



Ad Hoc Budget Advisory Committee Agenda

Monday, January 24, 2022

Virtual

5:00 P.M.

This meeting is open to the public and is available through an online platform. Please subscribe to the [Township of Wilmot You Tube Channel](#) to watch the live stream or view after the meeting.

Delegations must register with the [Information and Legislative Services Department](#). The only matters being discussed at this meeting will be those on the Agenda.

- 1. MOTION TO CONVENE INTO CLOSED MEETING**
- 2. MOTION TO RECONVENE IN OPEN MEETING**
- 3. MOMENT OF SILENCE**
- 4. TERRITORIAL ACKNOWLEDGEMENT – Councillor A. Hallman**
- 5. ADDITIONS TO THE AGENDA**
- 6. ADOPTION OF THE AGENDA**

RECOMMENDATION

THAT the Agenda for the ad hoc Budget Advisory Committee meeting, as presented, for January 24, 2022, be adopted.

- 7. DISCLOSURE OF PECUNIARY INTEREST UNDER THE MUNICIPAL CONFLICT OF INTEREST ACT**
- 8. MINUTES OF PREVIOUS MEETINGS**

That the minutes of the following meetings be adopted as presented:

Ad hoc Budget Advisory Committee Meeting December 13, 2021

9. PRESENTATIONS**10. REPORTS****10.1 CORPORATE SERVICES****10.1.1 REPORT NO. COR 2022-001****2021 Operating Summary****RECOMMENDATION**

THAT Report COR 2022-001, prepared by the Manager of Finance / Deputy Treasurer, regarding the 2021 Operating Budget vs. Actual, for the year ended December 31, 2021 (un-audited), be endorsed.

10.1.2 REPORT NO. COR 2022-002**Final Review of 2021 Capital Program****RECOMMENDATION**

THAT Report COR 2022-002, prepared by the Manager of Finance / Deputy Treasurer, regarding the 2021 Capital Program, for the period ending December 31, 2021, be endorsed.

10.1.3 REPORT NO. COR 2022-003**Reserve and Reserve Funds (un-audited)****RECOMMENDATION**

THAT Report 2022-003, prepared by the Manager of Finance / Deputy Treasurer, regarding Reserve and Reserve Funds, for the year ended December 31, 2021, be received for information purposes.

10.1.4 REPORT NO. COR 2022-004**O. Reg 284/09 – Excluded Expense Estimate****RECOMMENDATION**

THAT pursuant to Ontario Regulation 284/09, Report COR 2022-004 serve as a method for communicating the exclusion of estimated amortization expenses from the 2022 Municipal Budget.

11. ADJOURNMENT

RECOMMENDATION

THAT we do now adjourn to meet again at the call of the Mayor.



Ad Hoc Budget Advisory Committee Minutes

Monday, December 13, 2021

Virtual

5:00 P.M.

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- 1. MOTION TO CONVENE INTO CLOSED MEETING**
- 2. MOTION TO RECONVENE IN OPEN MEETING**
- 3. MOMENT OF SILENCE**
- 4. TERRITORIAL ACKNOWLEDGEMENT – Councillor A. Hallman**
- 5. ADDITIONS TO THE AGENDA**
- 6. ADOPTION OF THE AGENDA**

RESOLUTION NO. AHB 2021-01

Moved By: Councillor C. Gordijk

Seconded By: Councillor J. Pfenning

THAT the Agenda for the ad hoc Budget Advisory Committee meeting, as presented, for December 13, 2021, be adopted.

CARRIED.

7. DISCLOSURE OF PECUNIARY INTEREST UNDER THE MUNICIPAL CONFLICT OF INTEREST ACT

Councillor C. Gordijk declared a pecuniary conflict with regards to Item 10.1.5, specifically, the proposed funding for the Wilmot Terry Fox Run, for which she is a co-chair.

8. MINUTES OF PREVIOUS MEETINGS

9. PRESENTATIONS

10. REPORTS

10.1 CORPORATE SERVICES

10.1.1 REPORT NO. COR 2021-042

Pre-Budget Consultation

RESOLUTION NO. AHB 2021-02

Moved By: Councillor B. Fisher

Seconded By: Councillor A. Hallman

THAT Report COR 2021-042, outlining the feedback from the 2022 Pre-Budget Consultations be received for information purposes; and further,

THAT staff be directed to incorporate feedback from the 2022 Pre-Budget Consultations within the draft 2022 Operating and Capital Budgets.

CARRIED.

The Director of Corporate Services/Treasurer highlighted the report.

10.1.2 REPORT NO. COR 2021-043

Inflationary Tax Levy Adjustment

RESOLUTION NO. AHB 2021-03

Moved By: Councillor A. Hallman

Seconded By: Councillor C. Gordijk

THAT the Ad hoc Budget Advisory Committee approve and recommend staff prepare the 2022 Municipal Budget, based in principle on an inflationary levy increase of 2.90%, which will be monitored throughout the budget process.

CARRIED.

The Director of Corporate Services/Treasurer highlighted the report and responded to clarifying questions, explaining the different rate adjustments to reflect where funds are being allocated towards. He expanded on the status of senior level funding, their areas of priority, and the formulaic nature of some funding streams.

10.1.3 REPORT NO. COR 2021-044
Special Dedicated Infrastructure Levy

RESOLUTION NO. AHB 2021-04

Moved BY: Councillor C. Gordijk Seconded By: Councillor J. Pfenning

THAT Council approve a Special Dedicated Infrastructure Levy of 2.00% to be included within the 2022 Municipal Budget; and further,

THAT the proceeds from the Special Infrastructure Levy be allocated to the Township's Infrastructure Reserve Funds; and further,

THAT the use of these funds be dedicated to achieving sustainability within the Township's long-term capital forecast and Asset Management Plan.

CARRIED.

The Director of Corporate Services/Treasurer highlighted the report and noted the review and reporting responsibilities for the proposed Sustainability Coordinator / Grant Administrator position in terms of highlighting sustainable infrastructure opportunities.

10.1.4 REPORT NO. COR 2021-045
2022 Fees and Charges & 2022 Water/Sanitary Rates

RESOLUTION NO. AHB 2021-05

Moved By: Councillor C. Gordijk Seconded By: Councillor B. Fisher

THAT the Ad Hoc Budget Advisory Committee recommends to Council the Fees and Charges report dated December 13, 2021, be adopted, excluding the Special Events Application fee, and further;

THAT the Water and Sanitary Rates By-Law and Fees and Charges By-Laws be updated accordingly.

CARRIED, AS AMENDED.

The Director of Corporate Services/Treasurer highlighted the report.

Staff responded to inquiries regarding the pending Affiliation Policy and proposed Special Events Application fee. Staff noted that the Special Events Application would not be charged to any person or group until the guideline came forward in an Open Council Meeting. The Committee requested that the Special Events Application fee be deferred until additional public consultation and internal review occur.

10.1.5 REPORT NO. COR 2021-046
2022 Municipal Grants Program

RESOLUTION NO. AHB 2021-06

Moved By: Councillor J. Pfenning

Seconded By: Councillor B. Fisher

THAT the Ad Hoc Budget Advisory Committee approve the Municipal Grant Program as per Appendix A of Report COR 2021-046 (as determined by committee); and further

THAT \$63,709 in Municipal Grants be incorporated within the 2022 draft operating budget.

CARRIED, AS AMENDED.

The Manager of Finance/Deputy Treasurer highlighted the report.

Staff proposed an amended Recommendation to reflect the removal of the grant funding for the Wilmot Terry Fox Run, for discussion and voting separate from the remaining funding requests.

RESOLUTION NO. AHB 2021-07

Moved By: Councillor J. Pfenning

Seconded By: Councillor A. Hallman

THAT \$1,888 in Municipal Grants be incorporated within the 2022 draft operating budget.

CARRIED.

Councillor C. Gordijk, having declared a conflict of interest, did not take part in the discussion or subsequent voting thereof.

10.1.6 REPORT NO. COR 2021-047
Level of Service Requests - Summary

RESOLUTION NO. AHB 2021-08

Moved By: Councillor C. Gordijk

Seconded By: Councillor J. Pfenning

THAT Report COR 2021-046, regarding the Level of Service Requests for fiscal 2022 be received for information purposes.

CARRIED.

The CAO and Director of Corporate Services/Treasurer highlighted the report.

10.1.7 REPORT NO. COR 2021-048
Proposed Level of Service – Sustainability
Coordinator / Grant Administrator

RESOLUTION NO. AHB 2021-09

Moved By: Councillor C. Gordijk Seconded By: Councillor B. Fisher

THAT, subject to the approval of the 2022 Budget, the Manager of Human Resources | Health and Safety be directed to establish and recruit one (1) additional full-time position for the Sustainability Coordinator / Grants Administrator role; and further, THAT staff proceed to incorporate these costs into the draft 2022 Operating Budget, under the Corporate Services Budget.

CARRIED.

The Director of Corporate Services/Treasurer highlighted the report.

10.2 OFFICE OF THE CHIEF ADMINISTRATIVE OFFICER

10.2.1 REPORT NO. CAO 2021-005
Proposed Level of Service – Executive Assistant to
the Chief Administrative Officer

RESOLUTION NO. AHB 2021-10

Moved By: Councillor C. Gordijk Seconded By: Councillor J. Pfenning

THAT, subject to the approval of the 2022 Budget, the Manager of Human Resources | Health and Safety be directed to convert the contract Executive Assistant to the CAO to a full-time permanent role; and further, THAT staff proceed to incorporate these costs into the draft 2022 Operating Budget for the Office of the CAO.

CARRIED.

The Chief Administrative Officer highlighted the report.

10.3 PUBLIC WORKS AND ENGINEERING

10.3.1 REPORT NO. PW 2021-021

Proposed Level of Service – Infrastructure GIS Analyst

RESOLUTION NO. AHB 2021-11

Moved By: Councillor B. Fisher

Seconded By: Councillor A. Hallman

THAT, subject to the approval of the 2022 Budget, the Manager of Human Resources | Health and Safety be directed to establish and recruit one (1) additional full-time position for the Infrastructure GIS Analyst role; and further,

THAT staff proceed to incorporate these costs into the draft 2022 Operating Budget, under the Engineering Services Division.

CARRIED.

The Director of Public Works and Engineering highlighted the report.

10.3.2 REPORT NO. PW 2021-022

**Proposed Level of Service – Public Works Licensing
and Compliance Coordinator**

RESOLUTION NO. AHB 2021-12

Moved By: Councillor J. Pfenning

Seconded By: Councillor C. Gordijk

THAT, subject to the approval of the 2022 Budget, the Manager of Human Resources | Health and Safety be directed to establish and recruit one (1) additional full-time position for the Public Works Licensing and Compliance Coordinator role; and further,

THAT staff proceed to incorporate these costs into the draft 2022 Operating Budget, under the Water and Sanitary Operating Budget.

CARRIED.

The Director of Public Works and Engineering highlighted the report.

10.3.3 REPORT NO. PW 2021-023

Proposed Level of Service – Development Engineering Technologist

RESOLUTION NO. AHB 2021-13

Moved By: Councillor C. Gordijk Seconded By: Councillor J. Pfenning

THAT, subject to the approval of the 2022 Budget, the Manager of Human Resources | Health and Safety be directed to establish and recruit one (1) additional full-time position for the Development Engineering Technologist role; and further,

THAT staff proceed to incorporate these costs into the draft 2022 Operating Budget, under the Engineering Services Budget.

CARRIED.

The Director of Public Works and Engineering highlighted the report.

10.3.4 REPORT NO. PW 2021-024

Proposed Level of Service – Roads Operator

RESOLUTION NO. AHB 2021-14

Moved By: Councillor J. Pfenning Seconded By: Councillor A. Hallman

THAT, subject to the approval of the 2022 Budget, the Manager of Human Resources | Health and Safety be directed to recruit one (1) additional full-time position for the Roads Operator role; and further,

THAT staff proceed to incorporate these costs into the draft 2022 Operating Budget, under the Roads Administration Budget.

CARRIED.

The Director of Public Works and Engineering highlighted the report.

10.4 PARKS, FACILITIES AND RECREATION SERVICES

10.4.1 REPORT NO. PFRS 2021-020

**Proposed Level of Service – Customer Service
Representative**

RESOLUTION NO. AHB 2021-15

Moved By: Councillor C. Gordijk

Seconded By: Councillor J. Pfenning

THAT, subject to the approval of the 2022 Budget, the Manager of Human Resources | Health and Safety be directed to convert the existing contract Customer Service Representative to a full-time permanent role; and further,

THAT staff proceed to incorporate these costs into the draft 2022 Operating Budget for Recreation Administration.

CARRIED.

The Director of Parks, Facilities, and Recreation Services highlighted the report.

10.4.2 REPORT NO. PFRS 2021-021

**Proposed Level of Service – Parks and Facilities
Technician**

RESOLUTION NO. AHB 2021-16

Moved By: Councillor C. Gordijk

Seconded By: Councillor A. Hallman

THAT, subject to the approval of the 2022 Budget, the Manager of Human Resources | Health and Safety be directed to recruit a full-time permanent Parks & Facilities Technician; and further,

THAT staff proceed to incorporate these costs into the draft 2022 Operating Budget, under the Parks, Facilities & Recreation Services Department, Parks and Facilities Division Budget.

CARRIED.

The Director of Parks, Facilities, and Recreation Services highlighted the report.

