



Town of Tillsonburg

2024 Budget

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List of Acronyms

- AEDO – Accredited Economic Development Organization
- AMP – Asset Management Planning
- ANHS – Annandale National Historic Site
- AODA – Accessibility for Ontarians with Disabilities Act
- ARL – Annual Repayment Limit
- CBO- Chief Building Official
- CCTV – Closed Circuit Television Inspection
- CEM – Cemetery
- CF – Carry forward
- CIP – Community Improvement Plan
- CNG –Compressed Natural Gas
- COLA – Cost of Living Adjustment
- CPP- Canadian Pension Plan
- CSC – Customer Service Centre
- CU - Culvert
- CVOR – Commercial Vehicle Operator’s Registration
- DC – Development Charges
- ED – Economic Development
- EHT- Employer Health Tax
- EI – Employment Insurance
- FAC – Facilities
- FAS –Fire Alarm Solution
- FCA – Facilities Condition Assessment
- FTE – Full Time Equivalent
- HC – Health Club
- HLW – Heat, Light and Water
- HVAC – Heating Ventilation & Air Conditioning
- ICIP – Investing in Canada Infrastructure Plan
- IT – Information Technology
- LED – Light Emitting Diode
- LLWP – Lake Lisgar Water Park
- MPAC – Municipal Property Assessment Corporation
- MOL – Ministry of Labour
- MOU – Memorandum of Understanding
- NFPA – National Fire Protection Association
- O.Reg – Ontario Regulations
- OCIF - Ontario Community Infrastructure Fund
- OPS – Operations Admin

- OSIM – Ontario Structure Inspection Manual
- P&I – Principal and Interest
- PBA –Pre-Budget Approval
- PILS – Payments in-lieu of Taxes
- PKS – Parks
- PROG – Programs
- PSAB – Public Sector Accounting Board
- PTSD – Post Traumatic Stress Disorder
- PW –Public Works
- PXO – Pedestrian Crossover
- QTL – Quarter Town Line
- RCP – Recreation, Culture & Parks
- RW – Retaining Wall
- SAG – Station Arts
- SCBA – Self-Contained Breathing Apparatus
- SEC – Special Event Centre
- SOMA – Southern Ontario Marketing Alliance
- SP - Summer Place
- SWM – Storm Water Management
- TBD – To Be Determined
- TCC – Tillsonburg Community Centre
- TCT – Trans Canada Trail
- THI – Tillsonburg Hydro Inc
- VOIP – Voice Over Internet Protocol
- W/O – Work Order
- WSIB – Workplace Safety & Insurance Board



2024 Overall Draft Budget Review

Nov. 20, 2023



2024 Overall Budget

Summary Tax Rate Review

	2023	tax rate	2024	tax rate	Change	
Levy	\$ 19,147,619		\$ 21,083,149		\$ 1,935,530	levy
Wght Assessment	\$ 2,315,078,293	0.00827083	\$ 2,389,057,753	0.00882488	6.70%	Tax Rate

	2023	2024	Change
Average Residential Home	\$ 237,000	\$ 237,000	
Town general levy	\$ 1,960	\$ 2,091	\$ 131.31

Single Detached home

2024 Taxation (Phased CVA)

		% Var.	\$ Var.
Code 301 Residential Median (\$ 237,000	0.00%	
General RT Rate:	0.00882488	6.70%	
General Levy:	2,091.50	6.70%	\$ 131.31
County:	922.17	0.00%	0.00
Sewers: N/A			0.00
Library:	87.84	0.00%	0.00
Education:	362.61	0.00%	0.00
Total Levy:	3,464.12	3.94%	131.31

Average home valued at \$237,000 will see a \$131 increase on annual tax bill, or \$32.83 on quarterly installment or \$0.36 per day

2024 Possible Reduction Items

Summary Levy Review - with Reductions

- Town levy at 10.11%, \$21,083,149

1% Levy Increase = \$191,476

<u>Discretionary items</u>	<u>Dollar impact</u>
Physician Recruitment position - Net of Hospital 50%	61,750
Contract Security at TCC	53,254
BIA Façade Improvement	35,000
CIP Rebates	60,000
EcDev Strategy Dvlpmt - MSC Skills Application	20,000
By-law Enforcement FTE increase - Res #2022-410	90,400
By-law Enforcement Summer Student increase	16,000
BIA Cap Ex Grant	(15,000)
	321,404

- Town levy after reductions 8.43%, \$20,761,745

2024 Overall Budget – W Reductions

Summary Tax Rate Review

	2023	tax rate	2024	tax rate	Change	
Levy	\$ 19,147,619		\$ 21,083,149		\$ 1,935,530	levy
Wght Assessment	\$ 2,315,078,293	0.00827083	\$ 2,389,057,753	0.00882488	6.70%	Tax Rate

	2023	2024	Change
Average Residential Home	\$ 237,000	\$ 237,000	
Town general levy	\$ 1,960	\$ 2,091	\$ 131.31

After Possible Reductions of \$321,404

	2023	tax rate	2024	tax rate	Change	
Levy	\$ 19,147,619		\$ 20,761,745		\$ 1,614,126	levy
Wght Assessment	\$ 2,315,078,293	0.00827083	\$ 2,389,057,753	0.00869035	5.07%	Tax Rate

	2023	2024	Change
Average Residential Home	\$ 237,000	\$ 237,000	
Town general levy	\$ 1,960	\$ 2,060	\$ 99.43

If all reductions are adopted, average home valued at \$237,000 will see a \$99.43 increase on annual tax bill, or \$24.86 on quarterly installment or \$0.27 per day

2024 Overall Budget, as Presented

Summary Levy Review

- Town levy at 10.11%, \$21,083,149

1% Levy Increase = \$191,476

OPERATING BUDGET

Operating Budget Levy	7.11%
▪ \$18M (\$1,361,103 inc.)	

EXTERNAL REQUESTS

BIA MOU/FIP (\$72K)	.38%
Station Arts MOU (\$47.1K)	.25%
Community Grants (\$51.8K)	.27%
	.00%
External Requests	.89%

Net Internal Operating (Operating less External)	6.22%
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CAPITAL BUDGET

Capital Budget Levy	3.00%
▪ \$3.082M (\$574,427 inc.)	

SUMMARY

Internal Operating	6.22%
Capital	3.00%
Sub-total Internal	9.22%
External Requests	.89%
Net Town Levy	10.11%

Budget Development

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

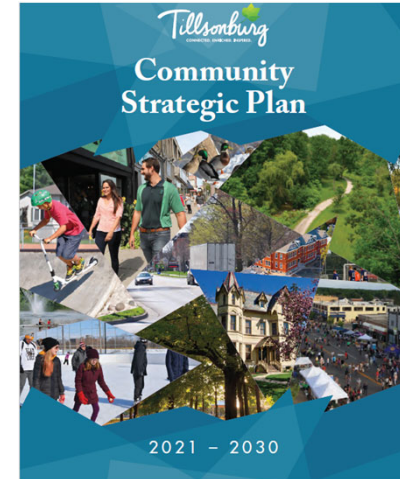


Versions
1 - Draft to Managers
1.1 - Finance Review
2 - SMT review
3 - SMT final
3.1 - Council Review
4 - Council approved

Levy Increase at:		
Dept Subm	SLT Final	Difference
\$ 3,001,277	\$ 1,935,530	\$ (1,065,747)
15.67%	10.11%	-5.56%

Strategic Direction

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



Operating Budget Summary

2024 Budget | Overall



2024 Financial Plan Operating Plan - Cost Code Summary Consolidated - Town

	2023	2024		
	Total	Total	Budget	%
	Budget	Budget	Variance	Variance
Revenues				
Levy, PILS	523,200	550,429	27,229	(5.20%)
Grants	1,852,986	1,859,945	6,959	(0.38%)
User Charges	6,484,063	7,123,814	639,751	(9.87%)
Other Revenue	353,500	643,200	289,700	(81.95%)
Contribution from Reserves	1,032,642	761,010	(271,632)	26.30%
Total Revenues	10,246,391	10,938,398	692,007	(6.75%)
Expenditures				
Labour	11,870,578	13,318,815	1,448,237	12.20%
Purchases	5,972,062	6,085,357	113,295	1.90%
Contracted Services	6,515,782	7,108,632	592,850	9.10%
Contribution to Reserves	207,719	254,170	46,451	22.36%
Interfunctional Adjustments	426,822	546,988	120,166	28.15%
Debt Principal & Interest	1,893,047	1,625,158	(267,889)	(14.15%)
Total Expenditures	26,886,010	28,939,120	2,053,110	7.64%
Total Net Levy	(16,639,619)	(18,000,722)	(1,361,103)	(8.18%)

Capital Budget Summary

2024 Budget | Overall

Capital Asset Management	2023	2024	\$ Var	% Var
Fleet Services (OP Fleet Capital)	55,000	66,178	11,178	20.32%
Fire Services (Fire Equipment Capital)	20,000	24,065	4,065	20.32%
Engineering (OP Storm Capital)	571,500	714,412	142,912	25.01%
Public Works (OP Roads & Bridges Capital)	633,500	762,598	129,098	20.38%
(OP Streetlights Capital)	192,500	254,219	61,719	32.06%
Parks (RC Parks Capital)	250,500	258,494	7,994	3.19%
Recreation - Facilities (RC Facilities Capital)	785,000	987,462	202,462	25.79%
IT Equipment	0	15,000	15,000	#DIV/0!
Economic Development		-	-	#DIV/0!
Total Capital Budget	2,508,000	3,082,427	574,427	22.90%
			Of overall:	3.00%

Revenue Breakdown

[illegible]

Budget Pressures

- Inflationary costs - tenders: 6.6% Non-residential building price index for 2023 Q3 Toronto – index used as a measure of what construction tenders would be increasing by – used as the index for adjusting DC charges annually.
- Inflationary costs – wages: 5.43% CPI index for the 12-month period formula used in last year's calculation – \$389K
- Employer Payroll Costs: \$255,195 or 11.3% vs. \$173,734 or 8.2% last year
- Pay Equity/Market Adjustment: Placeholder of \$300K
- FTE requests: 6.7 FTEs or \$359K, adapting to a growing community
- Insurance: \$61,000 or 11%
- Capital Program: # of projects and overall infrastructure costs over 10-year capital forecast continue to rise

Budget Pressures

[Link](#)

Employer Payroll Costs		Variance		
	2023	2024	\$	%
OMERS	752,526	845,704	\$ 93,178	12.4%
EI	134,059	147,315	\$ 13,256	9.9%
CPP	350,700	388,038	\$ 37,338	10.6%
EHT	150,544	168,011	\$ 17,467	11.6%
WSIB	184,989	264,818	\$ 79,829	43.2%
Benefits	695,419	709,546	\$ 14,127	2.0%
	\$ 2,268,237	\$ 2,523,432	\$ 255,195	11.3%
Rates		YMPE/Maximums		
	2023	2024	2023	2024
OMERS - to YMPE	9.00%	9.00%	\$ 66,600	\$ 68,500
OMERS - YMPE >	14.60%	14.60%		
EI	1.63%	1.66%	\$ 61,500	\$ 63,200
CPP1	5.95%	5.95%	\$ 66,600	\$ 68,500
CPP2	0.00%	4.00%	\$ -	\$ 73,200
EHT	1.95%	1.95%		
WSIB	2.57%	3.27%		

CPI Ontario	12-mth
Products and product groups ^{3 4}	CPI
July '22 - June '23	Increase
All-items	5.43%
Food ⁵	9.26%
Shelter ⁶	6.17%
Household operations, furnishings and eq	4.10%
Clothing and footwear	1.57%
Transportation	3.98%
Gasoline	1.05%
Health and personal care	5.82%
Recreation, education and reading	3.53%
Alcoholic beverages, tobacco products and	3.56%
All-items excluding food and energy ⁷	4.64%
All-items excluding energy ⁷	5.39%
Energy⁷	6.01%
Goods ⁸	6.11%
Services⁹	4.84%

FTE Change Breakdown

Department	Headcount '23				FTEs '23	FTEs '24	Change
	FT	PT	FF	Total			
CAO	3	-		3	3.0	3.0	-
CORP SERVICES/CLERK	8	2		10	9.2	9.2	-
ECONOMIC DEV	2	1		3	2.4	2.4	-
FIRE/EMERG SERVICES	8	9	34	51	14.8	15.5	0.8
FINANCE	9	-		9	8.5	9.5	1.0
HR	3	-		3	3.0	3.6	0.6
HYDRO	20	-		20	20.0	20.0	-
OPERATIONS & DEV	38	19		57	42.3	43.7	1.4
RCP	36	50		86	46.0	48.9	2.9
Totals	127	81	34	242	149.2	155.9	6.7
Legend							
FT = Full-Time							
PT = Part-Time							
FF = Fire Fighter							
FTE = Full-Time Equivalent							

FTE / Labour Change Breakdown

[illegible]

Labour			
5001 F/T Reg	11,521,413	12,710,863	1,189,450
5002 F/T OT	164,857	176,112	11,255
5003 P/T Reg	1,496,288	1,737,998	241,710
5004 P/T OT	25,700	34,000	8,300
Total Labour	13,208,258	14,658,973	1,450,715

Assessment and Property Count Growth

2022 In-year Change

Property Count Change



↑ 2.5%

192
Projected

Destination CVA Change

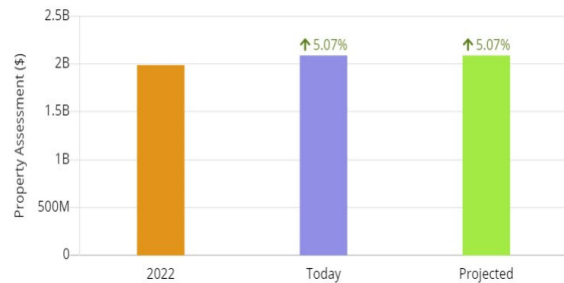


↑ 5.07%

\$100.92M
Projected

Projected In-Year Assessment Change

↑ 5.07%
2.09B



2023 In-year Change

Property Count Change



↑ 2.39%

188
Projected

Destination CVA Change

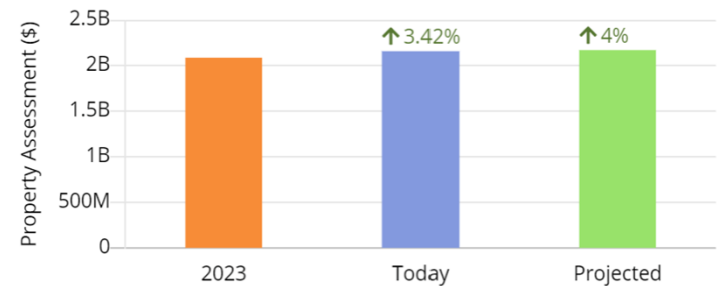


↑ 4%

\$83.68M
Projected

Projected In-Year Assessment Change

↑ 3.42%
2.16B



Recommendations/Discussion

- Continue to evaluate revenue options to diversity revenue sources, to reduce reliance on property taxes
 - Revisit '21 [Revenue Study](#) for opportunities across all departments
- Continue with Infrastructure Renewal Program
 - In 2023, capital levy increased to address ongoing capital needs
 - dedicated capital levy of 3% in 2024 and 2025, and 1% onwards
 - Continual evaluation of consolidation/rationalization of infrastructure
- Increased focus 3x on asset management
 - \$455M replacement value of all assets
 - Utilize and leverage integrated systems as key decision tools
 - align policies with systems to inform future budgets
 - meet regulatory compliance for 2024, 2025 and onwards.

Residential Town Tax Levy Impact



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

Median Residential Assessment = \$237,000

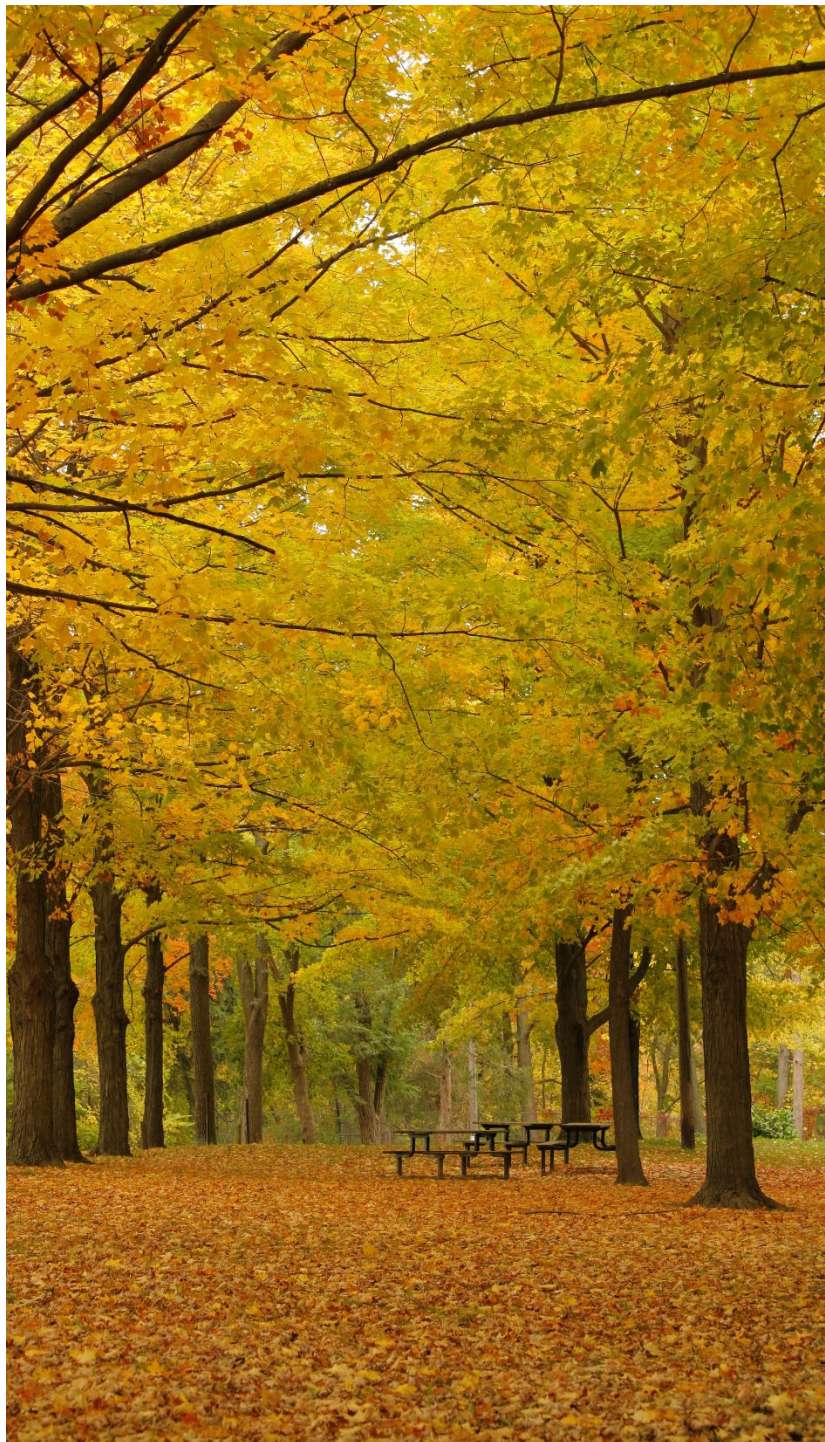
$$2024 \text{ Taxation} = \$237,000 \times 0.00882488 = \$2,091$$

$$\text{Tax Rate} \uparrow 6.7\% = \$131.31$$

After Possible Reductions of \$321,404

$$2024 \text{ Taxation} = \$237,000 \times 0.00869035 = \$2,060$$

$$\text{Tax Rate} \uparrow 5.07\% = \$99.43$$



Thank You

Questions?





