Dept.-Telephone-	1,700	1,700	0.00%
130-4306-000 Memberships	400	1,014	153.50%
130-4307-000 Subscriptions & Publications		300	#DIV/0!
130-4309-000 Training	1,500	4,500	200.00%
130-4310-000 Mileage	8,000	6,500	(18.75%)
130-4311-000 Stationery & Office Supplies	50	50	0.00%
130-4312-000 Operating Equipment & Supplies	3,000	3,000	0.00%
130-4316-000 Advertising and Notices			#DIV/0!
130-4326-000 Building Dept.-Vehicle Maintenance-	2,000	1,000	(50.00%)
130-4327-000 Building Dept.-Vehicle Fuel & Oil-	4,000	4,000	0.00%
130-4330-000 Ontario One Call Locates	2,000	2,000	0.00%
130-4345-000 Insurance	19,123	24,270	26.92%
130-4369-000 Other Expenses	13,000	13,000	0.00%
<b>131 By-Law Enforcement</b>			
131-3360-000 Revenue from Other Municipalities	-99,900	-89,391	(10.52%)
131-3930-000 By-Law Fines	-500	-500	0.00%
131-4101-000 Regular Wages	75,000	83,887	11.85%
131-4131-000 C. P.P.	3,675	3,675	0.00%
131-4132-000 U. I. C.	1,089	1,089	0.00%
131-4133-000 O. M. E. R. S.	7,000	7,000	0.00%
131-4134-000 E. H. T.	1,450	1,450	0.00%
131-4135-000 Workers' Compensation	2,130	2,130	0.00%
131-4136-000 Group Insurance	2,500	4,800	92.00%
131-4137-000 CLOTHING ALLOWANCE	1,000	1,000	0.00%
131-4304-000 TELEPHONE	1,300	300	(76.92%)
131-4306-000 Memberships	500	250	(50.00%)
131-4309-000 TRAINING COURSES	2,000	2,000	0.00%
131-4311-000 Office Supplies	3,900	300	(92.31%)



## Budget-Operating & Capital Report

	2023 Council Approved Total Budget	2024 Draft Council Budget	% Increase / Decrease
131-4316-000 ADVERTISING	750		(100.00%)
131-4327-000 By-Law Enforcement-Vehicle Fuel & Oil-	1,600	5,500	243.75%
131-4345-000 By-Law Enforcement-General Insurance-	1,500	1,307	(12.87%)
131-4450-000 Transfers to Reserves	5,000	5,000	0.00%
131-9326-000 By-Law Enforcement-Capital - Vehicles	25,000		(100.00%)
<b>140 Animal Control</b>			
140-3440-000 Prov. Revenue re Wolf Claims	-500	-500	0.00%
140-3901-000 Dog Kennel's	-1,000	-1,000	0.00%
140-4114-000 Stock Valuer Fees	150	150	0.00%
140-4354-000 Contracts - Canine Control	7,480	7,950	6.28%
140-4355-000 Livestock Claims	600	600	0.00%
<b>182 Thamesford Village Affairs</b>			
182-4335-000 Snow Removal	6,000	6,000	0.00%
<b>183 Embro Village</b>			
183-4334-000 Grass Cutting	5,400	5,400	0.00%
183-4335-000 Embro Sidewalk Snow Clearing	8,000	8,000	0.00%
<b>184 Crossing Guard</b>			
184-4101-000 Regular Salaries	4,500	6,480	44.00%
184-4116-000 Vacation Pay	200	260	30.00%
184-4131-000 C P P		108	#DIV/0!
184-4132-000 U I C	140	280	100.00%
184-4134-000 E H T	75	126	68.00%
184-4135-000 Workers' Compensation	105	200	90.48%
184-4312-000 Operating Equipment & Supplies		150	
<b>185 Street Lights</b>			
185-4302-000 Power	60,000	60,000	0.00%
185-4324-000 STREET LIGHTS-Equipment Maintenance & Rep	8,000	8,000	0.00%
<b>186 Sidewalks</b>			
186-4350-000 Sidewalks-Contracted Out		1,000	
186-4725-000 Sidewalks-Equipment Rental-		1,000	



## Budget-Operating & Capital Report

	2023 Council Approved Total Budget	2024 Draft Council Budget	% Increase / Decrease
<b>200 Garbage Disposal</b>			
200-3410-000 Revenue - Waste Disposal	-8,800	-8,800	0.00%
200-3700-000 Garbage Disposal - General Revenue	-5,000	-5,000	0.00%
200-3707-000 Bag Tag Revenue	-3,000	-3,000	0.00%
200-4101-000 Full Time Wages	2,500	2,500	0.00%
200-4105-000 Part time Wages	50	50	0.00%
200-4116-000 Vacation Pay	10	10	0.00%
200-4131-000 C P P	124	124	0.00%
200-4132-000 U I C	45	45	0.00%
200-4133-000 O M E R S	220	220	0.00%
200-4134-000 E H T	50	50	0.00%
200-4135-000 Workers' Compensation	80	80	0.00%
200-4312-000 Materials & Supplies	5,000	5,000	0.00%
<b>210 Cemeteries</b>			
210-4334-000 Grass Cutting	2,600	2,700	3.85%
210-4345-000 General Insurance	1,077	1,486	37.98%
210-4502-000 Grants to Other Cemeteries	9,150	20,550	124.59%
210-4503-000 Grants to Ingersoll Rural Cemetery	18,000	20,000	11.11%
<b>230 Embro Town Hall</b>			
230-3510-000 Library Rent - County	-3,500	-3,500	0.00%
230-4301-000 Heat	1,800	1,800	0.00%
230-4302-000 Hydro	1,800	1,800	0.00%
230-4303-000 Water	1,000	1,000	0.00%
230-4312-000 Operating Equipment & Supplies		2,000	#DIV/0!
230-4320-000 Building Maintenance	4,500	4,500	0.00%
230-4335-000 Snow Removal	1,500	1,800	20.00%
230-4345-000 General Insurance	3,384	8,805	160.20%
<b>231 Thamesford Library</b>			
231-3740-000 Building Rent	-5,000	-5,000	0.00%
231-3769-000 Other Revenue	-4,000	-4,000	0.00%
231-4105-000 Part Time Wages	5,000		(100.00%)
231-4116-000 Vacation Pay	200		(100.00%)
231-4131-000 CPP	175		(100.00%)
231-4132-000 EI	110		(100.00%)
231-4134-000 EHT	100		(100.00%)
231-4135-000 Workers Compensation	140		(100.00%)
231-4301-000 Heat	2,000	2,000	0.00%
231-4302-000 Hydro	500	500	0.00%





## Budget-Operating & Capital Report

	2023 Council Approved Total Budget	2024 Draft Council Budget	% Increase / Decrease
231-4303-000 Water & Sewer Charges	500	500	0.00%
231-4312-000 Operating Equipment & Supplies		1,000	#DIV/0!
231-4315-000 Cleaning & Maintenance Supplies		1,000	#DIV/0!
231-4320-000 Building Maintenance	3,000	4,000	33.33%
231-4322-000 Grounds Maintenance	600	2,500	316.67%
231-4334-000 GRASS CUTTING	1,000	1,000	0.00%
231-4335-000 Snow Removal	9,000	9,000	0.00%
231-4336-000 Thamesford Library-Garbage Pickup		1,572	#DIV/0!
231-4345-000 Insurance	1,472	3,835	160.53%
231-9320-000 Library Building - Capital		43,600	#DIV/0!
232 Former Thamesford Fire Station			
232-4368-000 Land Leases	25,000		(100.00%)
240 General Recreation Dept.			
240-4101-000 Regular Wages	262,772	294,722	12.16%
240-4105-000 Part Time Regular Wages		23,235	#DIV/0!
240-4131-000 C PP	10,500	51,006	385.77%
240-4132-000 U I C	3,500	4,433	26.66%
240-4133-000 O M E R S	24,130	30,015	24.39%
240-4134-000 E H T	4,800	6,200	29.17%
240-4135-000 Workers' Compensation	6,700	9,825	46.64%
240-4136-000 Group Insurance	15,000	15,000	0.00%
240-4137-000 Clothing Allowance-	2,300	6,000	160.87%
240-4304-000 PHONE	1,400	1,400	0.00%
240-4306-000 Memberships	1,200	1,600	33.33%
240-4307-000 Subscriptions & Publications	500	500	0.00%
240-4309-000 Training	3,000	6,500	116.67%
240-4310-000 Mileage	1,500	1,500	0.00%
240-4311-000 Stationery & Office Supplies	1,500	1,500	0.00%
240-4312-000 Operating Equipment & Supplies		4,000	#DIV/0!
240-4316-000 Advertising and Notices	1,000	1,000	0.00%
240-4345-000 General Insurance	29,210	31,700	8.52%
240-4369-000 Other Expenses		2,000	#DIV/0!
240-4501-000 Grants - Beachville Museum	57,990	65,860	13.57%
240-4520-000 Grants - Other	10,500	11,000	4.76%



