



**COMMITTEE OF THE WHOLE
“SPECIAL” AGENDA**

Monday, September 11th, 2023
5:30 p.m.

Municipal Office – Council Chambers – 217 Harper Road

5:30 p.m. *“Special” Committee of the Whole Meeting*

Chair, Councillor Wayne Baker

- 1. CALL TO ORDER**
- 2. DISCLOSURE OF PECUNIARY INTEREST AND/OR CONFLICT OF INTEREST AND GENERAL NATURE THEREOF**
- 3. DELEGATIONS & PRESENTATIONS**

i) **Presentation: Asset Management Plan.**
Elio Ibrahim, Senior Asset Management Advisor, PSD Citywide Inc.

- PowerPoint Presentation – *attached, page 4.*
- Asset Management Plan – *distributed as a separate package.*

Suggested Recommendation to Council:

“THAT, the Asset Management Plan dated September 6, 2023, be adopted as presented.”

ii) **Presentation: 10-Year Capital Plan 2023 – attached, page 10.**
(hardcopies to be available at the meeting for Members)
Ashley Liznick, Treasurer.

Suggested Recommendation to Council:

“THAT, the Council of the Corporation of Tay Valley Township adopt the 10-Year Capital Plan 2023 as presented.”

4. REPORTS

- i) **Report #FIN-2023-08 Budget Review and Forecast as of July 31, 2023 – attached, page 22.**
Ashley Liznick, Treasurer.

Suggested Recommendation to Council:

“THAT, Report #FIN-2023-08 - Budget Review and Forecast as at July 31, 2023, be received for information;

AND THAT, the additional \$105,000 reserve allocation budgeted for 2023 be allocated as follows:

- Road Equipment Reserve \$50,204*
- Bridge Reserve \$55,000.”*

5. ADJOURNMENT

DELEGATIONS & PRESENTATIONS

2024 Asset Management Plan

Tay Valley Township



1

Presenter



Elio Ibrahim

Senior Asset Management Advisor

2

Project Background



Primary Deliverable

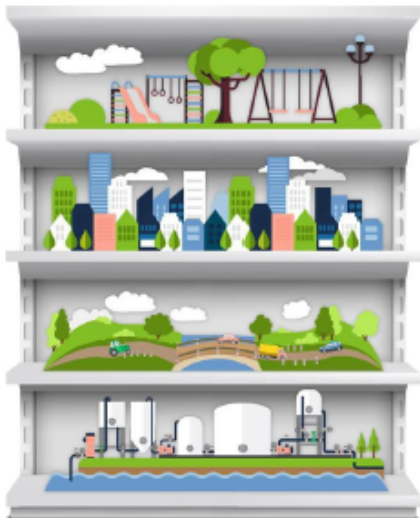
AMP (2022 O. Reg. 588/177 Compliant)

Supporting Components

- ✓ Risk & Criticality Analysis
- ✓ Lifecycle Strategies
- ✓ Levels of Service

3

Infrastructure assets are vital for communities

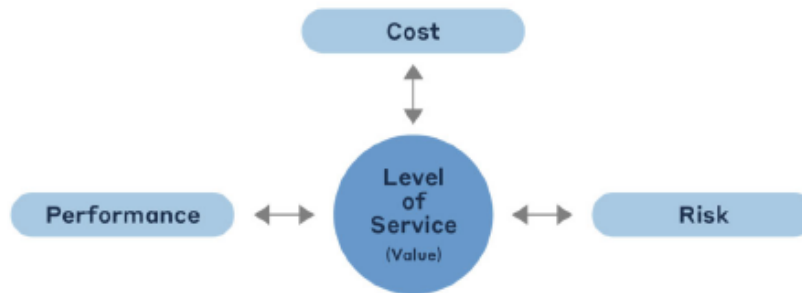


- We need a meaningful way to organize what we own
- We need a way to understand what services we provide
- We need a way to ensure accountability to our residents and stakeholders for the services they use

4

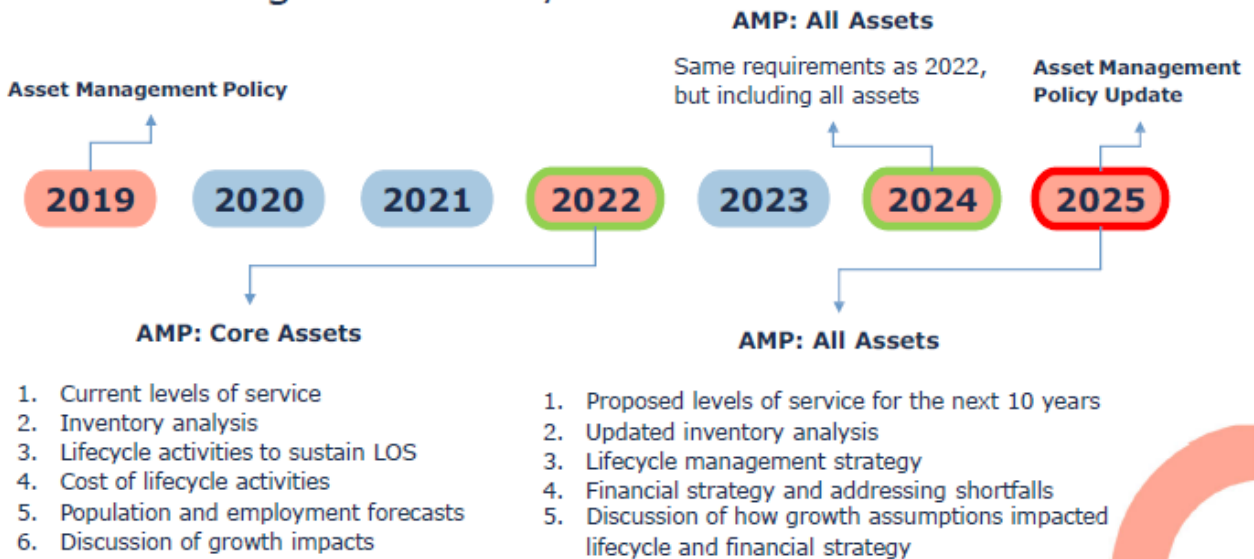
What does Asset Management involve?

ISO 55000: "Coordinated activity of an organization to realize value from assets"



5

Ontario Regulation 588/17



6

AMPs - Updating, Reviewing & Public Posting



- After 2025, asset management plans must be updated at least once every 5 years
- After 2025, every municipal council shall conduct an annual review of its asset management progress on or before July 1st
- The asset management policy and plans should be posted to the municipal website

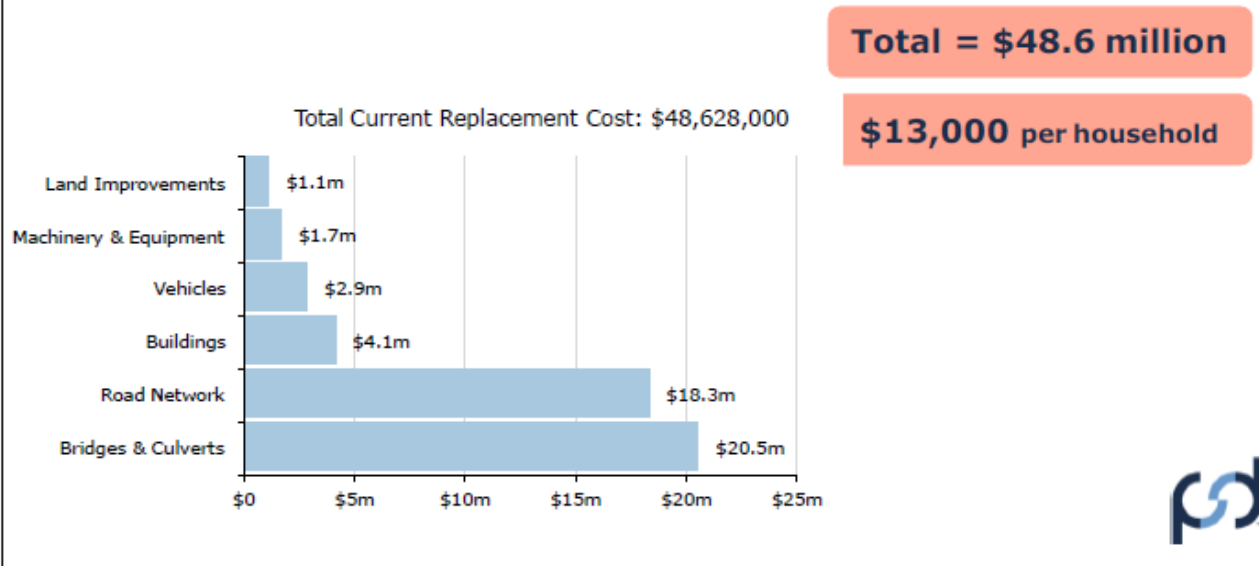
7

Asset Management Plan (2021 year-end)

- 1** What is the current state of municipal infrastructure?
- 2** What process improvements can increase confidence in analysis and decision-making?
- 3** What is the Township's financial capacity to meet long-term capital requirements?

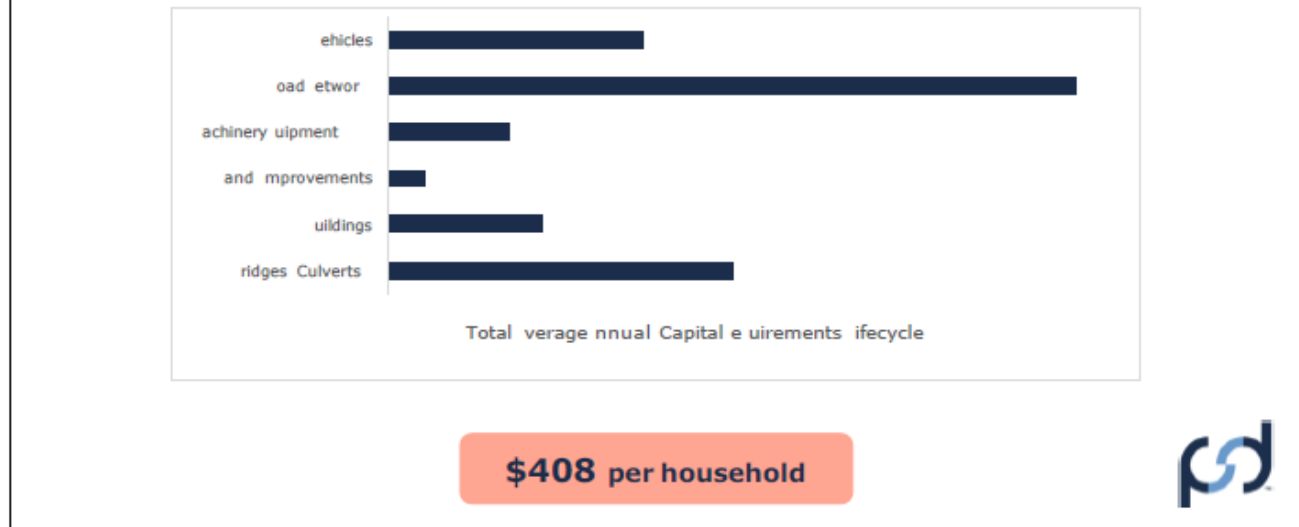
8

Replacement Cost of Core Asset Portfolio



9

Annual Capital Requirements per Household



10

Overall Condition of the Asset Portfolio

Asset Category	Asset Segment	% of Assets with Assessed Condition	Source of Condition Data
Road Network	Paved Roads	97%	2022 Road Needs Study
Bridges & Culverts	Bridges	100%	2022 OSIM Report
	Structural Culverts	95%	2022 OSIM Report
Buildings & Facilities	All	100%	2022 Building Condition Assessment Reports
Machinery & Equipment	All	0%	Age-based
Vehicles	All	0%	Age-based
Land Improvements	All	0%	Age-based