Asset Management / Draft Capital Budget Review




Nov. 20, 2023

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The preparation of this project was carried out with assistance from the Government of Canada and the Federation of Canadian Municipalities. Notwithstanding this support, the views expressed are the personal views of the authors, and the Federation of Canadian Municipalities and the Government of Canada accept no responsibility for them."

Capital Levy Summary

2024 Capital Budget | Levy

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			Of overall:	3.00%

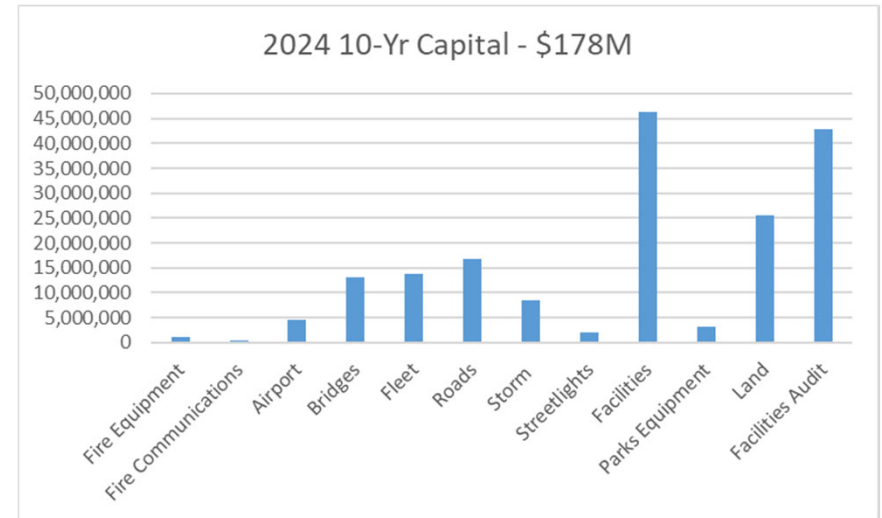
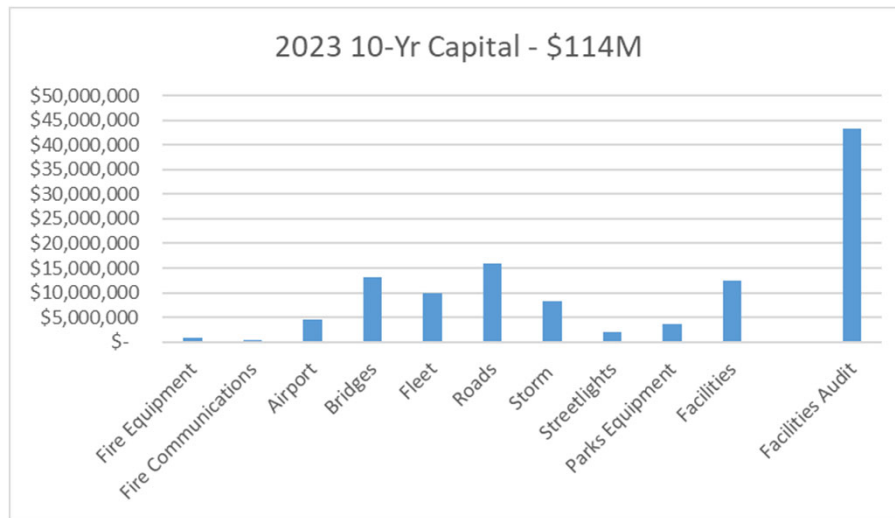
		2024 Capital Project Listing - New Requests Town								
		Contribution	Grants	Tax Supported	Reserves	DC	Donation	Miscellaneous	User Pay	Taxation
	Expenditures	to Reserves		Debt		Reserves			Debt	
Total Project Listing	\$22,511,500	\$161,100	(\$1,073,700)	(\$7,257,400)	(\$1,875,400)	(\$83,300)		(\$9,300,300)		\$3,082,500

Total Capital Expenditures – 10-yr

Expenditures		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
FI	Fire Equipment	57,500	103,520	65,264	93,628	266,640	47,864	136,121	137,663	61,548	79,083	
FI	Fire Communications	7,500	0	0	174,266	49,132	5,631	35,035	44,521	37,646	5,976	
OP	Airport	99,350	364,140	530,600	162,360	397,476	844,650	86,153	644,380	669,256	717,060	
OP	Bridges	2,014,000	5,725,321	1,379,560	992,561	772,870	299,006	64,342	114,817	597,550	1,050,364	
OP	Fleet	871,000	2,800,500	1,183,500	970,000	1,837,000	652,800	778,200	272,900	3,686,884	786,565	
OP	Roads	2,041,806	1,210,504	1,597,953	2,096,061	1,221,733	2,149,490	2,074,802	970,501	1,833,734	1,688,509	
OP	Storm	989,464	444,692	1,124,364	825,869	825,607	1,079,215	528,063	589,211	1,034,540	1,034,540	
OP	Streetlights	447,500	156,060	265,300	378,840	828,075	0	0	0	0	0	
RC	Facilities	1,557,000	8,417,115	17,101,578	9,066,832	7,572,359	658,827	482,454	509,646	561,697	292,800	
RC	Parks Equipment	461,000	414,079	427,664	295,495	268,296	239,881	279,134	249,551	290,409	224,679	
EC	Land	15,317,776	4,791,594	4,168,704	478,066	124,689	64,232	38,352	621,058	17,927	17,927	
		23,863,896	24,427,526	27,844,487	15,533,978	14,163,878	6,041,596	4,502,656	4,154,247	8,791,189	5,897,501	135,220,954
+	Facilities Audit	1,982,583	2,793,550	1,007,241	105,253	26,585,172	4,612,441	3,658,620	572,971	799,809	799,809	42,917,449
	Total Exp	25,846,479	27,221,076	28,851,728	15,639,231	40,749,051	10,654,037	8,161,276	4,727,218	9,590,998	6,697,310	178,138,403

135,220,954		2023 Budget
		2023-2032
42,917,449		10-yr Forecast
178,138,403		\$ 114,657,455
2024-2033		
10-yr Forecast	\$ 63,480,948	Difference

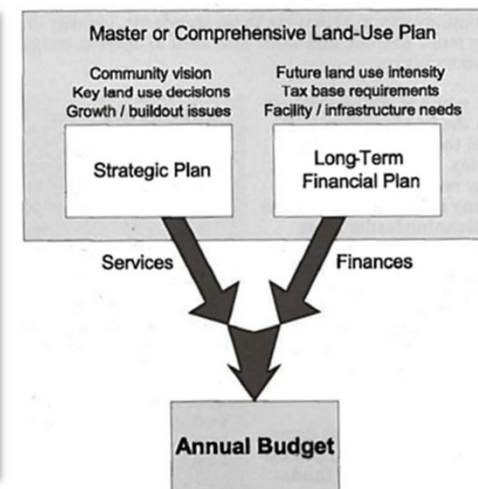
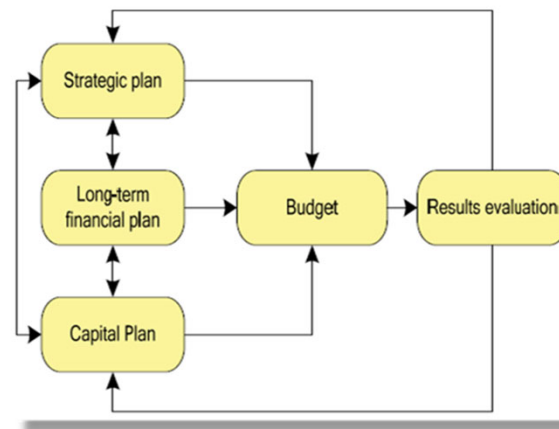
Total Capital Expenditures – 10-yr 2023 vs 2024



135,220,954		2023 Budget
		2023-2032
42,917,449		10-yr Forecast
178,138,403		\$ 114,657,455
2024-2033		
10-yr Forecast	\$ 63,480,948	Difference

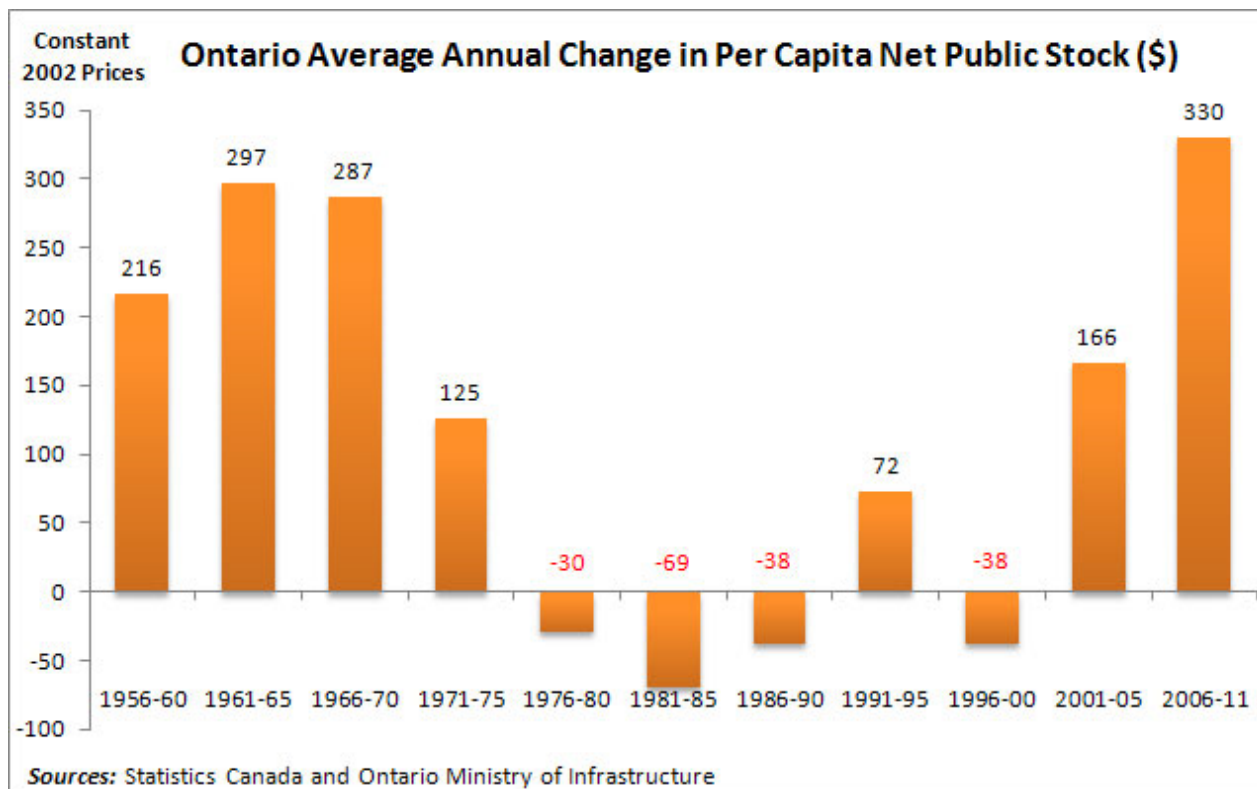
Asset Management Informs Capital Budget Part of Integrated planning

Long-term financial planning is an indispensable component of a complete planning framework



Provincial Asset Mgmt Strategy

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



Comprehensive Asset Mgmt Plan

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

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

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

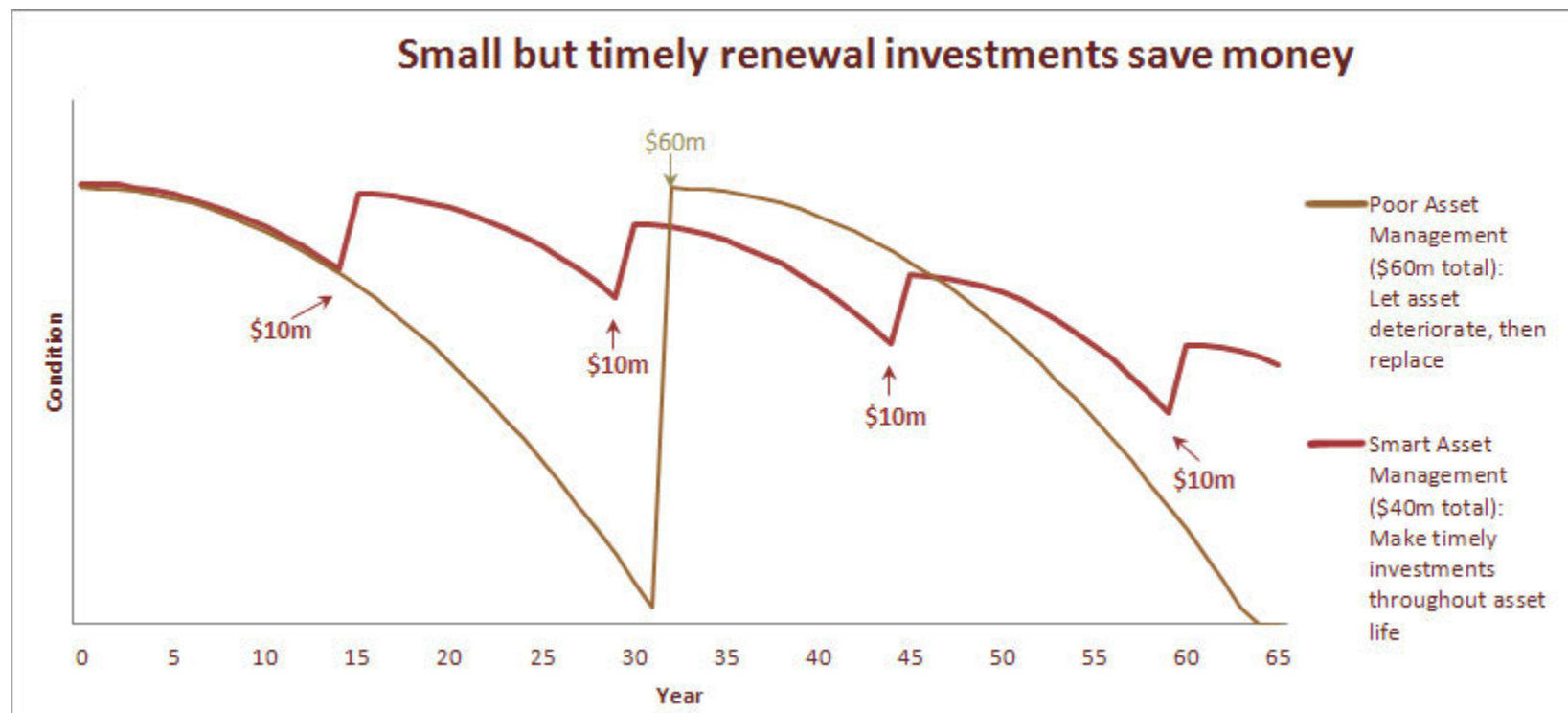
Comprehensive Asset Mgmt Plan

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

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

Type of Asset Mgmt Strategy

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



Optimal Asset Mgmt Strategy

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

Roads Risk Matrix

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

July 2022 Report Card – State of Infrastructure (Core Assets)

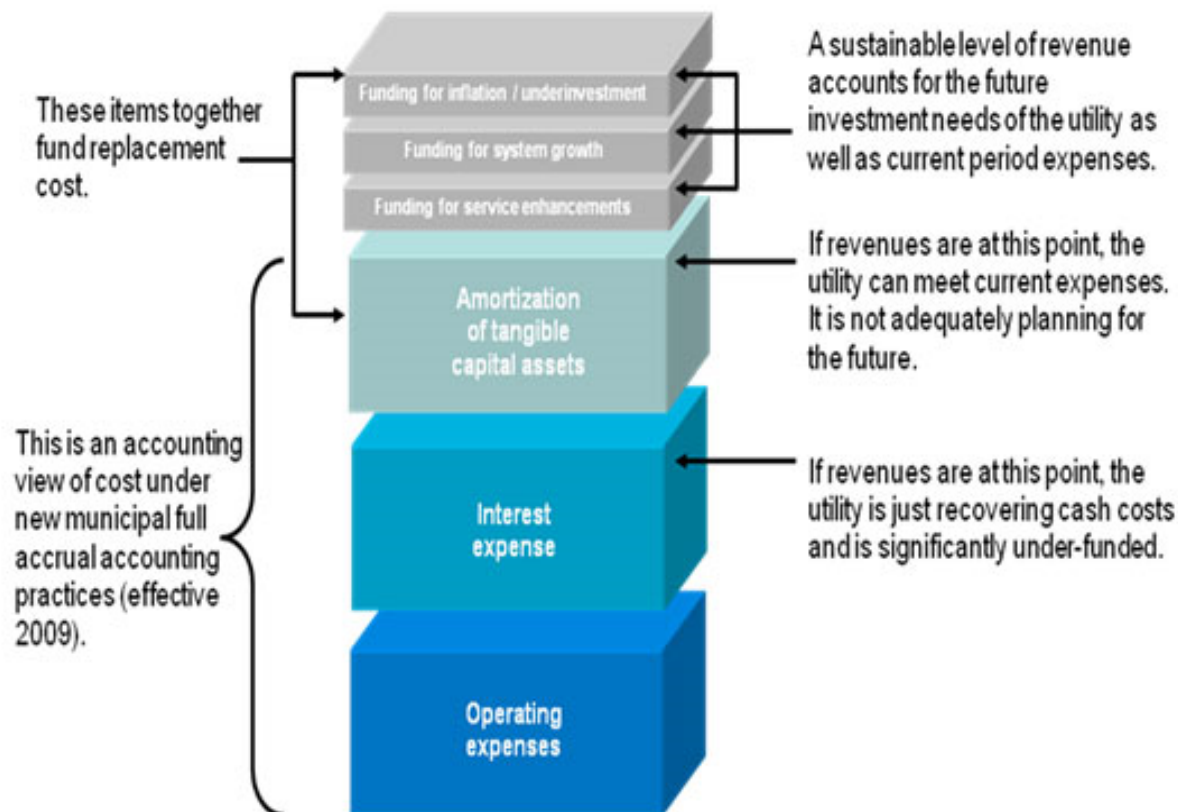
Table 1. Infrastructure Report Card

Town of Tillsonburg Infrastructure Report Card		
Asset Network	Condition vs. Performance Rating	Funding vs. Need Rating
Roads	B Good (73%)	D Poor (46%)
Bridges	B Good (75%)	F Very Poor (0%)
Structural Culverts	C Fair (43%)	F Very Poor (0%)
Storm	C Fair (53%)	F Very Poor (31%)

[Link](#)