10.5 INFORMATION AND LEGISLATIVE SERVICES

10.5.1 REPORT NO. ILS 2021-045

**Proposed Level of Service – Permanent Part-Time
Municipal Law Enforcement Officer**

RESOLUTION NO. AHB 2021-17

Moved By: Councillor B. Fisher

Seconded By: Councillor J. Pfenning

THAT, subject to the approval of the 2022 Budget, the Manager of Human Resources | Health and Safety be directed to recruit one (1) additional permanent Part-time Municipal Law Enforcement Officer; and further,

THAT staff proceed to incorporate these costs into the draft 2022 Operating Budget, under the Municipal Law Enforcement Division of the Information and Legislative Services Budget.

CARRIED.

The Director of Information and Legislative Services/Municipal Clerk highlighted the report.

10.6 FIRE SERVICES

10.6.1 REPORT NO. FD 2021-007

**Proposed Level of Service – Permanent Part-Time
Public Educator / Fire Prevention Officer**

RESOLUTION NO. AHB 2021-18

Moved By: Councillor A. Hallman

Seconded By: Councillor J. Pfenning

THAT, subject to the approval of the 2022 Budget, the Manager of Human Resources | Health and Safety be directed to establish and recruit one (1) permanent part-time Public Educator / Fire Prevention Officer; and further,

THAT staff proceed to incorporate these costs into the draft 2022 Operating Budget for Fire Services.

CARRIED.

The Fire Chief highlighted the report.

11. ADJOURNMENT

RESOLUTION NO. AHB 2021-19

Moved By: Councillor J. Pfenning

Seconded By: Councillor A. Hallman

THAT we do now adjourn to meet again at the call of the Mayor.

CARRIED.



CORPORATE SERVICES

Staff Report

REPORT NO: COR 2022-001

TO: Ad Hoc Budget Advisory Committee

SUBMITTED BY: Patrick Kelly, CPA, CMA, Director of Corporate Services / Treasurer

PREPARED BY: Ashton Romany, CPA, Manager of Finance / Deputy Treasurer

REVIEWED BY: Sharon Chambers, Chief Administrative Officer

DATE: January 24, 2022

SUBJECT: 2021 Operating Summary

RECOMMENDATION:

THAT Report COR 2022-001, prepared by the Manager of Finance / Deputy Treasurer, regarding the 2021 Operating Budget vs. Actual, for the year ended December 31, 2021 (un-audited), be endorsed.

SUMMARY:

This report provides an overview of the Township's 2021 Operating Performance.

BACKGROUND:

As part of the annual budget process, the 2021 Operating Summary is provided. The attached report includes the un-audited general levy summary, which calculates the year-end transfer to reserves factoring in the annual tax levy, operating expenditures, grants, and any investment income. Following this summary statement is a department-level statement of operations with commentary. The final statement included is a review of user-pay operations and their respective transfers to/from reserves.

REPORT:**Net Transfer to Infrastructure Reserve Funds**

The net transfer to infrastructure reserve funds for 2021 is projected to match the budgeted transfer of \$336,530. This was made possible due to the utilization of Safe Restart Funding to offset losses in revenues throughout several areas of operations under a COVID-19 operating environment. The status of Provincial COVID-19 funding supports is outlined further within this report.

Operating Revenues were below budget at \$1.8M or 86.4% of budget. Overall revenues inclusive of tax levy, grant funding and investment income were approximately \$12.9M or 97.1% of budget. Overall revenue was below budget expectations due to reduced activity levels in revenue generating activities across the organization, and a relatively low interest rate environment.

Operations over the course of the year resulted in expenditures of \$10.9M or 95.6% of budget. Factoring in budgeted allocations to current year capital and infrastructure reserves funds results in overall expenditures of \$12.9M or 90.7% of budget. The primary driver of savings in overall expenditures were cost containment strategies enacted to mitigate the impacts of COVID-19. Some of these measures included temporary staffing adjustments and reduced building / grounds maintenance activities at municipal facilities.

Provincial COVID-19 Funding Supports

In an effort to alleviate some of the unprecedented fiscal pressures on municipalities caused by COVID-19, the Province of Ontario established the Safe Restart Funding Agreement with Wilmot receiving total funding of \$686,400. A portion of this funding was used in 2020, leaving approximately \$409,000 to assist with offsetting the budget pressures for fiscal 2021.

Subsequent to the 2021 Budget, Wilmot received additional Provincial funding in the amount of \$391,615, under the 2021 Provincial COVID-19 Recovery Funding program.

In order to balance municipal operations, meet the levy funding requirements within the Capital Program, and maintain our transfer to infrastructure reserve funds at the level prescribed under the Dedication Infrastructure Levy, a total of \$333,709 of COVID-19 Provincial funding was utilized in 2021. This funding offset the impact of COVID-19 on rental revenues, special events, and investment income, as well as additional costs for PPE.

As outlined in the summary below, a total of \$489,150 remains in Safe Restart and COVID-19 Recovery funding. These funds will be incorporated into the 2022 municipal budget process to offset the continued financial pressures and impacts of the pandemic.

Summary of Provincial COVID-19 Funding Supports

Funding Sources		
Safe Restart Funding – Phase I	\$482,400	
Safe Restart Funding – Phase II	204,000	
Provincial COVID-19 Recovery Funding	391,615	
Total Funding Allocation		\$1,078,615
Funding Utilization		
2020 Operating Program	\$277,156	
2021 Operating Program	333,709	
2022 Operating Budget (Proposed)	489,150	
Total Funding Utilization		\$1,078,615

Winter Maintenance Reserve Fund

Winter maintenance activity levels were well below budget expectations for 2021. As such, \$132,563 was transferred to the dedicated Winter Maintenance Reserve Fund in accordance with the Township's Reserve Fund By-Law. Funds from this dedicated reserve fund are utilized to offset expenditures in years with higher activity levels. The updated balance within the Winter Maintenance Reserve fund entering 2022 is \$151,775.

Water and Sanitary Transfer to Reserve Funds

The net transfer to Water and Sanitary Reserve Funds is projected to be approximately \$1.2M or 91.6% of budget. The sanitary system continues to experience noticeable levels of inflow and infiltration (I&I); however, these flows were slightly lower than anticipated this year. Staff continue to investigate potential causes of infiltration across the sanitary network through a combination of staffing and consulting resources.

This 2021 reserve transfer will be distributed amongst the three utility reserve funds, based upon the actual results of 2021, and assist in funding future infrastructure replacement costs.

Cemetery Transfer to Reserve Funds

The net transfer to Cemetery Reserve Funds were above budgetary estimates due to higher than average user fees. Transfers to the cemetery reserve fund assist in reducing the existing deficit.

Building Transfer from Reserve Funds

Building was relatively steady during the COVID-19 pandemic, as noted in quarterly building statistical analysis. Having said that, overall operating activities from this user-pay division will require a draw from building reserve funds to balance current year operations. As per Bill 124 legislation, the building division must be self-sustainable through the development industry.

Therefore, future growth will need to be achieved to eliminate the deficit within this obligatory reserve fund.

Consistent with quarterly reporting, operating revenue and expense lines are broken down within the attached statement, with comments on those items that have large variances from budget estimates.

ALIGNMENT WITH THE TOWNSHIP OF WILMOT STRATEGIC PLAN:

This report is aligned with the Strategic Plan goal of Responsible Governance, through the strategies of fiscal responsibility and infrastructure investments.

ACTIONS TOWARDS UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS

This report is aligned with several of the UN Sustainable Development Goals:

- Goal 3 – Good Health and Well-Being
- Goal 6 – Clean Water and Sanitation
- Goal 7 – Affordable and Clean Energy
- Goal 8 – Decent Work and Economic Growth
- Goal 9 – Industry, Innovation and Infrastructure
- Goal 11 – Sustainable Cities and Communities
- Goal 16 – Peace, Justice and Strong Institutions

FINANCIAL CONSIDERATIONS:

The results contained within this report are preliminary and may vary slightly with year-end adjustments. When results are finalized, the 2021 year-end transfers to/from reserve funds will occur and audited financial statements will be compiled.

It is worth reinforcing the importance of reserve fund growth, especially in light of the continued reduction in senior government funding towards Township operations (i.e. OMPF). Infrastructure reserve funds ensure the sustainability of the Township's Capital program in the absence of external funding. Continued growth in transfers from the Township's dedicated infrastructure levy, and positive operating results in user pay divisions will assist in the Township as we continue to grow and maintain owned infrastructure.

ATTACHMENTS:

APPENDIX A – 2021 Statement of Operations as of December 31, 2021 (un-audited)

**TOWNSHIP OF WILMOT
2021 OPERATING BUDGET SUMMARY**

		2021 Budget	2021 Actual	Variance %
<u>EXPENDITURES</u>				
OPERATING (EXCLUDING USER-PAY DIVISIONS)		11,385,255	10,884,668	95.6%
TRANSFER TO CAPITAL PROGRAM ¹		1,513,500	1,636,222	108.1%
TRANSFER TO INFRASTRUCTURE RESERVE FUNDS ²		336,530	336,530	100.0%
<u>TOTAL EXPENDITURES FROM GENERAL LEVY</u>		13,235,285	12,857,420	90.7%
<u>REVENUES</u>				
TAXATION	2020 GENERAL LEVY	8,646,811	8,646,811	100.0%
	ASSESSMENT GROWTH (1.15%)	99,438	99,438	100.0%
	TAX INCREASE (COLA) (1.90%)	166,176	166,172	100.0%
	INFRASTRUCTURE LEVY (2.00%)	174,925	174,925	100.0%
		9,087,350	\$ 9,087,346	100.0%
OPERATING (EXCLUDING USER-PAY DIVISIONS)		2,044,420	1,766,144	86.4%
PAYMENTS IN LIEU OF TAXES		199,200	198,966	99.9%
SUPPLEMENTARY TAXES (NET OF WRITE-OFFS) ³		80,000	117,321	146.7%
GRANTS ⁴		1,121,615	1,046,009	93.3%
INVESTMENT INCOME ⁵		702,700	641,634	91.3%
<u>TOTAL REVENUES TO GENERAL LEVY</u>		13,235,285	12,857,420	97.1%

NOTES:

- 1 Represents the portion of Capital Program funded from General Levy, as per the Capital Program Review presented under report COR 2022-002.
- 2 Represents the dedicated infrastructure levy approved under COR 2021-041.
- 3 Supplementary taxes, net of tax write-offs were higher than anticipated.
- 4 Includes OMPF Funding (\$712,300) and allocation of Safe Restart Funding (\$333,709) to offset impact of COVID-19 on 2021 operations. COVID-19 funding supports from the Province to-date total \$1,078,015. The Township has utilized \$277,156 and \$333,709 in 2020 and 2021 respectively, leaving \$489,150 in funding to offset continued impacts in 2022.
- 5 Includes dividends (\$339,900) and investment income (\$192,656) from Kitchener-Wilmot Hydro, and general bank investment income (\$109,078). General bank investment income lower than anticipated due to interest rate impacts.

TOWNSHIP OF WILMOT
2021 STATEMENT OF OPERATIONS AS OF DECEMBER 31, 2021 (UN-AUDITED)

	2021 Budget	2021 Actual	Variance %
<u>GENERAL GOVERNMENT</u>			
<u>REVENUE</u>			
Administration Fees / Sale of Surplus Assets ¹	(87,000)	(119,247)	137.1%
Grant Funding - General Government ²	(48,000)	(43,600)	90.8%
Licenses and Fines ³	(77,250)	(68,858)	89.1%
Penalties & Interest Revenue ⁴	(246,500)	(229,343)	93.0%
	<u>(458,750)</u>	<u>(461,048)</u>	<u>100.5%</u>
<u>EXPENSES</u>			
Council ⁵	176,310	150,169	85.2%
Municipal Grants Program ⁶	58,245	58,246	100.0%
Office of the CAO, Information and Legislative Services ⁷	636,760	642,139	100.8%
Insurance & Legal Expenses ⁸	278,050	294,884	106.1%
Municipal Law Enforcement/Animal Control ⁹	170,745	170,311	99.7%
Crossing Guards Operating Expenses ¹⁰	48,340	32,136	66.5%
Municipal Election ¹¹	22,500	22,500	100.0%
Corporate Services ¹²	767,875	763,290	99.4%
IT Services ¹³	370,880	369,473	99.6%
	<u>2,529,705</u>	<u>2,503,147</u>	<u>99.0%</u>
<u>FIRE SERVICES</u>			
<u>REVENUE</u>			
Fire Services Revenues ¹⁴	(43,870)	(20,998)	47.9%
Grant Funding - Fire Services ¹⁵	-	(9,600)	N/A
	<u>(43,870)</u>	<u>(30,598)</u>	<u>69.7%</u>
<u>EXPENSES</u>			
Fire Services Administration ¹⁶	1,037,980	972,615	93.7%
Fire Services Operating Expenses ¹⁷	392,690	362,278	92.3%
	<u>1,430,670</u>	<u>1,334,893</u>	<u>93.3%</u>

TOWNSHIP OF WILMOT
2021 STATEMENT OF OPERATIONS AS OF DECEMBER 31, 2021 (UN-AUDITED)

	2021 Budget	2021 Actual	Variance %
<u>PUBLIC WORKS AND ENGINEERING</u>			
<u>REVENUE</u>			
Roads/Engineering Service Charges ¹⁸	(118,000)	(146,907)	124.5%
Aggregate Resource Fees ¹⁹	(174,000)	(173,106)	99.5%
Grant Funding - Public Works ²⁰	(30,000)	(28,930)	96.4%
	<u>(322,000)</u>	<u>(348,943)</u>	<u>108.4%</u>
<u>EXPENSES</u>			
Engineering Administration ²¹	296,430	250,752	84.6%
Roads Administration ²²	674,850	700,415	103.8%
Roads Operating Expenses ²³	607,450	617,585	101.7%
Winter Control Expenses ²⁴	795,640	795,640	100.0%
Municipal Drainage Operating Expenses ²⁵	58,250	56,427	96.9%
Street Lighting Operating Expenses ²⁶	145,000	145,000	100.0%
	<u>2,577,620</u>	<u>2,565,820</u>	<u>99.5%</u>