87% assets have assessed conditions

63% assets are in fair or better condition



11

Assessed Condition Data in AM Decision Making



Mitigation of risks associated with asset failure



Identifying the most economic intervention



Accurate predication of future expenditure requirements

12

TAY VALLEY TOWNSHIP
10 YEAR CAPITAL PLAN
2023 TO 2033

RESERVES

	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Vehicles & Equipment – Roads Equipment + New Infrastructure												
Opening	355,809	546,714	242,418	240,810	272,794	(35,753)	(331,666)	(509,467)	(201,420)	(490,331)	(398,707)	(683,508)
Annual Contribution	239,106	243,454	253,192	263,320	273,853	284,807	296,199	308,047	320,369	333,184	346,511	360,371
Annual Spending	(48,201)	(547,750)	(254,800)	(231,336)	(582,400)	(580,719)	(474,000)	0	(609,280)	(241,560)	(631,312)	(819,000)
Closing	546,714	242,418	240,810	272,794	(35,753)	(331,666)	(509,467)	(201,420)	(490,331)	(398,707)	(683,508)	(1,142,137)
Bridge Construction												
Opening	382,213	180,182	236,337	35,052	(435,909)	(543,256)	(323,795)	(241,987)	(215,341)	(771,977)	(513,411)	(382,515)
Annual Contribution	193,443	201,181	209,228	217,597	226,301	235,353	244,767	254,558	264,740	275,330	286,343	297,797
Annual Spending	(395,474)	(145,026)	(410,513)	(688,559)	(333,648)	(15,892)	(162,960)	(227,912)	(821,376)	(16,764)	(155,448)	0
Closing	180,182	236,337	35,052	(435,909)	(543,256)	(323,795)	(241,987)	(215,341)	(771,977)	(513,411)	(382,515)	(84,718)
Road Construction (Paved & Gravel)												
Opening	955,337	758,886	816,066	240,814	395,862	555,908	116,499	112,985	(440,078)	(606,202)	(686,782)	(284,322)
Annual Contribution	451,249	469,298	836,470	869,929	904,726	940,915	978,551	1,017,694	1,058,401	1,100,737	1,144,767	1,190,558
Annual Spending	(647,700)	(412,118)	(1,411,722)	(714,881)	(744,680)	(1,380,324)	(982,065)	(1,570,757)	(1,224,525)	(1,181,317)	(742,307)	(766,127)
Closing	758,886	816,066	240,814	395,862	555,908	116,499	112,985	(440,078)	(606,202)	(686,782)	(284,322)	140,109
Buildings – Township Office/Garage + Burgess Hall/Garage + Sherbrooke Garage + Salt Sheds + Maberley Hall												
Opening	345,715	378,279	211,765	(125,260)	(499,862)	(562,366)	(726,118)	(983,026)	(1,133,541)	(1,154,532)	(1,218,763)	(1,555,074)
Annual Contribution	32,564	33,866	35,221	36,629	38,095	39,618	41,203	42,851	44,565	46,348	48,202	50,130
Annual Spending	0	(200,380)	(372,245)	(411,232)	(100,598)	(203,371)	(298,111)	(193,366)	(65,556)	(110,579)	(384,513)	(370,306)
Closing	378,279	211,765	(125,260)	(499,862)	(562,366)	(726,118)	(983,026)	(1,133,541)	(1,154,532)	(1,218,763)	(1,555,074)	(1,875,250)
Waste – Waste Site												
Opening	50,376	46,721	5,400	10,786	16,387	22,213	28,272	(14,627)	(8,074)	(53,739)	(100,771)	(93,400)
Annual Contribution	3,225	5,179	5,386	5,602	5,826	6,059	6,301	6,553	6,815	7,088	7,371	7,666
Annual Spending	(6,880)	(46,500)	0	0	0	0	(49,200)	0	(52,480)	(54,120)	0	0
Closing	46,721	5,400	10,786	16,387	22,213	28,272	(14,627)	(8,074)	(53,739)	(100,771)	(93,400)	(85,734)
Land Improvements – Recreation Capital												
Opening	187,615	181,680	197,284	216,861	237,217	178,966	115,688	80,412	103,573	95,900	88,480	81,404
Annual Contribution	39,015	42,804	44,516	46,297	48,149	50,075	52,078	54,161	56,327	58,580	60,923	63,360
Annual Spending	(44,949)	(27,200)	(24,940)	(25,940)	(106,400)	(113,353)	(87,353)	(31,000)	(64,000)	(66,000)	(68,000)	(70,000)
Closing	181,680	197,284	216,861	237,217	178,966	115,688	80,412	103,573	95,900	88,480	81,404	74,764
Other Assets – Office Equip + Official Plan/Zoning Reserves + Election+ Asset Management												
Opening	141,976	84,692	78,450	8,420	45,692	(22,961)	(95,452)	(33,469)	(126,615)	(81,247)	(616)	103,833
Annual Contribution	36,934	73,384	76,319	79,372	82,547	85,849	89,283	92,854	96,568	100,431	104,448	108,626
Annual Spending	(94,218)	(79,626)	(146,350)	(42,100)	(151,200)	(158,340)	(27,300)	(186,000)	(51,200)	(19,800)	0	0
Closing	84,692	78,450	8,420	45,692	(22,961)	(95,452)	(33,469)	(126,615)	(81,247)	(616)	103,833	212,459
TOTALS with Federal Gas Tax & Development Charges NOT included												
Opening	2,419,041	2,177,154	1,787,720	627,483	32,181	(407,249)	(1,216,573)	(1,589,180)	(2,021,496)	(3,062,127)	(2,830,569)	(2,813,583)
Annual Contribution	995,536	1,069,166	1,460,333	1,518,746	1,579,496	1,642,676	1,708,383	1,776,718	1,847,787	1,921,698	1,998,566	2,078,509
Annual Spending	(1,237,423)	(1,458,600)	(2,620,570)	(2,114,048)	(2,018,926)	(2,451,999)	(2,080,990)	(2,209,034)	(2,888,418)	(1,690,140)	(1,981,579)	(2,025,432)
Closing	2,177,154	1,787,720	627,483	32,181	(407,249)	(1,216,573)	(1,589,180)	(2,021,496)	(3,062,127)	(2,830,569)	(2,813,583)	(2,760,506)
Federal Gas Tax												
Opening	637,577	533,373	41,419	0	0	0	0	0	0	0	0	0
Annual Contribution	195,796	187,478	187,478	187,478	187,478	187,478	187,478	187,478	187,478	187,478	187,478	187,478
Annual Spending	(300,000)	(679,432)	(228,897)	(187,478)	(187,478)	(187,478)	(187,478)	(187,478)	(187,478)	(187,478)	(187,478)	(187,478)
Closing	533,373	41,419	0	0	0	0	0	0	0	0	0	0
Development Charge Reserve												
Opening	212,289	276,199	(131,251)	(24,811)	84,727	187,495	294,024	399,357	476,971	586,941	648,521	763,521
Annual Contribution	191,146	175,000	166,250	149,625	134,665	115,000	115,000	115,000	115,000	115,000	115,000	115,000
Annual Spending	(127,237)	(582,450)	(59,810)	(40,086)	(31,898)	(8,470)	(9,667)	(37,386)	(5,030)	(53,420)	0	(126,448)
Closing	276,199	(131,251)	(24,811)	84,727	187,495	294,024	399,357	476,971	586,941	648,521	763,521	752,073
TOTALS with Federal Gas Tax & DC Included												
Opening	3,268,907	2,986,726	1,697,888	602,672	116,908	(219,754)	(922,548)	(1,189,822)	(1,544,525)	(2,475,186)	(2,182,049)	(2,050,062)
Annual Contribution	1,382,478	1,431,644	1,814,061	1,855,849	1,901,639	1,945,154	2,010,861	2,079,196	2,150,265	2,224,176	2,301,044	2,380,987
Annual Spending	(1,664,660)	(2,720,482)	(2,909,277)	(2,341,612)	(2,238,302)	(2,647,948)	(2,278,135)	(2,433,898)	(3,080,926)	(1,931,039)	(2,169,057)	(2,339,358)
Closing	2,986,726	1,697,888	602,672	116,908	(219,754)	(922,548)	(1,189,822)	(1,544,525)	(2,475,186)	(2,182,049)	(2,050,062)	(2,008,434)