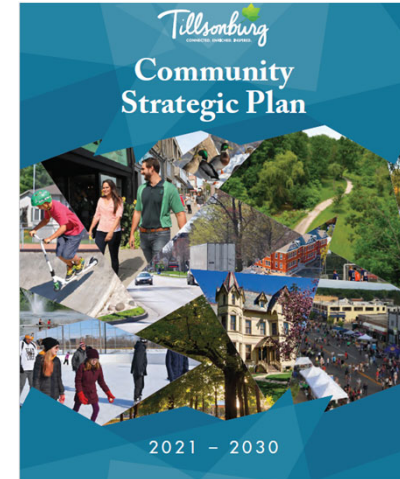
Integration w Financial Planning

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



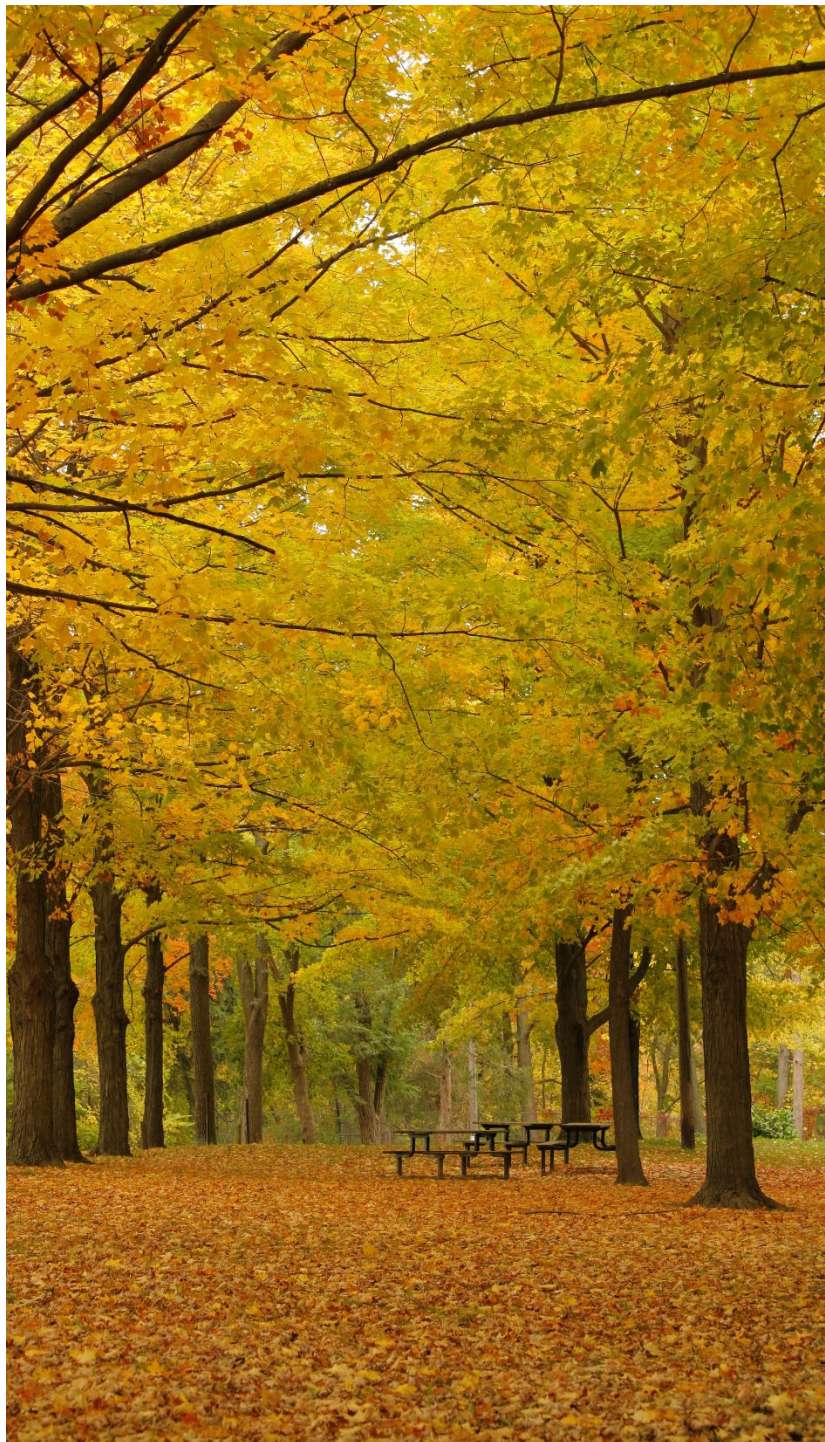
Strategic Plan Goals

- 2021-2030 Community Strategic Plan
 - 5 Goals/Pillars
 - 36 Strategic Directions
 - 54 Priority Projects (1-5 years, some 10 yrs)
- “Develop a robust, long-term asset management plan to inform evidence-based decisions regarding the maintenance, rehabilitation and replacement of municipal infrastructure”
- “Position Tillsonburg as a leader in the municipal sector”
- “Multi-year budgeting”
- “Financial Sustainability Plan;
- “Municipal service review”
- “Plan and develop a long-term financing strategy for new services and infrastructure to support growth”
- “Replenish and grow municipal reserves”



O. Reg. 588/17 Requirements

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



Thank You

Questions?





Subject: 2024 Corporate Analyst Position Request

Report Number: FIN 23-29

Department: Finance Department

Submitted by: Renato Pullia, Director of Innovation & Strategic Initiatives and
Interim Director of Finance/Treasurer

Meeting Type: Council Budget Meeting

Meeting Date: Monday, November 20, 2023

RECOMMENDATION

THAT report titled "FIN 23-29 2024 Corporate Analyst Position Request" be received as information; and

THAT the request for one full-time equivalent Corporate Analyst position in the 2024 budget be approved.

BACKGROUND

Finance is tasked with overseeing a budget of \$36 million, plus approx. an additional \$7 million Water, Wastewater and Hydro flow-through budgets. Navigating the financial stewardship of a community with recent 5-yr population growth of 17.3% and a forecasted dwelling growth rate of 51% over the next 10 years, enhancing our financial management capabilities is an important element for sustaining our organizational success.

DISCUSSION

The Finance department serves as the backbone of the organization, with responsibilities spanning taxation, budgeting, financial reporting, long-range planning, financial analysis, investments, grants management, risk mitigation, internal auditing, asset management, and purchasing, all while ensuring system and process improvements. In light of the anticipated growth and the consequent expansion of our organizational footprint, it is important to bolster our financial capabilities to meet these evolving demands.

The proposed Corporate Analyst role is designed to address the evolving complexities of our financial landscape and to fortify Finance's position as a strategic partner to all departments. Some departments currently have support from one of the two current Financial Analysts, but other departments do not. The Financial Analyst role would be renamed to Corporate Analyst, and this addition will empower our Finance team to provide improved analyses, strategic insights, and robust financial support to decision-makers across the entire organization. A further review of the structure of the department

will be undertaken in consultation with all departments, to align and maximize resources to ensure staff and departments can succeed.

From the aforementioned Finance department responsibilities, the Corporate Analyst role is further defined in the attached job description, and will be involved in the following aspects of the Finance functions:

1. Budgeting and Forecasting:

- Develop accurate and comprehensive budgets, accounting for population growth, economic shifts, emerging trends, and aligning capital expenditures with organizational priorities.
- Enhance forecasting models to provide timely and accurate financial projections, and assess the financial viability of projects.

2. Financial Reporting:

- Strengthen reporting capabilities to ensure that decision-makers across all departments have access to timely and insightful financial information.
- Implement data visualization tools to enhance the accessibility and comprehensibility of financial reports.

3. Financial Planning and Analysis:

- Conduct in-depth financial analyses and interpretation of financial results to support strategic planning initiatives.
- Identify key performance indicators, provide context to financial performance, and provide actionable insights for informed decision-making.

4. Grants and Funding Management:

- Manage grants and diverse funding sources effectively to ensure compliance and maximize revenue streams.
- Strengthen tracking mechanisms to monitor grant performance and report outcomes.

5. Risk Management:

- Proactively identify, assess, and mitigate financial risks to safeguard the organization's financial health, ensuring continuous improvement in financial controls and reporting.

- Develop and implement risk management strategies in collaboration with relevant stakeholders.

6. Treasury and Investment Management:

- Develop and implement effective treasury management strategies to optimize cash flow and liquidity.
- Evaluate investment opportunities to maximize returns while mitigating risk, aligning investment decisions with the organization's financial goals.

With the advent of artificial intelligence (AI), it is fast emerging as a transformative force in municipal finance, offering significant opportunities to enhance efficiency, accuracy, and decision-making processes. As such, the following functions will also be incorporated:

7. Systems and Data Improvements:

- Evaluate existing financial systems and identify opportunities for improvement, automation, and integration.
- Implement advanced data analytics tools to enhance the accuracy and efficiency of financial analyses, allowing for more informed decision-making.

8. Process Improvement:

- Collaborate with teams to streamline financial processes, increase efficiency, and implement best practices.
- Identify opportunities for automation to reduce manual workload and improve accuracy.

Strategic Partnership and Staff Capacity Enhancement:

The Corporate Analyst will not only contribute to the Finance department's functions but will also act as a strategic partner to other departments. By providing data-driven insights, financial modeling, and scenario analyses, the Analyst will empower decision-makers to align their actions with the organization's strategic objectives.

The addition of a Corporate Analyst will alleviate the workload on existing staff. A further review of the department functional setup will be undertaken, to ensure the setup fosters a focused and specialized approach to various financial functions. This enhanced efficiency will contribute to the overall effectiveness of the Finance department, allowing it to better serve the organization.

Conclusion:

The creation of a Corporate Analyst position is not merely a response to immediate needs but a strategic investment in the organization's financial resilience and sustainability. This addition will empower the Finance department to navigate the challenges of a growing population, provide invaluable support to decision-makers, and ensure that it operates as a strategic partner across all departments.

CONSULTATION

CAO, SLT, Finance Staff

FINANCIAL IMPACT/FUNDING SOURCE

One FTE increase, but with an internal reallocation of funding between RCP and Finance departments, the salary change is an increase of \$115,663 + overhead.

CORPORATE GOALS

How does this report support the corporate goals identified in the Community Strategic Plan?

- ☐ Lifestyle and amenities
- ☒ Customer service, communication and engagement
- ☐ Business attraction, retention and expansion
- ☐ Community growth
- ☐ Connectivity and transportation
- ☐ Not Applicable

Does this report relate to a specific strategic direction or project identified in the Community Strategic Plan? Please indicate section number and/or any priority projects identified in the plan.

Goal – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives.

Strategic Direction – N/A

Priority Project – N/A

ATTACHMENTS

Appendix A – Corporate Analyst Job Description

Corporate Analyst

Department: Finance
Division: Finance
Group: Employee
Reports To: Director of Finance
Grade: 8
Last Update: November 2023

Summary of Position

Reporting to the Director of Finance, position is responsible for providing financial support and analysis for an assigned portfolio of work. The portfolio of work may include directly supporting an assigned group of departments with all things finance (budgeting, accounting, business case development, grant application reviews, variance reporting, financial costing, and other related support) and/or supporting other corporate initiatives. Assignments may change over time as the needs of the organization change, and this will provide the incumbent with the opportunity to gain a broader organizational perspective. Corporate Analysts have the skills, knowledge, experience and initiative to understand the broader context of the work they are doing, and take responsibility for their assigned portfolio or work, as well as the ability to learn and grow beyond their previous experience to take on new assignments within the scope of the role.

Qualifications

- Experience related to the position duties, normally acquired through post-secondary education in Finance/Accounting or related field, and/or a professional accounting designation or equivalent, and considerable experience in a related financial planning role, preferably within the public sector. Candidates with an equivalent combination of education and experience may be considered.
- Analytical, organizational, project management and report writing skills.
- Ability to communicate and establish and maintain effective working relationships with a diverse group of stakeholders.
- Advanced skills with financial reporting software (i.e. Dynamics GP, FMW, etc.).
- Advanced computer skills in Microsoft Office software suite.
- Proficiency with data query and analysis tools.
- Ability to work independently and to prioritize to meet strict deadlines.
- Ability to attend meetings at offsite locations as required.

Responsibilities

- Develop a solid understanding of assigned departments' operations and strategic initiatives, and how they interact with financial processes and planning.
- Ensure ongoing regular communication of financial matters between the Finance department and designated department staff by acting as the primary Finance liaison for designated departments.
- Understand the financial impacts of changing legislation on operations and make recommendations for improvements.
- Assist assigned departments with the development of operating and capital budgets with the lens of incorporating corporate financial policies and strategies like reserve usage and accounting structures.
- Assist assigned departments with the development and preparation of all budget related documentation and financial presentations as required.
- Assist assigned departments and other Finance staff with the preparation of multi-year forecasts linking to the Strategic Plan and departmental Business Plans.
- Review the financial performance of assigned departments including operating variance analysis, capital spending review, and interim financial reporting.
- Book journal entries as required to address assigned departmental accounting needs, including year-end accruals, reserve funding, and reallocations.
- Provide financial advice on grant applications and complete grant financial claim submissions for assigned departments.
- Assist assigned departments with user fee and revenue analysis / forecasting models, capital funding including growth revenues, grants, reserves and reserve funds.
- Attend assigned departmental meetings to understand emerging financial needs and be the department's financial advisor.
- Understand departmental financial business needs and recommend on-going improvements including financial systems, revenue collection processes and financial policies, in collaboration with other members of the Finance team as required.
- Participate and act as the Finance liaison on development related departmental projects and studies like Master Plans, project business cases and/or costing, assessing financial impacts of legislative changes, supporting financial policy development and other similar initiatives.
- Review financial implications of legislation, Council or Committee Reports prior to preview to ensure completeness of information in accordance with approved standards, and ensure Finance Director is aware of non-routine financial implications.
- Provide training for assigned departments on the Town's financial, asset maintenance and budgeting systems.
- Assist with other corporate finance responsibilities as required.
- Implement efficiencies in processes through documenting processes and leveraging technology.
- Participate in departmental team meetings and stay current on emerging Finance department projects and changes as they impact departmental operations.

- Performs other duties as required by changes to business processes or legislation and other duties as assigned by the Director of Finance.
- Adheres to all policies and procedures for the Town.
- Aware of safe work practices relating to job responsibilities and have basic understanding of the Occupational Health & Safety Act as it relates to the work environment.



Subject: 2024 Human Resources Generalist Contract Extension

Report Number: CAO 23-28

Department: Office of the CAO

Submitted by: Joanna Kurowski, Manager of Human Resources

Meeting Type: Council Meeting

Meeting Date: Monday, November 20, 2023

RECOMMENDATION

THAT report titled “2024 Human Resources Generalist Contract Extension” be received as information; and

THAT the HR Generalist contract extension in the 2024 budget be approved.

BACKGROUND

Over the last couple of years, the Human Resources Department have gone through significant staffing and management changes. These changes, plus the staff turnover in other departments and growth of organization in employee size, impacted the operations of Human Resources department and caused the delay in completion of projects that affect department performance and services provided to the Town’s employees.

Currently, the Human Resources Generalist (a permanent, full-time employee) is away on a one-year maternity leave (May 2023-May 2024). In the absence of the Human Resources Generalist, a contract employee has been filling the role. This employee’s contract is set to expire when the Human Resources Generalist returns in May 2024.

In the last couple of years, there have been attempts made to improve departmental productivity by acquiring technology to automate tasks such as performance management, onboarding and staff development processes; however, staffing changes have delayed the implementation of these projects. Many of these tasks are completed manually. Utilization of purchased software would reduce the time spent on these tasks, which would allow department staff to faster complete new projects and take a more proactive approach to human resources services.

Pending projects include:

- Implementation of electronic performance management system
- Implementation of electronic onboarding and learning module for staff
- Update of electronic staff documentation system/reorganization of employee files
- Review and update of HR and Health and Safety Policies

Staff identified new projects for completion in 2024:

- Integration of succession planning program with performance management system
- Collective agreement negotiations renewal (PWU)
- Collective agreement negotiations renewal (Fire Communication)
- Establishment of an Equity, Diversity and Inclusion Committee and a company-wide policy

Staff are proposing that the individual filling the contract Human Resources Generalist role be extended until the December 31, 2024. While the contract employee would assist with departmental tasks, this arrangement would allow the Human Resources Manager and the Human Resources Generalist time to complete pending and the new projects.

As the Town is growing, these projects are instrumental to provide faster and better quality of service to employees to, in turn, ensure the community continues to receive the highest level of assistance from the Town staff.

CONSULTATION

Senior Leadership Team

FINANCIAL IMPACT/FUNDING SOURCE

Salary May – December 2024: \$55,000, including salary overhead

CORPORATE GOALS

- ☐ Lifestyle and amenities
- ☒ Customer service, communication and engagement
- ☐ Business attraction, retention and expansion
- ☐ Community growth
- ☐ Connectivity and transportation
- ☐ Not Applicable

Does this report relate to a specific strategic direction or project identified in the Community Strategic Plan? Please indicate section number and/or any priority projects identified in the plan.

Goal – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives.

Strategic Direction – Enhance employee engagement and training as the foundation for exceptional customer service.

Priority Project – Immediate Term - Employee Engagement Strategy

ATTACHMENTS

N/A



Subject: 2024 Fire Services Part-time Increase Request Report

Report Number: FRS 23-11

Department: Fire and Emergency Services

Submitted by: Shane Caskanette, Fire Chief

Meeting Type: Council Budget Meeting

Meeting Date: Monday, November 20, 2023

RECOMMENDATION

THAT report titled “2024 Fire Services Part-time Increase Request Report” be received as information; and

THAT the request to increase Fire Services part-time suppression hours in the 2024 operating budget in the amount of \$60,000, as a fiscally responsible way to keep pace with growth in the community, maintain Council-approved fire service levels, and maintain legislative compliance, be approved.

BACKGROUND

The Fire Chief is bringing this report forward for Council consideration during 2024 budget deliberations and seeking Council’s approval to increase part-time suppression hours by \$60,000 in the 2024 operating budget as a fiscally responsible strategy to keep pace with growth in our community, meet legislative compliance, enhance fire safety in our community and maintain Council approved service levels.

DISCUSSION

On April 6, 2023 Council adopted Emergency Services Growth as a new strategic priority for the Town of Tillsonburg. As a Council priority, staff are to consider growth of emergency services in line with growth of the Municipality. Our community continues to grow and Tillsonburg Fire Rescue Services must also grow in a fiscally responsible manner to keep pace with service demand and growth in the Municipality.

Fire Services is experiencing capacity challenges maintaining legislative compliance in the areas of fire service training to NFPA standards, routine, complaint and request inspections, public education, preplanning, administrative responsibilities and timely and adequate response to emergencies particularly during peak day time hours Monday to Friday.

Additional part-time staffing hours are required to increase staffing resource capacity in these areas to keep pace with growth and service demands in these areas of the fire service.

To meet these increasing service demand challenges the Fire Chief is recommending Council approve an increase in part-time suppression hours of 1560 hour or \$60,000 which represents 9 months (April – December) 40 hours a week. This represents a fiscally responsible strategy to utilize current trained volunteer firefighters familiar with our community to work daytime shifts during peak hours to increase fire services capacity in the areas of training, fire inspections, investigations, public education, administration and initial emergency response.

The use of existing trained volunteer firefighters to increase fire service resource capacity in training, prevention, education, administration, and initial emergency response benefits both the Town and our volunteer firefighters and is a fiscally responsible way to grow the fire service and growing trend in the fire service.

CONSULTATION

This report was reviewed by Finance, CAO, and Clerks.

FINANCIAL IMPACT/FUNDING SOURCE

Over the past 2 years, fire services has worked continuously to increase revenue, build and maintain partnerships in fire communications to achieve a sustainable business model inclusive of annual contributions to a dedicated capital reserve and capital asset replacement plan. Additionally, over this period fire services has gradually reallocated wage and benefits costs of the Assistant chief of Communications from the General Fire Full-time Wage account to the Fire Communications Full-time Wage account in the fire communications business unit. This reallocation of wages between the two business units more than offsets the \$60,000 increase in part-time suppression wages to help mitigate resource capacity challenges and slowly grow fire services resource capacity in a fiscally responsible manner.