TOWNSHIP OF WILMOT
2021 STATEMENT OF OPERATIONS AS OF DECEMBER 31, 2021 (UN-AUDITED)

	2021 Budget	2021 Actual	Variance %
<u>PARKS, FACILITIES AND RECREATION SERVICES</u>			
<u>REVENUE</u>			
Wilmot Recreation Complex Revenues ²⁷	(833,590)	(639,367)	76.7%
Grant Funding - Parks Facilities and Recreation ²⁸	-	(22,817)	N/A
Park, Facility and Community Centre Rental Revenue ²⁹	(101,150)	(54,115)	53.5%
	<u>(934,740)</u>	<u>(716,299)</u>	<u>76.6%</u>
<u>EXPENSES</u>			
Recreation Administration ³⁰	766,455	733,624	95.7%
Wilmot Recreation Complex Administration ³¹	1,456,920	1,222,547	83.9%
Wilmot Recreation Complex Operating Expenses ³²	790,560	703,378	89.0%
Parks & Facilities Administration ³³	820,470	813,678	99.2%
Parks and Community Centre Operating Expenses ³⁴	271,310	282,710	104.2%
Municipal Facilities Operating Expenses ³⁵	123,080	106,838	86.8%
Abandoned Cemetery Operating Expenses	3,570	3,570	100.0%
	<u>4,232,365</u>	<u>3,866,344</u>	<u>91.4%</u>

TOWNSHIP OF WILMOT
2021 STATEMENT OF OPERATIONS AS OF DECEMBER 31, 2021 (UN-AUDITED)

	2021 Budget	2021 Actual	Variance %
<u>CULTURAL SERVICES</u>			
<u>REVENUE</u>			
Castle Kilbride Admissions & Events ³⁶	(20,000)	(14,274)	71.4%
Grant Funding - Castle Kilbride ³⁷	(23,910)	(31,874)	133.3%
	<u>(43,910)</u>	<u>(46,147)</u>	<u>105.1%</u>
<u>EXPENSES</u>			
Castle Kilbride Administration ³⁸	269,440	275,200	102.1%
Castle Kilbride Operating Expenses ³⁹	34,605	25,756	74.4%
Archives Operating Expenses	1,600	1,390	86.9%
Heritage Wilmot Operating Expenses	6,540	6,134	93.8%
	<u>312,185</u>	<u>308,480</u>	<u>98.8%</u>
<u>DEVELOPMENT SERVICES</u>			
<u>REVENUE</u>			
Planning Application Fees ⁴⁰	(238,650)	(157,317)	65.9%
Business Licensing	(2,500)	(5,792)	231.7%
	<u>(241,150)</u>	<u>(163,109)</u>	<u>67.6%</u>
<u>EXPENSES</u>			
Planning ⁴¹	247,710	254,487	102.7%
Economic Development ⁴²	55,000	51,496	93.6%
	<u>302,710</u>	<u>305,983</u>	<u>101.1%</u>
<u>TOTAL OPERATING</u>			
<u>REVENUES</u>	<u>(2,044,420)</u>	<u>(1,766,144)</u>	<u>86.4%</u>
<u>EXPENSES</u>	<u>11,385,255</u>	<u>10,884,668</u>	<u>95.6%</u>
<u>NET GENERAL LEVY EXPENDITURE</u>	<u>9,340,835</u>	<u>9,118,524</u>	<u>97.6%</u>

NOTES:

- 1 Includes administrative fees associated with tax certificates; NSF payments; account balance transfer fees; tax sale and sale of surplus assets. Sale of surplus in 2021 was higher than historical averages due to sale of mobile phones and surplus fire service radios.
- 2 Includes OCIF formula funding towards the Asset Management Coordinator role (\$35,000); KWCF funding towards Discover Your Wilmot Program (\$5,000); Celebrate Canada Funding (\$3,600).
- 3 Includes Dog and Kennel Licences (\$54,085); Parking Fines (\$4,445); Marriage Licences (\$6,500); Property Standards Fees (\$170); Lottery Licences (\$2,722); Provincial Offences (\$936).
- 4 Includes penalty and interest on overdue water accounts (\$15,423) and taxes receivable (\$213,920).
- 5 Includes Honorariums for Council Members. Annual expenditures were lower than anticipated due to COVID-19 impacts on special events and municipal conferences.
- 6 Municipal Grant Program allocations were approved under Report COR 2020-043.
- 7 Expenditures includes direct and indirect staffing costs associated with the Office of the CAO, Information and Legislative Services.
- 8 Waterloo Region Municipal Insurance Pool Premiums (\$206,380) were slightly above budget expectation due to additional cyber-security coverage. Expenditures also include claims under the Township's deductible limit (\$49,343) and legal expenses (\$66,262), net of allocations to user-pay operations.
- 9 Includes direct and indirect staffing costs associated with Municipal Law Enforcement Officers and contracted services for Animal Control.
- 10 Includes direct and indirect staffing costs associated with crossing guards. Annual expenditures lower than budget expectations, due to school closures under COVID-19 during Q2.
- 11 Includes annual transfer to cover costs associated with the 2022 municipal election and in-year expenditures towards maintenance of the voters list.
- 12 Includes direct and indirect staffing costs for Corporate Services net of cost allocations from user-pay divisions.
- 13 Includes direct and indirect staffing costs for IT Services, support contracts and web service charges.
- 14 Includes revenue from Fire Permits (\$3,690); billable calls/activities (\$11,837) and Boundary Service Agreement with Blandford-Blenheim (\$5,471). Billable call volumes have had a noticeable reduction under the current COVID-19 environment.
- 15 Represents one-time funding received from the Ontario Fire Marshall towards fire services training costs.
- 16 Includes direct and indirect staffing costs for Fire Services, including Practices, Fire Calls and other VFF activities. Savings associated lower than anticipated emergency call-out activity and in-house training impacts of COVID-19.
- 17 Includes non-staffing related costs to maintain an effective Fire Services such as vehicle repairs and maintenance, clothing/PPE, dispatch fees and utilities. Savings primarily attributable to the lower than anticipated dispatch fees paid to the City of Kitchener.

- 18 Revenues represent higher than anticipated engineering service fees and billings for boundary road maintenance.
- 19 Ontario Aggregate Resources Corporation (OARC) fees are based upon actual tonnage extracted from private pits within the Township from the preceding fiscal year.
- 20 Revenues represent Municipal Modernization Funding to support Municipal Drainage Consulting (\$10,000) and OMAFRA funding towards the Drainage Superintendent for 2021 (\$18,930).
- 21 Costs reflect direct and indirect staffing costs for Engineering Administration net of cost allocation to Water/Sanitary. Reduced expenditures due to staff leaves and turnover within Engineering Services.
- 22 Costs reflect direct and indirect staffing costs for Roads Operations excluding Winter Control. Costs slightly overbudget due to lower proportion of activities focused on winter-control throughout 2021.
- 23 Costs include maintenance of Hardtop and Loosetop Roads, Boundary Roads, Roadside, and safety (Signage, Line Painting, etc.). Includes unbudgeted minor capital: Chainsaw Replacement (\$1,824); 2-Way Radio Station Replacement (\$6,168).
- 24 Costs represent winter control activities for 2021. Savings of \$132,563 generated from lower than historical winter maintenance activities were transferred to the dedicated Winter Maintenance Reserve Fund, as per the Township's Reserve Fund By-Law.
- 25 Costs reflect billing for Drainage Superintendent Services, and minor repair work / catch basin cleaning on various municipal drains.
- 26 Annual expenditures include a transfer of \$60,234 to the dedicated Street Light Reserve Fund. Approximately one year remains to completely replenish the draw associated with the network-wide LED lighting upgrades.
- 27 Revenues include: Aquatics (\$194,191); Ice Pads/Arena Floor (\$339,560); Concession (\$11,505); Programming (\$35,374); Room/Field Rentals (\$11,026); Rink Board Advertising (\$32,243); Other (\$15,468). Revenues lower than historical levels due to facility closures and reduced programming under COVID-19.
- 28 Represents unbudgeted funding from the IESO for LED works completed at the WRC (\$2,817) & TLC Pet Food Donation (\$20,000) towards the dog park.
- 29 Revenues include: NH Arena/CC (\$14,109); Baden (\$8,407); Haysville (\$6,469); Mannheim (\$2,709); New Dundee (\$6,772); New Hamburg Parks (\$13,013); Petersburg (\$0); St Agatha (\$1,791); Other (\$845). Revenues lower than historical levels due to facility closures under COVID-19.
- 30 Costs include direct and indirect staffing costs for Recreation Administration, Scheduling and Customer Service personnel. Cost savings are due to part-time staffing adjustments under COVID-19.
- 31 Costs include direct and indirect, full-time and part-time, staffing costs for the Wilmot Recreation Complex. Cost savings are due to part-time staffing adjustments under COVID-19.
- 32 Costs include Building/Grounds Maintenance, Utility Costs, Equipment Repairs and Maintenance at the WRC. Cost savings due to lower than anticipated utility consumption under COVID-19.
- 33 Costs include direct and indirect staffing costs for all Parks and Facilities staff excluding the WRC.

- 34 Costs include Building/Grounds Maintenance, Utility Costs, Equipment Repairs and Maintenance at the parks and community centres. Includes unbudgeted minor capital: Trail Signage due to COVID (\$2,015); NH Arena Elevator Electrical (\$1,648).
- 35 Costs include Building/Grounds Maintenance, Utility Costs, Equipment Repairs and Maintenance at the Municipal Facilities. Cost savings are a result of extended facility closures under COVID-19.
- 36 Revenue includes: Admission (\$12,032); Giftshop (\$677); Programs & Workshops (\$0); Special Events (\$1,460) and Other (\$105). Castle Kilbride was closed during Q1 2021, and has been impacted by continued COVID-19 restrictions.
- 37 Revenue includes Federal/Provincial Grants for Part-Time Staffing (\$12,266); CMOG (\$16,608); One-Time Community Museum Digital Funding Grant (\$3,000).
- 38 Costs reflect direct and indirect staffing costs for Castle Kilbride Administration.
- 39 Savings were associated with a reduction in third-party marketing and promotional expenses and special events during COVID-19 restrictions.
- 40 Development services application levels were significant in 2021; however the majority of fees for these services will be realized withing the 2022 fiscal year.
- 41 Costs include direct and indirect staffing costs for Planning, net of cost allocations from Building Services.
- 42 Expenditures include Waterloo Region Economic Development Corporation (WREDC) membership (\$50,000).

TOWNSHIP OF WILMOT
2021 STATEMENT OF OPERATIONS (USER-PAY) AS OF DECEMBER 31, 2021 (UN-AUDITED)

	2021 Budget	2021 Actual	Variance %
<u>WATER/SANITARY</u>			
<u>REVENUE</u>			
Utility User Fees ¹	(6,338,000)	(6,144,030)	96.9%
Utilities Sales, Service Charges ²	(59,390)	(30,319)	51.1%
	(6,397,390)	(6,174,350)	96.5%
<u>EXPENSES</u>			
Water/Sanitary Administration ³	582,830	574,341	98.5%
Water/Sanitary Operating Expenses ⁴	1,167,910	1,131,553	96.9%
Water Regional Charges ⁵	1,465,000	1,472,154	100.5%
Sanitary Regional Charges ⁵	1,926,871	1,846,349	95.8%
	5,142,611	5,024,397	97.7%
<u>TRANSFER (TO)/FROM RESERVE FUNDS</u> ⁶	(1,254,779)	(1,149,953)	91.6%
<u>CEMETERY</u>			
<u>REVENUE</u>			
Cemetery User Fees ⁷	(73,440)	(78,955)	107.5%
Cemetery Investment Income ⁸	(4,000)	(2,597)	64.9%
	(77,440)	(81,552)	105.3%
<u>EXPENSES</u>			
Cemetery Administration ⁹	21,890	19,190	87.7%
Cemetery Operating Expenses ¹⁰	55,550	56,088	101.0%
	77,440	75,279	97.2%
<u>TRANSFER (TO)/FROM RESERVE FUNDS</u> ⁵	-	(6,273)	N/A

TOWNSHIP OF WILMOT (USER-PAY)
2021 STATEMENT OF OPERATIONS (USER-PAY) AS OF DECEMBER 31, 2021 (UN-AUDITED)

	2021 Budget	2021 Actual	Variance %
<u>BUILDING</u>			
<u>REVENUE</u>			
Building Permit Fees ¹¹	(669,750)	(450,877)	67.3%
	(669,750)	(450,877)	67.3%
<u>EXPENSES</u>			
Building Administration ¹²	453,150	454,423	100.3%
Building Operating Expenses ¹³	278,680	275,013	98.7%
	731,830	729,436	99.7%
<u>TRANSFER (TO)/FROM RESERVE FUNDS</u> ⁶	62,080	278,559	448.7%

NOTES:

- 1 Revenue reflects billing up until December 31, 2021 for all water/sanitary system users.
- 2 Sales and Service Charges include Sale of Water Meters, Final Reading fees and other misc. fees. Fees lower than anticipated due to lower than anticipated new water meter installations in 2021.
- 3 Costs reflect direct and indirect staffing costs for Utilities.
- 4 Utilities operating expenses include allocation to General Levy for administrative support services, Contracted Services, Fuel, and general maintenance expenses.
- 5 Reflects flows to/from Region of Waterloo during 2021.
- 6 Transfers to/from reserve funds are completed as part of year end processing.
- 7 Cemetery User Fees include Burials and Sale of Plots.
- 8 Investment income lower than anticipated due to lower rates of return in 2021 on care and maintenance trust funds.
- 9 Costs reflect direct and indirect staffing costs for Cemetery Operations.
- 10 Cemetery Operating expenses include Grave Opening, Foundations, Buildings/Grounds Maintenance, Allocation to General Levy for administrative support. Includes unbudgeted minor capital: Hazardous Tree Removal (\$3,358).
- 11 Permit fees are outlined within quarterly Building Statistics reporting from Development Services.
- 12 Costs reflect direct and indirect staffing costs for Building Services Operations.
- 13 Building Operating Expenses include Allocation to General Levy, Contracted Services, Vehicle Repairs/Maintenance, etc.