## Budget-Operating & Capital Report

	2023 Council Approved Total Budget	2024 Draft Council Budget	% Increase / Decrease
<b>260 Embro Parks Dept.</b>			
260-3700-000 Embro Parks Revenue	-3,200	-3,200	0.00%
260-4101-000 Full Time Wages	12,917		(100.00%)
260-4105-000 Part Time Wages	8,547		(100.00%)
260-4116-000 Vacation Pay	342		(100.00%)
260-4131-000 C P P	686		(100.00%)
260-4132-000 U I C	285		(100.00%)
260-4133-000 O M E R S	1,163		(100.00%)
260-4134-000 E H T	270		(100.00%)
260-4135-000 Workers' Compensation	400		(100.00%)
260-4322-000 Grounds Maintenance	1,000	7,000	600.00%
260-4324-000 Equipment Maintenance	500	500	0.00%
260-4327-000 Vehicle Fuel & Oil		1,500	#DIV/0!
260-4334-000 Grass Cutting	10,000	10,300	3.00%
<b>262 Matheson Park</b>			
262-3700-000 Matheson Park-Revenue-	-2,000	-2,000	0.00%
262-4301-000 Heat	250	250	0.00%
262-4302-000 Hydro - Flood Lights	450	450	0.00%
262-4303-000 Water	1,000	1,000	0.00%
262-4320-000 Building Maintenance	2,000	2,000	0.00%
262-4322-000 Grounds Maintenance	2,000	2,000	0.00%
262-4324-000 Equipment Maintenance	1,000	1,000	0.00%
<b>263 MEMORIAL PARK - EMBRO</b>			
263-4302-000 Hydro-Memorial Park	300	300	0.00%
263-4303-000 Water-Memorial Park	12,000	12,000	0.00%
263-4322-000 Grounds Maintenance	1,500	1,500	0.00%
263-4324-000 Equipment Maintenance	2,000	2,000	0.00%
<b>264 E C C Park</b>			
264-4322-000 Grounds Maintenance		1,500	#DIV/0!
<b>265 EMBRO VILLAGE CENTRE PARK</b>			
265-4302-000 EMBRO VILLAGE CENTRE PARK-Hydro-	350	350	0.00%
265-4303-000 EMBRO VILLAGE CENTRE PARK-Water-	350	350	0.00%
265-4322-000 EMBRO VILLAGE CENTRE PARK-Grounds Maint	300	300	0.00%
<b>279 HARRINGTON CHURCH</b>			
279-3700-000 Harrington Church Rental	-300	-300	0.00%
279-4301-000 Heat	5,000	5,000	0.00%



## Budget-Operating & Capital Report

	2023 Council Approved Total Budget	2024 Draft Council Budget	% Increase / Decrease
279-4302-000 Power	1,500	1,500	0.00%
279-4320-000 Building Maintenance	3,500	3,500	0.00%
279-4322-000 Grounds Maintenance	300	300	0.00%
279-4334-000 Grass Cutting	800	1,000	25.00%
279-4345-000 Insurance	1,437	1,566	8.98%
<b>280 Harrington Parks</b>			
280-4302-000 Harrington Ball Park Lights	350	350	0.00%
280-4322-000 Grounds Maintenance	800	1,500	87.50%
280-4334-000 Grass Cutting	1,100	2,600	136.36%
<b>281 Kintore-Lakeside Parks</b>			
281-4322-000 Grounds Maintenance	500	2,000	300.00%
281-4334-000 Grass Cutting	1,500	2,500	66.67%
<b>300 Thamesford Parks</b>			
300-3700-000 Thamesford Parks Revenue	-900	-900	0.00%
300-4101-000 Regular Wages	12,409		(100.00%)
300-4105-000 Part Time Wages	8,547		(100.00%)
300-4116-000 Vacation Pay	342		(100.00%)
300-4131-000 C P P	1,319		(100.00%)
300-4132-000 U I C	427		(100.00%)
300-4133-000 O M E R S	2,101		(100.00%)
300-4134-000 E H T	484		(100.00%)
300-4135-000 Worker's Compensation	710		(100.00%)
300-4322-000 GROUNDS MAINTENANCE	2,500	7,500	200.00%
300-4324-000 Equipment Maintenance		1,000	#DIV/0!
300-4334-000 Grass Cutting	18,000	18,000	0.00%
<b>301 North Park</b>			
301-3700-000 North Park-Revenue-	-7,000	-7,000	0.00%
301-4301-000 HEAT	250	250	0.00%
301-4302-000 Hydro	600	600	0.00%
301-4303-000 Water	1,000	1,000	0.00%
301-4320-000 Building Maintenance	1,000	1,000	0.00%
301-4322-000 Grounds Maintenance	3,500	3,500	0.00%
301-4324-000 Equipment Maintenance	1,000	1,000	0.00%
301-4336-000 Garbage Disposal	2,000	2,000	0.00%
301-9000-000 Thamesford North Park - Capital			



## Budget-Operating & Capital Report

	2023 Council Approved Total Budget	2024 Draft Council Budget	% Increase / Decrease
302 Lions/South park			
302-4302-000 Hydro	300	300	0.00%
302-4303-000 Water	12,000	12,000	0.00%
302-4320-000 Building Maintenance	2,500	2,500	0.00%
302-4322-000 Grounds Maintenance	1,000	1,000	0.00%
302-4324-000 Equipment Maintenance	2,000	2,000	0.00%
303 Tennis Courts			
303-4322-000 Grounds Maintenance	1,500	1,500	0.00%
304 Soccer Field			
304-4322-000 Grounds Maintenance	500	4,000	700.00%
306 Grace Patterson Park			
306-4320-000 Building Maintenance	500	500	0.00%
306-4322-000 Grounds Maintenance	750	750	0.00%
370 Thamesford Pool			
370-3700-000 Pool Revenue	-35,000	-35,000	0.00%
370-4101-000 Regular Wages	1,500	5,600	273.33%
370-4105-000 Part Time Regular Wages	65,328	61,591	(5.72%)
370-4116-000 Vacation Pay	2,613	2,500	(4.32%)
370-4131-000 C P P	2,100	2,200	4.76%
370-4132-000 U I C	1,150	1,350	17.39%
370-4133-000 O M E R S		1,000	#DIV/0!
370-4134-000 E H T	1,100	1,200	9.09%
370-4135-000 Workers' Compensation	1,500	1,900	26.67%
370-4301-000 Heat	2,000	2,000	0.00%
370-4302-000 Hydro	1,500	1,500	0.00%
370-4303-000 Water	4,000	4,000	0.00%
370-4304-000 Telephone	800	800	0.00%
370-4306-000 Memberships	800	800	0.00%
370-4309-000 Training	1,800	1,800	0.00%
370-4310-000 Mileage	800	800	0.00%
370-4311-000 Stationery & Office Supplies		1,500	#DIV/0!
370-4312-000 Operating Equipment & Supplies	5,000	5,000	0.00%
370-4320-000 Building Maintenance	1,200	3,700	208.33%
370-4323-000 Pool Maintenance & Repairs	1,700	2,000	17.65%
370-4324-000 Equipment Maintenance	500	1,000	100.00%
370-4345-000 General Insurance	5,882	6,735	14.50%
370-4362-000 Pool Chemicals	3,000	3,500	16.67%



## Budget-Operating & Capital Report

	2023 Council Approved Total Budget	2024 Draft Council Budget	% Increase / Decrease
371 Camp & Programs			
371-3700-000 Camp & Programs-Revenue-	-80,000	-85,000	6.25%
371-4105-000 Camp & Programs-Part Time Wages-	62,780	65,634	4.55%
371-4116-000 Camp & Programs-Vacation Pay-	2,511	2,625	4.54%
371-4131-000 Camp & Programs-C P P-	1,100	1,125	2.27%
371-4132-000 Camp & Programs-EI-	1,300	1,320	1.54%
371-4134-000 Camp & Programs-E H T-	1,100	1,280	16.36%
371-4135-000 Camp & Programs-Workers' Compensation-	1,796	2,000	11.36%
371-4312-000 Camp & Programs-Operating Equipment & Tra	4,000	4,000	0.00%
371-4369-000 Camp & Programs-Other Expenses-		9,000	
390 T D R C			
390-3740-000 TDRC - Hall & Kitchen Rentals	-10,000	-10,000	0.00%
390-3741-000 TDRC - Ice Rental	-190,000	-190,000	0.00%
390-3742-000 TDRC - Sign Rental	-6,000	-6,000	0.00%
390-3743-000 TDRC - Summer Rink Rental	-500	-500	0.00%
390-3745-000 TDRC - Canteen & Pro Shop Sales	-1,500	-1,500	0.00%
390-3746-000 TDRC - Ice Skating Revenue	-7,500	-7,500	0.00%
390-4101-000 Regular Wages	111,684	138,974	24.44%
390-4105-000 Part Time Wages	61,233	177,858	190.46%
390-4116-000 Vacation Pay	3,800	8,900	134.21%
390-4131-000 C P P	4,300	15,000	248.84%
390-4132-000 U I C	2,625	4,200	60.00%
390-4133-000 O M E R S	6,000	20,000	233.33%
390-4134-000 E H T	2,400	6,150	156.25%
390-4135-000 Workers' Compensation	3,500	9,750	178.57%
390-4136-000 Group Insurance	4,000	9,500	137.50%
390-4301-000 Heat	8,000	8,000	0.00%
390-4302-000 Hydro	55,000	55,000	0.00%
390-4303-000 Water	7,000	7,000	0.00%
390-4311-000 Stationery & Office Supplies	1,000	1,000	0.00%
390-4312-000 Operating Equipment & Supplies	2,000	2,000	0.00%
390-4315-000 Cleaning and Maintenance Supplies	8,000	8,000	0.00%
390-4320-000 Building Maintenance & Repairs	20,000	20,000	0.00%
390-4322-000 Grounds Maintenance		2,000	#DIV/0!
390-4324-000 Equipment Maintenance & Repair	5,000	6,000	20.00%
390-4326-000 Vehicle Maintenance & Repair	3,000	5,000	66.67%
390-4327-000 Vehicle Fuel & Oil	4,000	4,000	0.00%
390-4332-000 Ice Maintenance	3,000	3,000	0.00%
390-4333-000 R&M Refrigeration Equipment & Supplies	12,000	14,000	16.67%