CORPORATE GOALS

- ☐ Lifestyle and amenities
- ☐ Customer service, communication and engagement
- ☐ Business attraction, retention and expansion
- ☒ Community growth
- ☐ Connectivity and transportation
- ☐ Not Applicable

FRS 23-11 2024 Fire Services Part-time Increase Request

Does this report relate to a specific strategic direction or project identified in the Community Strategic Plan? Please indicate section number and/or any priority projects identified in the plan.

Goal – The Town of Tillsonburg will accommodate and support sustainable growth.

Strategic Direction – Emergency Services Growth

Priority Project – Staff to consider growth of emergency services in line with growth of the Municipality.

ATTACHMENTS

Appendix – N/A



Subject: 2024 By-Law Enforcement Position Request

Report Number: OPD 23-44

Department: Operations and Development Department

Submitted by: Geno Vanhaelewyn, Chief Building Official

Meeting Type: Council Budget Meeting

Meeting Date: Monday, November 20, 2023

RECOMMENDATION

- A. THAT report titled "OPD 23-44 2024 By-Law Enforcement Position Request" be received as information; and
- B. THAT the request for an additional Full Time By-Law Officer to be hired on April 1st of 2024, expensed through the Town's *Protection Operating Budget*, be approved; and
- C. THAT the request for an additional Seasonal By-Law Officer (Summer Student) on an semi-annual basis to be hired on April 1st of 2024, expensed through the Town's *Protection Operating Budget*, be approved.

BACKGROUND

The Town's By-Law Services Department provides a very important service to ensure public safety and quality of standards. Safe properties are paramount and the education/enforcement of provincial regulations and Council approved By-Laws ensure that a level of standard is maintained within the community. Providing these services in an efficient and timely manner is imperative for residents, the Town's image and economic growth.

By-Law Services provides customer service, permit and licencing administration to residents, businesses, stakeholders through education and enforcement. By-Law's primary addresses complaints and enforcement issues related to the following By-Laws but not limited to; Clean Yard, Property Standards, Parking, Animals, Pools, Signs, Zoning, Noise and Dumping. Enforcement is provided based on a registered complaint basis with the exception of parking enforcement, signs, pool enclosures and business licencing which are monitored and enforced proactively when resources are available based on risk management. The current service delivery is provided Monday to Friday

OPD 23-44 – By-Law Enforcement Service Position Request Report

from 8:00 am – 4:30 pm along with sporadic overnight parking restriction enforcement between December and March with the expectation of OPP coverage (passively) and PW coverage (proactive but not said primary duty and limited) including By-Laws except animal control as per the service agreement.

In the Town of Tillsonburg, By-Law functions are carried out through Building and By-Law Services. This consists of the following staff classifications and the approximate percentage allocations for each role:

Existing Positions & Percentages

POSITIONS	BUILDING %	BY-LAW %	OTHER %
Chief Building Official (CBO)	50	25	Admin. 20 Eng. 5
Deputy Chief Building Official (DCBO)	80	10	Admin. 10
3 - Building Inspector I	90	5	Admin. 5
Building & By-Law Enforcement Supervisor	50	50	-
2 - Property Standards & By-Law Enforcement Officer	0	100	-
1 – Seasonal By-Law Officer (Summer Student)	0	100	-
Development Technician	25	25	Eng. 50

Of special note and in consideration OPP services especially through after hours and weekends; said service is limited and there is very little cohesion and information between OPP and By-Law as it relates to the By-Law services OPP provide.

Business Need/Drivers for Change

The following Council resolution was made during the 2022 budget deliberations:

Resolution # 2022-410

Moved By: Councillor Parker Seconded By: Councillor Rosehart

THAT a report be added to the By-Law business plan to review the possibility of having by-law enforcement adjusted to cover overnight hours to alleviate the stress that bylaw enforcement causes on the OPP. This should include costs and or potential revenue that could be generated.

Carried

OPD 23-44 – By-Law Enforcement Service Position Request Report

Statistics Canada reported the population growth rate from 2016 to 2021 was +17.3%. Tillsonburg was ranked as the fastest growing small urban centre in SW Ontario and 3rd fastest in Canada based on Stats Can information found in the attached link:

<https://www150.statcan.gc.ca/n1/daily-quotidien/220209/mc-a003-eng.htm>

Increasing By-Law complaints relevant to population increases/density etc. and increasing case activity has required the CBO and Building & By-Law Enforcement Supervisor positions to concentrate more on By-Law related issues. This shift is required and expected by our residents, however, leaving less support for Building Services deliverables; Table 1 sets out By-Law activity ending Q3 for the period 2018 - 2023.

TABLE 1 – By-Law Output Measures (Jan 1st – Sept. 30th)

Output Measures– Quantity		2018	2019	2020	2021	2022	2023
Parking Tickets Issued		503	466	209	247	473	786
Animal Tags Issued	Cats	970	1301	879	848	-	-
	Dogs	2501	2193	1929	1962	1869	1773
Enforcement – Complaints and Occurrences	Parking, Noise, Garbage, Taxi	119	-	211	180	170	206
	Property Stds, Zoning, Clean Yard, Sign, Fence, etc.	244	-	177	213	214	253
	Animal Control	205	-	200	182	141	215

Table 2 sets out the residential building occupancy activity for the period 2021-2023.

TABLE 2 – Number of Occupancy Permits Issued

TYPE	2021	2022	2023 (ending Sept 30 th)
Occupancy Permits	117	227	54

The 2023 Q3 statistics highlight the increase in activity and pressures experienced which are partially driven by the number of additional residents that have now occupied new dwelling units reflective of the Town's growth. This activity will certainly continue

OPD 23-44 – By-Law Enforcement Service Position Request Report

throughout the remainder of 2023 and into 2024. Although permit issuance statistics were high in the past three years the actual occupancy of the dwelling units may not take place for a year or more after the permit issuance. Occupancy statistics are relative to the increase in population which is a direct impact to By-Law Services.

The continued growth within the community has increased pressures and over the past year there (3) has been a steady increase in resident inquiries/complaints particularly related to fencing, drainage, parking, noise and road encroachments, etc... Secondly, the upcoming implementation of a Parks By-Law will result in expected patrols and a large spike in complaints. Both will require additional resources (officers & supervisors) to provide extended services into the evenings and on weekends.

Proposed Organizational Overview

The identified business needs and drivers for change in 2023 have already caused shifts in staffing needs due to an increase in By-Law occurrences while a reduction in building permit issuance activity. This change has been managed by cross training Building Inspectors to assist with certain By-Law inquiries, occurrences and proactive enforcement while dedicating the Building/By-Law Compliance Supervisor position more towards By-Law needs. This position will shift and devote 80% of their staff time to provide more assistance and supervisory support to By-Law Services.

In order to provide expected services going into 2024, one additional FTE and one additional summer student are also required to provide some evening and weekend service particularly during peak seasons. These shifts in staffing along with new staff are identified in the following table:

Existing/Proposed Positions & Percentages

POSITIONS	BUILDING/BY-LAW Existing %	BUILDING/BY-LAW Proposed %	OTHER %
	Building /By-Law	Building /By-Law	
Chief Building Official (CBO)	50/25	60/20	Admin. 15 Eng. 5
Deputy CBO (DCBO)	80/10	80/10	Admin. 10
3 - Building Inspector I	90/5	75/20	Admin. 5
Building/By-Law Enforcement Supervisor	50/50	20/80	-
2 - Property Stds. & By-Law Enforcement Officer	0/100	0/100	-
1 - By-Law Enforcement Officer - After Hrs/Weekends (New FTE)	-	0/100 (new)	-
Seasonal By-Law Officer (Summer Student) (1 additional student for 2024)	0/100 (1 officer)	0/100 (2 officers)	-
Development Technician	25/25	25/25	Eng. 50

The proposed shifts in existing staffing along with new staff will allow a service delivery model that will include partial evening and weekend coverage as follows:

May – September (peak season)

Monday – Friday 8:00 am – 8:30 pm

Saturday – Sunday 12:00 pm – 8:30 pm

September – November

Monday – Friday 8:00 am – 8:30 pm

Saturday – Sunday 12:00 pm – 8:30 pm

November – May*

Monday – Friday 8:00 am – 8:30 pm

Saturday – Sunday – On Call 12:00 pm – 8:30 pm

* December – March - overnight enforcement shifts scheduled from 12:00 am – 8:30 am once per week for winter parking restrictions and misc. By-Law Services.

**Staffing increase/complement to occur in April 2024

Based on the proposed staffing it has been identified that there are supervisory limitations that are anticipated which may affect service to after hours and weekends due to vacations, sick days, personal days, etc.

Business Outcomes

- **Improving needs/demands;**

Additional coverage/service will improve customer service and By-law presence into the evenings/weekends will assist with compliance and reduce mischief.

- **Increased Revenue;**

It is expected that there will be a slight increase in revenue from parking enforcement and miscellaneous fines. The implementation of the Parks By-Law in 2024 will generate very minor revenue as we expect to deploy this with educational enforcement the first year. Additional revenue is expected from Parks enforcement later in/A 2024 and moving into 2025. With the Parks By-Law being new; 2024 will provide statistics for 2025 expected revenue.

- **Minimized risk;**

With ongoing demands there are higher risk of inspector/officer error and oversight. By implementing additional staff to support By-Law the risk of error and oversight is reduced.

Strategic Fit

Implementing the shift in staffing along with additional staffing is an immediate and long-term measure that will allow for stability to the increase in demands to ensure that the Town remains a safe place to work visit and play.

Stakeholder benefits

The increase in resident demands are one of the main factors for this request. Shifting existing qualified staff resources and adding additional staff is needed to respond to the ongoing activity to ensure a safe community

CONSULTATION

This report has been prepared in consultation with the Director of Operations and Development, Deputy Chief Building Official, Interim Director of Finance.

FINANCIAL IMPACT/FUNDING SOURCE

By-Law enforcement and Building Services is one of the few service areas within municipal government where cost neutral funding can be achieved without incurring a financial burden/download towards the general tax base. This concept aims to ensure that the expenses associated with enforcing local by-laws are covered without putting an additional financial burden on taxpayers. Furthermore, this approach seeks to strike a balance between regulatory enforcement (when only deemed warranted by Council) and financial sustainability.

Funding sourcing will be financed through the Town's *Protection Operating Budget* and as presented for Council's 2024 budget consideration to this effect Council may consider the following impact:

POSITIONS	2024 Total Cost Inured <small>(effective April 2024)</small>	2024 Estimated Revenue <small>(based on previous year's trends)</small>	Variance
By-Law Enforcement Officer - After Hrs/Weekends (New FTE)	\$64,598.20	\$15,300 <small>(estimated revenue generated by the proposed positions only)</small>	\$69,577
Seasonal By-Law Officer (Summer Student) (New PTE)	\$20,278.80		
2024 Estimated Total Impact	\$84,877.00		

Note: The additional anticipated revenue of these two (2) positions is expected to be \$15,300 which is low for year one (2024) due to the roll-out of the new Parks By-Law and onboarding of staff.

CORPORATE GOALS

How does this report support the corporate goals identified in the Community Strategic Plan?

- ☒ Lifestyle and amenities
- ☐ Customer service, communication and engagement
- ☐ Business attraction, retention and expansion
- ☐ Community growth
- ☐ Connectivity and transportation
- ☐ Not Applicable

Goal – Within the community, Tillsonburg will strive to offer residents - from children to seniors - the amenities, services and attractions they require to enjoy balanced lifestyles.

Strategic Direction – N/A

Priority Project – Short –Term; Property standards review and enforcement plan

ATTACHMENTS

N/A



Subject: RCP 2024 FTE Increase Requests

Report Number: RCP 23-40

Department: Recreation, Culture and Parks Department

Submitted by: Andrea Greenway, Acting Director of Recreation, Culture and Parks

Meeting Type: Council Budget Meeting

Meeting Date: Monday, November 20, 2023

RECOMMENDATION

THAT report titled “RCP 23-40 RCP 2024 FTE Increase Requests” be received as information; and

THAT the request for three full-time equivalents and other position alignments in the RCP Department 2024 budget be approved.

BACKGROUND

The Recreation, Culture and Parks department provides an important service to the Town of Tillsonburg residents by providing opportunities for healthy lifestyles, recreation and leisure opportunities, cultural experiences and community engagement. In planning for 2024 there is a need for additional staff to provide the current level of service for the department as well as to increase services in response to the Town’s growth in population and the increase in residents accessing services.

The Community Strategic plan notes that: Within the community Tillsonburg will strive to offer all residents the amenities, services and attractions they require to enjoy balanced lifestyles. The Recreation, Culture and Parks department supports the following strategic directions:

- Increase opportunities to enjoy culture, events and leisure activities in Tillsonburg.
- Maintain and enhance programs and facilities to support an active, engaged senior population.
- Maintain and enhance programs and facilities to support an active, engaged youth population.

RCP 23-40 2024 RCP FTE Increase Requests

- Target new programs, services, amenities and attractions that will be a magnet for young families.

Tillsonburg has experienced significant growth according to the last census data and the demand for recreation, leisure and culture programs has increased with the growing population. With the increase in demand, there is a need for realignment of staffing in the recreation department and additional staff resources for both Recreation and Museum operations.

Recreation FTE Changes

Business Services

The Tillsonburg Community Centre renovation will result in the elimination of the Health Club desk and all customer service functions will be moved to the new Customer Service desk. With this change there will be a realignment of positions from the Health Club to the business services team. The Customer Service desk will be required to have increased operational hours to service all department areas. Currently the Customer Service desk is open from 8:30 am – 7:00 pm on weekdays and 9:00 am – 4:00 am on weekends. The hours will be extended to accommodate the change in operations to 5:30 am – 9:00 pm on weekdays and 8:00 am – 4:00 pm on weekends. This will require a shift in wages from the Health Club to the Customer Service area and will also require additional staff to support the Business Services department.

The current model for the Customer Service desk is to have one staff member working at the desk during each shift, with one overlap day in order to ensure business continuity. Having one Customer Service desk will require 2 staff to be working at the desk during busy times in order to ensure efficient service. The new customer service schedule will accommodate having two staff at busy times of the day when multiple programs require patrons to check in and make payments. For example, in the mornings there are multiple health club members checking in, fitness class participants and water fitness participants as well as potential rentals requiring support. Having two staff at the desk during peak times will ensure that customers are served in a timely manner. The additional part time CSR hours will support the increased staff required to maintain a high level of service.

The Business Services Supervisor will support the new customer service model. With the removal of the 0.5 financial analyst, the business Services Supervisor will take on the administrative tasks that the financial analyst position was responsible for (Job Description attached, approved by HR) and with the amalgamation of the Health Club desk the Supervisor will supervise all Customer Service staff. Currently the Manager of Recreation Programs and Services supervises the Customer Service desk and Recreation Programs Supervisor supervises the Health Club desk. In reviewing the needs of the Business Services department it has been determined that there is not capacity within the existing positions to fully and effectively support the customer

RCP 23-40 2024 RCP FTE Increase Requests

service team. With the new model this position will support customer service operations for all departments.

Youth

The Full time Recreation Facilitator would eliminate 20 part time youth program staff hours as well as 1 camp lead hand in order to better support operations. Currently relying on part time staff to cover all shifts has been a challenge with competing school and sports schedules. Increasing the Recreation Facilitator position to full time would better support the youth department in providing programs knowing that a staff member can be scheduled to facilitate the program. The position is partially offset by the elimination of a part-time rec facilitator position, 1 camp lead hand and the 20 part time hours. Changing the position to FT would increase staff retention and would be ideal for succession planning to fill a Coordinator role if a vacancy occurs.

There is also a request for additional Youth Program Staff hours due to an increase in demand for programs. Youth programs, including Summer Day Camp have experienced significant growth and additional staff are required to meet the increased program demand.

Arena

A new Canteen Food Service Worker position has been added to support RCP operating the Canteen at the Tillsonburg Community Centre. This is a result of a lease termination and will be a trial for the remainder of the 2023/24 winter arena season in order to provide canteen services to user groups. Canteen operations will be evaluated at the end of the trial period.

Summary of changes to Recreation positions:

Dept.	position	wages	FTE	Justification
Rec 7010	New FT CSR - Oct 1 start date	12,000	1	With the closing of the Health Club desk post renovation the Customer service desk will be required to be open for additional hours. Currently the desk is open 8:30am – 7pm M-F and 9am – 4pm Saturday/Sunday – it will need to be open 5:30am – 9pm M-F and 8am – 4pm Sat/Sun. This position is offset by the -1 FTE noted below (HC Attendant/program staff PT positions move to 7010).

RCP 23-40 2024 RCP FTE Increase Requests

Dept.	position	wages	FTE	Justification
Rec 7010	HC Attendant/program staff PT positions move to 7010	34,000	-0.9	See explanation of FT CSR position – this FTE is being shifted to the customer service team
Rec 7010	2024 -P/T CSR for 20 hrs week starting in Oct 1	8,800	0.5	See above, additional PT staff required to fill the Customer Service desk hours.
Rec 7010	New Business Supervisor - July 1 start date	32,900	1	With the removal of the ½ financial analyst, the business Services Supervisor will take on the administrative tasks that the financial analyst position was responsible for and with the amalgamation of the Health Club desk the Supervisor will supervise the Customer Service staff Position offset by change in financial analyst position.
Rec 7010	1/2 of financial analyst position	(35,700)		See explanation of FT Business Services Supervisor
Rec 7701	PT Recreation Facilitator to FT- July 1 start date	25,000	1	This position would be partially offset by the elimination of a PT recreation facilitator position and add an additional .5 FTE. In the 2024 budget 20 hours of PT staff wages (-14,000) was removed to accommodate this position as well as removing 1 camp lead hand (-13,500) as this position would cover those PT hours. The PT hours would need to be added back into the budget should this position not be approved.
Rec 7701	PT Rec Facilitator PT wages after July 1	(13,500)	-0.5	If the FT position above is approved, the PT wages after July 1 will be removed from the PT wage budget

RCP 23-40 2024 RCP FTE Increase Requests

Dept.	position	wages	FTE	Justification
Rec 7701	1 camp youth leader, additional hours of youth programming (roller skating, public skate on ODR, winter break camp)	13,590	0.19	Increase in programs due to demand requires additional staff hours
Rec 7693	Canteen Food Service Worker - new	6,000	0.4	New service - as a trial RCP is running the TCC Canteen due to termination of lease
	Total:	83,090	2.65	

Museum FTE Changes

Summer Programs

Currently the museum runs 2 weeks of summer camp which will be increased to 9 weeks in 2024. With the increased demand for summer camp offering additional weeks at the museum will accommodate more families in Tillsonburg to attend camp. The additional hours for the two current summer students as well as adding an additional student to maintain camper to staff ratios will be offset by the additional summer camp revenue. The new position will be 10 weeks to accommodate staff training.

Summary of changes to Museum positions:

Museum 7010	Students 2 X 35 hrs/week for 17 weeks increase to 40 hours	2,200	0.04	Increase summer student hours to 40 hours per week to accommodate camp program
Museum 7010	Summer student 40 hrs/week x 10 weeks	7,500	0.2	Staff added to accommodate ratios for extended summer camp program. \$25,800 added to revenue for increase program.
	Total:	9,700	0.24	

CONSULTATION

RCP Director and Managers, HR Manager

FINANCIAL IMPACT/FUNDING SOURCE

The changes to FTE's are included in the 2024 budget and will be part of budget deliberations.

CORPORATE GOALS

How does this report support the corporate goals identified in the Community Strategic Plan?