CORPORATE SERVICES

Staff Report

REPORT NO: COR 2022-002

TO: Ad Hoc Budget Advisory Committee

SUBMITTED BY: Patrick Kelly, CPA, CMA, Director of Corporate Services / Treasurer

PREPARED BY: Ashton Romany, CPA, Manager of Finance / Deputy Treasurer

REVIEWED BY: Sharon Chambers, Chief Administrative Officer

DATE: January 24, 2022

SUBJECT: Final Review of 2021 Capital Program

RECOMMENDATION:

THAT Report COR 2022-002, prepared by the Manager of Finance / Deputy Treasurer, regarding the 2021 Capital Program, for the period ending December 31, 2021, be endorsed.

SUMMARY:

This report provides an overview of the Township's 2021 Capital Program.

BACKGROUND:

The attached report is presented to provide the Ad-Hoc Budget Advisory Committee with information concerning the status of the Township's 2021 Capital Program.

The structure of the report is divided into two separate columns; the first column outlines the current year Capital Budget of funding and expenditures. The total budget value of the Township's 2021 Capital Program is \$8,874,450. The second column outlines the total funding available and actual expenditures across the entire capital program. This column includes amounts carried forward from previous years for multi-year projects.

It is important to note that projects showing zero funding and expenditures within the first column (2021 Budget) were either budgeted within a previous fiscal year or represent an unbudgeted emergency initiative completed within the current year.

REPORT:

Amidst the continued operational impacts of COVID-19, the Township managed to successfully complete forty-nine (49) Capital Initiatives, including some unbudgeted emergency projects within fiscal 2021. These projects will be closed as part of year end processing, and the remaining projects will be carried forward into 2022.

Several of the carry-forward projects are anticipated to be completed early in 2022, including Third Ice Pad Facility Site Selection and Design, Electric Vehicle Charging Stations and Artifact Rolled Storage Equipment. Other projects will continue throughout 2022, including the Wilmot Employment Lands, Library Services Review and Stormwater Infrastructure Master Plan.

The total unexpended funding across the Township's entire Capital program as of statement date is approximately \$9.7 Million. A significant portion of this funding relates to the Wilmot Employment Lands and other significant Public Works and Engineering projects. Any unexpended funds on completed projects, will be returned to their original funding source as part of year end processing.

ALIGNMENT WITH THE TOWNSHIP OF WILMOT STRATEGIC PLAN:

This report is aligned with the Strategic Plan goal of Responsible Governance, through the strategies of fiscal responsibility and infrastructure investments.

ACTIONS TOWARDS UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS

This report is aligned with several of the UN Sustainable Development Goals:

- Goal 3 – Good Health and Well-Being
- Goal 6 – Clean Water and Sanitation
- Goal 7 – Affordable and Clean Energy
- Goal 8 – Decent Work and Economic Growth
- Goal 9 – Industry, Innovation and Infrastructure
- Goal 11 – Sustainable Cities and Communities
- Goal 16 – Peace, Justice and Strong Institutions

FINANCIAL CONSIDERATIONS:

Projects that were completed within fiscal 2021 will be closed to ensure that actual funding and expenditures for projects are balanced. Any excess/shortfall funding will be allocated against the original funding source and as a result, an additional \$122,655 will be allocated as part of the

2021 capital funding from the general levy.

Actual Capital Expenditures from General Levy	\$1,636,155
Budgeted Capital Expenditures from General Levy	<u>1,513,500</u>
Net additional allocation from General Levy	<u>\$ 122,655</u>

These general levy funding towards the capital program will be combined with levy funded operating expenses and levy funded transfers to infrastructure reserves to determine the overall municipal expenditures for 2021. This is outlined within the summary page of Report COR 2022-001.

ATTACHMENTS:

APPENDIX A – 2021 Capital Program Review (un-audited)

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>MANNHEIM DIGITAL SIGN</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(22,000.00)	
	-	(22,000.00)	
<u>EXPENSES</u>			
Expenditures	-	-	
	-	-	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(22,000.00)	The project has been deferred as per report ILS 2019-57.
<u>CORPORATE CULTURE - CONSULTING SERVICES</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	-	
Contribution from Grants (Modernization Fund)	-	(60,000.00)	
	-	(60,000.00)	
<u>EXPENSES</u>			
Expenditures	-	105,371.09	
	-	105,371.09	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		175.62%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	45,371.09	Project Completed. Additional costs associated with Corporate Leadership Team transition to be funded through closure of 2021 Capital Program.
<u>JOINT SERVICE DELIVERY REVIEW</u>			
<u>FUNDING</u>			
Contribution from Grants (Service Modernization)	(25,000.00)	(24,460.47)	
Contribution from Area Townships	(75,000.00)	(75,337.80)	
	(100,000.00)	(99,798.27)	
<u>EXPENSES</u>			
Expenditures	100,000.00	100,005.11	
	100,000.00	100,005.11	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		100.21%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	206.84	Project Completed.