## Budget-Operating & Capital Report

	2023 Council Approved Total Budget	2024 Draft Council Budget	% Increase / Decrease
390-4335-000 Snow Removal	14,000	14,000	0.00%
390-4336-000 Garbage Pickup	9,000	9,000	0.00%
390-4338-000 Booth Supplies	250		(100.00%)
390-4345-000 General Insurance	53,160	63,885	20.17%
400 E C C			
400-3740-000 ECC - Hall & Kitchen Rentals	-10,000	-10,000	0.00%
400-3741-000 ECC - Ice Rental	-185,000	-185,000	0.00%
400-3742-000 ECC - Sign Rental	-3,000	-3,000	0.00%
400-3743-000 ECC - Summer Rink Rental	-300	-300	0.00%
400-3746-000 ECC - Ice Skating Revenue	-3,500	-3,500	0.00%
400-4101-000 Regular Wages	91,411	138,975	52.03%
400-4105-000 Part Time Wages	50,761	107,810	112.39%
400-4116-000 Vacation Pay	2,030	5,400	166.01%
400-4131-000 C P P	4,400	11,650	164.77%
400-4132-000 U I C	2,300	3,147	36.83%
400-4133-000 O M E R S	7,300	12,000	64.38%
400-4134-000 E H T	2,250	4,810	113.78%
400-4135-000 Workers' Compensation	3,100	7,625	145.97%
400-4136-000 Group Insurance	6,000	9,500	58.33%
400-4301-000 Heat	10,000	10,000	0.00%
400-4302-000 Hydro	57,500	57,500	0.00%
400-4303-000 Water	18,000	18,000	0.00%
400-4311-000 Stationery & Office Supplies	800	800	0.00%
400-4312-000 Operating Equipment & Supplies	1,500	1,500	0.00%
400-4315-000 Cleaning and Maintenance Supplies	4,500	4,500	0.00%
400-4320-000 Building Maintenance & Repairs	20,000	20,000	0.00%
400-4322-000 Grounds Maintenance	1,500	1,500	0.00%
400-4323-000 Maintenance & Repair - Olympia	2,500	2,500	0.00%
400-4324-000 Equipment Maintenance & Repair	4,000	6,000	50.00%
400-4325-000 PROPANE	2,300	2,300	0.00%
400-4326-000 Vehicle Maintenance & Repair	2,000	5,000	150.00%
400-4327-000 Vehicle Fuel & Oil	2,000	2,000	0.00%
400-4332-000 Ice Maintenance	2,500	2,500	0.00%
400-4333-000 R&M Refrigeration - Equipment & Supplies	6,500	6,500	0.00%
400-4335-000 Snow Removal	2,000	2,000	0.00%
400-4336-000 Garbage Pickup	8,000	8,000	0.00%
400-4345-000 General Insurance	49,473	59,700	20.67%
400-4350-000 Equipment Rental	2,000	2,000	0.00%



## Budget-Operating & Capital Report

	2023 Council Approved Total Budget	2024 Draft Council Budget	% Increase / Decrease
410 Health & Safety			
410-4101-000 HEALTH & SAFETY-Regular Wages-	3,000	3,000	0.00%
410-4309-000 Health & Safety-Training-	4,800	6,000	25.00%
410-4310-000 Health & Safety-Mileage-	150	150	0.00%
410-4311-000 Health & Safety-Stationery & Office Supplies-	1,200	1,200	0.00%
420 Health Services - Doctors			
420-4105-000 PART TIME WAGES	70,000	70,000	0.00%
420-4116-000 Vacation Pay	4,200	4,200	0.00%
420-4131-000 C P P	3,200	3,200	0.00%
420-4132-000 U I C	1,550	1,550	0.00%
420-4134-000 E H T	1,350	1,350	0.00%
420-4135-000 Workers' Compensation	2,200	2,200	0.00%
420-4304-000 Telephone - Medical Office	1,950	1,950	0.00%
420-4311-000 Office Supplies	2,000	2,000	0.00%
420-4312-000 Medical Supplies	8,855	8,855	0.00%
420-4320-000 Health Services - Building Maintenance-	10,000	10,000	0.00%
420-4725-000 Health - Equipment Rental			
460 Planning & Development			
460-3720-000 Site Plan Control Application Fees	-400	-400	0.00%
460-3721-000 Zoning Fees	-12,000	-12,000	0.00%
460-3722-000 Minor Variance Fees	-5,000	-5,000	0.00%
460-4311-000 Stationery & Office Supplies	200	200	0.00%
460-4313-000 Postage	500	500	0.00%
460-4314-000 Photocopying Fees	900	900	0.00%
460-4316-000 Advertising	800	800	0.00%
460-4340-000 Legal Fees	7,000	7,000	0.00%
460-4342-000 Consulting Fees	500	500	0.00%
460-4352-000 Planning Board Fees	200	200	0.00%
460-4369-000 Other Expenses	50	50	0.00%
461 Economic Development			
461-4101-000 Economic Development-Consulting wages	44,300	50,260	13.45%
470 Agriculture & Drainage			
470-3410-000 Drainage Superintendent Grant	-31,800	-33,000	3.77%
470-3769-000 Other Drainage Revenue		-109,000	#DIV/0!
470-3811-000 Municipal Drain Debenture Collections	-50,000	-50,000	0.00%
470-4101-000 Full Time Regular Wages	46,165	49,662	7.58%
470-4131-000 C P P	1,400	1,625	16.07%



## Budget-Operating & Capital Report

	2023 Council Approved Total Budget	2024 Draft Council Budget	% Increase / Decrease
470-4132-000 U I C	415	420	1.20%
470-4133-000 O M E R S	5,285	5,760	8.99%
470-4134-000 E H T	900	970	7.78%
470-4135-000 Workers' Compensation	1,320	1,530	15.91%
470-4136-000 Group Insurance	2,160	2,600	20.37%
470-4201-000 Municipal Drain Debenture Principal	45,000	45,000	0.00%
470-4202-000 Municipal Drain Debenture Interest	5,000	5,000	0.00%
470-4306-000 Memberships	200	200	0.00%
470-4345-000 General Insurance	2,697	3,268	21.17%
470-4350-000 Drainage-Consultant	7,500	79,000	953.33%
470-4369-000 Other Expenses	3,500	3,500	0.00%
470-4450-000 Transfers to Reserves		30,000	#DIV/0!
470-4342-000 Upper Thames River - Levy - Dam Restoration	15,000	15,000	0.00%
<b>480 Private Tile Drain Program</b>			
480-3811-000 Tile Drainage Debenture Collections	-51,745	-51,745	0.00%
480-4201-000 Private Tiling Debenture Principal	46,760	46,760	0.00%
480-4202-000 Private Tiling Debenture Interest	4,985	4,985	0.00%
<b>700 PUBLIC WORKS - GENERAL</b>			
700-3400-000 Unconditional Grants - Provincial	-457,078	-457,078	0.00%
700-3410-000 MNR TONNAGE SURCHARGE	-700,000	-650,000	(7.14%)
700-3969-000 Other Road Revenues	-5,000	-7,000	40.00%
700-4101-000 FULL TIME WAGES	954,730	1,106,664	15.91%
700-4103-000 OVERTIME WAGES	100,000	100,000	0.00%
700-4105-000 PART TIME WAGES	60,000	10,592	(82.35%)
700-4116-000 VACATION PAY	10,000	5,000	(50.00%)
700-4131-000 C.P.P.	49,000	58,070	18.51%
700-4132-000 U.I.C.	14,000	15,500	10.71%
700-4133-000 O.M.E.R.S.	92,500	109,000	17.84%
700-4134-000 O.H.I.P.	21,940	24,000	9.39%
700-4135-000 WORKER'S COMPENSATION	32,000	36,000	12.50%
700-4136-000 GROUP INSURANCE	49,000	65,000	32.65%
700-4137-000 CLOTHING ALLOWANCE	7,700	7,700	0.00%
700-4301-000 HEAT	23,500	10,500	(55.32%)
700-4302-000 HYDRO	11,000	22,000	100.00%
700-4303-000 WATER	1,400	1,400	0.00%
700-4304-000 TELEPHONE	1,000	1,000	0.00%
700-4306-000 MEMBERSHIPS	2,000	2,000	0.00%
700-4308-000 CONVENTIONS & CONFERENCES	3,000	3,000	0.00%
700-4309-000 TRAINING COURSES	30,000	30,000	0.00%