- ☒ Lifestyle and amenities
- ☐ Customer service, communication and engagement
- ☐ Business attraction, retention and expansion
- ☐ Community growth
- ☐ Connectivity and transportation
- ☐ Not Applicable

Goal – Within the community Tillsonburg will strive to offer all residents the amenities, services and attractions they require to enjoy balanced lifestyles.

Strategic Direction – Increase opportunities to enjoy culture, events and leisure activities in Tillsonburg; Maintain and enhance programs and facilities to support an active, engaged senior population; Maintain and enhance programs and facilities to support an active, engaged youth population; Target new programs, services, amenities and attractions that will be a magnet for young families.

Priority Project – N/A

ATTACHMENTS

Business Services Supervisor – updated June 27, 2023

Business Services Supervisor

Department: Recreation, Culture and Parks
Division: Recreation & Business Services
Group: Supervisory
Reports To: Recreation Programs & Services Manager
Grade: 8

Last Update: June 2023

Summary of Position

This position oversees all customer service delivery at the Tillsonburg Community Centre. It is responsible for supervising the Programs and Facilities Registrar and Customer Service positions. Supports divisions within the department to develop and implement business processes. Is responsible for managing all aspects of recreation management software (RMS), training staff and supporting the advertising, promotion, registration and expansion of recreation programs.

Qualifications

- Postsecondary education, with a focus on business or recreation management.
- Two (2) years' experience municipal, recreation, or business setting.
- Effective planning, organizational, and time management skills.
- Experience supervising staff
- Knowledge and ability to use a variety of computer programs such as Windows, MS Office and Recreation Software
- Understanding of Great Plains, FMW and MESH and Xplor Recreation software considered an asset.
- Exceptional customer service skills.
- Ability to problem solve, motivate, coach, train and supervise staff.
- Excellent oral and written communication skills.
- Experience with marketing and promotion.
- Ability to meet deadlines and multi task.
- Municipal experience considered an asset.

Responsibilities

- Supervises customer service operations in accordance with provincial legislation and guidelines, municipal policies, procedures and directives.
- Promotes the development of a customer-service culture that meets corporate standards. Addresses escalated customer service and registration issues.

- Develops, recommends and implements policies, procedures, standards and administrative/financial processes for all customer service functions.
- Quarterly reports, Quarterly SOCAN Reports, Daily Accounting
- Supports TCC, LLWP, Museum & Cemetery staff with POS, RMS & cash procedures
- Approve and maintain Dayforce – Payroll Management System
- Monitor administrative tasks in MESH software and assign to appropriate staff member/department
- Verifying, balancing & posting of all daily cash receipts. Daily bank deposits delivered safely.
- Administrator for Recreation Management Software (RMS) and provides training, as required, to staff.
- Invoices customers for advertising sales for parks and facilities ie: Arena Boards, back lit Signs etc.
- Support customer service staff with facility rental process
- Responsible for promotion and marketing of Community Centre facilities. This entails handling customer inquiries, meeting and tours with users.
- Develops and revises standard operating procedures for customer service and administrative functions for day to day operations at TCC and LLWP.
- Procedure methods for ordering and inventory controls
- Ensure effective flow of information and communication within department.
- Maintenance and implementation of all phases of the recreation software at the Community Centre, Lake Lisgar Water Park and Museum.
- Maintains files and statistical information for departmental and business plan reporting
- Responsible for direct supervision of Customer Service Representatives.
- Actively mentors, provides development opportunities and builds team performance, completes performance reviews with direct reports.
- Provides coverage for customer service desk as required
- Develop staff schedules, assign work plans and monitor the quality of work for completeness, accuracy and compliance of Town policies.
- Designs and implements training programs to ensure customer service excellence
- Increase visibility of RCP on social media #TeamTillsonburg
- Assists in the preparation of annual business plans, budgets, annual fee by-law review, compiling and organizing data
- Adheres to the Town Purchasing policy. Aware of safe work practices relating to job responsibilities and have basic understanding of the Occupational Health & Safety Act as it relates to the work environment.
- Web Site contact and Town web site team member.
- Coordinating and maintaining subsidy programs including F.A.R.E. (Fee Assisted Recreational Experiences) and Jump Start
- Maintains confidentiality of sensitive data at all times
- Performs other duties as assigned by Manager.

Consumer Price Index, monthly, not seasonally adjusted^{1 2 3}

Frequency: Monthly
Table: 18-10-0004-01 (formerly CANSIM 326-0020)
Release date: 2023-07-19
Geography: Canada, Province or territory, Census subdivision, Census metropolitan area, Census metropolitan area part

Geography: Canada, Province or territory, Census subdivision, Census metropolitan area, Census metropolitan area part																											12-mth Avg												
																											All Items												
																											7.59%	6.94%	6.72%	6.52%	6.44%	6.03%	5.63%	5.11%	4.31%	4.16%	3.12%	2.59%	5.43%
CPI Ontario	Ontario																									12-mth CPI Increase													
Products and product groups ^{3 4} July '22 - June '23	Jul-21 2002=100	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23															
All-items	143.7	144.1	144.4	145.7	146	146	147.4	148.8	150.8	151.6	153.7	154.4	154.6	154.1	154.1	155.2	155.4	154.8	155.7	156.4	157.3	157.9	158.5	158.4	5.43%														
Food ⁵	159.2	160	160.3	160.6	162.8	164.1	166.7	168.8	170.5	171.6	173.4	173.2	174.6	175.9	176.9	176.4	178.8	180.4	183.5	184.6	185.2	185.3	187	186.5	9.26%														
Shelter ⁶	157.2	157.4	158.4	159.8	160.5	161.5	161.8	162.8	164.8	166.4	167.2	167.4	168.8	168.6	169.4	170.7	171.6	172	172.8	173.1	173.8	174	174.6	175.4	6.17%														
Household operations, furnishings and eqi	128.1	128.4	128.1	129.1	129.1	129	130.1	130.6	131.8	132.4	134.4	134.8	135.1	135	135.5	136	135.8	135.5	134.7	136.2	136.6	137.1	136.8	135.4	4.10%														
Clothing and footwear	89.2	89.8	90.9	92.7	93.8	90.2	90.9	91.6	91.3	92.3	94.2	92.4	91.1	91.9	93.5	95.4	94.2	91.5	90.9	92.9	93.8	93.8	94.4	93.1	1.57%														
Transportation	152.1	153.8	153.4	155.8	155.7	155	157.5	160.8	165.1	165.9	171.9	175.1	171.2	167.7	163.8	167.6	166.9	163	164.3	163.2	164.1	167.1	166.8	168.9	3.98%														
Gasoline	199	200.4	201.3	211.9	210.5	201	212.8	229.6	252.9	254.5	288.4	300	263.5	241.5	217.6	240	235.8	205.5	216.6	211.7	213.1	228.5	227.2	231.6	1.05%														
Health and personal care	134.4	134.2	135.2	135.1	134.8	134.6	135.5	135.9	136.5	138.9	138.6	140.2	140.8	140.9	141.5	141.7	142.9	143.4	143.6	144.8	145.9	147.6	147.7	148.2	5.82%														
Recreation, education and reading	120.8	119	119.1	120.5	118.5	117.8	119.4	121	123.4	121.8	124.2	124.9	127.2	125.5	125.7	125.2	123.6	121.6	122.7	124	126.2	126.1	128.1	125.5	3.53%														
Alcoholic beverages, tobacco products and	176.8	177.7	177.1	177.8	178	177.1	179.5	180.3	181	180.4	180.8	181	180.7	181.8	181.2	182.6	183.1	182.9	186.2	188.2	189.4	189.1	189.6	189.3	3.56%														
All-items excluding food and energy ⁷	138.2	138.5	138.8	139.7	139.7	139.9	140.8	141.5	142.7	143.3	144.4	145	145.8	145.6	146.2	146.8	146.9	146.8	147	147.8	148.8	149.5	150	149.7	4.64%														
All-items excluding energy ⁷	141.6	142	142.3	143.1	143.4	143.7	144.9	145.9	147.1	147.8	149	149.5	150.3	150.4	151	151.5	151.9	152	152.7	153.5	154.5	155	155.7	155.4	5.39%														
Energy ⁷	177.1	177.8	178.4	187.8	187.9	182.8	187	197.5	212.4	215.5	234.6	239.6	227	215.3	203.1	216.4	214.3	197.6	203.8	200.7	201	203.6	202.7	205	6.01%														
Goods ⁸	126.6	127.1	127	128.6	129.4	128.7	130.7	132.8	135.7	136.5	139.5	140.2	139.3	138.4	137.8	139.4	139.7	137.8	139.5	140.1	140.9	141.5	141.7	141.9	6.11%														
Services ⁹	159	159.3	160	160.9	160.6	161.5	162.2	162.9	163.9	164.7	165.8	166.4	167.8	167.7	168.3	168.9	169.1	169.7	169.7	170.5	171.5	172.2	173.3	172.7	4.84%														

Footnotes:

- 1
- The Consumer Price Index (CPI) is not a cost-of-living index. The objective behind a cost-of-living index is to measure changes in expenditures necessary for consumers to maintain a constant standard of living. The idea is that consumers would normally switch between products as the price relationship of goods changes. If, for example, consumers get the same satisfaction from drinking tea as they do from coffee, then it is possible to substitute tea for coffee if the price of tea falls relative to the price of coffee. The cheaper of the interchangeable products may be chosen. We could compute a cost-of-living index for an individual if we had complete information about that person's taste and spending habits. To do this for a large number of people, let alone the total population of Canada, is impossible. For this reason, regularly published price indexes are based on the fixed-basket concept rather than the cost-of-living concept.
- 2
- This table replaces table 18-10-0008-01 which was archived with the release of April 2007 data.
- 3
- From April 2020 to November 2021, and from January 2022 onwards, details and treatments are available upon request by contacting the [Consumer Prices Division](mailto:statcan.cpddisseminationunit-dpcunitedediffusion.statcan@statcan.gc.ca).
- 4
- The goods and services that make up the Consumer Price Index (CPI) are: "shelter", "household furnishings", "clothing and footwear", "transport", "health and personal care", "recreation, education and reading", "alcoholic beverages, tobacco products and recreational cannabis", "energy", "goods", "services" or "fresh food products and recreational cannabis".
- 5
- Food includes non-alcoholic beverages.
- 6
- Part of the increase first recorded in the shelter index for Yellowknife for December 2004 inadvertently reflected rent increases that actually occurred earlier. As a result, the change in the shelter index was overstated in December 2004, and was understated in the previous two years. The shelter index series for Yellowknife has been corrected from December 2002. In addition, the Yellowknife All-items Consumer Price Index (CPI) and some Yellowknife special aggregate index series have also changed. Data for Canada and all other provinces and territories were not affected.
- 7
- The special aggregate energy" includes: "electricity", "natural gas", "fuel oil and gasoline" and "fuel parts and accessories for recreational vehicles".
- 8
- Goods are physical or tangible commodities usually classified according to their life span into non-durable goods, semi-durable goods and durable goods. Non-durable goods are those goods that can be used up entirely in less than a year, assuming normal usage. For example, fresh food products, disposable cameras and gasoline are non-durable goods. Semi-durable goods are those goods that may last less than 12 months or greater than 12 months depending on the purpose to which they are put. For example, clothing, footwear and household textiles are semi-durable goods. Durable goods are those goods which may be used repeatedly or continuously over more than a year, assuming normal usage. For example, cars, audio and video equipment and furniture are durable goods.
- 9
- A service in the Consumer Price Index (CPI) is characterized by valuable work performed by an individual or organization on behalf of a consumer, for example, car tune-ups, haircuts and city public transportation. Transactions classified as a service may include the cost of goods by their nature. Examples include food in restaurant food services and materials in clothing repair services.

2024 Financial Plan

Multiyear Budget Summary

	2023	2024								
	Budget	Total Budget	Variance \$	Variance %	2025 Budget	% Variance	2026 Budget	% Variance	2027 Budget	% Variance
Budget Requirements										
Council	449,642	540,366	90,724	20.18%	549,718	0.02%	600,125	9.17%	569,503	(5.10%)
Financial Services	12,012	105,960	93,948	782.12%	172,123	62.44%	167,600	(2.63%)	188,313	12.36%
Corporate Services	1,699,247	2,362,324	663,077	39.02%	2,481,924	5.06%	2,533,977	2.10%	2,611,373	3.05%
Customer Services	(109,171)	(104,474)	4,697	(4.30%)	(26,363)	(74.77%)	(21,328)	(19.10%)	(16,338)	(23.40%)
Fleet Services	55,000	66,121	11,121	20.22%	66,279	0.24%	66,279		66,279	
THI	(141,400)	(140,040)	1,360	(0.96%)	(145,972)	4.24%	(146,352)	0.26%	(146,745)	0.27%
Enterprise Services	(198,600)	(285,000)	(86,400)	43.50%	(284,963)	(0.01%)	(284,925)	(0.01%)	(284,886)	(0.01%)
Fire Services	1,571,866	1,645,770	73,904	4.70%	1,872,868	13.80%	2,093,452	11.78%	2,115,320	1.04%
Police Services	3,277,437	3,399,611	122,174	3.73%	3,625,177	6.64%	3,729,043	2.87%	3,833,460	2.80%
Protection/Bylaw	303,845	516,944	213,099	70.13%	529,836	2.49%	535,168	1.01%	553,363	3.40%
Building										
OPS Admin	370,891	238,231	(132,660)	(35.77%)	245,804	3.18%	253,499	3.13%	261,389	3.11%
Engineering	482,468	515,433	32,965	6.83%	535,583	3.91%	556,685	3.94%	578,838	3.98%
Public Works	4,361,736	4,972,290	610,554	14.00%	5,093,312	2.43%	5,168,029	1.47%	5,219,509	1.00%
Parking										
Airport	57,348	131,164	73,816	128.72%	132,987	1.39%	134,846	1.40%	136,774	1.43%
Waste Management	107,159	147,238	40,079	37.40%	150,386	2.14%	154,143	2.50%	158,014	2.51%
Cemetery	209,573	205,205	(4,368)	(2.08%)	210,182	2.43%	215,385	2.48%	220,742	2.49%
Parks	1,168,742	1,196,070	27,328	2.34%	1,212,120	1.34%	1,228,682	1.37%	1,245,572	1.37%
Community Events	100,430	121,720	21,290	21.20%	125,300	2.94%	126,770	1.17%	128,270	1.18%
Recreation - Programs	966,729	1,009,610	42,881	4.44%	973,717	(3.56%)	936,312	(3.84%)	988,235	5.55%
Recreation - Facilities	3,801,241	3,967,614	166,373	4.38%	4,038,916	1.80%	4,081,602	1.06%	4,142,164	1.48%
Elliott Fairbairn Centre	(26,786)	(27,579)	(793)	2.96%	(28,577)	3.62%	(35,401)	23.88%	(36,233)	2.35%
Museum	398,895	399,554	659	0.17%	469,662	17.55%	469,553	(0.02%)	483,824	3.04%
Transit Services	194,865	82,472	(112,393)	(57.68%)	86,865	5.33%	136,585	57.24%	143,202	4.84%
Development & Communication Services	(11,000)	(23,500)	(12,500)	113.64%	(23,500)		(23,500)		(23,500)	
Economic Development	422,050	437,118	15,068	3.57%	454,178	3.90%	461,474	1.61%	469,012	1.63%
Municipal Taxes	(376,600)	(397,000)	(20,400)	5.42%	(397,000)		(397,000)		(397,000)	
Consolidated Budget Requirement	19,147,619	21,083,222	1,935,603	10.11%	22,120,562	4.92%	22,740,703	2.80%	23,208,454	2.06%
Operating Plan										
Council	449,642	540,366	90,724	20.18%	549,718	1.73%	600,125	9.17%	569,503	(5.10%)
Financial Services	12,012	105,960	93,948	782.12%	172,123	62.44%	167,600	(2.63%)	188,313	12.36%
Corporate Services	1,699,247	2,347,324	648,077	38.14%	2,466,924	5.10%	2,518,977	2.11%	2,596,373	3.07%
Customer Services	(109,171)	(104,474)	4,697	(4.30%)	(26,363)	(74.77%)	(21,328)	(19.10%)	(16,338)	(23.40%)

2024 Financial Plan

Multiyear Budget Summary

	2023	2024								
	Budget	Total Budget	Variance \$	Variance %	2025 Budget	% Variance	2026 Budget	% Variance	2027 Budget	% Variance
Fleet Services		(79)	(79)		79	(200.00%)	79		79	
THI	(141,400)	(140,040)	1,360	(0.96%)	(145,972)	4.24%	(146,352)	0.26%	(146,745)	0.27%
Enterprise Services	(198,600)	(285,000)	(86,400)	43.50%	(284,963)	(0.01%)	(284,925)	(0.01%)	(284,886)	(0.01%)
Fire Services	1,551,866	1,621,670	69,804	4.50%	1,848,768	14.00%	2,069,352	11.93%	2,091,220	1.06%
Police Services	3,277,437	3,399,611	122,174	3.73%	3,625,177	6.64%	3,729,043	2.87%	3,833,460	2.80%
Protection/Bylaw	303,845	516,944	213,099	70.13%	529,836	2.49%	535,168	1.01%	553,363	3.40%
Building										
OPS Admin	370,891	238,231	(132,660)	(35.77%)	245,804	3.18%	253,499	3.13%	261,389	3.11%
Engineering	399,468	515,433	115,965	29.03%	535,583	3.91%	556,685	3.94%	578,838	3.98%
Public Works	3,047,236	3,290,790	243,554	7.99%	3,411,812	3.68%	3,486,529	2.19%	3,538,009	1.48%
Parking										
Airport	57,348	81,464	24,116	42.05%	83,287	2.24%	85,146	2.23%	87,074	2.26%
Waste Management	107,159	147,238	40,079	37.40%	150,386	2.14%	154,143	2.50%	158,014	2.51%
Cemetery	209,573	205,205	(4,368)	(2.08%)	210,182	2.43%	215,385	2.48%	220,742	2.49%
Parks	918,242	937,570	19,328	2.10%	953,620	1.71%	970,182	1.74%	987,072	1.74%
Community Events	100,430	121,720	21,290	21.20%	125,300	2.94%	126,770	1.17%	128,270	1.18%
Recreation - Programs	966,729	1,009,610	42,881	4.44%	973,717	(3.56%)	936,312	(3.84%)	988,235	5.55%
Recreation - Facilities	3,016,241	2,980,114	(36,127)	(1.20%)	3,051,416	2.39%	3,094,102	1.40%	3,154,664	1.96%
Elliott Fairbairn Centre	(26,786)	(27,579)	(793)	2.96%	(28,577)	3.62%	(35,401)	23.88%	(36,233)	2.35%
Museum	398,895	399,554	659	0.17%	469,662	17.55%	469,553	(0.02%)	483,824	3.04%
Transit Services	194,865	82,472	(112,393)	(57.68%)	86,865	5.33%	136,585	57.24%	143,202	4.84%
Development & Communication Services	(11,000)	(23,500)	(12,500)	113.64%	(23,500)		(23,500)		(23,500)	
Economic Development	422,050	437,118	15,068	3.57%	454,194	3.91%	461,506	1.61%	469,050	1.63%
Municipal Taxes	(376,600)	(397,000)	(20,400)	5.42%	(397,000)		(397,000)		(397,000)	
Total Operating Budget	16,639,619	18,000,722	1,361,103	8.18%	19,038,078	5.76%	19,658,235	3.26%	20,125,992	2.38%
Capital Plan										
Corporate Services		15,000	15,000		15,000		15,000		15,000	
Fleet Services	55,000	66,200	11,200	20.36%	66,200		66,200		66,200	
Fire Services	20,000	24,100	4,100	20.50%	24,100		24,100		24,100	
Engineering	83,000		(83,000)	(100.00%)						
Public Works	1,314,500	1,681,500	367,000	27.92%	1,681,500		1,681,500		1,681,500	
Airport		49,700	49,700		49,700		49,700		49,700	
Cemetery										
Parks	250,500	258,500	8,000	3.19%	258,500		258,500		258,500	
Recreation - Facilities	785,000	987,500	202,500	25.80%	987,500		987,500		987,500	