TAY VALLEY TOWNSHIP
10 YEAR CAPITAL PLAN
2023 TO 2033

		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Vehicles & Equipment	Expenses	666,750	254,800	231,336	582,400	580,719	474,000	0	609,280	241,560	631,312	819,000
Road Equipment Reserve	Funding	(547,750)	(254,800)	(231,336)	(582,400)	(580,719)	(474,000)	0	(609,280)	(241,560)	(631,312)	(819,000)
Contingency	Funding	(15,000)	0	0	0	0	0	0	0	0	0	0
Development Charges	Funding	(104,000)	0	0	0	0	0	0	0	0	0	0
Current Year Levy	Funding	0	0	0	0	0	0	0	0	0	0	0
Bridges Construction	Expenses	145,026	410,513	720,036	333,648	15,892	162,960	227,912	821,376	16,764	155,448	0
Bridge Reserve	Funding	(145,026)	(410,513)	(688,559)	(333,648)	(15,892)	(162,960)	(227,912)	(821,376)	(16,764)	(155,448)	0
Gas Tax Funds	Funding	0	0	0	0	0	0	0	0	0	0	0
Development Charges	Funding	0	0	(31,477)	0	0	0	0	0	0	0	0
Current Year Levy	Funding	0	0	0	0	0	0	0	0	0	0	0
Roads Construction	Expenses	1,659,000	1,751,019	1,009,909	1,036,055	1,673,625	1,276,563	1,864,621	1,517,034	1,474,022	1,029,785	1,114,365
Roads Reserve	Funding	(412,118)	(1,411,722)	(714,881)	(744,680)	(1,380,324)	(982,065)	(1,570,757)	(1,224,525)	(1,181,317)	(742,307)	(766,127)
OCIF	Funding	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Gas Tax Funds	Funding	(679,432)	(228,897)	(187,478)	(187,478)	(187,478)	(187,478)	(187,478)	(187,478)	(187,478)	(187,478)	(187,478)
Development Charges	Funding	(467,450)	(10,400)	(7,549)	(3,898)	(5,823)	(7,020)	(6,386)	(5,030)	(5,227)	0	(60,760)
Current Year Levy	Funding	0	0	(0)	0	0	0	0	(0)	(0)	0	0
Buildings	Expenses	200,380	372,245	411,232	100,598	203,371	298,111	193,366	65,556	158,772	384,513	435,994
Buildings Reserves	Funding	(200,380)	(372,245)	(411,232)	(100,598)	(203,371)	(298,111)	(193,366)	(65,556)	(110,579)	(384,513)	(370,306)
Grants	Funding	0	0	0	0	0	0	0	0	0	0	0
Development Charges	Funding	0	0	0	0	0	0	0	0	(48,193)	0	(65,688)
Current Year Levy	Funding	0	0	0	0	0	0	0	0	0	0	0
Waste Sites	Expenses	101,500	10,400	32,800	0	0	49,200	0	52,480	54,120	0	0
Waste Reserve	Funding	(46,500)	0	0	0	0	(49,200)	0	(52,480)	(54,120)	0	0
Contingency	Funding	(50,250)	(10,400)	(32,800)	0	0	0	0	0	0	0	0
Development Charges	Funding	(4,750)	0	0	0	0	0	0	0	0	0	0
Current Year Levy	Funding	0	0	0	0	0	0	0	0	0	0	0
Land Improvements	Expenses	32,500	26,000	27,000	134,400	116,000	90,000	62,000	64,000	66,000	68,000	70,000
Recreation Capital Reserve	Funding	(20,000)	(24,940)	(25,940)	(106,400)	(113,353)	(87,353)	(31,000)	(64,000)	(66,000)	(68,000)	(70,000)
Parkland	Funding	(12,500)	0	0	0	0	0	0	0	0	0	0
Development Charges	Funding	0	(1,060)	(1,060)	(28,000)	(2,647)	(2,647)	(31,000)	0	0	0	0
Current Year Levy	Funding	0	0	0	0	0	0	0	0	0	0	0
Other Assets (IT, Equipment, Asset Manager)	Expenses	188,876	194,700	42,100	151,200	158,340	27,300	186,000	51,200	19,800	81,600	35,000
Reserves	Funding	(79,626)	(146,350)	(42,100)	(151,200)	(158,340)	(27,300)	(186,000)	(51,200)	(19,800)	(81,600)	(35,000)
Contingency	Funding	(103,000)	0	0	0	0	0	0	0	0	0	0
Grants	Funding	0	0	0	0	0	0	0	0	0	0	0
Development Charges	Funding	(6,250)	(48,350)	0	0	0	0	0	0	0	0	0
Current Year Levy	Funding	0	0	0	0	0	0	0	0	0	0	0
TOTALS	Expenses	2,994,032	3,019,677	2,474,412	2,338,302	2,747,948	2,378,135	2,533,898	3,180,926	2,031,039	2,350,657	2,474,358
Reserve Funds Used	Funding	(1,451,400)	(2,620,570)	(2,114,048)	(2,018,926)	(2,451,999)	(2,080,990)	(2,209,034)	(2,888,418)	(1,690,140)	(2,063,179)	(2,060,432)
Contingency	Funding	(168,250)	(10,400)	(32,800)	0	0	0	0	0	0	0	0
Parkland	Funding	(12,500)	0	0	0	0	0	0	0	0	0	0
Development Charges	Funding	(582,450)	(59,810)	(40,086)	(31,898)	(8,470)	(9,667)	(37,386)	(5,030)	(53,420)	0	(126,448)
Grants	Funding	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
Gas Tax Funds	Funding	(679,432)	(228,897)	(187,478)	(187,478)	(187,478)	(187,478)	(187,478)	(187,478)	(187,478)	(187,478)	(187,478)
Current Year Levy	Funding	0	0	0	0	0	0	0	0	(0)	0	0

TAY VALLEY TOWNSHIP		Inflation =	4%											
10 YEAR CAPITAL PLAN		Replacement		1	2	3	4	5	6	7	8	9	10	
2023 TO 2033		ost (at 2022/23)	Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
VEHICLES														
Tandem Trucks														
T1	2016 Western Star Tandem (#1)	395,000	2028						474,000					
T2	2019 International Tandem Dump Truck (#2)	395,000	2030							505,600				
20-2	2020 Freightliner Tandem Dump Truck	395,000	2032										537,200	
20-3	2020 Freightliner Tandem Dump Truck	395,000	2034											
T12	2012 International Tandem 7600 6X4 (#12)	395,000	2023	395,000										
T17	2014 International Tandem 7600 Truck (#17)	395,000	2026				442,400							
Light Trucks														
20-1	2020 Chevrolet Silverado (upgrade to electric)	81,000	2030							103,680				
T6	2016 Ford F550 (#6) - no electric option available	125,000	2026	15,000			140,000							
T11	2011 Chev Silverado 4X4 3/4 ton (#11) - no electric option available	85,000	2025			91,800								119,000
T14	2012 Dodge RAM 1500 (#14)	61,000	2023	60,250										
T16	2013 Mitsubishi-CBO (#16) (Building) (upgrade to electric)	69,200	2025			74,736							94,112	
EQUIPMENT														
Heavy Equipment														
19-1	2019 John Deere Backhoe 310SL (#19-1)	160,000	2031								211,200			
E13	2007 Volvo Grader G960 (#13)	500,620	2027	55,000				580,719						
E15	2012 CASE Backhoe (#15)	170,000	2024		176,800									
E71	2009 Komatsu Backhoe (#71)	NOT SCHEDULED FOR REPLACEMENT - BACKHOE MOVES FROM ROADS TO WASTE SITE AT TIME OF REPLACEMENT												
E80	2018 John Deere 770M Grader (#80)	465,000	2033											651,000
21-1	Tractor with Flail and Boom Mower	247,175	2035											
	Water Tank No.	39,500	2022											
	Water Tank No.	40,000	2025			43,200								
Light Equipment - (Yearly Input)														
	1990 Steamers (quantity 2 - only replace 1)	20,000	2025			21,600								
E82	1998 Brush Chipper	75,000	2024		78,000									
E87	2021 Eddyne Sweeper	17,197	2035											
E88	Diesel Generator 30 kwh (#88) (1998) (Transfer switch for 2022)	60,000	2048											
E89	Brush Head (#89)-Bathurst	37,500	2023	37,500										
	Emergency Response Trailer	12,500	2022											
	Front Flail Grass Mower	23,000	2031								30,360			
	Boom Brush Mower	98,000	2036											
	Calcium Chloride Bladder (2013)	20,000	2033											28,000
	Pressure Washer	15,000	2033											21,000
Fire Services														
	Pumper Truck		2022	54,000										
	Deputy Chief Vehicle		2022											
	South Sherbrooke Pumper Truck		2022	50,000										
		4,791,692		666,750	254,800	231,336	582,400	580,719	474,000	0	609,280	241,560	631,312	819,000
Potential Funding:														
	Reserves - Equipment			547,750	254,800	231,336	582,400	580,719	474,000	0	609,280	241,560	631,312	819,000
	Reserves - Special Contingency			15,000										
	Development Charges			104,000	0	0	0	0	0	0	0	0	0	0
	Total			666,750	254,800	231,336	582,400	580,719	474,000	0	609,280	241,560	631,312	819,000
CUMMULATIVE (SHORTFALL) IN RESERVES														
				242,418	240,810	272,794	(35,753)	(295,912)	(509,467)	(201,420)	(490,331)	(398,707)	(683,508)	(1,142,137)

TAY VALLEY TOWNSHIP															
10 YEAR CAPITAL PLAN			Inflation	4%											
2023 TO 2033		Repair/Replacement				1	2	3	4	5	6	7	8	9	10
BRIDGES		Engineering Design Costs (at 2022)	Construction Cost (at 2022)	Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
STRUCTURE NO.	Various Repairs & Guard Rails														
15-A04	9th Concession Road														
15-092	Adam's Mill Road	13,700	123,300	2028					15,892	147,960					
15-A01	Allan's Mill Road														
15-051	Anderson Road	33,100	297,900	2026			35,748	333,648							
C15-A02	Anglican Church Road Culvert														
15-159	Black Lake Road														
15-072	Bolingbroke Bridge (Crow Lake)														
15-093	Bowes Side Road	70,400	633,600	2025		73,216	684,288								
C15-A03	Doran Road Culvert	71,300	641,700	2030							88,412	821,376			
15-075	Doran Road (Fall River Bridge)	12,500	112,500	2029						15,000	139,500				
15-050	Ennis Road														
15-076	Gambles Side Road	36,036	324,324	2024	36,036	337,297									
15-094	Glen Tay Road														
C15-096	Glen Tay Road Open Footing Culvert	10,899	98,091	2023	108,990										
15-139	Haughians Road	12,700	114,300	2032									16,764	155,448	
C15-048	Hunter Side Road Culvert (Colton Creek)														
15-088	Menzies Munro Side Road														
15-070	Munro Road (Fall River Bridge)														
15-091	Noonans Side Rd														
15-087	Second Line Road	16,900	269,100	2022											
15-089	Upper Scotch Line Road Culvert														
15-090	Upper Scotch Line Road Bridge														
15-095	Upper Scotch Line Road Bridge														
F1	Upper Scotch Line Newly Identified 2016														
	5th Concession Culvert Replacement														
B6-C1	6th Concession (Bath.) Culvert Replacement														
					145,026	410,513	720,036	333,648	15,892	162,960	227,912	821,376	16,764	155,448	0
	Potential Funding:														
	Bridges Reserve				145,026	410,513	688,559	333,648	15,892	162,960	227,912	821,376	16,764	155,448	0
	Federal Gas Tax														
	Development Charges						31,477								
	Total				145,026	410,513	720,036	333,648	15,892	162,960	227,912	821,376	16,764	155,448	0
	CUMMULATIVE (SHORTFALL) IN RESERVES				236,337	35,052	(435,909)	(543,256)	(323,795)	(241,987)	(215,341)	(771,977)	(513,411)	(382,515)	(84,718)