## Budget-Operating & Capital Report

	2023 Council Approved Total Budget	2024 Draft Council Budget	% Increase / Decrease
700-4310-000 MILEAGE & TRAVELLING EXPENSES	200	200	0.00%
700-4311-000 STATIONERY & OFFICE SUPPLIES	1,500	1,500	0.00%
700-4312-000 OPERATING EQUIPMENT & SUPPLIES	20,000	20,000	0.00%
700-4313-000 POSTAGE & EXPRESS	170	170	0.00%
700-4314-000 CLEANING & MAINTENANCE SUPPLIES	2,000	2,000	0.00%
700-4316-000 ADVERTISING & NOTICES	500	500	0.00%
700-4320-000 BUILDING MAINTENANCE	20,000	21,000	5.00%
700-4327-000 FUEL & OIL	345,000	400,000	15.94%
700-4328-000 LICENSES	1,600	7,200	350.00%
700-4329-000 REPAIRS TO RADIOS, TOOLS, ETC.	1,000	1,000	0.00%
700-4336-000 Garbage Pickup	14,000	14,000	0.00%
700-4342-000 CONSULTING FEES	26,300	26,300	0.00%
700-4345-000 GENERAL INSURANCE	184,578	208,000	12.69%
700-4367-000 PERMITS & LICENSES	28,000	28,000	0.00%
700-4369-000 OTHER EXPENSES	100	100	0.00%
700-4551-000 DRAINAGE ASSESSMENTS	42,000	44,550	6.07%
701-2022 Silverado-Director			
701-4326-000 PARTS & REPAIRS	500	2,100	320.00%
701-4328-000 LICENCE FEES	120	120	0.00%
702-2022 F250-Supervisor			
702-4326-000 PARTS/REPAIRS	3,000	4,500	50.00%
702-4328-000 LICENSE FEES	240	240	0.00%
703-2022 Dodge Ram 2500			
703-4326-000 PARTS/REPAIRS	3,000	4,500	50.00%
703-4328-000 LICENSE FEES	240	240	0.00%
704 PW#4-SPARE-2017 SILVERADO EX			
704-4326-000 PARTS/REPAIRS		4,500	#DIV/0!
704-4328-000 LICENSE FEES	240	240	0.00%
705 2014 Silverado			
705-4326-000 PARTS/REPAIRS	3,000	4,500	50.00%
705-4328-000 LICENSE FEES	240	240	0.00%
708 2019 Freightliner Tandem Dump			
708-4326-000 PARTS/REPAIRS	10,000	23,000	130.00%
708-4328-000 LICENSE FEES	2,000	2,000	0.00%
709 2016 International Tandem			
709-4326-000 PARTS/REPAIRS	10,000	23,000	130.00%
709-4328-000 LICENSE FEES	2,000	2,000	0.00%
710 2014 Freightliner Tandem Dump			
710-4326-000 PARTS/REPAIRS	15,000	10,000	(33.33%)
710-4328-000 LICENSE FEES	2,000	2,000	0.00%



## Budget-Operating & Capital Report

	2023 Council Approved Total Budget	2024 Draft Council Budget	% Increase / Decrease
712 2015 John Deere			
712-4326-000 PARTS/REPAIRS	7,000	37,000	428.57%
714 2019 Case 590 Super N			
714-4326-000 PARTS/REPAIRS	5,000	5,000	0.00%
715 PW U#15 - 2008 INTER TANDEM			
715-4326-000 PARTS/REPAIRS	10,000	10,000	0.00%
715-4328-000 LICENSE FEES	2,000	2,000	0.00%
716 2017 International 7400 SBA Tandem Dump			
716-4326-000 PARTS/REPAIRS UNIT#78	10,000	10,000	0.00%
716-4328-000 LICENSE FEES	2,000	2,000	0.00%
717 2019 Freightliner Tandem Dump			
717-4326-000 PARTS/REPAIRS	12,000	10,000	(16.67%)
717-4328-000 VECHILE LICENSES	2,000	2,000	0.00%
718 2012 JD 4 WD Loader			
718-4326-000 PARTS/REPAIRS	5,000	8,000	60.00%
719 1977 Massey Tractor			
719-4326-000 PARTS/REPAIRS		1,500	#DIV/0!
720 2017 Case International			
720-4326-000 PARTS/REPAIRS	5,000	5,000	0.00%
721 2014 CAT 450 SN			
721-4135-000 WORKER'S COMPENSATION		10,000	#DIV/0!
721-4326-000 PARTS/REPAIRS	8,000	8,000	0.00%
722 2018 CAT M2 Grader			
722-4326-000 PARTS/REPAIRS	15,000	15,000	0.00%
723 2015 International Tadem			
723-4326-000 PARTS/REPAIRS	5,000	5,000	0.00%
723-4328-000 LICENSE FEES	2,000	2,000	0.00%
725 PW U#25 - HYDRAULIC SWEEPER			
725-4326-000 PARTS/REPAIRS	1,500	1,500	0.00%
276 2017 Caterpillar			
726-4326-000 PARTS/REPAIRS	15,000	30,000	100.00%
729 2009 Vermeer BC1500			
729-4326-000 PARTS/REPAIRS	1,000	1,000	0.00%
733 2020 Freightliner Tandem Dump			
733-4326-000 PARTS & REPAIRS	10,000	20,000	100.00%
733-4328-000 LICENSE FEES	2,000	2,000	0.00%
734 2020 John Deer Tractor			
734-4326-000 PARTS/REPAIRS	7,000	7,000	0.00%
737 2014 John Deere Grader			
737-4326-000 PARTS/REPAIRS	7,000	10,000	42.86%
738 2007 Tiger Mower			



## Budget-Operating & Capital Report

	2023 Council Approved Total Budget	2024 Draft Council Budget	% Increase / Decrease
738-4326-000 PARTS/REPAIRS	3,000	5,000	66.67%
744 WATER TRUCK			
744-4326-000 Vehicle Maintenance -Water Truck	3,000	3,000	0.00%
745 PW U#45-21 GRADER			
745-4326-000 PW U#45-2021 GRADER-PARTS/REPAIRS	7,000	27,000	285.71%
750 P.W. BRIDGES & CULVERTS			
750-4312-000 OPERATING EQUIPMENT & SUPPLIES	10,000	15,000	50.00%
750-4350-000 CONTRACTED SERVICES	5,000	5,000	0.00%
751 P.W. ROADSIDE MAINTENANCE			
751-4312-000 OPERATING EQUIPMENT & SUPPLIES	8,000	9,000	12.50%
751-4350-000 CONTRACTED SERVICES	100,000	100,000	0.00%
752 P.W. HARDTOP MAINTENANCE			
752-4312-000 OPERATING EQUIPMENT & SUPPLIES	20,000	20,000	0.00%
752-4350-000 CONTRACTED SERVICES	105,000	145,000	38.10%
753 P.W. LOOSETOP MAINTENANCE			
753-4312-000 OPERATING EQUIPMENT & SUPPLIES	595,000	585,000	(1.68%)
753-4350-000 CONTRACTED SERVICES	240,000	220,000	(8.33%)
754 P.W. WINTER CONTROL			
754-4312-000 OPERATING EQUIPMENT & SUPPLIES	70,000	125,000	78.57%
754-4350-000 CONTRACTED SERVICES	30,000	40,000	33.33%
755 P.W. SAFETY DEVICES MTCE.			
755-4312-000 OPERATING EQUIPMENT & SUPPLIES	30,000	50,000	66.67%
755-4350-000 CONTRACTED SERVICES	51,000	51,000	0.00%
763 Road 96 Project			
700-4420-000 Transfers to Reserve Funds	1,142,078	1,089,899	(4.57%)
800 Robinson Land			
800-4312-000 Operating Equipment & Supplies	1,500	1,500	0.00%
800-4325-000 Land Improvements	500	500	0.00%
800-4340-000 Legal Expenses	2,000	2,000	0.00%
800-4342-000 Consulting Fees	5,000	5,000	0.00%
800-4350-000 Contracted Services	45,000	45,000	0.00%
800-4367-000 Licenses & Permits	21,000	21,000	0.00%
	<b>7,346,438</b>	<b>8,160,804</b>	
		<b>814,366</b>	<b>11.09%</b>