2024 Financial Plan
Multiyear Budget Summary

	2023	2024								
	Budget	Total Budget	Variance \$	Variance %	2025 Budget	% Variance	2026 Budget	% Variance	2027 Budget	% Variance
Museum										
Development & Communication Services										
Economic Development					(16)		(32)	100.00%	(38)	18.75%
Total Capital Plan	2,508,000	3,082,500	574,500	22.91%	3,082,484		3,082,468		3,082,462	

INDEX	2023 Opening Balance January 1	Interest Income collected for 2023	2023 Transfers In	2023 Sub-total	Commitments 2023	2023 Balance @ December 31	2024 Transfers In	Commitments New 2024	Prior Years' Commitments	Commitments from CFWD in 2024	Projected Ending Balance before Land Sales	2024 Potential Land sales	Estimated Ending Balance for 2024
Operating Reserves													
Council Reserve	3,646	1	45	3,693	500	3,193					3,193		3,193
Election Reserve	11,374	5	182	11,562	-	11,562	15,000				26,562		26,562
Transit Reserve	0	0	-	0	-	0					0		0
Physician Recruitment Reserve	91,606	35	14,582	106,223	70,000	36,223		35,000			1,223		1,223
Tax Rate Stabilization Reserve	958,497	352	329,791	1,288,640	316,981	971,660		274,700	300,000	96,200	300,760		300,760
Insurance Reserve	83,995	28	1,101	85,124	-	85,124					85,124		85,124
Fire Dept. Labour Reserve	-	-	-	-	-	-					0		-
Police Reserve	55,098	22	719	55,839	-	55,839					55,839		55,839
Police Service Board Reserve	32,388	12	404	32,804	1,700	31,104					31,104		31,104
Winter Maint.Reserve	-	-	-	-	-	-					0		-
Cemetery Reserve	70,909	27	910	71,847	67,856	3,991					3,991		3,991
Econ Development Reserve	646,845	296	311,615	3,158,756	1,791,845	1,366,910		58,868		-	1,308,042		1,308,042
Operating Total	1,954,360	778	659,349	4,814,487	2,248,882	2,565,605	15,000	368,568	300,000	96,200	1,815,837	-	1,815,837
Capital Reserves													
IT Equipment Reserve	130,571	47	107,585	238,203	77,300	160,903	95,000	75,000			180,903		180,903
Asset Management reserve	1,038,988	432	446,167	1,485,587	831,678	653,909		275,100		275,100	103,709		103,709
Fleet & Equipment Reserve	1,054,940	386	367,629	1,422,955	1,230,022	192,932	97,035	231,400		55,000	3,567		3,567
Fire Dept. Equipment Reserve	149,381	52	91,778	241,212	91,000	150,212	90,000	40,900		-	199,312		199,312
Engineering Reserve	455,660	153	46,629	502,442	407,100	95,342				-	95,342		95,342
Development Remediation Reserve	23,741	9	293	24,042	-	24,042					24,042		24,042
Linear Infrastructure Reserve	1,333,297	449	364,374	1,698,120	1,022,000	676,120	66,100	371,000	192,500		178,720		178,720
Airport Reserve	37,207	13	484	37,705	-	37,705				-	37,705		37,705
Waste Mangement Reserve	1,935	1	24	1,960	-	1,960					1,960		1,960
RCP Reserve	446,849	170	111,472	558,491	112,700	445,792	67,500	125,500		29,000	358,792		358,792
Facility Infrastructure Reserve	1,139,542	430	490,459	1,630,431	254,136	1,376,295	12,500	263,200		906,000	219,595		219,595
Downtown Parking Reserve	386,894	137	4,733	391,763	-	391,763	1,570				393,333		393,333
Capital Total	6,199,004	2,278	2,031,627	8,232,909	4,025,936	4,206,974	429,705	1,382,100	192,500	1,265,100	1,796,979	-	1,796,979
Total	8,153,364	3,056	2,690,976	13,047,396	6,274,817	6,772,578	444,705	1,750,668	492,500	1,361,300	3,612,815	-	3,612,815

TOWN OF TILLSONBURG

2024 Business Plan

Office of the CAO

November 20, 2023



2024 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Physician Recruitment	Goal – Life Style & Amenities Strategic Direction – Expand community partnerships in the delivery of programs and amenities Priority Project - <i>On going</i> - Physician recruitment program	CAO	\$70,000	Ongoing
Town Hall Project – Design Development; Prepare Contract Documents; Tender/Procurement	Goal – Customer Service, Communications and Engagement Strategic Direction – Position Tillsonburg as a leader in the municipal sector Priority Project - <i>Immediate Term</i> - Consolidated Town Hall initiative; Consolidated customer service counter	CAO	\$450,000	Q4, 2024
Attainable and Affordable Housing– 31 Earle Street	Goal – Life Style & Amenities Strategic Direction – Work with Oxford County and community partners to ensure an adequate supply of affordable, attainable housing options; Facilitate attainable housing options for local employees (Business Attraction, Retention and Expansion) Priority Project – <i>Immediate Term</i> - Affordable housing collaboration with Oxford County	CAO	Strategic Plan Initiatives	Q4, 2024

2024 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Carry out Strategic Plan Initiatives	Town of Tillsonburg Community Strategic Plan (2021-2030)	CAO	\$60,000	Ongoing
Review of Hydro Services - MSA, MOUD, Management Services	Goal – Customer Service, Communications and Engagement Strategic Direction – Explore opportunities for service efficiencies in partnership with adjacent municipalities. Priority Project - <i>Short Term</i> – Municipal Service Review	CAO	Staff Time	Q4, 2024

2024 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Staff Engagement Survey	Goal – Customer Service, Communications and Engagement Strategic Direction – Enhance employee engagement and training as the foundation for exceptional customer service Priority Project - Immediate Term – Employee Engagement Strategy	Manager of Human Resources	\$10,000	Q3, 2024
Implementation of New Recruitment Software – Jazz HR	Goal – Customer Service, Communications and Engagement Strategic Direction – Enhance employee engagement and training as the foundation for exceptional customer service Priority Project - Immediate Term – N/A	Manager of Human Resources	\$5,100	Q2, 2024
Implementation of electronic performance management system	Goal – Customer Service, Communications and Engagement Strategic Direction – Enhance employee engagement and training as the foundation for exceptional customer service Priority Project - Immediate Term – N/A	Manager of Human Resources	Staff Time	Q3, 2024
Implementation of electronic onboarding and learning module for staff	Goal – Customer Service, Communications and Engagement Strategic Direction – Enhance employee engagement and training as the foundation for exceptional customer service Priority Project - Immediate Term – N/A	Manager of Human Resources	Staff Time	Q4, 2024

2024 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Update of electronic staff documentation system/reorganization of employee files	Goal – Customer Service, Communications and Engagement Strategic Direction – Enhance employee engagement and training as the foundation for exceptional customer service Priority Project - Immediate Term – Employee Engagement Strategy	Manager of Human Resources	Staff Time	Q4, 2024
Integration of Succession Planning and Performance Management Program	Goal – Customer Service, Communications and Engagement Strategic Direction – Enhance employee engagement and training as the foundation for exceptional customer service Priority Project - Immediate Term – Employee Engagement Strategy	Manager of Human Resources	Staff Time	Q4, 2024
Collective Agreement Negotiations Renewal (PWU)	Goal – Customer Service, Communications and Engagement Strategic Direction – Enhance employee engagement and training as the foundation for exceptional customer service Priority Project - Immediate Term – Employee Engagement Strategy	Manager of Human Resources	Staff Time	Q2, 2024

2024 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Establishment of Equity, Diversity and Inclusion Committee and Company-Wide Policy	Goal – Customer Service, Communications and Engagement Strategic Direction – Enhance employee engagement and training as the foundation for exceptional customer service Priority Project - Immediate Term – Employee Engagement Strategy	Manager of Human Resources	Staff Time	Q3, 2024
Review and update of HR and Health and Safety Policies	Goal – Customer Service, Communications and Engagement Strategic Direction – Enhance employee engagement and training as the foundation for exceptional customer service Priority Project - Immediate Term – Employee Engagement Strategy	Manager of Human Resources	Staff Time	Q4, 2024
Collective Agreement Negotiations Renewal (Fire Communication)	Goal – Customer Service, Communications and Engagement Strategic Direction – Enhance employee engagement and training as the foundation for exceptional customer service Priority Project - Immediate Term – Employee Engagement Strategy	Manager of Human Resources	Staff Time	Q2, 2024

Risks

- Projected retirements vs new physicians (supply and demand)
- Labour supply and competition in the municipal sector
- Rising costs of construction

Opportunities

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

Future Departmental Directions: 3 Year Outlook

- 2026
 - Continue to find process efficiencies
 - Continue to engage and communicate with Council and staff
 - Carry out strategic plan initiatives
 - Service Delivery Review
- 2027/2028
 - Completion of consolidated Town Hall project

TOWN OF TILLSONBURG

2024 Business Plan

Financial Services

November 20, 2023



2024 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Continuation of Multi-year Budget Development & Asset Management Integration & Alignment	Goal – Customer Service, Communications and Engagement Strategic Direction – Excellence and accountability in government Priority Project – Short Term – Multi-year budgeting; Financial sustainability plan	Director / Deputy Treasurer / Asset Mgmt Coordinator/ SLT / Asset Managers	\$5,000 (Tax Rate Reserve)	Q2 2025 (Carry-forward)
AP Digitalization & new PO Software Implementation	Goal – Customer Service, Communications and Engagement Strategic Direction – Position Tillsonburg as a leader in the municipal sector. Priority Project – Short Term – n/a	Director	\$33,300 (one-time funded via reserves) & \$13,000 annual	Q1 2024 (Carry-forward)
Accounts Receivable Collections & Write-Off Policy	Goal – Customer Service, Communications and Engagement Strategic Direction – Excellence and accountability in government Priority Project – Short Term - Financial sustainability plan	Director / Deputy Treasurer /Revenue Manager	\$0	Q3 2024
TCA (Tangible Capital Asset Policy) and SAMP (Strategic Asset Management Policy) review and applicable updates.	Goal – Customer Service, Communications and Engagement Strategic Direction – Excellence and accountability in government Priority Project – Short Term - Financial sustainability plan	Director / Deputy Treasurer / Asset Mgmt Coordinator/ SLT / Asset Managers	\$0	Q1 2024
Asset Management Plan updates to meet 2024-provincial deadlines.	Goal – Customer Service, Communications and Engagement Strategic Direction – Excellence and accountability in government Priority Project – Short Term - Financial sustainability plan	Director / Asset Mgmt Coordinator/ SLT / Asset Managers	\$49,400 (Tax Rate Reserve)	Q1 2024

2024 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Building Condition Assessment integration in Citywide for Asset Management purposes	Goal – Customer Service, Communications and Engagement Strategic Direction – Excellence and accountability in government Priority Project – <i>Short Term</i> - Financial sustainability plan	Director / Asset Mgmt Coordinator/ SLT / Asset Managers	\$30,000 (Tax Rate Reserve)	Q4 2024
Citywide Maintenance Manager software implementation and licensing fee for capital assets.	Goal – Customer Service, Communications and Engagement Strategic Direction – Excellence and accountability in government Priority Project – <i>Short Term</i> - Financial sustainability plan	Director / Asset Mgmt Coordinator/ SLT / Asset Managers	\$155,000 (Tax Rate Reserve) plus \$24,000 (annual support fee – IT Operating Budget)	Q4 2024
Caseware software implementation for the preparation of financial statements and improving the year-end audit process	Goal – Customer Service, Communications and Engagement Strategic Direction – Excellence and accountability in government Priority Project – <i>Short Term</i> – n/a	Director / Deputy Treasurer	\$2,000 implementation (Tax Rate Reserve) plus \$3,600 (annual users fee – IT Operating Budget)	Q3 2024
Surplus & Deficit Allocation Policy review and update	Goal – Customer Service, Communications and Engagement Strategic Direction – Excellence and accountability in government Priority Project – <i>Short Term</i> - Financial sustainability plan	Director / SLT	\$0	Q3 2024
1.0 FTE – Financial Analyst Strengthen and grow the finance team to better meet the demands of the growth across all departments and ability to	Goal – Customer Service, Communications and Engagement Strategic Direction – Excellence and accountability in government, providing effective and efficient services Priority Project – <i>Short Term</i> – n/a	Director	\$104,600 annually	Q1 2024

2024 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Debt Policy review & update	Goal – Customer Service, Communications and Engagement Strategic Direction – Excellence and accountability in government Priority Project – <i>Short Term</i> - Financial sustainability plan	Director / Deputy Treasurer	\$0	Q4 2024
Audit RFP – Audit contract expiration / new RFP for audit services for 4 year term	Goal – Customer Service, Communications and Engagement Strategic Direction – Excellence and accountability in government Priority Project – <i>Short Term</i> – n/a	Director / Deputy	\$0	Q2 2024
HST external audit	Goal – Customer Service, Communications and Engagement Strategic Direction – Excellence and accountability in government Priority Project – <i>Short Term</i> – n/a	Director	\$0 (% of recoveries)	Q4 2024

Future Departmental Directions: 3 Year Outlook

- 2025-2027
 - Revenue Policy
 - Financial Sustainability Plan/Long-range Financial Plan

Risks & Opportunities

Risk	Opportunity
Cyber risk; ransomware attacks	Strengthening internal processes; fraud prevention services; insurance
Numerous departmental transitions, workload and stretched resources	Expand financial team/personnel resources, skills training and development
Technology obsolescence	Innovation and strategic investments in new technology and processes



**2024 Financial Plan
Operating Plan - Cost Code Summary
Financial Services**

	2023	2024			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
Revenues					
Grants	662,200	715,500	53,300	(8.0%)	1
User Charges	26,600	46,900	20,300	(76.3%)	2
Other Revenue	94,000	210,000	116,000	(123.4%)	3
Contribution from Reserves	79,900	281,800	201,900	(252.7%)	4
Total Revenues	862,700	1,254,200	391,500	(45.4%)	
Expenditures					
Labour	888,500	1,154,000	265,500	29.9%	5
Purchases	113,100	337,400	224,300	198.3%	6
Contracted Services	76,000	53,500	(22,500)	(29.6%)	7
Interfunctional Adjustments	(202,888)	(157,840)	45,048	(22.2%)	8
Total Expenditures	874,712	1,387,060	512,348	58.6%	
Total Net Levy	(12,012)	(132,860)	(120,848)	(1,006.1%)	
Notes:					
	1 Increased OMPF Grant				
	2 New False Alarm Revenue				
	3 Interest Revenue				
	4 To fund One-time Expenses				
	5 Payroll costs, Benefits, COLA, Allocation of FT Staff, New FTE request				
	6 Special Projects - One-time Expenses: AP Digitalization & FMW multi year budget; Asset Management				
	7 Reduction of DC Study and Actuarial Study				
	8 Staff time allocations				



2024 Financial Plan
Operating Plan - Cost Code Summary
Financial Services

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	662,200	715,500	53,300	(8.05%)	715,500		715,500		715,500	
User Charges	26,600	46,900	20,300	(76.32%)	47,200	(0.64%)	47,500	(0.64%)	47,800	(0.63%)
Other Revenue	94,000	210,000	116,000	(123.40%)	210,000		210,000		210,000	
Contribution from Reserves	79,900	281,800	201,900	(252.69%)	10	100.00%	10		10	
Total Revenues	862,700	1,254,200	391,500	(45.38%)	972,710	22.44%	973,010	(0.03%)	973,310	(0.03%)
Expenditures										
Labour	888,500	1,154,000	265,500	29.88%	1,185,437	2.72%	1,217,817	2.73%	1,251,169	2.74%
Purchases	113,100	337,400	224,300	198.32%	105,650	(68.69%)	62,650	(40.70%)	64,000	2.15%
Contracted Services	76,000	53,500	(22,500)	(29.61%)	44,000	(17.76%)	56,000	27.27%	48,000	(14.29%)
Interfunctional Adjustments	(202,888)	(157,840)	45,048	(22.20%)	(163,354)	3.49%	(168,957)	3.43%	(174,646)	3.37%
Total Expenditures	874,712	1,387,060	512,348	58.57%	1,171,733	(15.52%)	1,167,510	(0.36%)	1,188,523	1.80%
Total Net Levy	(12,012)	(132,860)	(120,848)	(1,006.06%)	(199,023)	(49.80%)	(194,500)	2.27%	(215,213)	(10.65%)

TOWN OF TILLSONBURG

2024 Business Plan

Corporate Services

November 20, 2023



2024 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Youth Engagement Program	Goal – Customer Service, Communication and Engagement. Strategic Direction – Increase opportunities and promotion for public engagement in shaping municipal initiatives. Priority Project - <i>Immediate</i> Term - Youth Engagement Strategy and Youth Advisory Committee	Director of Corporate Services/ Clerk	\$1,000 Annual Membership	Ongoing
Procedure By-Law Review	Goal – Customer Service, Communication and Engagement. Strategic Direction – Position Tillsonburg as a leader in the municipal sector.	Director of Corporate Services/Clerk	N/A <i>Ongoing</i> initiative for improvements in the area of good governance and streamlining meeting operations.	Q1
Communications Procedures and Policies Review	Goal – Customer Service, Communication and Engagement. Strategic Direction - Develop a communications strategy to increase awareness of Council decisions and municipal programs, projects and services; Increase opportunities and promotion for public engagement in municipal initiatives.	Communications Officer	\$7000 (Training and new software to assist in website effectiveness)	On-going

2024 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Business Licensing Program Review	Goal - Business Attraction, Retention and Expansion	Customer Service Team	\$0 Streamline and expedite application processes along side Legislation improvements.	Q4
Records Modernization and Program Audit	Goal – Customer Service, Communication and Engagement Strategic Direction – Position Tillsonburg as a leader in the municipal sector; Explore opportunities for service efficiencies in partnership with adjacent municipalities. Priority Project - <i>Immediate Term</i> - Consolidated Town Hall initiative	Deputy Clerk	\$2,500 (Scanning Project Fund) \$4,200 (Software improvements to better utilize functions and reduce staff associated time)	On-Going
Implement IT plan	Goal – Customer Service, Communication and Engagement Strategic Direction – explore opportunities for service efficiencies	Director of Corporate Services/Clerk	Not known at this time.	Multi-year
Insurance and Risk Reviews	Goal – Customer Service, Communication and Engagement.	Director of Corporate Services/Clerk	Aim to create savings in risk reduction and overall insurance costs.	On-going Insurance Renewal in Q1

2024 Capital Summary

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Contribution to IT Reserves from Departmental Charges for future Computer Hardware Replacements	Goal – Customer Service, Communications and Engagement Strategic Direction –service efficiencies and employee satisfaction by providing them with the right tools Priority Project - <i>Ongoing</i> - securing new equipment for team members	IT	\$80,000 (-\$80,000 recovery from Departments)	Q4
Annual Computer / Hardware Replacement Program	Goal – Customer Service, Communications and Engagement Strategic Direction –service efficiencies and employee satisfaction by providing them with the right tools Priority Project - <i>Ongoing</i> - securing new equipment for team members	IT	\$60,000	Q2-Q4
Annual Cell Phone Replacement Program	Goal – Customer Service, Communications and Engagement Strategic Direction – service efficiencies and employee satisfaction by providing them with the right tools Priority Project - <i>Ongoing</i> - securing new equipment for team members	IT	\$15,000	Q1-Q4
New Capital - IT Planning	Goal – Customer Service, Communications and Engagement Strategic Direction – service efficiencies and employee satisfaction by providing them with the right tools Priority Project – <i>Immediate</i> Term - securing new equipment for team members	IT	\$15,000	2026

Risks

IT

- Cyber security needs that are evolving to prevent an attack against our municipal government assets Software underutilizations.
- Rising costs of software and other procured IT infrastructure

Insurance

- Global rising costs of procuring insurance for all Town assets and programs.