TAY VALLEY TOWNSHIP				Inflation =	4%	LEGEND:	Pavement Preservation			Reconstruction									
10 YEAR CAPITAL PLAN				Repair/Replacement		0	1	2	3	4	5	6	7	8	9	10			
2023 TO 2033				Cost (at 2022/23)	Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	Notes:		
ROADS	KMS	Last Work																	
Deficiencies Elimination Prgm						30,000													
Road Condition Assessment				35,000	2027					40,600						47,600	Move to specific Gravel Road every 5 years		
SURFACE TREATMENT (LCB)																			
L	Allan's Side Road	1.808	2021	75,500	2021	*											R. 2036		
L	Anglican Church Road	3.343	2008	141,000	2022	*											R. 2037		
L	Armstrong Line	2.571	2018	153,000	2025	*		165,240											
L	Ashby Road	0.462	-	27,000	2024	*	28,080												
L	Bathurst 7th Concession	2.374	-	425,000	2024	*	442,000												
L	Cameron Side Road (2)	3.600	2022	261,000	2027	*				302,760									
L	Crow Lake Road	2.938	2008	281,000	2024	*	292,240												
L	Crozier Road	1.095	2019	51,000	2025	*		61,200											
L	Hanna Road	4.761	2019														R. 2034		
L	Iron Mine Road	1.025	-	85,000	2029	*					105,400								
L	McVeigh Road	0.384	-	75,000	2024	*	78,000												
L	Menzies Munro Side Road	2.568	2018	393,000	2030	*						503,040							
L	Merkley Road	0.273	-	12,000	2027	*				13,920							Single Surface Treatment in 2021		
L	Powers Road	2.190	2018	120,000	2023	*	120,000												
L	Ritchie Side Road	0.887	2009	53,000	2025	*		63,600											
L	Stanley Road	1.888	2018	312,000	2029	*						386,880							
L	Stanleyville Road	1.870	2020	396,000	2031	*							522,720						
L	Upper Scotch Line (2)	4.150	2021	308,000	2026	*		344,960											
L	Walters Lane	0.093	-	33,000	2030	*						36,960							
L	Zealand Road (1)	4.196	2008	699,000	2027	*				754,920									
L	Zealand Road (2)	4.196	2026	323,000	2032	*									439,280				
PAVED (HCB)																			
H	Brooke Valley Road (1)	0.363	-	93,000	2026	*			104,160										
H	Brooke Valley Road (2)	0.363	-	26,000	2033	*										36,400			
H	Bygrove Lane	0.695	2012	49,000	2025	*		58,800											
L	Christie Lake North Shore Road	2.592	2019	192,000	2031	*								263,440					
H	Clarchris Road	0.682	2016	47,000	2031	*								62,040					
H	Crozier Road	2.500	2009	151,000	2025	*		181,200											
H	Glenn Drive	0.882	-	203,000	2030	*						251,720							
H	Glen Tay Road (Hwy 7 to CR 6)	0.419	-	132,000	2021	*													
	Glen Tay Road (CR6 to CR10)	2.929	2007	585,000	2028	*				702,000							Ashpalt Overlay in 2028		
	Harper Road (1)	3.757	2015	225,000	2029	*					279,000								
H	Harper Road (2)	2.612	-	677,000	2023	*	1,099,000										P. 2035		
H	Jodi Lane	0.201	2018	57,000	2033	*									79,800				
H	Keays Road	1.334	-	347,000	2023	*	410,000										P. 2035		
H	Kenyon Road	2.158	2018	113,000	2028	*					122,040								
H	Lakewood Road	1.916	1987	492,000	2024	*	511,680												
H	Maberly Main Street	0.301	-	98,000	2031	*								109,760					
H	McLaren Road	2.011	1997	502,000	2029	*					582,320								
H	Muttons Road	0.524	2016	23,000	2032	*									31,280				
H	Norris Road	0.154	2016	10,000	2032	*									13,600				
H	Old Brooke Road (1)	0.442	-	124,000	2026	*		138,880											
H	Old Brooke Road (2)	0.442	-	35,000	2033	*										49,000			
H	Orchard Crescent	0.846	2001	52,000	2025	*		56,160											
H	Otty Lake Side Road (shared)	4.222	2018	169,500	2030	*						216,960					Shared costs with DNE (only 50% cost shown)		
H	Park Lane Court	0.172	2018	56,000	2033	*										78,400			
H	Posner Lane	0.344	2012	29,000	2029	*		34,800											
H	Somerville Drive (2)	1.247	2018	321,000	2033	*										449,400			
H	Stanleyville Road (1)	1.263	2009	88,000	2027	*				102,080									
						1,659,000	1,352,000	621,000	588,000	1,214,280	824,040	1,353,600	1,008,680	947,960	531,760	693,000			
New construction totals						1,509,000	62,000	75,462	38,976	58,232	70,200	63,860	60,304	52,272	0	607,800			
Potential Funding:																			
OCIF - Formula Based Funding						100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000			
Development Charges (10% of Construction)						467,450	10,400	7,549	3,898	5,823	7,020	6,388	5,030	5,227	0	60,760			
Federal Gas Tax						679,432	228,897	187,478	187,478	187,478	187,478	187,478	187,478	187,478	187,478	187,478	187,478		
Other Grants																			
Roads Reserve						412,118	1,012,703	325,973	296,824	620,979	529,542	1,059,736	716,172	655,255	244,282	344,762			
Total						1,659,000	1,352,000	621,000	588,000	1,214,280	824,040	1,353,600	1,008,680	947,960	531,760	693,000			
CUMULATIVE (SHORTFALL) IN RESERVES						816,066	234,916	402,773	555,853	115,354	113,461	(492,299)	(672,956)	(691,444)	(279,146)	187,744			

TAY VALLEY TOWNSHIP		*ANNUAL REVIEW OF RECOMMENDED PROJECTS AND AS SUCH WORK/AMOUNTS ARE SUBJECT TO CHANGE*										
10 YEAR CAPITAL PLAN												
2023 TO 2033		Inflation =	4%									
		0	1	2	3	4	5	6	7	8	9	10
BUILDINGS		2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Year Aquired												
1973	Bathurst Garage	0	45,386	112,162	806	13,920	16,560	10,044	5,376	0	29,621	0
1995	Bathurst Sand Shed	0	17,597	7,906	0	3,480	31,560	0	0	1,346	0	131,376
1973	Burgess Garage	0	126,728	109,296	0	0	132,120	148,800	0	19,855	0	10,080
1973	Burgess Hall	0	14,851	93,973	30,240	18,653	36,000	5,952	9,984	19,008	18,850	65,604
2009	Burgess Sand Dome	0	3,120	6,480	0	0	2,880	0	0	96,386	13,600	0
2013	Glen Tay ReUse Center	5,400	12,979	0	2,688	0	4,320	0	4,608	0	2,448	1,680
1940's	Glen Tay WS Barn	10,000										
2010	Glen Tay WS Shed	0	2,615	1,944	0	0	1,584	0	0	0	2,326	0
1973	Maberly Garage	0	31,325	46,008	22,176	0	11,520	0	0	7,920	3,427	85,680
1950's	Maberly Hall	6,000	51,168	14,023	0	62,779	32,990	28,570	30,720	4,752	26,112	135,022
1990's	Maberly Rink Storage Shed	7,200	0	2,592	4,368	0	13,457	0	0	0	33,130	4,200
2010	Maberly WS Shed	0	0	0	0	0	2,160	0	9,492	0	6,365	0
1975/2010	Municipal Office	171,780	66,477	16,848	40,320	104,539	10,800	0	5,376	9,504	247,411	2,352
2017	Stanleyville WS Shed	0	0	0	0	0	2,160	0	0	0	1,224	0
		200,380	372,245	411,232	100,598	203,371	298,111	193,366	65,556	158,772	384,513	435,994
	Potential Funding:											
	Reserve Funds	200,380	372,245	411,232	100,598	203,371	298,111	193,366	65,556	110,579	384,513	370,306
	Grants											
	Development Charges									48,193		65,688
	Total	200,380	372,245	411,232	100,598	203,371	298,111	193,366	65,556	110,579	384,513	370,306
	CUMMULATIVE (SHORTFALL) IN RESERVES	211,765	(125,260)	(499,862)	(562,366)	(726,118)	(983,026)	(1,133,541)	(1,154,532)	(1,218,763)	(1,555,074)	(1,875,250)

TAY VALLEY TOWNSHIP

10 YEAR CAPITAL PLAN

2023 TO 2033

Inflation = 4%

WASTE

Equipment

	Replacement Cost (at 2022/23)	Year	2023	1 2024	2 2025	3 2026	4 2027	5 2028	6 2029	7 2030	8 2031	9 2032	10 2033
Waste Compactor - GT (2023)	41,000	2038											
Additional Compactor at GTWS (possibility of refurbished)	47,500	2023	47,500										
Waste Compactor - GT (2011)	41,000	2031									54,120		
Waste Compactor - SV (2005)	41,000	2030								52,480			
Waste Compactor - Mab (2003)	41,000	2028						49,200					
Sea Container	9,000	2038											
Sea Container <i>*for re-use centre large furniture items</i>	9,000	2023	9,000										

Other

Waste Site new wells <i>*provisional - as needed basis</i>	10,000	2023	10,000										
Waste Site Glen Tay trees <i>*possible replace/moving</i>	5,000	2023	5,000										
Establishing E. Limit of WE and placement of Final Cover along Harper Road	30,000	2023	30,000										
Operations Layout for Waste Sites	40,000	2024/25		10,400	32,800								

	314,500		101,500	10,400	32,800	0	0	49,200	0	52,480	54,120	0	0
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Potential Funding:

Reserves - Waste			46,500	0	0	0	0	49,200	0	52,480	54,120	0	0
Reserves - Contingency			50,250	10,400	32,800								
Development Charges			4,750	0	0	0	0	0	0	0	0	0	0
Total			101,500	10,400	32,800	0	0	49,200	0	52,480	54,120	0	0

CUMMULATIVE (SHORTFALL) IN RESERVES

	5,400	10,786	16,387	22,213	28,272	(14,627)	(8,074)	(53,739)	(100,771)	(93,400)	(85,734)
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10-Year Capital Plan

10 YEAR CAPITAL PLAN
2023 TO 2033

Inflation = 4%

	Replacement		2023	1 2024	2 2025	3 2026	4 2027	5 2028	6 2029	7 2030	8 2031	9 2032	10 2033	
	Cost (at 2022/23)	Year												
Recreation Assets														
Burgess Hall, Garage, Ballfield	100,000	2027					116,000							"true" ball field: backstop, in field ground work, fencing, lighting, bleachers, signage, parking
O'Neil/Stalleyville Park	40,000	2026			44,800									name signage, kiosk, picnic table, fencing
Forest Trail Park	231,947	2044												
Black Lake Water Access Point	150,000	2029						62,000	64,000	66,000				parks plan consultant (2029), implement plan (2030/31): paths & clearing, dock, picnic tables, kiosk, name sign, bike rack, garbage can, parking lot
Maberly Community Park & Tennis Court	144,000	2043	20,000											
Maberly Hall & Garage	50,000	2026			56,000									parks plan - for land behind Maberly Hall
Maberly Rink	100,000	2034												
Little Silver Lake	50,000	2032									68,000			fill for parking, signage, etc.
Noonan Access Point	25,000	2024		26,000										name signage, kiosk, bike rack, picnic table, road work/parking
Glen Tay Swimming Area	28,392	2042	2,500											
John Miller Park	7,032	2041												
Fallbrooke Playground & Ball Field	75,000	2028					90,000							"true" ball field: backstop, in field ground work, fencing, bleachers, signage, parking
Mississippi Water Access Point	25,000	2025			27,000									name signage, kiosk, bike rack, picnic table, road work/parking
Maberly Fall River Park	22,624	2041												
Farren Lake	50,000	2033											70,000	
Otty Lake Boat Launch	10,000	2023	10,000											
Parks Plan - land behind Maberly Hall	30,000	2026				33,600								undertake a parks plan for the land behind Maberly Community Hall
			32,500	26,000	27,000	134,400	116,000	90,000	62,000	64,000	66,000	68,000	70,000	
Funding:														
Reserves - Recreation Capital	20,000		20,000	24,940	25,940	106,400	113,353	87,353	31,000	64,000	66,000	68,000	70,000	
Parkland	12,500													
Development Charges	-		-	1,060	1,060	28,000	2,647	2,647	31,000					
Total			32,500	26,000	27,000	134,400	116,000	90,000	62,000	64,000	66,000	68,000	70,000	
CUMMULATIVE (SHORTFALL) IN RESERVES			197,284	216,861	237,217	178,966	115,688	80,412	103,573	95,900	88,480	81,404	74,764	