# Township of Zorra - 2024 Capital Budget

PROJECT	SOURCES OF REVENUES									Total Funded
	2024	From Taxes	OCIF	CCBF (Gas Tax)	DCs	Debenture	Other	MNR	RESERVES	
<b>Annual Transfer to Reserves fund Capital</b>										
General Government Reserve	\$ 180,250	\$ 180,250								\$ 180,250
Information Technology Reserve	\$ 20,000	\$ 20,000								\$ 20,000
Fire Vehicle Reserve	\$ 250,000	\$ 250,000								\$ 250,000
Fire-Communication Reserves	\$ 12,000	\$ 12,000								\$ 12,000
Fire-SCBA Reserves	\$ 38,000	\$ 38,000								\$ 38,000
Fire-Equipment Reserves	\$ 127,615	\$ 127,615								\$ 127,615
Recreation Reserve	\$ 104,040	\$ 104,040								\$ 104,040
Dam Reserve	\$ 94,760	\$ 94,760								\$ 94,760
Facilities Reserve	\$ 250,000	\$ 250,000								\$ 250,000
Public Works-Bridges	\$ 474,602	\$ 474,602								\$ 474,602
Public Works-Road Ways	\$ 650,000	\$ 650,000								\$ 650,000
Public Works Vehicles Reserve	\$ 545,500	\$ 545,500								\$ 545,500
<b>TOTAL TRANSFER TO RESERVES</b>	<b>\$ 2,746,767</b>	<b>\$ 2,746,767</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,746,767</b>
<b>GENERAL GOVERNMENT</b>										
Information Technology	\$ 10,000								\$ 10,000	\$ 10,000
Asset Management-Decision Support	\$ 10,900								\$ 10,900	\$ 10,900
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 20,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,900</b>	<b>\$ 20,900</b>
<b>FIRE SERVICES</b>										
Fire Chief P/up Truck	\$ 60,000								\$ 60,000	\$ 60,000
Communications Systems Upgrade	\$ 16,500								\$ 16,500	\$ 16,500
SCBA	\$ -								\$ -	\$ -
Equipment (Bunker Gear/Radios/Cap Equip)	\$ 127,615								\$ 127,615	\$ 127,615
<b>FIRE SERVICES</b>	<b>\$ 204,115</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 204,115</b>	<b>\$ 204,115</b>
<b>BUILDING SERVICES</b>										
									\$ -	\$ -
<b>BUILDING SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PARKS &amp; RECREATION SERVICES</b>										
Fees & Charges Review	\$ 30,000								\$ 30,000	\$ 30,000.00
<b>Equipment</b>										
Side by Side Utility Machine	\$ 30,000								\$ 30,000	\$ 30,000
2018 Dodge 1500 (from Fire Services)	\$ 13,000								\$ 13,000	\$ 13,000
EZCC Arena - Condenser	\$ 50,000								\$ 50,000	\$ 50,000
EZCC Hall-tables & chairs	\$ 7,000								\$ 7,000	\$ 7,000
EZCC Hall-Dishwasher replacement	\$ 10,000								\$ 10,000	\$ 10,000
EZCC/TDRC - Ice making Equip	\$ 6,500								\$ 6,500	\$ 6,500

# Township of Zorra - 2024 Capital Budget

PROJECT	SOURCES OF REVENUES									Total Funded
	2024	From Taxes	OCIF	CCBF (Gas Tax)	DCs	Debenture	Other	MNR	RESERVES	
TDRC Arena-Refridgeration Controls	\$ 40,000								\$ 40,000	\$ 40,000
TDRC Arena-Sound System	\$ 30,000								\$ 30,000	\$ 30,000
TDRC Firdge Sliding Doors (2)	\$ 6,000								\$ 6,000	\$ 6,000
TDRC Hall -tables & chairs	\$ 7,000								\$ 7,000	\$ 7,000
Pool-Computer Replacement	\$ 2,500								\$ 2,500	\$ 2,500
<b>Trails</b>										
Banner Trail/Wildcat	\$ 30,000				\$ 20,000				\$ 10,000	\$ 30,000
<b>Playground</b>										
Embro-Memorial Park	\$ 95,000								\$ 95,000	\$ 95,000
<b>Parks</b>									\$ -	\$ -
Disc Golf	\$ 11,342								\$ 11,342	\$ 11,342
Embro Parks - 80 x 40 Pavilion	\$ 194,000						\$ 135,800		\$ 58,200	\$ 194,000
<b>PARKS &amp; RECREATION SERVICES</b>	<b>\$ 562,342</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 135,800</b>	<b>\$ -</b>	<b>\$ 406,542</b>	<b>\$ 562,342</b>
<b>FACILITIES</b>										
Zorra Municipal Center-Office	\$ 6,329,323						\$ 5,929,323		\$ 400,000.00	\$ 6,329,323
ZMCC-furnishings/appliances	\$ 200,000								\$ 200,000	\$ 200,000
ZMCC-EV Charging	\$ 150,000						\$ 112,500.00		\$ 37,500	\$ 150,000
Uniondale FH-Bay Doors	\$ 25,000								\$ 25,000.00	\$ 25,000
Library/Beaty-165 Dundas - Roof Top Units	\$ 26,000								\$ 26,000.00	\$ 26,000
Library/Beaty-165 Dundas-Parking lot pave	\$ 10,000								\$ 10,000.00	\$ 10,000
Library/Beaty-165 Dundas-Outside lighting	\$ 7,600								\$ 7,600.00	\$ 7,600
ZMF-Fueling Station	\$ 50,000								\$ 50,000.00	\$ 50,000
ZMF-Undercoat Unit	\$ 3,000								\$ 3,000.00	\$ 3,000
ZMF-Used Oil Handling System	\$ 15,000								\$ 15,000.00	\$ 15,000
ZMF-Work Benches	\$ 10,000								\$ 10,000.00	\$ 10,000
ZMF-Tools	\$ 20,000								\$ 20,000.00	\$ 20,000
ZMF-Pressure Washer	\$ 6,000								\$ 6,000.00	\$ 6,000
ZMF-Dash Cameras	\$ 25,000								\$ 25,000.00	\$ 25,000
ZMF-Asphalt Saw	\$ 5,000								\$ 5,000.00	\$ 5,000
EZCC-Paint large hall	\$ 5,000								\$ 5,000.00	\$ 5,000
EZCC-replace ceiling tiles-large hall	\$ 35,000								\$ 35,000.00	\$ 35,000
EZCC-HVAC Units	\$ 50,000								\$ 50,000.00	\$ 50,000
TDRC-Office Renovations	\$ 6,000								\$ 6,000.00	\$ 6,000
TDRC-Parking Lot Drainage	\$ 35,000								\$ 35,000.00	\$ 35,000
Scout Hall-Renovations	\$ 120,000								\$ 120,000.00	\$ 120,000
<b>FACILITIES</b>	<b>\$ 7,132,923</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,041,823</b>	<b>\$ -</b>	<b>\$ 1,091,100</b>	<b>\$ 7,132,923</b>

# Township of Zorra - 2024 Capital Budget

PROJECT	SOURCES OF REVENUES									Total Funded
	2024	From Taxes	OCIF	CCBF (Gas Tax)	DCs	Debenture	Other	MNR	RESERVES	
<b>TRANSPORTATION SERVICES</b>										
<b>Equipment</b>										
Tractor/Loader - Replace #38-2017 JD loader	\$ 90,000								\$ 90,000	\$ 90,000
Sweeper-Replace #25	\$ 25,000								\$ 25,000	\$ 25,000
Tandem Axle-Replace 2008 Tandem Axle	\$ 380,000								\$ 380,000	\$ 380,000
Mower-Replace #41	\$ 30,000								\$ 30,000	\$ 30,000
Mower-Replace #40	\$ 30,000								\$ 30,000	\$ 30,000
<b>BRIDGES</b>										
Bridge 0260 - borrowed from 2024 to 2023									\$ -	\$ -
<b>ROAD CONSTRUCTION PROJECTS</b>										
Rd 78 - 35 to 37 (1.4km)	\$ 397,257							\$ 397,257	\$ -	\$ 397,257
Rd 35 - 68 to 74 (1.5km)	\$ 445,158		\$ 195,000						\$ 250,158	\$ 445,158
Rd 98 - E of #6 to 29 (5.9kms)	\$ 389,973							\$ 250,000	\$ 139,973	\$ 389,973
Rd 60 - Cr 45 to Hunt Road	\$ 105,000								\$ 105,000	\$ 105,000
Sidewalk Replacements-Middleton	\$ 52,500				\$ 15,750				\$ 36,750	\$ 52,500
Sidewalk Replacements-Lakeside	\$ 78,750								\$ 78,750	\$ 78,750
<b>TRANSPORTATION SERVICES</b>	<b>\$ 2,023,638</b>	<b>\$ -</b>	<b>\$ 195,000</b>	<b>\$ -</b>	<b>\$ 15,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 647,257</b>	<b>\$ 1,165,631</b>	<b>\$ 2,023,638</b>
<b>ANNUAL DEBENTURE PAYMENTS</b>										
Thamesford Fire Hall	\$ 117,348	\$ 117,348								\$ 117,348
Zorra Maintenance Facility	\$ 718,839	\$ 468,839							\$ 250,000	\$ 718,839
Roads/San Sewer	\$ 638,821	\$ 638,821								\$ 638,821
<b>ANNUAL DEBENTURE PAYMENTS</b>	<b>\$ 1,475,008</b>	<b>\$ 1,225,008</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 1,475,008</b>
<b>TOTAL</b>	<b>\$ 14,165,693</b>	<b>\$ 3,971,775</b>	<b>\$ 195,000</b>	<b>\$ -</b>	<b>\$ 35,750</b>	<b>\$ -</b>	<b>\$ 6,177,623</b>	<b>\$ 647,257</b>	<b>\$ 3,138,288</b>	<b>\$ 14,165,693</b>