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>BYLAW ENFORCEMENT VEHICLE</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(38,000.00)	
Contribution from Sale of Surplus Assets	-	-	
	<u>-</u>	<u>(38,000.00)</u>	Postponed due to COVID-19. Tender documents being prepared for release in Q1 2022.
<u>EXPENSES</u>			
Expenditures	-	-	
	<u>-</u>	<u>-</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(38,000.00)	
<u>CORPORATE BRANDING / WEB REFRESH</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(15,000.00)	
Contribution from Grants (Modernization Fund)	-	(25,000.00)	
	<u>-</u>	<u>(40,000.00)</u>	New Corporate Logo design by Aubbs and Mugg approved under Report ILS 2021-02. Branding strategy implementation and website refresh works will be multi-year project.
<u>EXPENSES</u>			
Expenditures	-	32,318.47	
	<u>-</u>	<u>32,318.47</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		80.80%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(7,681.53)	
<u>PRIME MINISTER'S PATH CONSULTATION</u>			
<u>FUNDING</u>			
Contribution from General Levy	(75,000.00)	(75,000.00)	
Contribution from Grants (CSMARI Fund)	-	-	
Contribution from Donations	-	(100.00)	
	<u>(75,000.00)</u>	<u>(75,100.00)</u>	FPG report was endorsed. Phase I of implementation plan completed. Additional costs are associated with legal fees and on-going storage of statues. Phase II & III to be included within the 2022 Capital Program. Application was submitted to the Community Support, Multiculturalism and Anti-Racism Initiative (CSMARI) for additional funding to support implementation steps.
<u>EXPENSES</u>			
Expenditures	75,000.00	94,574.21	
	<u>75,000.00</u>	<u>94,574.21</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		125.93%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	19,474.21	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>CAO RECRUITMENT CONSULTING SERVICES</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	-	
	-	-	
Expenditures	-	63,137.29	Project completed. Unbudgeted project costs to be funded through closure of 2021 Capital Program.
	-	63,137.29	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		Unfunded	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	63,137.29	
<u>ASSET MANAGEMENT ROADMAP (PHASE II & III)</u>			
<u>FUNDING</u>			
Contribution from Development Charges	-	(42,000.00)	
Contribution from Grants (OCIF)	(79,000.00)	(172,000.00)	
Contribution from FCM Municipal Asset Management Program	-	-	Multi-year project to establish comprehensive Asset Management Program. Additional funding was approved under the FCM Municipal Asset Management Program.
	(79,000.00)	(214,000.00)	
Expenditures	79,000.00	249,565.34	
	79,000.00	249,565.34	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		116.62%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	35,565.34	
<u>DC BACKGROUND STUDY UPDATE</u>			
<u>FUNDING</u>			
Contribution from Development Charges	-	(15,000.00)	
	-	(15,000.00)	Project Completed. Cost overages to be sourced from Development Charges Reserve Funds at year end.
Expenditures	-	23,785.64	
	-	23,785.64	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		158.57%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	8,785.64	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>OFFICE365 MIGRATION</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(20,000.00)	Email services were successfully migrated. Remaining Service implementation deferred pending IT Master Plan results, and to be coordinated with Records Management rollout.
	-	(20,000.00)	
<u>EXPENSES</u>			
Expenditures	-	6,736.51	
	-	6,736.51	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		33.68%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(13,263.49)	
<u>MUNICIPAL ACCOUNTING SOFTWARE UPGRADE</u>			
<u>FUNDING</u>			
Contribution from Reserve Fund	-	(50,000.00)	Project deferred to 2023.
Contribution from Grants (Modernization Fund)	-	(100,000.00)	
	-	(150,000.00)	
<u>EXPENSES</u>			
Expenditures	-	-	
	-	-	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(150,000.00)	
<u>BUILDING PERMITS DATABASE SOFTWARE</u>			
<u>FUNDING</u>			
Contribution from Grants (Modernization Fund)	-	(85,000.00)	Project Completed.
	-	(85,000.00)	
<u>EXPENSES</u>			
Expenditures	-	87,414.73	
	-	87,414.73	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		102.84%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	2,414.73	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>NETWORK INFRASTRUCTURE UPDATES</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(75,000.00)	Project Completed. Additional costs associated with network security upgrades required under insurance pool that were not included within original project scope.
	-	(75,000.00)	
<u>EXPENSES</u>			
Expenditures	-	89,094.45	
	-	89,094.45	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		118.79%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	14,094.45	
<u>IT MASTER PLAN (INCL. CYBER SECURITY STRATEGY & DISASTER RECOVERY PLAN)</u>			
<u>FUNDING</u>			
Contribution from Grants (Modernization Fund)	-	(35,000.00)	Contract awarded to Valencia IIP Advisors Limited for \$69,756.48 (net of HST rebate as per Council report COR 2021-034. Approved for additional funding under Intake 2 of the Municipal Modernization Fund for up to \$32,500. Project anticipated to be complete in Q2 2022.
	-	(35,000.00)	
<u>EXPENSES</u>			
Expenditures	-	294.51	
	-	294.51	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.84%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(34,705.49)	
<u>JOINT GIS FRAMEWORK REVIEW</u>			
<u>FUNDING</u>			
Contribution from Grants (Modernization Fund)	-	(35,000.00)	Joint enterprise ESRI ELA signed with the Township of Woolwich and Wellesley as per Council report COR 2021-018. Implementation to occur over Q1 & Q2 2022.
	-	(35,000.00)	
<u>EXPENSES</u>			
Expenditures	-	21,878.40	
	-	21,878.40	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		62.51%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(13,121.60)	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>CORPORATE PHONE SYSTEM REPLACEMENT</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(50,000.00)	
	-	(50,000.00)	
<u>EXPENSES</u>			Project Completed.
Expenditures	-	38,247.75	
	-	38,247.75	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		76.50%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(11,752.25)	
<u>RECORDS MANAGEMENT MODERNIZATION</u>			
<u>FUNDING</u>			
Contribution from Grants (Modernization Fund)	-	(15,000.00)	
	-	(15,000.00)	
<u>EXPENSES</u>			Retention By-law approved, Governance Policy approved, and implementation plan underway. As noted in Report No. ILS 2021-08 the scope of work for the electronic agenda and meeting management software was substantially revised therefore resulting in additional costs. Application submitted for additional funding under Intake 3 of Municipal Modernization program.
Expenditures	-	36,589.93	
	-	36,589.93	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		243.93%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	21,589.93	
<u>ANNUAL HARDWARE & SOFTWARE UPGRADES '21</u>			
<u>FUNDING</u>			
Contribution from General Levy	(40,000.00)	(40,000.00)	
	(40,000.00)	(40,000.00)	
<u>EXPENSES</u>			Project Completed.
Expenditures	40,000.00	40,480.61	
	40,000.00	40,480.61	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		101.20%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	480.61	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>CORPORATE SECURITY PROGRAM</u>			
<u>FUNDING</u>			
Contribution from General Levy	(15,000.00)	(15,000.00)	
	(15,000.00)	(15,000.00)	
<u>EXPENSES</u>			
Expenditures	15,000.00	-	Project to occur in Q3 2022.
	15,000.00	-	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(15,000.00)	
<u>LIFT STATION SCADA REPLACEMENT</u>			
<u>FUNDING</u>			
Contribution from Reserve Fund	(150,000.00)	(150,000.00)	
	(150,000.00)	(150,000.00)	
<u>EXPENSES</u>			
Expenditures	150,000.00	-	Project design works are on-going.
	150,000.00	-	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(150,000.00)	
<u>FIRE SERVICES RECORDS AND TRAINING MANAGEMENT UPDATE</u>			
<u>FUNDING</u>			
Contribution from General Levy	(15,000.00)	(15,000.00)	
	(15,000.00)	(15,000.00)	
<u>EXPENSES</u>			
Expenditures	15,000.00	8,293.44	Project Completed.
	15,000.00	8,293.44	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		55.29%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(6,706.56)	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>THERMAL IMAGING CAMERAS</u>			
<u>FUNDING</u>			
Contribution from General Levy	(10,000.00)	(36,500.00)	
Contribution from Reserve Fund	-	(3,500.00)	
	<u>(10,000.00)</u>	<u>(40,000.00)</u>	Project Completed.
<u>EXPENSES</u>			
Expenditures	10,000.00	32,044.70	
	<u>10,000.00</u>	<u>32,044.70</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		80.11%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(7,955.30)	
<u>SCBA REPLACEMENTS</u>			
<u>FUNDING</u>			
Contribution from General Levy	(145,000.00)	(290,000.00)	
Contribution from Reserve Fund	-	(144,045.96)	
Sale of Surplus Assets	-	(3,283.75)	
	<u>(145,000.00)</u>	<u>(437,329.71)</u>	Project Completed. Remaining unfunded capital costs to be funded over the next two (2) years (2022-2023) through the capital program as outlined in both the 10-year capital and capital justification sheets.
<u>EXPENSES</u>			
Expenditures	145,000.00	720,229.80	
	<u>145,000.00</u>	<u>720,229.80</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		164.69%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	282,900.09	
<u>WASHROOM RENOVATION - BADEN (STN 1)</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(30,000.00)	
	<u>-</u>	<u>(30,000.00)</u>	Contract awarded to Astus Development Inc for \$37,763.77 (net of HST rebate) as per Council report FD 2021-014. Project is underway, delays due to supply chain pressures and workforce issues. Project anticipated to be complete in early Q1 2022.
Expenditures	-	5,629.51	
	<u>-</u>	<u>5,629.51</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		18.77%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(24,370.49)	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>FIRE PREVENTION VEHICLE II & FIRE CHIEF VEHICLE REPLACEMENT</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(59,000.00)	
Contribution from Development Charges	-	(60,000.00)	
Contribution from Sale of Surplus Assets	-	-	
	-	(119,000.00)	Project Completed.
<u>EXPENSES</u>			
Expenditures	-	130,411.83	
	-	130,411.83	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		109.59%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	11,411.83	
<u>PUMP TRUCK REPLACEMENT - BADEN (STN 1)</u>			
<u>FUNDING</u>			
Contribution from General Levy	(62,200.00)	(479,200.00)	
Contribution from Reserve Fund	-	(303,000.00)	
Contribution from Sale of Surplus Assets	-	-	
	(62,200.00)	(782,200.00)	Contract awarded to Fort Garry Fire Trucks for \$787,153.29 (net of HST rebate) as per Council report FD 2020-006. Delivery delayed due to supply chain issues. Delivery anticipated in Q1 2022.
<u>EXPENSES</u>			
Expenditures	62,200.00	-	
	62,200.00	-	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(782,200.00)	
<u>STATION 1 ASPHALT REPAIRS</u>			
<u>FUNDING</u>			
Contribution from General Levy	(50,000.00)	(50,000.00)	
	(50,000.00)	(50,000.00)	Project to be completed in 2022, additional funds to be included in the 2022 Capital Budget.
Expenditures	50,000.00	8,402.55	
	50,000.00	8,402.55	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		16.81%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(41,597.45)	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>STATION 1 BUNKER GEAR RACKS</u>			
<u>FUNDING</u>			
Contribution from General Levy	(20,000.00)	(20,000.00)	
	(20,000.00)	(20,000.00)	
<u>EXPENSES</u>			
Expenditures	20,000.00	18,096.47	Project Completed.
	20,000.00	18,096.47	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		90.48%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(1,903.53)	
<u>STATION 2 ASPHALT PARKING LOT</u>			
<u>FUNDING</u>			
Contribution from General Levy	(50,000.00)	(50,000.00)	
	(50,000.00)	(50,000.00)	
Expenditures	50,000.00	6,056.84	Project to be completed in 2022, additional funds to be included in the 2022 Capital Budget.
	50,000.00	6,056.84	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		12.11%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(43,943.16)	
<u>STATION 1 - RESCUE REPLACEMENT</u>			
<u>FUNDING</u>			
Contribution from General Levy	(193,000.00)	(193,000.00)	
Contribution from Reserve Fund	(322,000.00)	(322,000.00)	
Contribution from Sale of Surplus Assets	(10,000.00)	-	
	(525,000.00)	(515,000.00)	
Expenditures	525,000.00	-	Contract awarded to Commercial Emergency Equipment Company (Pierce) under report FD 2022-001 in the amount of \$1,279,980 plus HST for the purchase of two (2) rescue apparatus. Pre-budget approval was received for the replacement of Rescue 637 at Station 3.
	525,000.00	-	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(515,000.00)	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>FD - GAS DETECTION EQUIPMENT</u>			
<u>FUNDING</u>			
Contribution from General Levy	(20,000.00)	(20,000.00)	Project Completed.
	<u>(20,000.00)</u>	<u>(20,000.00)</u>	
Expenditures	20,000.00	17,022.34	
	<u>20,000.00</u>	<u>17,022.34</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		85.11%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(2,977.66)	
<u>FD - MEDICAL TRAINING EQUIPMENT</u>			
<u>FUNDING</u>			
Contribution from General Levy	(15,000.00)	(15,000.00)	Project Completed.
	<u>(15,000.00)</u>	<u>(15,000.00)</u>	
<u>EXPENSES</u>			
Expenditures	15,000.00	13,142.85	
	<u>15,000.00</u>	<u>13,142.85</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		87.62%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(1,857.15)	
<u>WILMOT EMPLOYMENT LANDS</u>			
<u>FUNDING</u>			
Contribution from Development Charges	-	(3,116,095.00)	Draft plan approved. Developer completing detailed servicing and grading.
Contribution from Grant (CWWF)	-	-	
Contribution from Region	-	-	
	<u>-</u>	<u>(3,116,095.00)</u>	
Expenditures	-	8,911.83	
	<u>-</u>	<u>8,911.83</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.29%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(3,107,183.17)	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>WILMOT AND CHURCH STREET ENGINEERING AND RECONSTRUCTION</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(189,028.01)	
Contribution from Reserve Fund	(640,000.00)	(1,453,002.00)	
Contribution from Grants (OCIF & Fed Gas Tax)	(1,140,000.00)	(2,035,965.00)	Project substantially completed with final surface works to occur in 2022.
	<u>(1,780,000.00)</u>	<u>(3,677,995.01)</u>	
Expenditures	1,780,000.00	3,532,457.18	
	<u>1,780,000.00</u>	<u>3,532,457.18</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		96.04%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(145,537.83)	
<u>EMPLOYMENT LANDS MULTI-USE TRAIL</u>			
<u>FUNDING</u>			
Contribution from Development Charges	-	(257,600.00)	
Contribution from Grants (OMCC)	-	(102,400.00)	
	<u>-</u>	<u>(360,000.00)</u>	Draft plan approved. Developer completing detailed servicing and grading.
Expenditures	-	8,377.62	
	<u>-</u>	<u>8,377.62</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		2.33%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(351,622.38)	
<u>SNOW STORAGE REVIEW</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(1,500.00)	
Contribution from Development Charges	-	(13,500.00)	
	<u>-</u>	<u>(15,000.00)</u>	Works to be completed alongside the Facility Needs Study in 2022.
Expenditures	-	-	
	<u>-</u>	<u>-</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(15,000.00)	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>TANDEM AXLE DUMP TRUCK REPLACEMENT - 305-09</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(270,000.00)	
Contribution from Sale of Surplus Assets	-	-	
	-	(270,000.00)	Project Completed.
Expenditures	-	300,281.16	
	-	300,281.16	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		111.22%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	30,281.16	
<u>BRIDGE INSPECTIONS</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(35,000.00)	Contract awarded to K. Smart and Associates for \$32,156.16 (net of HST rebate). On-site inspections complete with OSIM report being finalized for submission to the Township. Results will be incorporated within Asset Management Program and updated 10-Year Capital Forecast.
	-	(35,000.00)	
Expenditures	-	28,541.10	
	-	28,541.10	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		81.55%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(6,458.90)	
<u>GUIDERAIL PROGRAM</u>			
<u>FUNDING</u>			
Contribution from General Levy	(170,147.00)	(220,147.00)	
Contribution from Reserve Fund	-	(15,000.00)	
Contribution from Grants (Fed Gas Tax & OCIF)	(129,853.00)	(179,853.00)	
	(300,000.00)	(415,000.00)	Project Completed.
<u>EXPENSES</u>			
Expenditures	300,000.00	430,947.30	
	300,000.00	430,947.30	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		103.84%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	15,947.30	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>SINGLE AXLE DUMP TRUCK REPLACEMENT - 303-10 & 307-11</u>			
<u>FUNDING</u>			
Contribution from General Levy	(25,000.00)	(465,000.00)	Contract awarded to Altruck International Truck Centres for \$553,053 (net of HST rebate) as per Council Report PW 2020-12. Anticipated delivery in Q1 2022. Sale of Surplus vehicle anticipated for summer 2022.
Contribution from Sale of Surplus Assets	-	-	
	<u>(25,000.00)</u>	<u>(465,000.00)</u>	
Expenditures	25,000.00	243,628.10	
	<u>25,000.00</u>	<u>243,628.10</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		52.39%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(221,371.90)	
<u>4X4 PICKUP W/ PLOW & SALTER REPLACEMENT- 304-10</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(75,000.00)	Vehicle received, attachments to be fitted to new vehicle in early 2022.
Contribution from Sale of Surplus Assets	-	-	
	<u>-</u>	<u>(75,000.00)</u>	
Expenditures	-	68,846.70	
	<u>-</u>	<u>68,846.70</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		91.80%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(6,153.30)	
<u>RADAR SPEED DISPLAY SIGNS</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(27,457.00)	Project substantially complete, awaiting final supplier deliverables.
Contribution from Reserve Fund	-	(8,043.00)	
	<u>-</u>	<u>(35,500.00)</u>	
Expenditures	-	30,594.74	
	<u>-</u>	<u>30,594.74</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		86.18%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(4,905.26)	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>OXFORD RD 5 CULVERT REPLACEMENT</u>			
<u>FUNDING</u>			
Contribution from Grants (OCIF)	-	(135,000.00)	
	-	(135,000.00)	
<u>EXPENSES</u>			Project Completed.
Expenditures	-	135,000.00	
	-	135,000.00	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		100.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	-	
<u>BRIDGE STREET BRIDGE #34/B-T9 ASSESSMENT</u>			
<u>FUNDING</u>			
Contribution from Development Charges	-	(22,921.00)	
Contribution from Grants (ICIP)	-	(75,657.21)	
	-	(98,578.21)	Contract awarded to K. Smart Associates for \$47,061.91 (net of HST rebate) as per Council report PW 2020-011. Multi-year project. Preliminary Design, Engineering and Class EA works on-going.
Expenditures	-	125,554.65	
	-	125,554.65	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		127.37%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	26,976.44	
<u>STORMWATER INFRASTRUCTURE MASTER PLAN</u>			
<u>FUNDING</u>			
Contribution from Reserve Fund	(16,000.00)	(16,000.00)	
Contribution from Development Charges	(64,000.00)	(204,000.00)	
Contribution from Grants (Canada Community Building Fund)	-	(35,000.00)	
	(80,000.00)	(255,000.00)	Joint project being considered with Township of Woolwich. Terms of Reference are currently under review with project anticipated to commence in Q1 2022.
<u>EXPENSES</u>			
Expenditures	80,000.00	-	
	80,000.00	-	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(255,000.00)	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>NOTRE DAME DRIVE RECONSTRUCTION</u>			
<u>FUNDING</u>			
Contribution from Reserve Fund	-	(88,000.00)	
Contribution from Grants (Canada Community Building Fund)	50,000.00	(164,715.20)	
Contribution from Others (City of Waterloo)	(50,000.00)	(36,284.80)	Region of Waterloo led project. Funding represents Township portion of overall project costs.
	<u>-</u>	<u>(289,000.00)</u>	
Expenditures	-	244,049.47	
	<u>-</u>	<u>244,049.47</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		84.45%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(44,950.53)	
<u>PUBLIC WORKS OPERATIONS FACILITY NEEDS STUDY</u>			
<u>FUNDING</u>			
Contribution from General Levy	(2,000.00)	(2,000.00)	
Contribution from Development Charges	(18,000.00)	(18,000.00)	RFP released in Q4 2021 in conjunction with the Snow Storage Review project with anticipated award in Q1 2022.
	<u>(20,000.00)</u>	<u>(20,000.00)</u>	
Expenditures	20,000.00	-	
	<u>20,000.00</u>	<u>-</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(20,000.00)	
<u>RAIL CROSSING SIGNAGE AND MARKINGS</u>			
<u>FUNDING</u>			
Contribution from General Levy	(15,000.00)	(15,000.00)	
	<u>(15,000.00)</u>	<u>(15,000.00)</u>	Works on-going with anticipated completion in Q1 2022.
<u>EXPENSES</u>			
Expenditures	15,000.00	-	
	<u>15,000.00</u>	<u>-</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(15,000.00)	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>BACKHOE LOADER</u>			
<u>FUNDING</u>			
Contribution from General Levy	(19,500.00)	(19,500.00)	
Contribution from Development Charges	(175,500.00)	(175,500.00)	
	<u>(195,000.00)</u>	<u>(195,000.00)</u>	Contract awarded to Brandt Tractor Ltd. for \$179,606.40 (net of HST rebate) as per Council Report PW 2021-019. Delivery expected in 2022.
<u>EXPENSES</u>			
Expenditures	195,000.00	-	
	<u>195,000.00</u>	<u>-</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(195,000.00)	
<u>SNYDER'S ROAD RECONSTRUCTION</u>			
<u>FUNDING</u>			
Contribution from General Levy	(90,000.00)	(105,000.00)	
Contribution from Reserve Fund	(1,404,400.00)	(1,554,400.00)	
Contribution from Development Charges	(765,600.00)	(765,600.00)	
	<u>(2,260,000.00)</u>	<u>(2,425,000.00)</u>	Region of Waterloo led project. Construction works underway. Stage 1 (Gingerich to Whiting Way) anticipated completion end of Q4 2021. Stage 2 and 3 construction in 2022 and 2023 respectively.
<u>EXPENSES</u>			
Expenditures	2,260,000.00	6,119.29	
	<u>2,260,000.00</u>	<u>6,119.29</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.25%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(2,418,880.71)	
<u>SURFACE TREATMENT PROGRAM '21</u>			
<u>FUNDING</u>			
Contribution from Reserve Fund	(321,050.00)	(321,050.00)	
	<u>(321,050.00)</u>	<u>(321,050.00)</u>	Project Completed.
<u>EXPENSES</u>			
Expenditures	321,050.00	315,823.68	
	<u>321,050.00</u>	<u>315,823.68</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		98.37%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(5,226.32)	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>TYE ROAD #28/C-T13 CULVERT REPAIR ENGINEERING SERV</u>			
<u>FUNDING</u>			
Contribution from General Levy	(15,000.00)	(15,000.00)	
	(15,000.00)	(15,000.00)	
<u>EXPENSES</u>			
Expenditures	15,000.00	5,513.66	Topographic survey complete, in preliminary design stage.
	15,000.00	5,513.66	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		36.76%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(9,486.34)	
<u>SERVICING STUDY AND PRELIMINARY DESIGN</u>			
<u>FUNDING</u>			
Contribution from Development Charges	(60,000.00)	(60,000.00)	
	(60,000.00)	(60,000.00)	
<u>EXPENSES</u>			
Expenditures	60,000.00	16,383.38	Project to continue throughout 2022. Works currently being coordinated with consideration to development applications in Baden.
	60,000.00	16,383.38	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		27.31%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(43,616.62)	
<u>SIDEWALK REPAIR & REPLACEMENT PROGRAM '21</u>			
<u>FUNDING</u>			
Contribution from General Levy	(80,000.00)	(80,000.00)	
	(80,000.00)	(80,000.00)	
Expenditures	80,000.00	64,811.05	Project Completed.
	80,000.00	64,811.05	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		81.01%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(15,188.95)	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>MUNICIPAL DRAIN MAINTENANCE AND CONSTRUCTION PROGRAM</u>			
<u>FUNDING</u>			
Contribution from General Levy	(15,070.00)	(40,070.00)	The 2019-2021 Drain Maintenance Program includes: Richardson Drain; Krampien Drain; Doering Drain; Biesel Drain; Don Meyers Drain; Ivan Gingerich Drain; Lisbon Drain; Straus Drain; Bayuk Drain Branch A; Gingerich Drain; and Walinschuk Drain. The 2021 Drain Construction Program incudes: Alpine Drain and the Glen Shantz Drain. As projects are completed, drain levy schedules are prepared by the Drainage Superintendent for Council approval. Subsequently grant applications are submitted to OMAFRA and billing is prepared for benefitting property owners.
Contribution from Grants (OMAFRA)	(20,800.00)	(11,577.01)	
Contribution from Others (Benefitting Landowners)	(185,630.00)	(41,291.87)	
	<u>(221,500.00)</u>	<u>(92,938.88)</u>	
<u>EXPENSES</u>			
Expenditures	221,500.00	139,194.44	
	<u>221,500.00</u>	<u>139,194.44</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>			
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>			
	-	46,255.56	
<u>GRAVEL MAINTENANCE PROGRAM `21</u>			
<u>FUNDING</u>			
Contribution from General Levy	(50,000.00)	(50,000.00)	Project Completed.
	<u>(50,000.00)</u>	<u>(50,000.00)</u>	
<u>EXPENSES</u>			
Expenditures	50,000.00	44,868.28	
	<u>50,000.00</u>	<u>44,868.28</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>			
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>			
	-	(5,131.72)	
<u>UTILITIES SERVICE VEHICLE REPLACEMENT - 402-10</u>			
<u>FUNDING</u>			
Contribution from Reserve Fund	-	(80,000.00)	Project Completed. Sale of surplus vehicle anticipated to occur at spring auction.
Contribution from Sale of Surplus Assets	-	-	
	<u>-</u>	<u>(80,000.00)</u>	
<u>EXPENSES</u>			
Expenditures	-	85,570.48	
	<u>-</u>	<u>85,570.48</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>			
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>			
	-	5,570.48	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>GREENWOOD DR & NAFZIGER RD ENGINEERING</u>			
<u>FUNDING</u>			
Contribution from Reserve Fund	-	(50,500.00)	Design works substantially complete. Coordinating works with Regional projects. RFT release for Nafziger in Q4 2021 and deferred due to bid costs. Greenwood RFT to be released in 2022.
Contribution from Grants (OCIF)	-	(54,500.00)	
	-	(105,000.00)	
Expenditures	-	56,417.65	
	-	56,417.65	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		53.73%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(48,582.35)	
<u>GINGERICH RD WATERMAIN IMPROVEMENTS</u>			
<u>FUNDING</u>			
Contribution from Reserve Fund	-	(95,000.00)	Project Completed.
	-	(95,000.00)	
<u>EXPENSES</u>			
Expenditures	-	55,446.19	
	-	55,446.19	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		58.36%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(39,553.81)	
<u>CCTV LATERAL CAMERA WITH SONIC LOCATOR</u>			
<u>FUNDING</u>			
Contribution from Reserve Fund	(11,000.00)	(11,000.00)	Project Completed.
	(11,000.00)	(11,000.00)	
<u>EXPENSES</u>			
Expenditures	11,000.00	11,701.61	
	11,000.00	11,701.61	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>			
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	701.61	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>UTILITIES SERVICE VEHICLE REPLACEMENT - 403-12</u>			
<u>FUNDING</u>			
Contribution from Reserve Fund	(80,000.00)	(80,000.00)	Contract awarded to Ridgehill Ford for \$84,460.80 (net of HST rebate) as per PW 2021-008. Vehicle anticipated to be delivered in Q2 2022. Sale of surplus vehicle to occur at the spring/summer auction.
Contribution from Sale of Surplus Assets	(5,000.00)	-	
	<u>(85,000.00)</u>	<u>(80,000.00)</u>	
<u>EXPENSES</u>			
Expenditures	85,000.00	-	
	<u>85,000.00</u>	<u>-</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(80,000.00)	
<u>NAFZIGER ROAD WATERMAIN</u>			
<u>FUNDING</u>			
Contribution from Reserve Fund	(250,000.00)	(250,000.00)	Design works substantially complete. Coordinating works with Regional projects. RFT released in Q4 2021.
	<u>(250,000.00)</u>	<u>(250,000.00)</u>	
<u>EXPENSES</u>			
Expenditures	250,000.00	1,105.00	
	<u>250,000.00</u>	<u>1,105.00</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.44%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(248,895.00)	
<u>SANITARY SYSTEM INFILTRATION STUDY AND REDUCTION PROGRAM</u>			
<u>FUNDING</u>			
Contribution from Reserve Fund	(100,000.00)	(195,000.00)	Contract awarded to GM BluePlan, as per Report PW 2019-16. Additional funding allocated as part of 2020 and 2021 Capital Program.
	<u>(100,000.00)</u>	<u>(195,000.00)</u>	
<u>EXPENSES</u>			
Expenditures	100,000.00	293,906.47	
	<u>100,000.00</u>	<u>293,906.47</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		150.72%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	98,906.47	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>MORNINGSIDE TRUNK SEWER - ENGINEERING</u>			
<u>FUNDING</u>			
Contribution from Development Charges	-	(400,750.00)	Contract awarded to GM BluePlan for \$181,992.06 (net of HST rebate) as per Council report PW 2020-014. Project works on hold pending region wastewater masterplan Environmental assessment.
	-	(400,750.00)	
<u>EXPENSES</u>			
Expenditures	-	269,047.91	
	-	269,047.91	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		67.14%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(131,702.09)	
<u>LIFT STATION 5 - PUMPS AND CONTROLLER REPLACEMENT</u>			
<u>FUNDING</u>			
Contribution from Reserve Fund	(16,000.00)	(16,000.00)	Project Completed.
	(16,000.00)	(16,000.00)	
<u>EXPENSES</u>			
Expenditures	16,000.00	18,253.71	
	16,000.00	18,253.71	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		114.09%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	2,253.71	
<u>CONSOLIDATED LINEAR INFRASTRUCTURE LICENSE</u>			
<u>FUNDING</u>			
Contribution from Reserve Fund	(60,000.00)	(60,000.00)	Project works on-going. Province requiring municipal applications by January 2022 to initiate downloading of provincial services.
	(60,000.00)	(60,000.00)	
<u>EXPENSES</u>			
Expenditures	60,000.00	7,260.58	
	60,000.00	7,260.58	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		12.10%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(52,739.42)	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>BADEN TRUNK SANITARY SEWER EA & CONSTRUCTION</u>			
<u>FUNDING</u>			
Contribution from Reserve Fund	(31,500.00)	(31,500.00)	
Contribution from Development Charges	(118,500.00)	(118,500.00)	
	<u>(150,000.00)</u>	<u>(150,000.00)</u>	MTE Consultants undertaking Class EA and engineering works on behalf of developers and municipality. Project represents upset limit of Township costs.
<u>EXPENSES</u>			
Expenditures	150,000.00	769.31	
	<u>150,000.00</u>	<u>769.31</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.51%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(149,230.69)	
<u>MAUSOLEUM REPAIRS</u>			
<u>FUNDING</u>			
Contribution from Reserve Fund	-	(25,000.00)	
	<u>-</u>	<u>(25,000.00)</u>	
<u>EXPENSES</u>			
Expenditures	-	25,221.21	
	<u>-</u>	<u>25,221.21</u>	Project Completed.
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		100.88%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	221.21	
<u>ARTIFICIAL TURF SPORTS FIELD - WODSS</u>			
<u>FUNDING</u>			
Contribution from Reserve Fund	-	(117,500.00)	
Contribution from Development Charges	-	(807,500.00)	
	<u>-</u>	<u>(925,000.00)</u>	
<u>EXPENSES</u>			
Expenditures	-	925,756.92	
	<u>-</u>	<u>925,756.92</u>	Project Completed.
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		100.08%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	756.92	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>REFORESTATION PROGRAM</u>			
<u>FUNDING</u>			
Contribution from Grants - K-W Hydro	(45,000.00)	(140,000.00)	
	(45,000.00)	(140,000.00)	
<u>EXPENSES</u>			
Expenditures	45,000.00	120,122.50	
	45,000.00	120,122.50	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		85.80%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(19,877.50)	2021 Planting Works Completed, unspent funds will be carried forward for the 2022 program.
<u>TRAILS DEVELOPMENT - 2021</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(22,915.00)	
Contribution from Development Charges	-	(120,500.00)	
Contribution from Trust (Trails)	-	(705,436.35)	
	-	(848,851.35)	
<u>EXPENSES</u>			
Expenditures	-	779,648.68	
	-	779,648.68	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		91.85%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(69,202.67)	2021 Program Complete, surplus funds will be returned to the Trails Trust Fund in part of year end processing and will then be applied towards the Kirkpatrick Park Promenade Project in 2022.
<u>THIRD ICE PAD / FACILITY SITE SELECTION & DESIGN</u>			
<u>FUNDING</u>			
Contribution from Development Charges	(75,000.00)	(75,000.00)	
	(75,000.00)	(75,000.00)	
<u>EXPENSES</u>			
Expenditures	75,000.00	39,556.50	
	75,000.00	39,556.50	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		52.74%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(35,443.50)	Project 80% complete with final presentation anticipated in Q1 2022.