Communications

- Increase in need to support the growing use and expansion of various Social Media platforms by both internal staff and various stakeholders.

Corporate Services - Overall

- Demand for service level to support ongoing initiatives surpasses the staffing level

Opportunities

IT

- Software reviews and analysis to ensure the best setup and utilization is occurring for end users (yield savings in time and costs).
- Adoption and deployment of IT procedures to create stronger and more resilient environment.

Insurance

- Expansion of risk reduction practices to reduce insurance costs (real and potential)

Clerks

- Opportunity to increase efficiencies in areas of records program modernization and meeting governance support.

Corporate Services - Overall

- Review and implementation of updated tools and technology that can create stronger support in the overall goal in excellence in customer service.

Future Departmental Directions: 3 Year Outlook

- Customer Service enhancements to better serve our stakeholders.
- Modernization of the Town's Records Management program.
- Communication practice enhancements to serve a growing community and municipal government operation.
- IT improvements and expansion of support level to the organization.
- On-going training and identification of tools is necessary to ensure excellence in service delivery.



**2024 Financial Plan
Operating Plan - Cost Code Summary
Council**

	2023	2024			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
Revenues					
Grants	15,000		(15,000)	100.0%	1
Other Revenue		66,300	66,300		2
Contribution from Reserves	370,000	35,000	(335,000)	90.5%	3
Total Revenues	385,000	101,300	(283,700)	73.7%	
Expenditures					
Labour	220,500	228,200	7,700	3.5%	
Purchases	560,942	353,060	(207,882)	(37.1%)	4
Contracted Services		2,500	2,500	#DIV/0!	
Contribution to Reserves	12,500	15,000	2,500	20.0%	
Interfunctional Adjustments	40,700	42,906	2,206	5.4%	
Total Expenditures	834,642	641,666	(192,976)	(23.1%)	
Total Net Levy	(449,642)	(540,366)	(90,724)	(20.2%)	
Notes:					
	1	Modernization funding			
	2	Cost sharing revenue - Physician			
	3	Reduction to One-time Expenses			
	4	Strategic plan initiatives and One-time Expenses			



2024 Financial Plan
Operating Plan - Cost Code Summary
Council

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	15,000		(15,000)	100.00%		#DIV/0!		#DIV/0!		#DIV/0!
Other Revenue		66,300	66,300	#DIV/0!	66,300		66,300		66,300	
Contribution from Reserves	370,000	35,000	(335,000)	90.54%	35,000		35,000		35,000	
Total Revenues	385,000	101,300	(283,700)	73.69%	101,300		101,300		101,300	
Expenditures										
Labour	220,500	228,200	7,700	3.49%	235,046	3.00%	242,097	3.00%	249,359	3.00%
Purchases	560,942	353,060	(207,882)	(37.06%)	353,060		361,760	2.46%	353,060	(2.40%)
Contracted Services		2,500	2,500	#DIV/0!	2,500		44,500	1,680.00%	2,500	(94.38%)
Contribution to Reserves	12,500	15,000	2,500	20.00%	15,000		5,000	(66.67%)	15,000	200.00%
Interfunctional Adjustments	40,700	42,906	2,206	5.42%	45,412	5.84%	48,068	5.85%	50,884	5.86%
Total Expenditures	834,642	641,666	(192,976)	(23.12%)	651,018	1.46%	701,425	7.74%	670,803	(4.37%)
Total Net Levy	(449,642)	(540,366)	(90,724)	(20.18%)	(549,718)	(1.73%)	(600,125)	(9.17%)	(569,503)	5.10%



**2024 Financial Plan
Operating Plan - Cost Code Summary
Corporate Services**

	2023	2024			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
Revenues					
User Charges	100,000	100,000			
Contribution from Reserves	50,000	96,200	46,200	(92.4%)	1
Total Revenues	150,000	196,200	46,200	(30.8%)	
Expenditures					
Labour	1,126,600	1,600,700	474,100	42.1%	2
Purchases	591,174	634,048	42,874	7.3%	3
Contracted Services	724,128	962,550	238,422	32.9%	4
Interfunctional Adjustments	(616,305)	(677,189)	(60,884)	9.9%	5
Debt Principal & Interest	23,650	23,415	(235)	(1.0%)	
Total Expenditures	1,849,247	2,543,524	694,277	37.5%	
Total Net Levy	(1,699,247)	(2,347,324)	(648,077)	(38.1%)	
Notes:					
1	To fund a contract position				
2	Payroll costs, Benefits, COLA, Reallocation of Staff				
3	Insurance Expense, Non-union Staff Benefits				
4	Implementation of Market Review				
5	Staff allocations and IT charge allocations				



2024 Financial Plan
Operating Plan - Cost Code Summary
Corporate Services

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	100,000	100,000			100,000		100,000		100,000	
Contribution from Reserves	50,000	96,200	46,200	(92.40%)		100.00%		#DIV/0!		#DIV/0!
Total Revenues	150,000	196,200	46,200	(30.80%)	100,000	49.03%	100,000		100,000	
Expenditures										
Labour	1,126,600	1,600,700	474,100	42.08%	1,598,471	(0.14%)	1,645,916	2.97%	1,694,784	2.97%
Purchases	591,174	634,048	42,874	7.25%	659,460	4.01%	685,078	3.88%	711,213	3.81%
Contracted Services	724,128	962,550	238,422	32.93%	961,930	(0.06%)	962,830	0.09%	963,750	0.10%
Interfunctional Adjustments	(616,305)	(677,189)	(60,884)	9.88%	(676,114)	(0.16%)	(674,847)	(0.19%)	(673,374)	(0.22%)
Debt Principal & Interest	23,650	23,415	(235)	(0.99%)	23,177	(1.02%)		(100.00%)		#DIV/0!
Total Expenditures	1,849,247	2,543,524	694,277	37.54%	2,566,924	0.92%	2,618,977	2.03%	2,696,373	2.96%
Total Net Levy	(1,699,247)	(2,347,324)	(648,077)	(38.14%)	(2,466,924)	(5.10%)	(2,518,977)	(2.11%)	(2,596,373)	(3.07%)



2024 Financial Plan
Operating Plan - Cost Code Summary
Customer Service Centre

	2023	2024			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
Revenues					
User Charges	303,000	304,955	1,955	(0.6%)	
Total Revenues	303,000	304,955	1,955	(0.6%)	
Expenditures					
Labour	319,431	366,000	46,569	14.6%	1
Purchases	103,604	112,143	8,539	8.2%	2
Contracted Services	49,108	50,973	1,865	3.8%	
Interfunctional Adjustments	(285,139)	(335,305)	(50,166)	17.6%	3
Debt Principal & Interest	6,825	6,670	(155)	(2.3%)	
Total Expenditures	193,829	200,481	6,652	3.4%	
Total Net Levy	109,171	104,474	(4,697)	4.3%	
Notes:					
	1 Payroll costs, Benefits, COLA				
	2 Heat, Light & Water Exp, Supplies Exp				
	3 Staff allocations				



2024 Financial Plan
Operating Plan - Cost Code Summary
Customer Service Centre

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	303,000	304,955	1,955	(0.65%)	230,755	24.33%	231,555	(0.35%)	232,355	(0.35%)
Total Revenues	303,000	304,955	1,955	(0.65%)	230,755	24.33%	231,555	(0.35%)	232,355	(0.35%)
Expenditures										
Labour	319,431	366,000	46,569	14.58%	374,625	2.36%	383,509	2.37%	392,659	2.39%
Purchases	103,604	112,143	8,539	8.24%	112,983	0.75%	115,626	2.34%	118,087	2.13%
Contracted Services	49,108	50,973	1,865	3.80%	51,856	1.73%	52,739	1.70%	53,639	1.71%
Interfunctional Adjustments	(285,139)	(335,305)	(50,166)	17.59%	(341,579)	1.87%	(347,996)	1.88%	(354,558)	1.89%
Debt Principal & Interest	6,825	6,670	(155)	(2.27%)	6,507	(2.44%)	6,349	(2.43%)	6,190	(2.50%)
Total Expenditures	193,829	200,481	6,652	3.43%	204,392	1.95%	210,227	2.85%	216,017	2.75%
Total Net Levy	109,171	104,474	(4,697)	4.30%	26,363	74.77%	21,328	19.10%	16,338	23.40%

IT Capital

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
RESERVES											
Opening Balance:		160,902	167,945	178,444	188,251	199,543	210,142	220,038	229,225	237,697	245,430
Funding Sources:											
Contributions from Capital Levy		15,000	17,984	19,037	22,300	23,423	24,582	25,779	27,016	28,292	29,568
Contributions from Operating Budget		80,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000
Total Funding Available for Projects		255,902	269,929	281,481	294,551	306,966	318,724	329,818	340,240	349,988	358,998
CAPITAL PROJECT COMMITMENTS:											
New Capital Renewal, Contribution to Reserves		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Computer Replacements		60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Cell Phone Replacements		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Inflation Adjustment			3,636	5,508	7,416	9,369	11,358	13,383	15,444	17,559	17,559
Total Commitments To Capital Projects		90,000	93,636	95,508	97,416	99,369	101,358	103,383	105,444	107,559	107,559
TRANSFERS OUT:											
Transfers to Operating budget (Fibre, SWOxford Res#2021-061)											
Total Expenditures Against Reserves		90,000	93,636	95,508	97,416	99,369	101,358	103,383	105,444	107,559	107,559
Closing Balance Before Interest		165,902	176,293	185,973	197,135	207,597	217,366	226,435	234,796	242,429	251,439
Interest Income		2,043	2,151	2,278	2,409	2,545	2,672	2,790	2,900	3,001	3,105
Closing Reserve Balance		167,945	178,444	188,251	199,543	210,142	220,038	229,225	237,697	245,430	254,545



2024 Capital Project Listing - New Requests

Corporate Services

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
Project Listing											
110 Corporate Services											
X04 New IT Equipment		15,000								15,000	IT Reserve
X03 Computer Replacements	60,000				(60,000)						IT Reserve
X02 Cell Phone Replacements	15,000				(15,000)						IT reserve
X01 Annual Replacement of IT Capital	(80,000)	80,000									IT Reserve
Total 110 Corporate Services	(5,000)	95,000			(75,000)					15,000	
Total Project Listing	(\$5,000)	\$95,000			(\$75,000)					\$15,000	

Town of Tillsonburg

Capital Projects

Project	X01 Annual Replacement of IT Capital		
Department	Corporate Services		
Version	2 - SMT review	Year	2024

Description

The annual contribution to IT reserves for computer and server replacements

Justification

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

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Cont.to Reserves	80,000	80,000					
Other	(80,000)	(80,000)					
Expenditures Total	0	0					

Town of Tillsonburg

Capital Projects

Project	X02 Cell Phone Replacements		
Department	Corporate Services		
Version	2 - SMT review	Year	2024

Description

As part of the cell phone replacement plan, \$15,000 is in the 2024 budget, in order to process eligible cell phone upgrades, replacement program (broken or damaged) and address any new cell phone needs.

Justification

Cell phones like computers will reach their useful life and need replacing. Once problems start to occur, memory fills up, specs become outdated, battery issues and the mobile browser gets slower. The performance will not improve over time as the phones age. The cell phone replacement program also address older software to avoid unsupported operating systems in use (i.e. security risks).

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	15,000	15,000					
Expenditures Total	15,000	15,000					
Funding							
Cont.from Reserves	15,000	15,000					
Funding Total	15,000	15,000					

Town of Tillsonburg

Capital Projects

Project	X03 Computer Replacements		
Department	Corporate Services		
Version	2 - SMT review	Year	2024

Description

This project allots for \$60,000 for the replacement of computers and other computer hardware that has reached the end of life cycle. This fund also addresses any new needs based on damage or broken hardware or new staff equipment deployment.

Justification

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

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	60,000	60,000					
Expenditures Total	60,000	60,000					
Funding							
Cont.from Reserves	60,000	60,000					
Funding Total	60,000	60,000					

Town of Tillsonburg

Capital Projects

Project	X04 New IT Equipment		
Department	Corporate Services		
Version	2 - SMT review	Year	2024

Description

As part of modernizing of hardware and technology supports, a general fund of \$15,000 is in the 2024 budget, to prepare for new town hall initiatives and information technology improvements.

Justification

Capital funds are available for cell phones and computer hardware upgrades and replacements. This new fund would support modernization initiatives that need to be undertaken to move our IT Services program forward. Initially this fund would only support areas where the planned new Town Hall could benefit.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Cont.to Reserves	15,000	15,000					
Expenditures Total	15,000	15,000					
Funding							
Taxation	15,000	15,000					
Funding Total	15,000	15,000					

Town of Tillsonburg 2024 Business Plan

Operations and Development Services

November 20, 2023



2024 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Reconstruction – Roads - Young Street - CF	<p>Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p>Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p>Priority Project – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$603,400	Q2
Reconstruction – Stormwater - Young Street - CF	<p>Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p>Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p>Priority Project – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$857,000	Q2
Storm Pond Maintenance	<p>Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p>Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p>Priority Project – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$50,000	Q4

2024 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
T:GO Bus Shelters (with Provincial funding)	Goal – Connectivity and Transportation Strategic Direction – Priority Project – Ongoing - Asset Management Plan	Transit Coordinator	\$25,000	Q3
Devonshire Culvert	Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure. Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure. Priority Project – Ongoing - Asset Management Plan	Manager of Engineering	\$838,000	Q4
Fox Alley Rehabilitation - CF	Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure. Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure. Priority Project – Ongoing - Asset Management Plan	Manager of Engineering	\$38,000	Q3

2024 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Stormwater & Road Design & Construction - Charlotte & Clarence Street	<p>Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p>Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p>Priority Project – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$958,360 – Roads \$560,650 - Storm	Q4
Reconstruction – Road & Stormwater – Townline	<p>Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p>Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p>Priority Project – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$1,058,176 – Roads \$378,814 - Storm	Q4
Quarter Town line CU at Stoney Creek - CF	<p>Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p>Strategic Direction – Provide alternatives to automobile travel through active transportation and public transit.</p> <p>Priority Project – N/A</p>	Manager of Engineering	\$150,000	Q2

2024 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
QLT RW at Beech Blvd. - CF	<p>Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p>Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p>Priority Project – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$1,176,000	Q2/Q3
Streetlights and Fixtures – Van Norman Heights Subdivision	<p>Goal – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p>Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p>Priority Project – Ongoing - Asset Management Plan</p>	Manager of Engineering (in consultation with others)	\$350,000	Q2
Airport Apron Extension	<p>Goal – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives.</p> <p>Strategic Direction – N/A</p> <p>Priority Project – N/A</p>	Manager of Public Works	\$160,000	Q3
RED OMAFRA – Airport Engineering etc...	<p>Goal – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives.</p> <p>Strategic Direction – N/A</p> <p>Priority Project – N/A</p>	Manager of Public Works	\$55,000	Q3

2024 Business Objectives – Fleet Summary

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Fleet Replacement – Heavy Duty	Goal – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives. Strategic Direction – N/A Priority Project – N/A	Manager of Public Works	\$225,00	-
Fleet Replacement – Medium Duty	Goal – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives. Strategic Direction – N/A Priority Project – N/A	Manager of Public Works (in consultation with others)	\$0	-
Fleet Replacement – Attachments	Goal – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives. Strategic Direction – N/A Priority Project – N/A	Manager of Public Works (in consultation with others)	\$151,000	-
Fleet Replacement – Off Road	Goal – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives. Strategic Direction – N/A Priority Project – N/A	Manager of Public Works (in consultation with others)	\$460,000	-
Fleet – Other (Trailer)	Goal – The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives. Strategic Direction – N/A Priority Project – N/A	Manager of Public Works (in consultation with others)	\$35,000	-

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

Risks

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

Opportunities

- Implementation of an annual traffic count program continues into 2024.
- Boundary agreements with lower-tier and single-tier municipalities.
- Investigation of private woodlot removal options east of main Runway 08-26 is key in order to benefit from the full 5,502' runway.
- Continue discussions on inter-community transit service sustainability; a feasibility study is advised.
- Review of Planning and Development division suggestions include review of By-Law 3391, etc...
- Continue implementation of records management within Public Works, Engineering and Water/Wastewater.
- Continue use of Corporate service request and work order management system.
- Continue use of the corporate leased ownership, maintenance, and management program for the light duty fleet.

Opportunities

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

2024 Departmental Goals

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

Future Departmental Directions:

2025

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

Future Departmental Directions:

2026

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

Town Of Tillsonburg 2024 Business Plan

Building, Planning & By-law

November 20, 2023



2024 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Building Code Amendments – Notify/educate designers, contractors and general public	Goal – Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information and opportunities to shape municipal initiatives. Strategic Direction - Position Tillsonburg as a leader in the municipal sector. Priority Project - N/A	DCBO	\$1,000	Q4
Amanda/CloudPermit Integration (carry-forward)	Goal – Through community and regional partnerships, Tillsonburg will attract and retain a diverse range of businesses, creating employment opportunities for residents and a balanced tax base. Strategic Direction – Continue to streamline and expedite the building approval process. Priority Project - Ongoing - Continued roll-out and resourcing for Cloud based permit application system	CBO	\$7,000	Q3
Host Annual Builder/Developer Information Forum and Backyard Project Permit Night	Goal – Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information and opportunities to shape municipal initiatives. Strategic Direction - Position Tillsonburg as a leader in the municipal sector. Priority Project - N/A	DCBO	\$2,500	Q1

2024 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
By-Law Implementation/Education – Right of Way By-Law (new), Parks By-Law (new)	Goal – Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information and opportunities to shape municipal initiatives. Strategic Direction - Position Tillsonburg as a leader in the municipal sector. Priority Project - N/A	Building & By-Law Enforcement Supervisor	\$3,000	Q2
Increase/expand By-Law Enforcement Staffing/Services and presence via 1 additional FTE & 2 additional PTE officers	Goal – Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information and opportunities to shape municipal initiatives. Strategic Direction - Position Tillsonburg as a leader in the municipal sector. Priority Project - N/A	Building & By-Law Enforcement Supervisor	\$ 127,400	Q4
Provide and manage contract security for Tillsonburg Community Centre and surrounding property amenities.	Goal – Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information and opportunities to shape municipal initiatives. Strategic Direction - Position Tillsonburg as a leader in the municipal sector. Priority Project - N/A	Building & By-Law Enforcement Supervisor	\$ 60,000	Q4

2024 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Review Site Plan By-Law including policies and guidelines	Goal – Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information and opportunities to shape municipal initiatives. Strategic Direction - Position Tillsonburg as a leader in the municipal sector. Priority Project - N/A	CBO	\$0	Q1
Implement Planning Application Web Portal & Digital Service Delivery (carry-forward)	Goal – Through community and regional partnerships, Tillsonburg will attract and retain a diverse range of businesses, creating employment opportunities for residents and a balanced tax base. Strategic Direction – Continue to streamline and expedite the building approval process. Priority Project – Ongoing- Continued roll-out and resourcing for Cloud based permit application system	CBO/County	\$0 (Oxford County Funded)	Q2
Zoning By-Law comprehensive review	Goal – Through community and regional partnerships, Tillsonburg will attract and retain a diverse range of businesses, creating employment opportunities for residents and a balanced tax base. Strategic Direction – Continue to streamline and expedite the building approval process. Priority Project - N/A	County Planner	\$5,000	Q4

2024 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Central Area Design Study – Review Façade Improvement Program and review Public Realm options	<p>Goal – The Town of Tillsonburg will accommodate and support sustainable growth.</p> <p>Strategic Direction – Promote, preserve and enhance the downtown core as the retail centre and community hub for Tillsonburg.</p> <p>Priority Project- N/A</p>	Development Tech./BIA	Funded from Economic Devm't	Q4
Develop Additional Residential Unit (ARU) user guide(s) related to Bill 23, More Homes Built Faster Act & provide stakeholder education	<p>Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles.</p> <p>Strategic Direction –Work with Oxford County and community partners to ensure an adequate supply of affordable, attainable housing options.</p> <p>Priority Project- Immediate - Affordable housing collaboration with Oxford County</p> <p>Goal – The Town of Tillsonburg will accommodate and support sustainable growth.</p> <p>Strategic Direction –Work with Oxford County and the development community to proactively plan for a variety of housing options that are affordable and attainable for current and prospective residents.</p> <p>Priority Project- Immediate - Attainable housing plan</p>	CBO	\$2,000	Q1

Risks

- Bill 23 and ongoing legislative changes to the Ontario Building Code cause frustration for contractors, developers and owners which require additional staff time/resources to educate.
- Ensure all staff maintain/upgrade their provincial qualifications as required by the Ministry of Municipal Affairs & Housing.
- Lack of a planning web portal/digital service may cause delays and developer frustrations.
- Increase in By-Law inquiries/complaint volumes and complexity of local issues result in longer response times causing frustrations and reduced customer service.