**CONTINUITY OF RESERVES FOR THE PERIOD OF 2023 to 2033**

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2032
<b>Reserves</b>											
<b>Working Fund</b>	\$ 485,209	\$ 485,209	\$ 485,209	\$ 485,209	\$ 485,209	\$ 485,209	\$ 485,209	\$ 485,209	\$ 485,209	\$ 485,209	\$ 485,209
<b>Insurance Deductible</b>	\$ 39,679	\$ 39,679	\$ 39,679	\$ 39,679	\$ 39,679	\$ 39,679	\$ 39,679	\$ 39,679	\$ 39,679	\$ 39,679	\$ 39,679
<b>Election Reserves</b>	\$ 5,000	\$ 10,000	\$ 15,000	\$ -	\$ 5,000	\$ 10,000	\$ 15,000	\$ -	\$ 5,000	\$ 10,000	\$ 15,000
<b>Surplus/Deficit</b>	\$ 706,758	\$ 706,758	\$ 706,758	\$ 706,758	\$ 706,758	\$ 706,758	\$ 706,758	\$ 706,758	\$ 706,758	\$ 706,758	\$ 706,758
<b>Infrastructure Projects</b>	\$ 870,000	\$ 800,250	\$ 735,908	\$ 822,009	\$ 929,198	\$ 1,056,778	\$ 1,206,654	\$ 1,378,146	\$ 1,571,442	\$ 1,786,043	\$ 2,021,230
<b>Information Technology</b>	\$ -	\$ (900)	\$ 9,100	\$ 19,100	\$ 29,100	\$ 39,100	\$ 49,100	\$ 59,100	\$ 69,100	\$ 79,100	\$ 89,100
<b>Land Development</b>	\$ 546,978	\$ 426,978	\$ 426,978	\$ 426,978	\$ 426,978	\$ 426,978	\$ 426,978	\$ 426,978	\$ 426,978	\$ 426,978	\$ 426,978
<b>Disaster Emergency</b>	\$ 26,085	\$ 26,085	\$ 26,085	\$ 26,085	\$ 26,085	\$ 26,085	\$ 26,085	\$ 26,085	\$ 26,085	\$ 26,085	\$ 26,085
<b>Fire-Vehicles</b>	\$ (340,141)	\$ (150,141)	\$ 107,359	\$ 372,584	\$ (104,235)	\$ 177,142	\$ 66,960	\$ 302,473	\$ 609,941	\$ 126,633	\$ (47,174)
<b>Fire-Equipment</b>	\$ 39,487	\$ 39,487	\$ 39,487	\$ 39,487	\$ 39,487	\$ 39,487	\$ 39,487	\$ 39,487	\$ 39,487	\$ 39,487	\$ 39,487
<b>Fire-Communications</b>	\$ 12,000	\$ 7,500	\$ (500)	\$ 11,500	\$ 23,500	\$ 35,500	\$ 47,500	\$ 59,500	\$ 71,500	\$ 83,500	\$ 95,500
<b>Fire-SCBA</b>	\$ 25,000	\$ 63,000	\$ 101,000	\$ 139,000	\$ 177,000	\$ 197,000	\$ 118,000	\$ 96,000	\$ (50,500)	\$ (12,500)	\$ 25,500
<b>Facilities</b>	\$ 27,889	\$ (293,211)	\$ (177,211)	\$ (147,111)	\$ (1,706,129)	\$ (1,385,521)	\$ (909,501)	\$ (587,961)	\$ (86,175)	\$ 145,665	\$ 678,010
<b>PW-Equipment</b>	\$ 814,518	\$ 805,018	\$ 933,428	\$ 876,166	\$ 480,659	\$ 222,342	\$ (103,342)	\$ (11,139)	\$ 194,208	\$ 312,962	\$ 1,018,391
<b>PW-Bridges</b>	\$ -	\$ 474,602	\$ 504,152	\$ 513,302	\$ 241,043	\$ 245,796	\$ 241,560	\$ 271,608	\$ 491,280	\$ 522,008	\$ 762,496
<b>PW-Roads</b>	\$ -	\$ 39,369	\$ 13,155	\$ 3,340	\$ 56,492	\$ 117,128	\$ 140,750	\$ 68,319	\$ 24,058	\$ 1,800	\$ 16,869
<b>Recreation</b>	\$ 168,572	\$ (133,930)	\$ (342,759)	\$ (242,516)	\$ (186,108)	\$ (7,108)	\$ 40,392	\$ 125,617	\$ 273,799	\$ 555,176	\$ 844,996
<b>Dam Rehabilitation</b>	\$ 437,146	\$ 531,906	\$ 629,509	\$ 730,040	\$ 833,587	\$ 940,240	\$ 1,050,093	\$ 1,163,241	\$ 1,279,784	\$ 1,399,824	\$ 1,523,464
<b>Infrastructure-Levy</b>	\$ 574,080	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Reserves</b>	\$ 4,438,260	\$ 3,877,659	\$ 4,252,337	\$ 4,821,610	\$ 2,503,303	\$ 3,372,593	\$ 3,687,362	\$ 4,649,100	\$ 6,177,633	\$ 6,734,407	\$ 8,762,578

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2032
<b>Reserve Funds</b>											
<b>MNR-Aggregate</b>	\$ 903,051	\$ 905,794	\$ 978,294	\$ 1,214,294	\$ 921,564	\$ 542,616	\$ 416,616	\$ 404,258	\$ 208,105	\$ 252,839	\$ 56,782
<b>Village Affairs/ERTH</b>	\$ 159,141	\$ 159,141	\$ 159,141	\$ 159,141	\$ 159,141	\$ 159,141	\$ 159,141	\$ 159,141	\$ 159,141	\$ 159,141	\$ 159,141
<b>Parkland</b>	\$ 56,963	\$ 56,963	\$ 56,963	\$ 56,963	\$ 56,963	\$ 56,963	\$ 56,963	\$ 56,963	\$ 56,963	\$ 56,963	\$ 56,963
<b>Building Dept</b>	\$ 397,399	\$ 47,399	\$ 97,399	\$ 57,399	\$ 107,399	\$ 107,399	\$ 107,399	\$ 107,399	\$ 107,399	\$ 107,399	\$ 107,399
<b>Development Charges</b>	\$ 658,950	\$ 658,950	\$ 658,950	\$ 658,950	\$ 358,950	\$ 358,950	\$ 358,950	\$ 358,950	\$ 358,950	\$ 358,950	\$ 358,950
<b>Federal Gas Tax</b>	\$ 152,496	\$ 152,496	\$ 152,496	\$ 152,496	\$ 152,496	\$ 152,496	\$ 152,496	\$ 152,496	\$ 152,496	\$ 152,496	\$ 152,496
<b>Total Reserve Funds</b>	\$ 2,328,000	\$ 1,980,743	\$ 2,103,243	\$ 2,299,243	\$ 1,756,513	\$ 1,377,565	\$ 1,251,565	\$ 1,239,207	\$ 1,043,054	\$ 1,087,788	\$ 891,731

<b>Total Reserves</b>	6,766,260	5,858,402	6,355,580	7,120,853	4,259,816	4,750,158	4,938,927	5,888,307	7,220,687	7,822,195	9,654,309
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**Submitted by:** Diane Larder, Director of Finance

**Report No:** 2023-149

**Council Meeting Date:** Regular Council - 15 Nov 2023

**Subject:** 2024 Draft Capital Budget

**File:** Budget-2024

## RECOMMENDATION:

**For Council consideration.**

## BACKGROUND & COMMENTS:

Report 2023-137 entitled 2024 Draft Capital Budget was brought forward to Council at the November 1, 2024, meeting with a tax levy request of \$3,397,695. This tax levy increase represented a 13.061% over 2023 Capital Budget.

Part of the budget process includes the reserve continuity schedule for a ten-year span; this being 2024 to 2032. The document highlights a few reserves that are in a deficit balance, representing that more projects are being proposed for the year that are not able to be funded.

These balances could impact cash flow if they are remained as such.

The table below outlines the reserves that are being outlined in this report today.

	CONTINUITY OF RESERVES FOR THE PERIOD OF 2023 to 2033										
	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2032
<b>Reserves</b>											
Fire-Vehicles	\$ (340,141)	\$ (150,141)	\$ 107,359	\$ 372,584	\$ (104,235)	\$ 177,142	\$ 66,960	\$ 302,473	\$ 609,941	\$ 126,633	\$ (47,174)
Facilities	\$ 27,889	\$ (293,211)	\$ (177,211)	\$ (147,111)	\$ (1,706,129)	\$ (1,385,521)	\$ (909,501)	\$ (587,961)	\$ (86,175)	\$ 145,665	\$ 678,010
Recreation	\$ 168,572	\$ (133,930)	\$ (342,759)	\$ (242,516)	\$ (186,108)	\$ (7,108)	\$ 40,392	\$ 125,617	\$ 273,799	\$ 555,176	\$ 844,996

Staff are bringing forward this report to amend the 2024 Capital Budget to better meet the reserve balances and cash flow for the year.