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>ARTIFICIAL TURF FIELD VEHICLE</u>			
<u>FUNDING</u>			
Contribution from General Levy	(5,700.00)	(5,700.00)	
Contribution from Development Charges	(24,300.00)	(24,300.00)	
	<u>(30,000.00)</u>	<u>(30,000.00)</u>	Project Completed.
<u>EXPENSES</u>			
Expenditures	30,000.00	30,113.33	
	<u>30,000.00</u>	<u>30,113.33</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		100.38%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	113.33	
<u>NITH RIVER PATHWAY & BANK EROSION CONTROL</u>			
<u>FUNDING</u>			
Contribution from Reserve Fund	(112,000.00)	(112,000.00)	Design nearing completion. Additional funding to be incorporated within the 2022 Capital Program.
Contribution from Grants (Rural Economic Development)	(48,000.00)	-	Construction project timeline not yet determined.
	<u>(160,000.00)</u>	<u>(112,000.00)</u>	Application was submitted to the Canada Community Revitalization Fund (CCRF) for additional funding to support trail construction and site development.
<u>EXPENSES</u>			Project scope details awaiting approvals from GRCA.
Expenditures	160,000.00	24,014.09	
	<u>160,000.00</u>	<u>24,014.09</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		21.44%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(87,985.91)	
<u>EMERGENCY ROOF REPAIRS AND ROOFTOP HVAC (NH LIBRARY)</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(12,000.00)	
Contribution from Grants (Canada Community Building Fund)	-	(36,871.00)	
	<u>-</u>	<u>(48,871.00)</u>	Project Completed. Additional funding approved under report PFRS 2021-016.
<u>EXPENSES</u>			
Expenditures	-	75,560.74	
	<u>-</u>	<u>75,560.74</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		154.61%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	26,689.74	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>LIBRARY SERVICES FACILITY REVIEW</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(8,400.00)	
Contribution from Development Charges	-	(21,600.00)	
	-	(30,000.00)	Project underway and being led by the Region of Waterloo in coordination with Township CAOs.
<u>EXPENSES</u>			
Expenditures	-	-	
	-	-	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(30,000.00)	
<u>LED LIGHTING - ADMIN COMPLEX</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(22,500.00)	
	-	(22,500.00)	
<u>EXPENSES</u>			Project anticipated to be complete in Q1 2022.
Expenditures	-	409.54	
	-	409.54	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		1.82%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(22,090.46)	
<u>PARKING LOT DESIGN - ADMIN COMPLEX</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(16,000.00)	
Contribution from Development Charges	-	(16,000.00)	
	-	(32,000.00)	Project deferred to 2022 due to COVID-19. RFP specifications currently under review.
<u>EXPENSES</u>			
Expenditures	-	-	
	-	-	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(32,000.00)	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>OFFICE RENOVATIONS - ADMIN COMPLEX</u>			
<u>FUNDING</u>			
Contribution from Grants (Modernization Fund & CCBF)	-	(274,500.00)	
	-	(274,500.00)	
<u>EXPENSES</u>			
Expenditures	-	45,538.80	
	-	45,538.80	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		16.59%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(228,961.20)	
<u>HVAC REPLACEMENT PROJECT - ADMIN COMPLEX</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(35,000.00)	
Contribution from Reserve Fund	(54,000.00)	(54,000.00)	
Contribution from Grants (CCBF)	-	(550,216.00)	
Contribution from Grants (ICIP-COVID-19)	(224,000.00)	-	
	(278,000.00)	(639,216.00)	
<u>EXPENSES</u>			
Expenditures	278,000.00	693,750.48	
	278,000.00	693,750.48	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		108.53%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	54,534.48	
<u>FIRE ALARM SYSTEM REPLACEMENT - ADMIN/CASTLE</u>			
<u>FUNDING</u>			
Contribution from General Levy	(8,200.00)	(8,200.00)	
Contribution from Reserve Fund	(56,800.00)	(56,800.00)	
	(65,000.00)	(65,000.00)	
<u>EXPENSES</u>			
Expenditures	65,000.00	56,914.82	
	65,000.00	56,914.82	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		87.56%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(8,085.18)	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>ELECTRIC VEHICLE CHARGING STATIONS</u>			
<u>FUNDING</u>			
Contribution from Reserve Fund	-	(95,000.00)	Project led by the Region of Waterloo. Joint-Municipal contract awarded by Regional Council with Wilmot's proportion of costs totaling \$197,836. Net impact will be reduced to \$127,836 after NRCan and Region of Waterloo Contributions of \$70,000. Charging Stations installation at WRC and Admin Complex occurred in late Q4 2021, Wilmot St to occur in early Q1 2022.
Contribution from Grants (ZEVIP)	-	-	
	-	(95,000.00)	
<u>EXPENSES</u>			
Expenditures	-	-	
	-	-	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(95,000.00)	
<u>TRAILS MAINTENANCE VEHICLE</u>			
<u>FUNDING</u>			
Contribution from General Levy	(5,700.00)	(5,700.00)	Project Completed.
Contribution from Development Charges	(24,300.00)	(24,300.00)	
	(30,000.00)	(30,000.00)	
<u>EXPENSES</u>			
Expenditures	30,000.00	20,751.41	
	30,000.00	20,751.41	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		69.17%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(9,248.59)	
<u>BOLSTER BLOCKS REPAIR - NH ARENA</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(15,000.00)	Project Completed.
	-	(15,000.00)	
<u>EXPENSES</u>			
Expenditures	-	16,734.60	
	-	16,734.60	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		111.56%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	1,734.60	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>NH ARENA AND CC BUILDING REPAIRS</u>			
<u>FUNDING</u>			
Contribution from General Levy	(35,000.00)	(35,000.00)	
	<u>(35,000.00)</u>	<u>(35,000.00)</u>	
<u>EXPENSES</u>			
Expenditures	35,000.00	21,878.40	
	<u>35,000.00</u>	<u>21,878.40</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		62.51%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(13,121.60)	Multi-year program, repairs to elevator completed, in 2021.
<u>AMMONIA REMOVAL - NH ARENA</u>			
<u>FUNDING</u>			
Contribution from General Levy	(26,000.00)	(26,000.00)	
	<u>(26,000.00)</u>	<u>(26,000.00)</u>	
<u>EXPENSES</u>			
Expenditures	26,000.00	28,868.29	
	<u>26,000.00</u>	<u>28,868.29</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		111.03%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	2,868.29	Project Completed.
<u>FIELD IRRIGATION EQUIPMENT - WRC</u>			
<u>FUNDING</u>			
Contribution from General Levy	(20,500.00)	(56,500.00)	
Contribution from Reserve Fund	-	(41,500.00)	
Contribution from Sale of Surplus Assets	-	-	
	<u>(20,500.00)</u>	<u>(98,000.00)</u>	
<u>EXPENSES</u>			
Expenditures	20,500.00	-	
	<u>20,500.00</u>	<u>-</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(98,000.00)	Awaiting construction drawings / tender specifications. Project anticipated to be delayed until 2022.