TAY VALLEY TOWNSHIP														
10 YEAR CAPITAL PLAN														
2023 TO 2033														
		Inflation =		4%										
		Repair/Replacement		0	1	2	3	4	5	6	7	8	9	10
Other Assets		Cost (at 2022)	Year	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
IT Assets														
	Server Replacement	68,000	2023	68,000										
	Computer Server 1 (shared)	60,000	2029							74,400				
	Computer Work Stations	39,000	2027					45,240						
	Livestreaming	20,000	2024		20,800									
	Phone System	25,000	2023	25,000										35,000
	Fall River Room - IT upgrade	15,000	2027					17,400						
	Website Upgrade	20,000	2026				22,400							
Office Equipment														
	Office Furniture	10,000	2023	10,000	10,400									
OTHER														
	Official Plan (every 5 years)	60,000	2027					69,600					81,600	
	Official Plan Review - comprehensive growth management	35,000	2023	35,000										
	Comprehensive Zoning By-Law Review (after the OP)	50,000	2024	25,000	27,000					62,000				
	Development Charge Study (every 5 years)	40,000	2024		41,600					49,600				
	Election (every 4 years)	40,000	2026				44,800				51,200			
	Strategic Plan (after each election)	15,000	2027					17,400				19,800		
	Functional Assessment of Public Works Depts	40,000	2026				44,800							
	AMP - July 2022 deadline	7,376	2023	7,376										
	AMP Continuation - portion not funded by grant	18,500	2023	18,500										
	AMP Continuation - July 2025 compliant	25,000	2024/25		6,500	20,500								
	Economic Development & Tourism Action Plan	50,000	2024		52,000									
	Building Condition Assessments	30,000	2027/28					8,700	27,300					
	ARO (Asset Retirement Obligations)	35,000	2024		36,400									
	Budgeting Software	35,000	2026				39,200							
	Entrance Signs to the Township (design & production)	20,000	2025			21,600								
				188,876	194,700	42,100	151,200	158,340	27,300	186,000	51,200	19,800	81,600	35,000
Funding:														
	Reserve Funds			79,626	146,350	42,100	151,200	158,340	27,300	186,000	51,200	19,800	81,600	35,000
	Contingency			103,000										
	Grant													
	Development Charges			6,250	48,350									
	Total			188,876	194,700	42,100	151,200	158,340	27,300	186,000	51,200	19,800	81,600	35,000
	CUMMULATIVE (SHORTFALL) IN RESERVES			78,450	8,420	45,692	(22,961)	(95,452)	(33,469)	(126,615)	(81,247)	(616)	103,833	212,459

REPORTS

COMMITTEE OF THE WHOLE
September 11th, 2023

Report #FIN-2023-08
Ashley Liznick, Treasurer

BUDGET REVIEW AND FORECAST AS AT JULY 31, 2023

STAFF RECOMMENDATION(S)

It is recommended:

“**THAT**, Report #FIN-2023-08 - Budget Review and Forecast as at July 31, 2023, be received for information;

AND THAT, the additional \$105,000 reserve allocation budgeted for 2023 be allocated as follows:

- Road Equipment Reserve \$50,204
- Bridge Reserve \$55,000.”

BACKGROUND

Prudent fiscal management requires periodic reviews of corporate revenues and expenditures each fiscal year. The forecasts resulting from the reviews are key components of the Township’s fiscal management program. The next report will be as at September 30, 2023 with the first round of draft 2024 budget documents in October and the third will be included with the updated draft 2024 budget documents in November/December.

Management has analyzed the year-to-date operations and projected revenues and expenditures to the end of the year. The main intent of the process is to identify areas of concern in Township operations and to make recommendations and/or provide options to consider if corrective action is required.

DISCUSSION

- **Operating Budget Review**

The budget review at July 31, 2023 is currently forecasting an approximate surplus of \$146,800 at the end of the year. There are a number of contributing factors that have caused this variance. Some of the major variances are as follows:

Revenues:

- Supplemental (supps) taxes and write downs are not budgeted – this is definitely a hard to predict area and there are more of both to come
- Certain grants were not applied for: Green and Inclusive Community Buildings (GICB) (for Maberly Hall) and Natural Infrastructure Fund (NIF) (for Forest Trail) – since the grants were not applied for this also means a cost savings in capital as well
- Fees & Service Charges are below budget. During COVID the Township saw an increase in service fees, the 2023 budget tried to estimate what service levels might remain higher and which might revert to historical amounts pre-COVID. Some of the service charges have reverted to historical levels and will be reviewed and adjusted for the 2024 budget.
- Other Revenues including Building Permits, Tax Penalties, and Investment Income are up from budget. These areas can be hard to predict due to COVID and growth for building permits and the investment market for Investment Income for example.
- The Township has received some donations with respect to recreation, \$5,000 from Northland Solar for the Forest Trail energy node is one to note.
- Transfers from Reserves for Operations – this overage is mainly due to the Railway Warning System Improvements, which Council recently approved this overage.

Expenses:

- Corporate Management – savings in legal assumed but overage in IT due to increases in annual service fees and work on extra projects (copiers, My Account, etc.).
- Protection – overage in Chief Building Official (CBO) vehicle maintenance, also overages from producing the emergency measures rack card, which Council approved previously.
- Public Works – slight overages in bridges & culverts due to a couple culverts requiring replacement after the heavy rainfall/freezing rain event that occurred in the spring but are made up with savings in wages & cold patch. The Township is in a good position heading into next winter season and there is a chance the Township could see savings in this area. However, with Canadian winters it is hard to predict this forecast and therefore has not been adjusted at this time.
- Environmental Services – slight overages due to some compactor issues, higher engineering costs on closed sites, and purchase of composters, though there will be an inventory adjustment at year end for what is still on hand and composters are sold at cost so are cost recoverable.
- Recreation Programs – the container purchased on direction of Council creates an overage, but is covered by additional reserve transfer. The soccer program ran as cost recovery with a great uptake in registration! The hockey, karate, and choir's first half of 2023 ran in deficit positions but had just returned after COVID. Staff are hopeful the remaining half of the season (run in the Fall 2023) will be more cost recoverable.
- Recreation Facilities – the hall rentals revenues are above budget but costs for hall rentals are proving to be significantly more than the revenues for hall rentals themselves, this is an area that needs more attention for future planning.
- Planning – slight overages due to timing issues of previous applications.

Capital Budget Review

The capital and special programs are funded primarily by reserves and grants. Therefore, the over or under expenditures of individual projects or in total have a minimal, if any, impact upon the year-end bottom line.

The following briefly provides an update on each capital project:

- **Official Plan (growth management)** - in process, will continue into 2024
- **Zoning By-Law** – in process, will continue into 2024
- **Cannabis Policy** – in process, will be updated as part of the Zoning By-Law
- **Pay Equity and Compensation Review** – in process, will come before Council this Fall
- **Harassment Policy Update** – not started yet, moved to 2024
- **Automatic Transfer Switch for Generator** - will be completed within 2023
- **Property Tax Software Lookup (MyAccount)** – completed and live, the odd consultation will occur over the Fall as more people join and any bugs are worked out
- **Asset Management Software** – completed in 2023
- **Asset Management Plan (July 2024 portion)** – being presented to Council tonight (September 11th)
- **Asset Management Plan (July 2025 portion)** – in process and 80% grant funded
- **Electronic Timesheets** – in process, to be implemented by end of 2023
- **Strategic Plan** – in process, will come before Council this Fall
- **Office Furniture** – likely deferred until 2024, unless time permits in Fall 2023
- **Intern Modernization Projects** – grant was extended until November 2023
- **Tandem** – on order, delivery 2024
- **½ TON pickup truck** – received
- **Plow for Truck #6** – received
- **Transmission for #13** – so far this has not been needed, it was the Turbo that required replacement
- **Brushhead** – to be tendered Fall 2023
- **Pressure Washer** – completed
- **CBO Vehicle Replacement** – as per council direction project did not move forward
- **Road Deficiencies** - will be completed in Fall 2023
- **Road Condition Assessment** – completed
- **Power Road** – completed, waiting on final invoicing
- **Keys Road** – in process, close to completion
- **Harper Road** – in process, close to completion
- **Gambles Side Road Bridge (engineering design)**- in process
- **Glen Tay Road Open Footing Culvert** – engineering design complete, tender process came in over budget and Council direction was to defer until 2024
- **Waste Sites - New Wells** - these were provisional as needed
- **Waste Sites - Glen Tay Trees** - these were on an as needed
- **Waste Sites - Limits and Final Cover** - in process likely will go into 2024
- **Waste Site Accessibility Ramps** - defer to 2024 after Waste discussions occur in Fall 2023
- **Waste Site Compactor** – to be tendered in Fall 2023

- **Maberly Fall River Park** - some invoices trickled into 2023
- **Maberly Outdoor Sports Facility** – in process, to be completed in Fall 2023
- **Forest Trail** – in process, will move into 2024
- **Glen Tay Swimming Area** – complete, waiting on final invoices
- **Otty Lake Boat Launch** – complete, waiting on final invoices
- **Computer Server** - main portion complete, smaller items being completed before year end
- **Phone System Replacement** – being completed in September 2023
- **Municipal Building** – all projects are in process or mostly complete
- **Maberly Hall** – grant funded accessible ramp project, complete and waiting on invoices, other Maberly Hall projects that were grant funded are not moving forward as those grants were not applied for
- **Maberly Rink Shed** - to be completed in 2023
- **Reuse Centre** - to be completed in 2023
- **Reuse Centre (container)** – complete
- **Glen Tay Waste Site Barn (removal)** - to be tendered in Fall 2023
- **Fire Vehicles** - no update on this as they procure these and the Township would provide the funding approved

Also attached is an updated summary of the COVID Safe Restart Funds and the one-time Modernization Funds.

Additional Allocation to Reserves

During the 2023 budget deliberations Council directed staff to put \$105,204 into reserves and staff were to bring back the 10-Year Capital Plan to show which infrastructure areas of the Township were needing additional funds.

After review of the 10-Year Capital Plan with staff and Council, it is staff's recommendation that the \$105,204 be allocated between the Road Equipment Reserve (\$50,204) and the Bridge Reserve (\$55,000), as these two reserves see significant infrastructure deficits over the next ten (10) years, and it is unlikely that there will be grants available. This will not eliminate the deficits but rather allow them to be lessened and these reserves to be built up year over year going forward.

OPTIONS FOR CONSIDERATION

Staff/Management will continue to review and monitor their budgets. They will make the necessary corrective actions in order to eliminate/lessen the forecasted deficit (if applicable).

FINANCIAL CONSIDERATIONS

The impact of the year-end position of the Township is mitigated through the Contingency Reserve.

If the Township is in a surplus position at year-end, the additional funds are placed in the Contingency Reserve for future needs. Similarly, if the Township is in a deficit position at

year-end, the funds are brought in from the Contingency Reserve to offset the deficit.

STRATEGIC PLAN LINK

Guiding Principles: We value honest and transparent communication and strive for accountability in everything we do.

The Budget Review and Forecast process is provided to Council for information and to allow Council to provide direction on any matter it wishes.

CLIMATE CONSIDERATIONS

Considered as part of each project.

CONCLUSION

It is important that staff review their variances in order to have time to implement any necessary actions to mitigate potential shortfalls. It is also important for Council to be updated on the Township's financial position in order to assist in their decision-making processes.