1. Fire vehicles: With the increased cost of the latest purchase, the current reserves to fund new apparatus remain underfunded. Staff are requesting that the purchase of a new pickup truck for the Fire Chief be deferred until 2025. Staff are working together with the Building Department to acquire the use of the Building Department's truck and maximize its use by allowing the volunteer firefighters the use of the vehicle to travel to and from training events, therefore reducing the payment of mileage.

**The Corporation of the Township of Zorra**

P.O. Box 306, Ingersoll, Ontario N5C 3K5

Tel. (519) 485-2490 • Toll Free 1-888-699-3868 • Fax (519) 485-2520 • E-mail: admin@zorra.ca



The transfer to reserves will remain as outlined in the budget and will be further reviewed as part of the asset management plan and the ten-year capital plan.

2. Facilities: This is a newly developed reserve to help fund all facilities located in the township. As mentioned in the previous report, staff have requested that the future sale of the Embro Public Works building/land fund this reserve. Until such funds have been received, staff have been tasked to look at reducing the projects at this time to help reduce the deficit of the reserve.

The following projects have been requested to be removed from the 2024 Capital project at this time.

- \$6,000 towards TDRC for Office renovations
- \$35,000 towards TDRC parking lot drainage
- \$25,000 towards ZMF for dash cameras
- \$15,000 towards EZCC to replace ceiling tiles (grid will remain in place & replace ceiling tiles only)
- \$15,000 for the Uniondale Fire Station. Leaving funds available to install remote door openings instead of replacing both the doors and door opening mechanisms.

This represents a total of \$101,000 in savings for 2024 to reduce the facility reserve to \$192,211.

3. Recreation has an enthusiastic list of projects for 2024, but unfortunately, the list outweighs the funds that are available to fund all the projects listed. Therefore, staff are asking to defer the projects until they are better able to fund them.

- \$30,000 Side by Side machine
- \$7,000 EZCC table and chairs
- \$7,000 TDRC table and chairs
- \$11,342 Disc Golf
- \$50,000 EZCC Condenser
- \$95,000 Playground Equipment
- \$30,000 Fees review

The projected listed above totals \$230,342 in projected savings. This will reduce the reserve back to a positive balance of \$96,412 for future projects. An option for consideration by Council is to transfer the savings back to lessen the tax burden on the residents by reducing the tax levy.

Attachment documents:

A-2024 Capital Budget - is a revised document with the proposed changes

B-2024 Reserve Continuity Schedule - revised based on the information provided in report 2023-149.

But does not illustrate the reduction of the transfer from reserves for Recreation at this time.

## **FINANCIAL IMPLICATIONS:**

The financial implications if the transfer to reserves for Recreation is reduced for 2024 would decrease capital spending to \$3,308,283; 10.09% increase. The overall 2024 budget would see a tax levy increase of \$1,110,469; an increase of 10.73%

## LINK TO STRATEGIC PLAN:

### Goal:

We are an engaged community that values all members and actively encourages involvement, engagement, openness and transparency.

## ATTACHMENTS:

[A-2024 Capital Budget-Revised](#)

[B-2024 Reserve Continuity Schedule-Revised](#)

### Approved By:

Diane Larder, Director of Finance

Don MacLeod, Chief Administrative Officer

Karen Martin, Director of Corporate Services

### Status:

Approved - 09 Nov 2023

Approved - 09 Nov 2023

Approved - 09 Nov 2023

# Township of Zorra - 2024 Capital Budget

PROJECT	SOURCES OF REVENUES									Total Funded
	2024	From Taxes	OCIF	CCBF (Gas Tax)	DCs	Debenture	Other	MNR	RESERVES	
<b>Annual Transfer to Reserves fund Capital</b>										
General Government Reserve	\$ 180,250	\$ 180,250								\$ 180,250
Information Technology Reserve	\$ 20,000	\$ 20,000								\$ 20,000
Fire Vehicle Reserve	\$ 250,000	\$ 250,000								\$ 250,000
Fire-Communication Reserves	\$ 12,000	\$ 12,000								\$ 12,000
Fire-SCBA Reserves	\$ 38,000	\$ 38,000								\$ 38,000
Fire-Equipment Reserves	\$ 127,615	\$ 127,615								\$ 127,615
Recreation Reserve	\$ 7,628	\$ 7,628								\$ 7,628
Dam Reserve	\$ 94,760	\$ 94,760								\$ 94,760
Facilities Reserve	\$ 250,000	\$ 250,000								\$ 250,000
Public Works-Bridges	\$ 474,602	\$ 474,602								\$ 474,602
Public Works-Road Ways	\$ 650,000	\$ 650,000								\$ 650,000
Public Works Vehicles Reserve	\$ 545,500	\$ 545,500								\$ 545,500
<b>TOTAL TRANSFER TO RESERVES</b>	<b>\$ 2,650,355</b>	<b>\$ 2,650,355</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,650,355</b>
<b>GENERAL GOVERNMENT</b>										
Information Technology	\$ 10,000								\$ 10,000	\$ 10,000
Asset Management-Decision Support	\$ 10,900								\$ 10,900	\$ 10,900
<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$ 20,900</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,900</b>	<b>\$ 20,900</b>
<b>FIRE SERVICES</b>										
Fire Chief P/up Truck									\$ -	\$ -
Communications Systems Upgrade	\$ 16,500								\$ 16,500	\$ 16,500
SCBA	\$ -								\$ -	\$ -
Equipment (Bunker Gear/Radios/Cap Equip)	\$ 127,615								\$ 127,615	\$ 127,615
<b>FIRE SERVICES</b>	<b>\$ 144,115</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 144,115</b>	<b>\$ 144,115</b>
<b>BUILDING SERVICES</b>										
									\$ -	\$ -
<b>BUILDING SERVICES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>PARKS &amp; RECREATION SERVICES</b>										
Fees & Charges Review									\$ -	\$ -
<b>Equipment</b>										
Side by Side Utility Machine									\$ -	\$ -
2018 Dodge 1500 (from Fire Services)									\$ -	\$ -
EZCC Arena - Condenser									\$ -	\$ -
EZCC Hall-tables & chairs									\$ -	\$ -
EZCC Hall-Dishwasher replacement	\$ 10,000								\$ 10,000	\$ 10,000
EZCC/TDRC - Ice making Equip	\$ 6,500								\$ 6,500	\$ 6,500

# Township of Zorra - 2024 Capital Budget

PROJECT	SOURCES OF REVENUES									Total Funded
	2024	From Taxes	OCIF	CCBF (Gas Tax)	DCs	Debenture	Other	MNR	RESERVES	
TDRC Arena-Refridgeration Controls	\$ 40,000								\$ 40,000	\$ 40,000
TDRC Arena-Sound System	\$ 30,000								\$ 30,000	\$ 30,000
TDRC Firdge Sliding Doors (2)	\$ 6,000								\$ 6,000	\$ 6,000
TDRC Hall -tables & chairs	\$ 7,000									\$ -
Pool-Computer Replacement	\$ 2,500								\$ 2,500	\$ 2,500
<b>Trails</b>										
Banner Trail/Wildcat	\$ 30,000				\$ 20,000				\$ 10,000	\$ 30,000
<b>Playground</b>										
Embro-Memorial Park									\$ -	\$ -
<b>Parks</b>									\$ -	\$ -
Disc Golf									\$ -	\$ -
Embro Parks - 80 x 40 Pavilion	\$ 194,000						\$ 135,800		\$ 58,200	\$ 194,000
<b>PARKS &amp; RECREATION SERVICES</b>	<b>\$ 326,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 20,000</b>	<b>\$ -</b>	<b>\$ 135,800</b>	<b>\$ -</b>	<b>\$ 163,200</b>	<b>\$ 319,000</b>
<b>FACILITIES</b>										
Zorra Municipal Center-Office	\$ 6,329,323						\$ 5,929,323		\$ 400,000.00	\$ 6,329,323
ZMCC-furnishings/appliances	\$ 200,000								\$ 200,000	\$ 200,000
ZMCC-EV Charging	\$ 150,000						\$ 112,500.00		\$ 37,500	\$ 150,000
Uniondale FH-Bay Doors	\$ 10,000								\$ 10,000.00	\$ 10,000
Library/Beaty-165 Dundas - Roof Top Units	\$ 26,000								\$ 26,000.00	\$ 26,000
Library/Beaty-165 Dundas-Parking lot pave	\$ 10,000								\$ 10,000.00	\$ 10,000
Library/Beaty-165 Dundas-Outside lighting	\$ 7,600								\$ 7,600.00	\$ 7,600
ZMF-Fueling Station	\$ 50,000								\$ 50,000.00	\$ 50,000
ZMF-Undercoat Unit	\$ 3,000								\$ 3,000.00	\$ 3,000
ZMF-Used Oil Handling System	\$ 15,000								\$ 15,000.00	\$ 15,000
ZMF-Work Benches	\$ 10,000								\$ 10,000.00	\$ 10,000
ZMF-Tools	\$ 20,000								\$ 20,000.00	\$ 20,000
ZMF-Pressure Washer	\$ 6,000								\$ 6,000.00	\$ 6,000
ZMF-Dash Cameras	\$ -								\$ -	\$ -
ZMF-Asphalt Saw	\$ 5,000								\$ 5,000.00	\$ 5,000
EZCC-Paint large hall	\$ 5,000								\$ 5,000.00	\$ 5,000
EZCC-replace ceiling tiles-large hall	\$ 20,000								\$ 20,000.00	\$ 20,000
EZCC-HVAC Units	\$ 50,000								\$ 50,000.00	\$ 50,000
TDRC-Office Renovations	\$ -								\$ -	\$ -
TDRC-Parking Lot Drainage	\$ -								\$ -	\$ -
Scout Hall-Renovations	\$ 120,000								\$ 120,000.00	\$ 120,000
<b>FACILITIES</b>	<b>\$ 7,036,923</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,041,823</b>	<b>\$ -</b>	<b>\$ 995,100</b>	<b>\$ 7,036,923</b>