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>TILE & GROUTING - AQUATIC CENTRE</u>			
<u>FUNDING</u>			
Contribution from Reserve Fund	(99,200.00)	(169,700.00)	
	(99,200.00)	(169,700.00)	
<u>EXPENSES</u>			
Expenditures	99,200.00	169,884.55	
	99,200.00	169,884.55	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		100.11%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	184.55	Project Completed.
<u>AQUATIC CENTRE MAINTENANCE PROGRAM</u>			
<u>FUNDING</u>			
Contribution from General Levy	(30,000.00)	(30,000.00)	
	(30,000.00)	(30,000.00)	
<u>EXPENSES</u>			
Expenditures	30,000.00	18,042.40	
	30,000.00	18,042.40	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		60.14%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(11,957.60)	Project nearing completion, remaining works to be completed in Q2 2022.
<u>WRC BACK ENTRANCE LANE TRAFFIC CALMING IMPROVEMENT</u>			
<u>FUNDING</u>			
Contribution from General Levy	(15,000.00)	(15,000.00)	
	(15,000.00)	(15,000.00)	
<u>EXPENSES</u>			
Expenditures	15,000.00	15,544.41	
	15,000.00	15,544.41	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		103.63%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	544.41	Project Completed. Additional works forecasted to occur in 2023.

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>WRC OPERATIONS / MAINTENANCE PLAN</u>			
<u>FUNDING</u>			
Contribution from General Levy	(1,500.00)	(1,500.00)	
Contribution from Development Charges	(13,500.00)	(13,500.00)	
	<u>(15,000.00)</u>	<u>(15,000.00)</u>	Project delayed with anticipated completion in Q2 2022. Staff currently working with engineer to develop plan.
<u>EXPENSES</u>			
Expenditures	15,000.00	2,360.00	
	<u>15,000.00</u>	<u>2,360.00</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		15.73%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(12,640.00)	
<u>WRC EMERGENCY HEAT PUMP REPLACEMENT</u>			
<u>FUNDING</u>			
Contribution from Grants (Canada Community Building Fund)	-	(40,876.00)	
	<u>-</u>	<u>(40,876.00)</u>	Project Completed. Awaiting final invoicing. Funding approved under report PFRS 2021-016.
<u>EXPENSES</u>			
Expenditures	-	-	
	<u>-</u>	<u>-</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(40,876.00)	
<u>HYCC - EXTERIOR MAINTENANCE</u>			
<u>FUNDING</u>			
Contribution from General Levy	(14,000.00)	(14,000.00)	
	<u>(14,000.00)</u>	<u>(14,000.00)</u>	Project Completed.
<u>EXPENSES</u>			
Expenditures	14,000.00	11,943.57	
	<u>14,000.00</u>	<u>11,943.57</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		85.31%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(2,056.43)	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>MULTI-PURPOSE OUTDOOR PAD - MANNHEIM PARK</u>			
<u>FUNDING</u>			
Contribution from General Levy	(7,500.00)	(7,500.00)	
Contribution from Development Charges	(42,500.00)	(42,500.00)	
	<u>(50,000.00)</u>	<u>(50,000.00)</u>	
<u>EXPENSES</u>			Project anticipated to be complete in Q2 2022.
Expenditures	50,000.00	-	
	<u>50,000.00</u>	<u>-</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(50,000.00)	
<u>EMERGENCY HVAC REPLACEMENT - MANNHEIM CC</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	-	
	<u>-</u>	<u>-</u>	
<u>EXPENSES</u>			Project Completed.
Expenditures	-	13,218.43	
	<u>-</u>	<u>13,218.43</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		Unfunded	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	13,218.43	
<u>PERMANENT DOG PARK INSTALL - SCOTT PARK</u>			
<u>FUNDING</u>			
Contribution from General Levy	(13,000.00)	(13,000.00)	
Contribution from Reserve Fund	-	(61,600.00)	
	<u>(13,000.00)</u>	<u>(74,600.00)</u>	
<u>EXPENSES</u>			Project Completed.
Expenditures	13,000.00	74,420.07	
	<u>13,000.00</u>	<u>74,420.07</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		99.76%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(179.93)	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>ADDITIONAL PLAYGROUND EQUIPMENT - CONSTITUTION PARK</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(19,437.00)	
Contribution from Grants (Fed Gas Tax)	-	(22,563.00)	
	-	(42,000.00)	Project Completed.
<u>EXPENSES</u>			
Expenditures	-	46,890.89	
	-	46,890.89	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		111.64%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	4,890.89	
<u>NH - EQUIPMENT STORAGE REPAIRS</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(15,100.00)	
	-	(15,100.00)	Project Completed.
<u>EXPENSES</u>			
Expenditures	-	14,785.72	
	-	14,785.72	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		97.92%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(314.28)	
<u>PLAYGROUND ADDITION - PETERSBURG PARK</u>			
<u>FUNDING</u>			
Contribution from General Levy	(48,000.00)	(48,000.00)	
	(48,000.00)	(48,000.00)	Project Completed.
<u>EXPENSES</u>			
Expenditures	48,000.00	45,393.92	
	48,000.00	45,393.92	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		94.57%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(2,606.08)	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>PLAYGROUND EQUIPMENT REPLACEMENT - ST AGATHA PARK</u>			
<u>FUNDING</u>			
Contribution from General Levy	(85,000.00)	(85,000.00)	
	(85,000.00)	(85,000.00)	
<u>EXPENSES</u>			
Expenditures	85,000.00	86,245.67	
	85,000.00	86,245.67	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		101.47%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	1,245.67	
<u>ARTIFACT ROLLED STORAGE EQUIPMENT</u>			
<u>FUNDING</u>			
Contribution from General Levy	(6,550.00)	(6,550.00)	
Contribution from Grants (Canadian Heritage)	(28,450.00)	(28,456.00)	
	(35,000.00)	(35,006.00)	
<u>EXPENSES</u>			
Expenditures	35,000.00	-	
	35,000.00	-	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(35,006.00)	
<u>CULTURAL HERITAGE LANDSCAPE INVENTORY</u>			
<u>FUNDING</u>			
Contribution from General Levy	-	(10,000.00)	
	-	(10,000.00)	
<u>EXPENSES</u>			
Expenditures	-	-	
	-	-	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(10,000.00)	

**2021 CAPITAL PROGRAM (UN-AUDITED)
FOR THE PERIOD ENDING DECEMBER 31, 2021**

Project	2021 Total Budget	Total Funding Available / Actuals to Date	Comments
<u>FLOOD ZONE BACKWATER VALVE PROGRAM - NEW HAMBURG</u>			
<u>FUNDING</u>			
Contribution from Reserve Fund	(120,000.00)	(120,000.00)	Grant application to NDMF was unsuccessful. A subsequent application has been made to the Ontario Community Environmental Fund seeking funding for the program. Program initiation will be dependent on successfully obtaining funding.
Contribution from Grants (National Disaster Mitigation Fund)	(120,000.00)	-	
	<u>(240,000.00)</u>	<u>(120,000.00)</u>	
<u>EXPENSES</u>			
Expenditures	240,000.00	-	
	<u>240,000.00</u>	<u>-</u>	
<u>PERCENTAGE OF FUNDING SPENT TO DATE</u>		0.00%	
<u>UNFUNDED / (UNEXPENDED) CAPITAL</u>	-	(120,000.00)	
TOTAL FUNDING CAPITAL PROGRAM	(8,874,450.00)	(21,717,555.43)	
TOTAL EXPENDITURES	<u>8,874,450.00</u>	<u>11,988,624.43</u>	
(UNEXPENDED)/UNFUNDED CAPITAL	<u>-</u>	<u>(9,728,931.00)</u>	
% of Funding Spent		55.20%	



CORPORATE SERVICES

Staff Report

REPORT NO: COR 2022-003

TO: Ad Hoc Budget Advisory Committee

SUBMITTED BY: Patrick Kelly, CPA, CMA, Director of Corporate Services / Treasurer

PREPARED BY: Ashton Romany, CPA, Manager of Finance / Deputy Treasurer

REVIEWED BY: Sharon Chambers, Chief Administrative Officer

DATE: January 24, 2022

SUBJECT: Reserve and Reserve Funds (un-audited)
For the year ended December 31, 2021

RECOMMENDATION:

THAT Report COR 2022-003, prepared by the Manager of Finance / Deputy Treasurer, regarding Reserve and Reserve Funds, for the year ended December 31, 2021, be received for information purposes.

SUMMARY:

This report outlines the Township's Reserve and Reserve Fund activity for the 2021 fiscal year.

BACKGROUND:

Attached is the un-audited Reserves and Reserve Funds Statement for the year ended December 31, 2021. This statement summarizes all Reserves and Reserve Funds activities within the year.