ATTACHMENTS

- i) 2023 Budget Review and Forecast as at July 31, 2023
- ii) COVID Safe Restart Funding as at July 31, 2023
- iii) Modernization One Time Funding as at July 31, 2023

Prepared and Submitted By:

Approved for Submission By:

**Ashley Liznick,
Treasurer**

**Amanda Mabo,
Chief Administrative Officer/Clerk**

**TAY VALLEY TOWNSHIP
2023 BUDGET REVIEW AND FORECAST
AT July 31, 2023
SUMMARY**

	2023 BUDGET	ACTUAL July 31, 2023	VARIANCE July 31, 2023	Percentage of Budget to Date	YEAR-END FORECAST	FORECAST SURPLUS/ (DEFICIT)
REVENUES:						
Taxes						
Grants	6,631,369	6,633,953	(2,584)	100.04%	6,631,369	0
Fees and Service Charges	1,547,174	544,296	(1,002,878)	35.18%	1,171,456	(374,468)
Other Revenue	205,003	115,080	(89,923)	56.14%	167,613	(37,390)
Transfers from Operating Reserves	605,343	415,886	(189,457)	68.70%	793,765	188,422
	227,576	39,910	(187,666)	17.54%	288,177	60,601
Total Revenues	9,216,465	7,749,126	(1,472,508)	84.08%	9,052,380	(162,835)
EXPENDITURES:						
General Government						
Protection Services	1,315,829	841,904	473,925	63.98%	1,314,775	1,054
Transportation Services	2,129,808	1,233,336	896,472	57.91%	2,142,674	(8,866)
Environmental Services	1,840,424	1,322,173	518,251	71.84%	1,840,524	(100)
Health Services	743,940	377,522	366,418	50.75%	749,849	(5,909)
Recreation and Cultural Services	10,750	3,101	7,649	28.85%	10,750	0
Planning and Development	541,195	173,763	367,432	32.11%	546,581	(5,386)
Transfers to Reserves	294,178	199,763	94,415	67.91%	296,298	(2,120)
Expenses out of Reserves	1,377,788	1,377,788	0	100.00%	1,377,788	0
Debt financing	273,722	104,240	169,482	38.08%	328,601	(54,879)
	143,613	52,290	91,323	36.41%	143,613	0
Total Expenditures	8,671,247	5,685,881	2,985,366	65.57%	8,751,453	(76,206)
INFRASTRUCTURE REPLACEMENT PROGRAM:						
Capital Program	3,512,584	748,572	2,764,012	21.31%	2,594,644	917,940
Transfers from Infrastructure Reserves	(2,967,366)	0	(2,863,366)	0.00%	(2,331,264)	(532,102)
Net Infra Replacement Costs	545,218	748,572	(99,354)		263,380	385,838
FORECASTED SURPLUS/(DEFICIT)	0					146,797
FORDECASTED SURPLUS / (DEFICIT)						146,797

TAY VALLEY TOWNSHIP
2023 BUDGET REVIEW AND FORECAST
AT July 31, 2023
REVENUES

	2023 BUDGET	ACTUAL July 31, 2023	VARIANCE July 31, 2023	Percentage of Budget to Date	YEAR-END FORECAST	FORECAST SURPLUS/ (DEFICIT)
Taxes and PIL's	6,631,369	6,633,953	(2,584)	99.96%	6,631,369	0
Grants:						
Ont Municipal Partnership Fund	767,600	383,800	(383,800)	50.00%	767,600	0
Other Provincial Grants (OCIF)	100,000	100,000	0	100.00%	100,000	0
Drainage Superintendent	750	0	(750)	0.00%	750	0
Cannabis Grant	21,146	0	(21,146)	0.00%	21,146	0
Accessibility Grant - waste sites	96,278	0	(96,278)	0.00%	0	(96,278)
Federal & County Grant - electric vehicle	10,000	0	(10,000)	0.00%	10,000	0
County Grant - tourism	5,000	0	(5,000)	0.00%	5,000	0
FCM - asset management	50,000	0	(50,000)	0.00%	50,000	0
OTF - rec programming & supplies	24,650	13,700	(10,950)	55.58%	24,650	0
OTF - Maberly Hall reno's	54,500	49,100	(5,400)	90.09%	54,500	0
GICB - Maberly Hall reno's	240,000	0	(240,000)	0.00%	0	(240,000)
NIF - Forest Trail	39,440	0	(39,440)	0.00%	0	(39,440)
Intern - Modernization Projects	0	(4,416)	(4,416)			0
Other Grants - misc.	0	1,250	1,250			1,250
Livestock Losses	5,000	595	(4,405)	11.90%	5,000	0
Recycling	132,810	268	(132,542)	0.20%	132,810	0
	1,547,174	544,296	(1,002,878)	35.18%	1,171,456	(374,468)
Fees and Service Charges:						
Tax Certificates	10,125	3,845	(6,280)	37.98%	6,000	(4,125)
Commissioner of Oath Fees	200	35	(165)	17.50%	100	(100)
NSF/Returned cheque fee	0	385	385		385	385
Zoning Compliance Certificates	750	75	(675)	10.00%	200	(550)
Civic Addressing Fees	7,000	4,744	(2,256)	67.77%	5,500	(1,500)
Road Permits and Other	7,000	4,000	(3,000)	57.14%	5,500	(1,500)
Tile Drainage	1,128	1,128	(0)	99.97%	1,128	0
Waste Disposal Fees & Charges	92,000	61,852	(30,148)	67.23%	92,000	0
Recreation Program Fees	30,300	20,598	(9,703)	67.98%	30,300	0
Planning & Zoning Fees & Charges	56,500	18,419	(38,081)	32.60%	28,500	(30,000)
	205,003	115,080	(89,923)	56.14%	167,613	(37,390)
Other Revenue:						
Building Permits	90,000	110,539	20,539	122.82%	120,000	30,000
Septic Permits	40,000	35,140	(4,860)	87.85%	40,000	0
Refreshment Vehicle License	600	300	(300)	50.00%	600	0
Tax Penalties	90,000	71,780	(18,220)	79.76%	100,000	10,000
Comm. tower land lease	3,615	1,808	(1,807)	50.01%	3,615	0
Investment Income	70,000	162,856	92,856	232.65%	220,000	150,000
Equipment sales	10,000	786	(9,214)	7.86%	786	(9,214)
Pits & quarries royalties	2,200	0	(2,200)	0.00%	2,200	0
Federal Gas Tax	187,478	0	(187,478)	0.00%	187,478	0
Other Admin	3,500	1,077	(2,423)	30.77%	1,077	(2,423)
History Scholarship	1,200	2,490	1,290	207.50%	1,200	0
Tax sale cost recoveries	5,000	6,934	1,934	138.68%	6,934	1,934
RIDE Program	7,500	0	(7,500)	0.00%	7,500	0
OPP Court Security&Prisoner Transport	4,000	844	(3,156)	21.10%	4,000	0
OPP service charges	6,500	3,661	(2,839)	56.32%	6,500	0
OPP Provincial Offences	20,000	55	(19,945)	0.28%	20,000	0

TAY VALLEY TOWNSHIP
2023 BUDGET REVIEW AND FORECAST
AT July 31, 2023
REVENUES

	2023 BUDGET	ACTUAL July 31, 2023	VARIANCE July 31, 2023	Percentage of Budget to Date	YEAR-END FORECAST	FORECAST SURPLUS/ (DEFICIT)
Dog Licences, Fines, etc.	500	585	85	117.00%	585	85
Livestock cost recovery	250	100	(150)	40.00%	250	0
Other Roads	6,500	3,000	(3,500)	46.15%	6,500	0
Recreation - donations - solar farm trail	0	7,900	7,900		7,900	7,900
Community Hall Rentals	2,500	2,640	140	105.60%	2,640	140
Septic Comment Applications	10,000	5,230	(4,770)	52.30%	10,000	0
Recycling Sales	22,500	(22,674)	(45,174)	-100.77%	22,500	0
Cost Recoveries	21,500	20,836	(664)	96.91%	21,500	0
	605,343	415,886	(189,457)	68.70%	793,765	188,422
Transfers from Reserves:						
Expenses out of Reserves:						
Official Plan / Zoning By-law	25,000	0	(25,000)	0.00%	25,000	0
Official Plan growth management	35,000	0	(35,000)	0.00%	35,000	0
Pay Equity	40,800	0	(40,800)	0.00%	40,800	0
Harrasment Policy Update	10,000	0	(10,000)	0.00%	10,000	0
Automatic Transfer Switch for Generator -	11,600	0	(11,600)	0.00%	11,600	0
Property Tax Software Lookup - Moderniza	12,400	0	(12,400)	0.00%	12,400	0
AMP Software - Modernization Funds	4,400	0	(4,400)	0.00%	11,804	7,404
AM Plan	25,876	0	(25,876)	0.00%	25,876	0
OLT Hearings	20,000	0	(20,000)	0.00%	20,000	0
Electronic Timesheets	12,500	0	(12,500)	0.00%	12,500	0
Strategic Plan	15,000	0	(15,000)	0.00%	15,000	0
Solar Farm Trail	5,000	0	(5,000)	0.00%	10,722	5,722
Office Furniture	10,000	0	(10,000)	0.00%	10,000	0
Intern - Modernization Funds (25%)	0	0	0		7,565	7,565
Railway Warning System Improvements	0	39,910	39,910		39,910	39,910
	227,576	39,910	(187,666)	17.54%	288,177	60,601
Infrastructure Replacement:						
Vehicles & Equipment:						
Tandem snowplow - delivery 2024	375,000	0	(375,000)	0.00%	170	(374,830)
1/2 TON Pickup truck (electric)	65,000	0	(65,000)	0.00%	61,341	(3,659)
Plow for #8	15,000	0	(15,000)	0.00%	14,544	(456)
Transmission for #13	55,000	0	(55,000)	0.00%	55,000	0
Brushhead	37,500	0	(37,500)	0.00%	37,500	0
Pressure Washer	15,000	0	(15,000)	0.00%	15,000	0
CBO Vehicle (electric)	54,600	0	(54,600)	0.00%	0	(54,600)
Roads:						
Road Deficiencies	30,000	0	(30,000)	0.00%	30,000	0
Road Condition Assessment	0	0	0		10,451	10,451
Powers Road	120,000	0	(120,000)	0.00%	120,000	0
Keays Road	410,000	0	(410,000)	0.00%	410,000	0
Harper Road	999,000	0	(999,000)	0.00%	999,000	0
Bridges:						
Gambles Side Rd - engineering design	36,036	0	(36,036)	0.00%	36,036	0
Glen Tay Rd Open Footing Culvert - eng	108,990	0	(108,990)	0.00%	11,748	(97,242)
Recreation Capital:						
Maberly Outdoor Sports Facility & Park	20,000	0	(20,000)	0.00%	20,000	0
Solar Farm Trail	9,860	0	(9,860)	0.00%	34,718	24,858

**TAY VALLEY TOWNSHIP
2023 BUDGET REVIEW AND FORECAST
AT July 31, 2023
REVENUES**

	2023 BUDGET	ACTUAL July 31, 2023	VARIANCE July 31, 2023	Percentage of Budget to Date	YEAR-END FORECAST	FORECAST SURPLUS/ (DEFICIT)
Glen Tay Swimming Hole	2,500	0	(2,500)	0.00%	8,074	5,574
Otty Lake Boat Launch	10,000	0	(10,000)	0.00%	10,000	0
Recreation Storage Container	0	0	0		5,663	5,663
Buildings						
Municipal Building	171,780	0	(171,780)	0.00%	171,780	0
Maberly Hall	66,000	0	(66,000)	0.00%	6,000	(60,000)
Maberly Rink Shed	7,200	0	(7,200)	0.00%	7,200	0
Reuse Centre	5,400	0	(5,400)	0.00%	5,400	0
Sea Container	9,000	0	(9,000)	0.00%	6,691	(2,309)
GTWS Re Use Barn - remove	10,000	0	(10,000)	0.00%	10,000	0
Waste Sites:						
New Wells <i>*provisional - as needed basis</i>	10,000	0	(10,000)	0.00%	10,000	0
Glen Tay trees <i>*possible replacement/moving</i>	5,000	0	(5,000)	0.00%	5,000	0
Limits & Final Cover	30,000	0	(30,000)	0.00%	30,000	0
Compactor	47,500	0	(47,500)	0.00%	47,500	0
IT:						
Computer Server	68,000	0	(68,000)	0.00%	68,000	0
Phone System	25,000	0	(25,000)	0.00%	25,000	0
COVID:						
Solar Farm Trail	45,000	0	(45,000)	0.00%	59,448	14,448
Fire:						
Vehicles	104,000	0	(104,000)	0.00%	104,000	0
Total Infra Replacement	2,967,366	0	(2,863,366)	0.00%	2,331,264	(532,102)
Total Revenues	12,183,831	7,749,126	(4,335,874)	63.60%	11,383,644	(694,937)