# Township of Zorra - 2024 Capital Budget

PROJECT	SOURCES OF REVENUES									Total Funded
	2024	From Taxes	OCIF	CCBF (Gas Tax)	DCs	Debenture	Other	MNR	RESERVES	
<b>TRANSPORTATION SERVICES</b>										
<b>Equipment</b>										
Tractor/Loader - Replace #38-2017 JD loader	\$ 90,000								\$ 90,000	\$ 90,000
Sweeper-Replace #25	\$ 25,000								\$ 25,000	\$ 25,000
Tandem Axle-Replace 2008 Tandem Axle	\$ 380,000								\$ 380,000	\$ 380,000
Mower-Replace #41	\$ 30,000								\$ 30,000	\$ 30,000
Mower-Replace #40	\$ 30,000								\$ 30,000	\$ 30,000
<b>BRIDGES</b>										
Bridge 0260 - borrowed from 2024 to 2023									\$ -	\$ -
<b>ROAD CONSTRUCTION PROJECTS</b>										
Rd 78 - 35 to 37 (1.4km)	\$ 397,257							\$ 397,257	\$ -	\$ 397,257
Rd 35 - 68 to 74 (1.5km)	\$ 445,158		\$ 195,000						\$ 250,158	\$ 445,158
Rd 98 - E of #6 to 29 (5.9kms)	\$ 389,973							\$ 250,000	\$ 139,973	\$ 389,973
Rd 60 - Cr 45 to Hunt Road	\$ 105,000								\$ 105,000	\$ 105,000
Sidewalk Replacements-Middleton	\$ 52,500				\$ 15,750				\$ 36,750	\$ 52,500
Sidewalk Replacements-Lakeside	\$ 78,750								\$ 78,750	\$ 78,750
<b>TRANSPORTATION SERVICES</b>	<b>\$ 2,023,638</b>	<b>\$ -</b>	<b>\$ 195,000</b>	<b>\$ -</b>	<b>\$ 15,750</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 647,257</b>	<b>\$ 1,165,631</b>	<b>\$ 2,023,638</b>
<b>ANNUAL DEBENTURE PAYMENTS</b>										
Thamesford Fire Hall	\$ 117,348	\$ 117,348								\$ 117,348
Zorra Maintenance Facility	\$ 718,839	\$ 468,839							\$ 250,000	\$ 718,839
Roads/San Sewer	\$ 638,821	\$ 638,821								\$ 638,821
<b>ANNUAL DEBENTURE PAYMENTS</b>	<b>\$ 1,475,008</b>	<b>\$ 1,225,008</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ 1,475,008</b>
<b>TOTAL</b>	<b>\$ 13,676,939</b>	<b>\$ 3,875,363</b>	<b>\$ 195,000</b>	<b>\$ -</b>	<b>\$ 35,750</b>	<b>\$ -</b>	<b>\$ 6,177,623</b>	<b>\$ 647,257</b>	<b>\$ 2,738,946</b>	<b>\$ 13,669,939</b>



CONTINUITY OF RESERVES FOR THE PERIOD OF 2023 to 2033

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2032
<b>Reserves</b>											
<b>Working Fund</b>	\$ 485,209	\$ 485,209	\$ 485,209	\$ 485,209	\$ 485,209	\$ 485,209	\$ 485,209	\$ 485,209	\$ 485,209	\$ 485,209	\$ 485,209
<b>Insurance Deductible</b>	\$ 39,679	\$ 39,679	\$ 39,679	\$ 39,679	\$ 39,679	\$ 39,679	\$ 39,679	\$ 39,679	\$ 39,679	\$ 39,679	\$ 39,679
<b>Election Reserves</b>	\$ 5,000	\$ 10,000	\$ 15,000	\$ -	\$ 5,000	\$ 10,000	\$ 15,000	\$ -	\$ 5,000	\$ 10,000	\$ 15,000
<b>Surplus/Deficit</b>	\$ 706,758	\$ 706,758	\$ 706,758	\$ 706,758	\$ 706,758	\$ 706,758	\$ 706,758	\$ 706,758	\$ 706,758	\$ 706,758	\$ 706,758
<b>Infrastructure Projects</b>	\$ 870,000	\$ 800,250	\$ 735,908	\$ 822,009	\$ 929,198	\$ 1,056,778	\$ 1,206,654	\$ 1,378,146	\$ 1,571,442	\$ 1,786,043	\$ 2,021,230
<b>Information Technology</b>	\$ -	\$ (900)	\$ 9,100	\$ 19,100	\$ 29,100	\$ 39,100	\$ 49,100	\$ 59,100	\$ 69,100	\$ 79,100	\$ 89,100
<b>Land Development</b>	\$ 546,978	\$ 426,978	\$ 426,978	\$ 426,978	\$ 426,978	\$ 426,978	\$ 426,978	\$ 426,978	\$ 426,978	\$ 426,978	\$ 426,978
<b>Disaster Emergency</b>	\$ 26,085	\$ 26,085	\$ 26,085	\$ 26,085	\$ 26,085	\$ 26,085	\$ 26,085	\$ 26,085	\$ 26,085	\$ 26,085	\$ 26,085
<b>Fire-Vehicles</b>	\$ (340,141)	\$ (90,141)	\$ 167,359	\$ 432,584	\$ (44,235)	\$ 237,142	\$ 126,960	\$ 362,473	\$ 669,941	\$ 186,633	\$ 12,826
<b>Fire-Equipment</b>	\$ 39,487	\$ 39,487	\$ 39,487	\$ 39,487	\$ 39,487	\$ 39,487	\$ 39,487	\$ 39,487	\$ 39,487	\$ 39,487	\$ 39,487
<b>Fire-Communications</b>	\$ 12,000	\$ 7,500	\$ (500)	\$ 11,500	\$ 23,500	\$ 35,500	\$ 47,500	\$ 59,500	\$ 71,500	\$ 83,500	\$ 95,500
<b>Fire-SCBA</b>	\$ 25,000	\$ 63,000	\$ 101,000	\$ 139,000	\$ 177,000	\$ 197,000	\$ 118,000	\$ 96,000	\$ (50,500)	\$ (12,500)	\$ 25,500
<b>Facilities</b>	\$ 27,889	\$ (187,211)	\$ (71,211)	\$ (41,111)	\$ (1,600,129)	\$ (1,279,521)	\$ (803,501)	\$ (481,961)	\$ 19,825	\$ 251,665	\$ 784,010
<b>PW-Equipment</b>	\$ 814,518	\$ 805,018	\$ 933,428	\$ 876,166	\$ 480,659	\$ 222,342	\$ (103,342)	\$ (11,139)	\$ 194,208	\$ 312,962	\$ 1,019,391
<b>PW-Bridges</b>	\$ (474,602)	\$ -	\$ 29,550	\$ 38,700	\$ (233,559)	\$ (228,806)	\$ (233,042)	\$ (202,994)	\$ 16,678	\$ 47,406	\$ 287,894
<b>PW-Roads</b>	\$ -	\$ 39,369	\$ 13,155	\$ 3,340	\$ 56,492	\$ 117,128	\$ 140,750	\$ 68,319	\$ 24,058	\$ 1,800	\$ 10,869
<b>Recreation</b>	\$ 168,572	\$ 109,412	\$ (99,417)	\$ 826	\$ 57,234	\$ 236,234	\$ 283,734	\$ 368,959	\$ 517,141	\$ 798,518	\$ 1,088,838
<b>Dam Rehabilitation</b>	\$ 437,146	\$ 531,906	\$ 629,509	\$ 730,040	\$ 833,587	\$ 940,240	\$ 1,050,093	\$ 1,163,241	\$ 1,279,784	\$ 1,399,824	\$ 1,523,464
<b>Infrastructure-Levy</b>	\$ 574,080	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>Total Reserves</b>	\$ 3,963,658	\$ 3,812,399	\$ 4,187,077	\$ 4,756,350	\$ 2,438,043	\$ 3,307,333	\$ 3,622,102	\$ 4,583,840	\$ 6,112,373	\$ 6,669,147	\$ 8,697,318