REPORT:**Infrastructure Levy Transfers**

The 2021 operating budget included a dedicated infrastructure levy of \$336,530. As noted within Report COR 2022-001, the utilization of Provincial COVID-19 Recovery funding, to offset impacts of the pandemic on operating performance, ensured that the levy commitment will be transferred the Township's Infrastructure Reserve Funds for Equipment, Transportation and Facilities/Recreation. Transfers to these reserve funds assists with future infrastructure requirements under the Township's Asset Management Program and 10-Year Capital Forecast.

Development Charges Reserve Funds

The net impact from the collection and utilization of Development Charges (DCs) in fiscal 2021, resulted in a further decrease of approximately \$1.20M for the calendar year. While collections for 2021 totalled just over \$216,000, the 2021 Capital Program required a draw of \$1.39M in DCs to fund growth related infrastructure initiatives. Year-end DCs currently have an accumulated deficit of approximately \$3.73M.

The existing deficit within the DC Reserve Funds is largely the result of significant growth-related capital projects, such as the Wilmot Employment Lands, Infrastructure Master Plans and Morningside Truck Sanitary Sewer, whereby upfront costs are incurred for critical servicing infrastructure (Roads, Water, Sanitary and Storm), with development charges collections occurring at permit issuance for future construction. To date, the municipality has been fortunate to have reserve fund capacity, across other discretionary funds, to carry the costs of this deficit while collecting interest from the Development Charges Funds.

Based on Cashflow Forecasting and Modelling within the 2021 Development Charges Background Study Update, from Watson & Associates, the Township is expected to collect \$52.5M in DC's over the next 10 years. This estimate is based upon current growth projections and modelling under the Official Plan and other contributing studies. The current iteration of our 10-Year Capital Forecast, which includes updated cost estimates and project timing, is anticipating \$48.1M in DC Allocations to growth related capital projects over the same time frame.

Factoring in an opening deficit of \$3.73M, the Township will be in a net positive position at the end of the ten-year planning horizon; however, a significant amount of DC funded debt will be required to ensure growth related capital financing is in-place from a cash-flow perspective over the same time period.

As part of the 2022 Capital Program staff will be proposing a Debt Management and Reserve Fund Strategy be undertaken to establish a framework moving forward. Such strategy is critical to ensuring the funds be available to advance a number of forthcoming capital projects.

Street Lighting Infrastructure Reserve Funds

With the retrofit of street lighting to LED in 2018, annual savings in hydro consumption are being utilized to finance the project. The projected 2021 transfer of \$60,235 will be made to the Infrastructure Reserve Fund – Street Lighting, reducing the deficit to \$41,402. The Township is well on target to achieve the original 5-year payback on this investment, while simultaneously reducing our overall carbon footprint.

Water/Sanitary Infrastructure Reserve Funds

The 2021 user-pay budget included a combined transfer of \$1.15M to the three (3) Utility Infrastructure Reserve Funds. These transfers were slightly below the anticipated budgeted transfer (\$1.25M) as noted in the 2021 Operating Summary report. Current and future transfers to reserve funds will assist with future water/sanitary capital expenditures, outlined in the Township Asset Management Plan.

Cemetery Infrastructure Reserve Funds

The 2021 operating budget at Riverside Cemetery projected a balanced budget with no impact on reserves. As noted within the 2021 Operating Summary Report, Cemetery User Fees and reduced operating expenses, resulted in an anticipated transfer of \$6,273. Cemetery operations are a user-pay service, surplus transfers assist in moving towards reducing the overall deficit within the cemetery reserve fund.

Building Reserve Fund (Bill 124)

As per Bill 124 legislation, the building division must be self-sustainable through the development industry. With building permit activity levels being significantly lower than anticipated, net operating results have further increased the deficit within the dedicated Building Services Reserve Fund.

The building industry is cyclical in nature, and future growth projections including industrial and residential subdivisions, and annual fee updates will help to eliminate the existing deficit and bring this reserve fund back into a positive status over the next several years.

Reserves and Reserve funds are currently under review and will be incorporated within a more holistic debt management and reserve fund strategy, as part of the 2022 Work Program.

ALIGNMENT WITH THE TOWNSHIP OF WILMOT STRATEGIC PLAN:

This report is aligned with the Strategic Plan goal of Responsible Governance, through the strategies of fiscal responsibility and infrastructure investments.

ACTIONS TOWARDS UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS

This report is aligned with several of the UN Sustainable Development Goals:

- Goal 3 – Good Health and Well-Being
- Goal 6 – Clean Water and Sanitation
- Goal 8 – Decent Work and Economic Growth
- Goal 9 – Industry, Innovation and Infrastructure
- Goal 11 – Sustainable Cities and Communities

FINANCIAL CONSIDERATIONS:

The results contained within this report are preliminary and may vary slightly with year-end adjustments. When results are finalized, the 2021 year-end transfers to/from reserve funds will occur and audited financial statements will be compiled.

The combined reserve and reserve fund balance of \$3.2M is one component of the Townships overall cash position. The cash position of the municipality is a combination of reserve funds, reserves and capital funds held to service existing approved capital needs. The existing funds in place for the capital program total approximately \$9.7M, as reported in COR 2022-02. This brings the overall cash position of the municipality at year end to approximately \$12.9M.

It is important to note the reserve and reserve funds balances have a specific purpose as outlined in the Reserve Fund By-Law, while the capital funding has already been committed to specific, Council approved projects yet to be completed.

ATTACHMENTS:

APPENDIX A – 2021 Reserves and Reserve Fund Report (un-audited)

**Township of Wilmot
Reserves and Reserve Fund (un-audited)
For the year ended December 31, 2021**

	Opening Balance 12/31/20	Budget Allocations (to)/ from Revenue Fund	Contributions Received	2021 Interest Allocation	Transfers (to) / from Capital Fund	Preliminary Balance 12/31/21	Year-End Transfers to/(from) Reserve Funds	Ending Balance 12/31/21
<u>Reserves</u>								
Working Funds	502,138.93	-	-	-	-	502,138.93	-	502,138.93
Total Reserves	502,138.93	-	-	-	-	502,138.93	-	502,138.93
<u>Reserve Funds</u>								
<i>Obligatory</i>								
Building Services (Bill 124)	(995,994.83)	(62,080.00)	-	(7,270.45)	(2,414.73)	(1,067,760.01)	(216,478.95)	(1,284,238.96)
Development Charges	(2,532,239.09)	-	216,726.50	(23,464.90)	(1,394,186.55)	(3,733,164.04)	-	(3,733,164.04)
Federal Gas Tax	103,812.16	-	1,277,977.70	2,452.64	(1,279,551.00)	104,691.50	-	104,691.50
Parkland (Cash-in-lieu)	1,544,106.17	-	44,350.00	11,350.13	-	1,599,806.30	-	1,599,806.30
Total Obligatory Reserve Funds	(1,880,315.59)	(62,080.00)	1,539,054.20	(16,932.58)	(2,676,152.28)	(3,096,426.25)	(216,478.95)	(3,312,905.20)
<i>Discretionary</i>								
Infrastructure Reserve Fund - Equipment	480,620.08	112,176.66	-	2,203.54	(321,303.91)	273,696.37	-	273,696.37
Infrastructure Reserve Fund - Facilities	688,918.93	112,176.67	-	3,724.07	(322,132.12)	482,687.55	-	482,687.55
Infrastructure Reserve Fund - Transportation	609,928.24	112,176.67	-	3,151.30	(315,729.60)	409,526.61	-	409,526.61
Baden West Noise Wall Reserve Fund	73,149.35	-	-	533.95	-	73,683.30	-	73,683.30
Elections Reserve Fund	35,397.32	20,000.00	-	258.39	-	55,655.71	566.56	56,222.27
Hamilton Road Noise Wall Reserve Fund	144,716.72	-	-	1,056.37	-	145,773.09	-	145,773.09
Heritage Lighting Reserve Fund (Petersburg Subdivision)	5,884.14	-	-	42.94	-	5,927.08	-	5,927.08
Infrastructure Reserve Fund - IT Services	-	-	-	-	-	-	-	-
Infrastructure Reserve Fund - Street Lighting	(100,899.82)	60,000.00	-	(736.53)	-	(41,636.35)	234.47	(41,401.88)
Municipal Accomodation Tax	1,973.36	-	782.16	18.03	-	2,773.55	-	2,773.55
Self-Insurance Reserve Fund	20,000.00	-	-	146.01	-	20,146.01	-	20,146.01
Winter Maintenance Reserve Fund	19,073.18	-	-	139.24	-	19,212.42	132,562.96	151,775.38
Sub-total	1,978,761.50	416,530.00	782.16	10,537.31	(959,165.63)	1,447,445.34	133,363.99	1,580,809.33

Township of Wilmot
Reserves and Reserve Fund (un-audited)
For the year ended December 31, 2021

User-pay

	Opening Balance 12/31/20	Budget Allocations (to)/ from Revenue Fund	Contributions Received	2021 Interest Allocation	Transfers (to) / from Capital Fund	Preliminary Balance 12/31/21	Year-End Transfers to/(from) Reserve Funds	Ending Balance 12/31/21
Infrastructure Reserve Fund - Cemetery	(66,107.60)	-	-	(482.57)	(221.21)	(66,811.38)	6,273.10	(60,538.28)
Infrastructure Reserve Fund - Water	3,373,133.76	492,198.00	-	18,730.77	(1,417,509.95)	2,466,552.58	(30,422.58)	2,436,130.00
Infrastructure Reserve Fund - Water Meter	559,916.46	126,040.00	-	4,087.20	-	690,043.66	(7,790.15)	682,253.51
Infrastructure Reserve Fund - Sanitary	2,289,435.27	636,531.00	-	10,938.08	(1,529,268.51)	1,407,635.84	(66,603.59)	1,341,032.25
Sub-total - User- pay	6,156,377.89	1,254,769.00	-	33,273.48	(2,946,999.67)	4,497,420.70	(98,543.22)	4,398,877.48
Total Discretionary Reserve Funds	8,135,139.39	1,671,299.00	782.16	43,810.79	(3,906,165.30)	5,944,866.04	34,820.77	5,979,686.81
Total Reserves and Reserve Funds	6,756,962.73	1,609,219.00	1,539,836.36	26,878.21	(6,582,317.58)	3,350,578.72	(181,658.18)	3,168,920.54

CORPORATE SERVICES

Staff Report

REPORT NO: COR 2022-004

TO: Ad Hoc Budget Advisory Committee

SUBMITTED BY: Patrick Kelly, CPA, CMA, Director of Corporate Services / Treasurer

PREPARED BY: Patrick Kelly, CPA, CMA, Director of Corporate Services / Treasurer

REVIEWED BY: Sharon Chambers, Chief Administrative Officer

DATE: January 24, 2022

SUBJECT: O. Reg 284/09 – Excluded Expense Estimate

RECOMMENDATION:

THAT pursuant to Ontario Regulation 284/09, Report COR 2022-004 serve as a method for communicating the exclusion of estimated amortization expenses from the 2022 Municipal Budget.

SUMMARY:

This report is provided in accordance with O. Reg 284/09, and meets the legislative reporting requirements for accrual-based budgeting.

BACKGROUND:

Ontario Regulation 284/09 states that municipal budgets may exclude from estimated expenses, amortization expenses on tangible capital assets, post-employment benefits expenses and solid waste landfill closure and post-closure expenses. In addition, a report about the excluded expenses and their impact on the accumulated surplus shall be approved by Council and adopted by resolution within 60 days of completing the Consolidated Financial Statements.

Section 290 of the Municipal Act requires municipalities to prepare balanced budgets which include all of the expenditures and revenues for the taxation year. The adoption of full accrual accounting within the Public Sector Accounting Board (PSAB) handbook require municipalities

to report on expenses instead of expenditures. Expenditures represent outlays of assets to purchase goods and services. Expenses represent the consumption of assets to provide goods, services and intangibles. Expenses include amortization of tangible capital assets over their useful lives, change in liabilities for postemployment benefits and change in liabilities for solid waste landfill closure and post-closure.

REPORT:

The Township is not impacted by post-employment benefits expenses, solid waste landfill closure nor post-closure expenses. The single “non-cash” item excluded from the forthcoming 2022 municipal budget is the amortization of tangible capital assets. This practice of reporting is consistent with area municipalities.

As per the audited 2020 financial statement, annual amortization for the municipality is approximately \$6.0 million. Therefore, the budget proposed to the ad hoc Budget Advisory Committee will not include approximately \$6.0 million of amortization.

Notwithstanding the exclusion of this funding of amortization, the proposed municipal budget will continue to include allocations to the Township’s Infrastructure Reserve Funds, and levy funding of the 2022 Capital Program.

Originally introduced, under Report FIN 2019-41, the Township has a dedicated infrastructure levy which generates funding to help close the infrastructure funding gap. While it will take time to build up internal financial capacity, the staged process introduced as part of the 2020 Municipal Budget will promote fiscal sustainability through the Township’s Asset Management Program.

ALIGNMENT WITH THE TOWNSHIP OF WILMOT STRATEGIC PLAN:

This report is aligned with the Strategic Plan goal of *Responsible Governance*, through the strategies of fiscal responsibility and infrastructure investments. The 2020 update to the Strategic Plan included the specific action of developing sustainable funding mechanisms to invest in asset management and infrastructure improvement activities.

ACTIONS TOWARDS UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS

This report is aligned with the UN Sustainable Development Goal:

Goal 11 – Sustainable Cities and Communities

FINANCIAL CONSIDERATIONS:

The actual amortization expense for fiscal 2022 will be calculated as part of year end processing and reporting within the 2022 audited financial statements. This amount will fluctuate from the estimate based upon new acquisitions and disposals of tangible capital assets throughout the year.

ATTACHMENTS:

None