TAY VALLEY TOWNSHIP
2023 BUDGET REVIEW AND FORECAST
AT July 31, 2023
EXPENDITURES

	2023 BUDGET	ACTUAL July 31, 2023	VARIANCE July 31, 2023	Percentage of Budget to Date	YEAR-END FORECAST	FORECAST SURPLUS/ (DEFICIT)
General Government:						
Governance -						
Council	200,675	144,992	55,683	72.25%	200,675	0
Elections	2,100	171	1,929	8.15%	2,408	(308)
Community Relations	88,694	87,325	1,370	98.46%	88,694	0
Appreciation	1,500	1,016	484	67.76%	1,500	0
History Bursary	1,200	1,200	0	100.00%	1,200	0
	<u>294,169</u>	<u>234,704</u>	<u>59,465</u>	<u>79.79%</u>	<u>294,477</u>	<u>(308)</u>
Corporate Management -						
Administration	802,705	447,132	355,573	55.70%	802,705	0
Contracted Services	103,455	68,254	35,201	65.97%	88,455	15,000
Computer Services	70,000	60,187	9,813	85.98%	85,000	(15,000)
Township Office Building	40,000	28,222	11,778	70.55%	40,000	0
Land Sale for Tax Arrears	5,000	3,638	1,362	72.76%	3,638	1,362
Records Management Initiatives	500	(232)	732	-46.40%	500	0
	<u>1,021,660</u>	<u>607,200</u>	<u>414,460</u>	<u>59.43%</u>	<u>1,020,298</u>	<u>1,362</u>
Total General Government	<u>1,315,829</u>	<u>841,904</u>	<u>473,925</u>	<u>63.98%</u>	<u>1,314,775</u>	<u>1,054</u>
Protection Services:						
Cost-shared Fire Department						
	756,380	350,222	406,158	46.30%	758,380	(2,000)
Police -						
Ontario Provincial Police Contract	1,024,908	683,272	341,636	66.67%	1,024,908	0
RIDE Program	7,500	2,298	5,202	30.64%	7,500	0
Police Services Board	15,500	1,904	13,596	12.28%	12,500	3,000
	<u>1,047,908</u>	<u>687,474</u>	<u>360,434</u>	<u>65.60%</u>	<u>1,044,908</u>	<u>3,000</u>
Building Inspection -						
	173,021	85,252	87,769	49.27%	181,121	(8,100)
Conservation Authorities -						
Mississippi Valley	22,878	22,644	234	98.98%	22,644	234
Rideau Valley	49,846	49,846	0	100.00%	49,846	0
	<u>72,724</u>	<u>72,490</u>	<u>234</u>	<u>99.68%</u>	<u>72,490</u>	<u>234</u>
Other -						
Emergency Measures	2,000	5,525	(3,525)	276.25%	6,000	(4,000)
Animal Control	7,075	3,672	3,403	51.91%	7,075	0
Property Safety / By-law Enfor.	4,500	2,265	2,235	50.34%	4,500	0
Livestock Losses	6,100	1,697	4,403	27.82%	6,100	0
Civic Addressing	7,000	7,384	(384)	105.48%	9,000	(2,000)
Septic Inspections	40,000	17,355	22,645	43.39%	40,000	0
Septic Re-inspection Program	13,100	0	13,100	0.00%	13,100	0
	<u>79,775</u>	<u>37,898</u>	<u>41,877</u>	<u>47.51%</u>	<u>85,775</u>	<u>(2,000)</u>
Total Protection Services	<u>2,129,808</u>	<u>1,233,336</u>	<u>896,472</u>	<u>57.91%</u>	<u>2,142,674</u>	<u>(8,868)</u>

**TAY VALLEY TOWNSHIP
2023 BUDGET REVIEW AND FORECAST
AT July 31, 2023
EXPENDITURES**

	2023 BUDGET	ACTUAL July 31, 2023	VARIANCE July 31, 2023	Percentage of Budget to Date	YEAR-END FORECAST	FORECAST SURPLUS/ (DEFICIT)
Transportation Services:						
Public Works Overhead -						
Administration	483,624	274,370	209,254	56.73%	483,624	0
Garages	48,100	31,482	16,618	65.45%	48,100	0
Vehicles & Equipment Maintenance	356,500	220,380	136,140	61.81%	356,500	0
	<u>888,224</u>	<u>526,211</u>	<u>362,013</u>	<u>59.24%</u>	<u>888,224</u>	<u>0</u>
Roadways -						
Bridges & Culverts	46,300	47,585	(1,285)	0.00%	51,300	(5,000)
Roadside Maintenance	86,250	56,915	29,335	65.99%	86,250	0
Hardtop Maintenance	52,300	9,524	42,776	18.21%	47,300	5,000
Loosetop Maintenance	518,250	491,105	27,145	94.76%	521,850	(3,600)
Traffic Control	33,600	22,466	11,134	66.86%	33,600	0
	<u>736,700</u>	<u>627,595</u>	<u>109,105</u>	<u>85.19%</u>	<u>740,300</u>	<u>(3,600)</u>
Winter Control -						
Snowplowing	27,500	20,528	6,972	74.65%	27,500	0
Sanding & Salting	179,500	145,518	33,982	81.07%	179,500	0
Culvert Thawing	4,500	312	4,188	6.92%	1,000	3,500
	<u>211,500</u>	<u>166,357</u>	<u>45,143</u>	<u>78.66%</u>	<u>208,000</u>	<u>3,500</u>
Street Lighting -	4,000	2,010	1,990	50.25%	4,000	0
	<u>4,000</u>	<u>2,010</u>	<u>1,990</u>	<u>50.25%</u>	<u>4,000</u>	<u>0</u>
Total Transportation Services	1,840,424	1,322,173	518,251	71.84%	1,840,524	(100)
Environmental Services:						
Waste Disposal -						
Glen Tay	323,140	169,454	153,686	52.44%	323,140	0
Stanleyville	91,750	47,156	44,594	51.40%	91,750	0
Maberly	94,350	47,925	46,425	50.80%	94,350	0
Closed Waste Sites Monitoring	1,000	2,170	(1,170)	216.98%	2,170	(1,170)
Other	43,100	41,759	1,341	96.89%	47,755	(4,655)
	<u>553,340</u>	<u>308,465</u>	<u>244,875</u>	<u>55.75%</u>	<u>559,165</u>	<u>(5,825)</u>
Recycling -						
Glen Tay	130,300	48,311	81,989	37.08%	130,300	0
Stanleyville	26,700	12,156	14,544	45.53%	26,700	0
Maberly	20,600	8,252	12,348	40.06%	20,600	0
Other	13,000	254	12,746	1.96%	13,000	0
ReUse Centre	0	84	(84)		84	(84)
	<u>190,600</u>	<u>69,058</u>	<u>121,542</u>	<u>36.23%</u>	<u>190,684</u>	<u>(84)</u>
Total Environmental Services	743,940	377,522	366,418	50.75%	749,849	(5,909)

TAY VALLEY TOWNSHIP
2023 BUDGET REVIEW AND FORECAST
AT July 31, 2023
EXPENDITURES

	2023 BUDGET	ACTUAL July 31, 2023	VARIANCE July 31, 2023	Percentage of Budget to Date	YEAR-END FORECAST	FORECAST SURPLUS/ (DEFICIT)
Health Services:						
Cemeteries						
Other	10,750	3,101	7,649	28.85%	10,750	0
	10,750	3,101	7,649	28.85%	10,750	0
Total Health Services	10,750	3,101	7,649	0	10,750	0
Recreation, Cultural & Social Services:						
Recreation Programs -						
Administration	27,635	16,157	11,478	58.47%	33,258	(5,623)
Soccer Program	3,000	3,488	(488)	116.27%	3,488	(488)
Hockey Program	15,750	6,373	9,377	40.47%	15,750	0
Karate Program	4,350	1,733	2,617	39.84%	4,350	0
Intergenerational Choir	7,200	2,681	4,519	37.24%	7,200	0
	57,935	30,432	27,503	52.53%	64,046	(6,111)
Recreation Facilities -						
Maberly Rink	3,400	2,080	1,320	61.17%	3,400	0
Glen Tay Rink	3,850	999	2,852	25.94%	3,850	0
Glen Tay Swim Area	1,100	872	228	79.30%	1,100	0
Otty Lake Boat Launch	1,100	1,775	(675)	161.34%	2,003	(903)
Forest Trail	4,700	872	3,828	18.56%	2,200	2,500
Maberly Tennis Court & Park	0	872	(872)		872	(872)
Ballfields and Parks	33,325	26,634	6,691	79.92%	33,325	0
Maberly Hall	21,140	10,847	10,293	51.31%	21,140	0
Burgess Hall	8,190	4,853	3,337	59.25%	8,190	0
Perth Facilities Agreement	211,975	0	211,975	0.00%	211,975	0
Lanark Community Centre	0	0	0		0	0
	288,780	49,804	238,976	17.25%	288,055	725
Libraries -						
Perth	190,880	90,427	100,453	47.37%	190,880	0
Lanark	3,100	3,100	0	100.00%	3,100	0
	193,980	93,527	100,453	48.21%	193,980	0
Municipal Drug Strategy						
	500	0	500	0.00%	500	0
Total Rec, Cult & Soc Services	541,195	173,763	367,432	32.11%	546,581	(5,386)

TAY VALLEY TOWNSHIP
2023 BUDGET REVIEW AND FORECAST
AT July 31, 2023
EXPENDITURES

	2023 BUDGET	ACTUAL July 31, 2023	VARIANCE July 31, 2023	Percentage of Budget to Date	YEAR-END FORECAST	FORECAST SURPLUS/ (DEFICIT)
Planning and Development:						
Land-use Planning & Zoning -						
General Planning	237,400	181,918	55,482	76.63%	237,400	0
OLB	20,000	941	19,059	4.71%	20,000	0
Committee of Adjustment	3,900	1,098	2,802	28.16%	3,900	0
Zoning Amendment Applications	0	814	(814)		814	(814)
Site Plan Applications	0	1,072	(1,072)		1,072	(1,072)
	261,300	185,844	75,456	71.12%	263,186	(1,886)
Municipal Drains -	3,500	0	3,500	0.00%	3,500	0
Tile Drainage Debt Payments-	1,128	1,128	0	99.97%	1,128	0
Other Planning -						
Tourism & Economic Development	3,250	1,741	1,509	53.57%	3,250	0
Road Closure Applications	0	(552)	552		0	0
Septic Consent Applications	10,000	2,580	7,420	25.80%	10,000	0
Miscellaneous Road Activities	15,000	8,789	6,211	58.59%	15,000	0
Other	0	234	(234)		234	(234)
	28,250	12,792	15,458	45.28%	28,484	(234)
Total Planning & Development	294,178	199,763	94,415	67.91%	296,298	(2,120)

Transfers to Reserves:

Contingency Reserve	105,204	105,204	0	100.00%	105,204	0
Official Plan	17,703	17,703	0	100.00%	17,703	0
Asset Management Plan	18,500	18,500	0	100.00%	18,500	0
Infrastructure	0	0	0		0	0
Bridge Replacement	201,181	201,181	0	100.00%	201,181	0
Burgess Garage/Hall	5,626	5,626	0	100.00%	5,626	0
Cemetery	530	530	0	100.00%	530	0
Elections	10,820	10,820	0	100.00%	10,820	0
Federal Gas Tax	187,478	187,478	0	100.00%	187,478	0
Maberly Hall	5,626	5,626	0	100.00%	5,626	0
Office Equipment	11,361	11,361	0	100.00%	11,361	0
Recreation Program	0	0	0		0	0
Recreation Capital/Equipment	42,804	42,804	0	100.00%	42,804	0
Road Replacement	469,298	469,298	0	100.00%	469,298	0
Salt Sheds	11,253	11,253	0	100.00%	11,253	0
Township Offices/Garage	11,361	11,361	0	100.00%	11,361	0
Vehicles & Equipment	253,454	253,454	0	100.00%	253,454	0
Waste-sites	5,179	5,179	0	100.00%	5,179	0
IT	15,000	15,000	0	100.00%	15,000	0
Accountability, Transparency	5,410	5,410	0	100.00%	5,410	0
	1,377,788	1,377,788	0	100.00%	1,377,788	0

TAY VALLEY TOWNSHIP
2023 BUDGET REVIEW AND FORECAST
AT July 31, 2023
EXPENDITURES

	2023 BUDGET	ACTUAL July 31, 2023	VARIANCE July 31, 2023	Percentage of Budget to Date	YEAR-END FORECAST	FORECAST SURPLUS/ (DEFICIT)
Capital Program:						
Mandated and Committed Projects						
Cannabis policy work	21,146	2,544	18,602	12.03%	21,146	0
Official Plan / Zoning By-law	25,000	3,155	21,845	12.62%	25,000	0
Official Plan growth management	35,000	0	35,000	0.00%	35,000	0
Pay Equity	40,800	122	40,678	0.30%	40,800	0
Harrasment Policy Update	10,000	0	10,000	0.00%	10,000	0
Automatic Transfer Switch for Generator - I	11,800	0	11,800	0.00%	11,800	0
Property Tax Software Lookup - Moderniza	12,400	7,826	4,574	63.12%	12,400	0
AMP Software - Modernization Funds	4,400	11,804	(7,404)	268.28%	11,804	(7,404)
AM Plan	75,876	24,908	50,968	32.83%	75,876	0
Electronic Timesheets	12,500	0	12,500	0.00%	12,500	0
Strategic Plan	15,000	6,408	8,594	42.71%	15,000	0
Office Furniture	10,000	0	10,000	0.00%	10,000	0
Intern - Modernization Funds (25%)	0	7,565	(7,565)		7,565	(7,565)
Railway Warning System Improvements		39,910	(39,910)		39,910	(39,910)
	273,722	104,240	169,482	38.08%	328,601	(54,879)
Infrastructure Replacement:						
Vehicles & Equipment:						
Tandem snowplow - delivery 2024	375,000	170	374,830	0.05%	170	374,830
1/2 TON Pickup truck (electric)	65,000	61,341	3,659	94.37%	61,341	3,659
Plow for #8	15,000	14,544	456	96.96%	14,544	456
Transmission for #13	55,000	16,879	38,321	30.33%	55,000	0
Brushhead	37,500	0	37,500	0.00%	37,500	0
Pressure Washer	15,000	12,160	2,840	81.07%	15,000	0
CBO Vehicle (electric)	64,600	(450)	65,050	-0.70%	(450)	65,050
Roads:						
Road Deficiencies	30,000	0	30,000	0.00%	30,000	0
Road Condition Assessment	0	10,451	(10,451)		10,451	(10,451)
Powers Road	120,000	0	120,000	0.00%	120,000	0
Keays Road	410,000	65,878	344,122	16.07%	410,000	0
Harper Road	1,099,000	304,788	794,212	27.73%	1,099,000	0
Bridges:						
Gambles Side Rd - engineering design	36,036	5,644	30,392	15.66%	36,036	0
Glen Tay Rd Open Footing Culvert - eng	108,990	11,748	97,242	10.78%	11,748	97,242
Recreation						
Maberly Fall River Park	0	277	(277)		277	(277)
Maberly Outdoor Sports Facility & Park	20,000	13,738	6,262	68.69%	20,000	0
Solar Farm Trail - grants	49,300	0	49,300	0.00%	0	49,300
Solar Farm Trail - non-grants	50,000	24,838	25,162	49.68%	104,883	(54,883)
Glen Tay Swimming Hole	2,500	8,074	(5,574)	322.97%	8,074	(5,574)
Otty Lake Boat Launch	10,000	7,234	2,766	72.34%	10,000	0
Waste Sites:						
Waste Site Accessibility Ramps	96,278	0	96,278	0.00%	0	96,278
New Wells <i>*provisional - as needed basis</i>	10,000	0	10,000	0.00%	10,000	0
Glen Tay trees <i>*possible replacement/moving</i>	5,000	0	5,000	0.00%	5,000	0
Limits & Final Cover	30,000	6,325	23,675	21.08%	30,000	0
Compactor	47,500	0	47,500	0.00%	47,500	0
IT:						
Computer Server	68,000	43,475	24,525	63.93%	68,000	0
Phone System	25,000	0	25,000	0.00%	25,000	0

TAY VALLEY TOWNSHIP
2023 BUDGET REVIEW AND FORECAST
AT July 31, 2023
EXPENDITURES

	2023 BUDGET	ACTUAL July 31, 2023	VARIANCE July 31, 2023	Percentage of Budget to Date	YEAR-END FORECAST	FORECAST SURPLUS/ (DEFICIT)
Building:						
Municipal Building	171,780	99,021	72,759	57.84%	171,780	0
Maberly Hall	380,500	35,947	324,553	9.97%	60,500	300,000
Maberly Rink Shed	7,200	0	7,200	0.00%	7,200	0
Reuse Centre	5,400	0	5,400	0.00%	5,400	0
Sea Container	9,000	6,891	2,309	74.34%	6,891	2,309
GTWS Re Use Barn - remove	10,000	0	10,000	0.00%	10,000	0
Fire:						
Vehicles	104,000	0	104,000	0.00%	104,000	0
Total Infra Replacement	3,512,584	748,572	2,764,012	21.31%	2,594,644	917,940
Total Capital	3,786,306	852,812	2,933,494	22.52%	2,923,245	863,061
Infrastructure Stimulus Fund Project:						
None	0	0	0		0	0
Debt Financing	143,613	52,290	91,323	36.41%	143,613	0
Total Expenditures	12,183,831	6,431,352	5,741,729	52.79%	11,335,347	841,734

**TAY VALLEY TOWNSHIP
COVID-19 Safe Restart Funding Analysis**

Grant Funding (2020)	see attached letter - based on # of households	240,300.00
2020 Expenses	see prior listing	
	agreed to GL Dec 31, 2020	<u>86,384.08</u>
AVAILABLE FUNDS AT DECEMBER 31, 2020		<u>153,915.92</u>
Grant Funding (2021)	48,000+36,154+36,154	120,308.00
2021 Expenses	see prior listing	
	agreed to GL Dec 31, 2021	<u>137,862.69</u>
AVAILABLE FUNDS AT DECEMBER 31, 2021		<u>136,361.23</u>
2022 Expenses		
Palmer & Associates	cleaning	1,017.60
Perth Home Hardware	masks etc	48.80
Howard, Kelford & Dubois	legal advise	73.78
Mobility Care	masks etc	170.20
Grand & Toy	masks etc	50.83
Employee	extra admin assistant for planning	43,551.73
Lost Revenue	POA	32,000.00
	agreed to GL Dec 31, 2022	<u>76,912.94</u>
AVAILABLE FUNDS AT DECEMBER 31, 2022		<u>59,448.29</u>
<u>PROJECTED FOR 2023 - per BUDGET</u>		
Recreation	Fencing/Kiosks etc. at Forest Trail	45,000.00
<u>PROJECTED FOR 2023 -NOT BUDGETED BUT APPROVED BY COUNCIL</u>		
Recreation	Fencing/Kiosks etc. at Forest Trail	14,448.29
POTENTIAL 2023 EXPENSES		<u>59,448.29</u>
POTENTIAL AVAILABLE FUNDS AT DECEMBER 31, 2023		-

**TAY VALLEY TOWNSHIP
MUNICIPAL MODERNIZATION FUND
Allocation schedule - as of July 31, 2023**

Received March 2019 598,304.00

	Expenditures	Actuals
2020 CAPITAL	2020 Service Delivery Review	2,587.76
	Stand up Work Stations	814.08
2021 CAPITAL	2021 Composition of Council Review	1,112.82
2021 CAPITAL	Service Delivery Review	33,835.26
2021 CAPITAL	Tractor & Mower	237,650.56
2021 CAPITAL	Building Condition Assessment (grant diff)	6,891.04
2021 CAPITAL	Website Upgrades	17,462.04
per CAO direction	Website Ad-Ons/Training & Accessibility	13,534.10
per CAO direction	monitors & adapters	2,790.28
per CAO direction	CGIS - Bundle	4,080.58
per CAO direction	GPS Installation - Tractor	1,068.48
per CAO direction	GPS Installation - CBO	1,068.48
COUNCIL REPORT	2022 Council projector	11,137.65
2021 CAPITAL	Building Condition Assessment (grant diff)	1,923.43
2022 BUDGET ITEM	Inclusive Community Project	2,611.91
2022 BUDGET ITEM	Waste Audit	363.29
2022 BUDGET ITEM	Automatic Transfer Switch for Generator	-
2022 BUDGET ITEM	On Line Property Tax Software	17,044.83
2022 BUDGET ITEM	Asset Management Plan Software	30,629.82
75% GRANT APPROVED	Cost to implement the above 3 items (grant diff)	14,082.30
COUNCIL MOTION	Roads Needs Study	13,850.70
COUNCIL REPORT	Asset Management Plan (above available reserve)	6,040.05
CAO direction	Emergency Management Plan Review	13,839.39
		434,418.85
		163,885.15

	Expenditures	Actuals
	2023 YTD	
2023 BUDGET ITEM	On Line Property Tax Software	7,826.47
2023 BUDGET ITEM	Asset Management Plan Software	11,804.18
2023 BUDGET ITEM	Cost to implement the above items (grant diff)	2,535.12
2023 BUDGET ITEM	Roads Needs Study	10,450.77
2023 BUDGET ITEM	Asset Management Plan (above available reserve)	10,472.59
		43,089.13
		120,796.02

	Remaining Allocations:	Estimates
	2023	
2023 BUDGET ITEM	On Line Property Tax Software	4,628.70
2023 BUDGET ITEM	Electronic Timesheets	10,000.00
2023 BUDGET ITEM	Automatic Transfer Switch for Generator	11,600.00
		26,228.70
		94,567.32

	Potential Allocations:	Estimates
	2024	
BCA recommendation	Building Upgrades (lighting etc.)	30,000.00
DEFER from 2022	Waste Master Plan recommendations	65,000.00
		95,000.00

BALANCE (OVER-ALLOCATED) (432.68)