Opportunities

- Improvement of departmental communications to the community and development industry creates positive outcomes and transparency.
- Strategic organization of personnel and ongoing training reduces liability, provides consistency and business continuity.
- Implementation of a planning application web portal and digital review process will provide multiple efficiencies for the development community and streamline development approvals.
- Ongoing review of Central Area Design Study will provide a framework for future opportunity and development of the downtown BIA area.
- Increase in By-Law Officer staffing and presence will provide pro-active enforcement, deter mischief and improve customer service.

Future Departmental Directions: 3 year outlook

2025

- Review Building & By-Law Internal Policies
- Complete Building Permit Fee Study
- Review Central Area Design Study
- By-Law Reviews

Future Departmental Directions: 3 year outlook

2026

- Implement new Central Area Design Study & associated programs
- By-Law Reviews

Future Departmental Directions: 3 year outlook

2027

- Central Area Design Study
- By-Law Reviews



**2024 Financial Plan
Operating Plan - Cost Code Summary
Fleet**

	2023	2024			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
Revenues					
User Charges	1,619,038	1,757,850	138,812	(8.6%)	1
Total Revenues	1,619,038	1,757,850	138,812	(8.6%)	
Expenditures					
Labour	357,500	245,000	(112,500)	(31.5%)	2
Purchases	706,833	892,643	185,810	26.3%	3
Contracted Services	9,070	24,588	15,518	171.1%	4
Contribution to Reserves	46,600	67,600	21,000	45.1%	5
Interfunctional Adjustments	10,900	11,500	600	5.5%	
Debt Principal & Interest	488,135	516,519	28,384	5.8%	6
Total Expenditures	1,619,038	1,757,850	138,812	8.6%	
Total Net Levy	-	-	-		
Notes:					
1	Increased Fleet Charges				
2	FT Staff Allocation				
3	Equipment Supplies& Repairs, Fuel & Oil, Training and Lease Payments Expenses				
4	Subcontractor Expense increase - Fuel Pumps Island				
5	Increase contribution to the Fleet Reserve				
6	New Debt Principle and Interest				



2024 Financial Plan
Operating Plan - Cost Code Summary
Fleet

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	1,619,038	1,757,850	138,812	(8.57%)	1,769,108	(0.64%)	1,744,383	1.40%	1,694,019	2.89%
Total Revenues	1,619,038	1,757,850	138,812	(8.57%)	1,769,108	(0.64%)	1,744,383	1.40%	1,694,019	2.89%
Expenditures										
Labour	357,500	245,000	(112,500)	(31.47%)	251,879	2.81%	258,964	2.81%	266,262	2.82%
Purchases	706,833	892,643	185,810	26.29%	854,348	(4.29%)	875,291	2.45%	893,328	2.06%
Contracted Services	9,070	24,588	15,518	171.09%	24,877	1.18%	25,085	0.84%	25,256	0.68%
Contribution to Reserves	46,600	67,600	21,000	45.06%	139,381	106.18%	145,566	4.44%	151,772	4.26%
Interfunctional Adjustments	10,900	11,500	600	5.50%	12,174	5.86%	12,889	5.87%	13,646	5.87%
Debt Principal & Interest	488,135	516,519	28,384	5.81%	486,449	(5.82%)	426,588	(12.31%)	343,755	(19.42%)
Total Expenditures	1,619,038	1,757,850	138,812	8.57%	1,769,108	0.64%	1,744,383	(1.40%)	1,694,019	(2.89%)
Total Net Levy	-	-	-		-		-		-	



2024 Financial Plan
Operating Plan - Cost Code Summary
OPS Admin

	2023	2024			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
Revenues					
Contribution from Reserves	141,500		(141,500)	100.0%	1
Total Revenues	141,500		(141,500)	100.0%	
Expenditures					
Labour	280,300	291,900	11,600	4.1%	
Purchases	256,305	12,087	(244,218)	(95.3%)	2
Interfunctional Adjustments	(24,214)	(65,756)	(41,542)	171.6%	3
Total Expenditures	512,391	238,231	(274,160)	(53.5%)	
Total Net Levy	(370,891)	(238,231)	132,660	35.8%	
Notes:					
	1 DC Reserves - One-time Funding - Transportation Master Plan				
	2 One-time Expenses - Transportation Master Plan				
	3 Staff Allocations				



2024 Financial Plan
Operating Plan - Cost Code Summary
OPS Admin

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Contribution from Reserves	141,500		(141,500)	100.00%		#DIV/0!		#DIV/0!		#DIV/0!
Total Revenues	141,500		(141,500)	100.00%		#DIV/0!		#DIV/0!		#DIV/0!
Expenditures										
Labour	280,300	291,900	11,600	4.14%	300,657	3.00%	309,677	3.00%	318,967	3.00%
Purchases	256,305	12,087	(244,218)	(95.28%)	12,522	3.60%	12,836	2.51%	13,094	2.01%
Interfunctional Adjustments	(24,214)	(65,756)	(41,542)	171.56%	(67,375)	2.46%	(69,014)	2.43%	(70,672)	2.40%
Total Expenditures	512,391	238,231	(274,160)	(53.51%)	245,804	3.18%	253,499	3.13%	261,389	3.11%
Total Net Levy	(370,891)	(238,231)	132,660	35.77%	(245,804)	(3.18%)	(253,499)	(3.13%)	(261,389)	(3.11%)



**2024 Financial Plan
Operating Plan - Cost Code Summary
Engineering**

	2023	2024			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
Revenues					
User Charges	151,000	153,400	2,400	(1.6%)	
Contribution from Reserves	28,000		(28,000)	100.0%	1
Total Revenues	179,000	153,400	(25,600)	14.3%	
Expenditures					
Labour	672,000	612,200	(59,800)	(8.9%)	2
Purchases	90,466	62,653	(27,813)	(30.7%)	3
Contracted Services	36,890		(36,890)	(100.0%)	4
Interfunctional Adjustments	(220,888)	(6,020)	214,868	(97.3%)	5
Total Expenditures	578,468	668,833	90,365	15.6%	
Total Net Levy	(399,468)	(515,433)	(115,965)	(29.0%)	
Notes:					
	1 To fund One-time Expenses				
	2 Payroll costs, Benefits, COLA & Staff Allocations				
	3 Asset Management Program Development				
	4 GIS Services performed in-house				
	5 Reduction in Staff Allocations				



2024 Financial Plan
Operating Plan - Cost Code Summary
Engineering

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	151,000	153,400	2,400	(1.59%)	153,400		153,400		153,400	
Contribution from Reserves	28,000		(28,000)	100.00%		#DIV/0!		#DIV/0!		#DIV/0!
Total Revenues	179,000	153,400	(25,600)	14.30%	153,400		153,400		153,400	
Expenditures										
Labour	672,000	612,200	(59,800)	(8.90%)	630,191	2.94%	648,722	2.94%	667,809	2.94%
Purchases	90,466	62,653	(27,813)	(30.74%)	64,408	2.80%	66,486	3.23%	68,963	3.73%
Contracted Services	36,890		(36,890)	(100.00%)		#DIV/0!		#DIV/0!		#DIV/0!
Interfunctional Adjustments	(220,888)	(6,020)	214,868	(97.27%)	(5,616)	(6.71%)	(5,123)	(8.78%)	(4,534)	(11.50%)
Total Expenditures	578,468	668,833	90,365	15.62%	688,983	3.01%	710,085	3.06%	732,238	3.12%
Total Net Levy	(399,468)	(515,433)	(115,965)	(29.03%)	(535,583)	(3.91%)	(556,685)	(3.94%)	(578,838)	(3.98%)



**2024 Financial Plan
Operating Plan - Cost Code Summary
Public Works**

	2023	2024			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
Revenues					
Grants	135,200	135,200			
Contribution from Reserves	24,000	0	24,000	(100.0%)	1
Total Revenues	159,200	135,200	24,000		
Expenditures					
Labour	1,140,580	1,217,281	76,701	6.7%	2
Purchases	716,284	825,457	109,173	15.2%	3
Contracted Services	318,208	328,246	10,038	3.2%	4
Interfunctional Adjustments	532,188	568,224	36,036	6.8%	5
Debt Principal & Interest	499,176	486,782	(12,394)	(2.5%)	
Total Expenditures	3,206,436	3,425,990	219,554	6.8%	
Total Net Levy	(3,047,236)	(3,290,790)	(243,554)	(8.0%)	
Notes:					
	1 One-time Funding				
	2 Payroll costs, Benefits, COLA				
	3 Supplies, Insurance, Heat, Light & Water and Training Expenses				
	4 Subcontractor Expenses				
	5 Fleet Charges & Staff allocations				



2024 Financial Plan
Operating Plan - Cost Code Summary
Public Works

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	135,200	135,200			135,200		135,200		135,200	
Contribution from Reserves	24,000	-	24,000	(100.00%)	24,000		24,000		24,000	
Total Revenues	159,200	135,200	24,000	(15.08%)	159,200	17.75%	159,200		159,200	
Expenditures										
Labour	1,140,580	1,217,281	76,701	6.72%	1,299,698	6.77%	1,342,388	3.28%	1,385,868	3.24%
Purchases	716,284	825,457	109,173	15.24%	881,032	6.73%	915,191	3.88%	948,210	3.61%
Contracted Services	318,208	328,246	10,038	3.15%	356,463	8.60%	366,104	2.70%	374,085	2.18%
Interfunctional Adjustments	532,188	568,224	36,036	6.77%	569,004	0.14%	569,851	0.15%	570,771	0.16%
Debt Principal & Interest	499,176	486,782	(12,394)	(2.48%)	473,315	(2.77%)	460,695	(2.67%)	426,775	(7.36%)
Total Expenditures	3,206,436	3,425,990	219,554	6.85%	3,579,512	4.48%	3,654,229	2.09%	3,705,709	1.41%
Total Net Levy	(3,047,236)	(3,290,790)	(243,554)	(7.99%)	(3,420,312)	(3.94%)	(3,495,029)	(2.18%)	(3,546,509)	(1.47%)



**2024 Financial Plan
Operating Plan - Cost Code Summary
Parking**

	2023	2024			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
Revenues					
Levy, PILS	146,600	162,897	16,297	(11.1%)	1
Total Revenues	146,600	162,897	16,297	(11.1%)	
Expenditures					
Labour	33,283	34,356	1,073	3.2%	
Purchases	15,367	15,539	172	1.1%	
Contracted Services	35,000	50,000	15,000	42.9%	2
Contribution to Reserves	2,419	1,570	(849)	(35.1%)	
Interfunctional Adjustments	48,070	49,270	1,200	2.5%	
Debt Principal & Interest	12,461	12,162	(299)	(2.4%)	
Total Expenditures	146,600	162,897	16,297	11.1%	
Total Net Levy					
Notes:					
	1 Increased Downtown Parking Lot Levy				
	2 Increased Snow Removal Costs				



2024 Financial Plan
Operating Plan - Cost Code Summary
Parking

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Levy, PILS	146,600	162,897	16,297	(11.12%)	162,897		162,897		162,897	
Total Revenues	146,600	162,897	16,297	(11.12%)	162,897		162,897		162,897	
Expenditures										
Labour	33,283	34,356	1,073	3.22%	35,461	3.22%	36,599	3.21%	37,771	3.20%
Purchases	15,367	15,539	172	1.12%	15,615	0.49%	15,693	0.50%	15,774	0.52%
Contracted Services	35,000	50,000	15,000	42.86%	50,000		50,000		50,000	
Contribution to Reserves	2,419	1,570	(849)	(35.10%)	760	(51.59%)	(141)	(118.55%)	(1,066)	656.03%
Interfunctional Adjustments	48,070	49,270	1,200	2.50%	49,270		49,270		49,270	
Debt Principal & Interest	12,461	12,162	(299)	(2.40%)	11,791	(3.05%)	11,476	(2.67%)	11,148	(2.86%)
Total Expenditures	146,600	162,897	16,297	11.12%	162,897		162,897		162,897	
Total Net Levy										



**2024 Financial Plan
Operating Plan - Cost Code Summary
Airport**

	2023	2024			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
Revenues					
Grants					
User Charges	385,800	500,003	114,203	(29.6%)	1
Total Revenues	385,800	500,003	114,203	(29.6%)	
Expenditures					
Purchases	269,217	279,812	10,595	3.9%	
Contracted Services	153,500	257,100	103,600	67.5%	2
Interfunctional Adjustments	15,284	39,600	24,316	159.1%	3
Debt Principal & Interest	5,147	4,955	(192)	(3.7%)	
Total Expenditures	443,148	581,467	138,319	31.2%	
Total Net Levy	(57,348)	(81,464)	(24,116)	(42.1%)	
Notes:					
	1 Rent and Fuel Sales Increases				
	2 To Reflect Actual Costs				
	3 Fleet Charges				



2024 Financial Plan
Operating Plan - Cost Code Summary
Airport

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants				#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
User Charges	385,800	500,003	114,203	(29.60%)	500,003		500,003		500,003	
Total Revenues	385,800	500,003	114,203	(29.60%)	500,003		500,003		500,003	
Expenditures										
Purchases	269,217	279,812	10,595	3.94%	281,174	0.49%	282,523	0.48%	283,902	0.49%
Contracted Services	153,500	257,100	103,600	67.49%	257,100		257,100		257,100	
Interfunctional Adjustments	15,284	39,600	24,316	159.09%	40,268	1.69%	40,976	1.76%	41,726	1.83%
Debt Principal & Interest	5,147	4,955	(192)	(3.73%)	4,748	(4.18%)	4,550	(4.17%)	4,349	(4.42%)
Total Expenditures	443,148	581,467	138,319	31.21%	583,290	0.31%	585,149	0.32%	587,077	0.33%
Total Net Levy	(57,348)	(81,464)	(24,116)	(42.05%)	(83,287)	(2.24%)	(85,146)	(2.23%)	(87,074)	(2.26%)



**2024 Financial Plan
Operating Plan - Cost Code Summary
Waste Management**

	2023	2024			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
Revenues					
Grants	206,900	173,459	(33,441)	16.2%	1
User Charges	131,400	131,400			
Total Revenues	338,300	304,859	(33,441)	9.9%	
Expenditures					
Labour	86,627	89,130	2,503	2.9%	
Purchases	111,747	111,792	45		
Contracted Services	107,000	107,000			
Interfunctional Adjustments	140,085	144,175	4,090	2.9%	
Total Expenditures	445,459	452,097	6,638	1.5%	
Total Net Levy	(107,159)	(147,238)	(40,079)	(37.4%)	
Notes:					
1 Revenue from Oxford County					



2024 Financial Plan
Operating Plan - Cost Code Summary
Waste Management

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	206,900	173,459	(33,441)	16.16%	173,959	(0.29%)	173,959		173,959	
User Charges	131,400	131,400			131,400		131,400		131,400	
Total Revenues	338,300	304,859	(33,441)	9.89%	305,359	(0.16%)	305,359		305,359	
Expenditures										
Labour	86,627	89,130	2,503	2.89%	91,708	2.89%	94,363	2.90%	97,098	2.90%
Purchases	111,747	111,792	45	0.04%	111,812	0.02%	111,832	0.02%	111,853	0.02%
Contracted Services	107,000	107,000			107,000		107,000		107,000	
Interfunctional Adjustments	140,085	144,175	4,090	2.92%	145,225	0.73%	146,307	0.75%	147,422	0.76%
Total Expenditures	445,459	452,097	6,638	1.49%	455,745	0.81%	459,502	0.82%	463,373	0.84%
Total Net Levy	(107,159)	(147,238)	(40,079)	(37.40%)	(150,386)	(2.14%)	(154,143)	(2.50%)	(158,014)	(2.51%)



**2024 Financial Plan
Operating Plan - Cost Code Summary
Transit Services**

	2023	2024			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
Revenues					
Grants	550,200	624,400	74,200	(13.5%)	1
User Charges	49,440	49,400	(40)	0.1%	
Total Revenues	599,640	673,800	74,160	(12.4%)	
Expenditures					
Labour	113,300	107,500	(5,800)	(5.1%)	2
Purchases	38,900	24,872	(14,028)	(36.1%)	3
Contracted Services	632,900	668,000	35,100	5.5%	4
Interfunctional Adjustments	9,405	(44,100)	(53,505)	(568.9%)	5
Total Expenditures	794,505	756,272	(38,233)	(4.8%)	
Total Net Levy	(194,865)	(82,472)	112,393	57.7%	
Notes:					
	1 Increased Grant Funding				
	2 Correction to FT labour				
	3 Special Projects - One-time Costs				
	4 Increased in Contract				
	5 Staff Allocations				



2024 Financial Plan
Operating Plan - Cost Code Summary
Transit Services

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	550,200	624,400	74,200	(13.49%)	333,763	46.55%	133,600	59.97%	133,600	
User Charges	49,440	49,400	(40)	0.08%	36,820	25.47%	29,000	21.24%	30,000	(3.45%)
Total Revenues	599,640	673,800	74,160	(12.37%)	370,583	45.00%	162,600	56.12%	163,600	(0.62%)
Expenditures										
Labour	113,300	107,500	(5,800)	(5.12%)	110,281	2.59%	113,145	2.60%	116,095	2.61%
Purchases	38,900	24,872	(14,028)	(36.06%)	25,256	1.54%	(20,441)	(180.94%)	(20,311)	(0.64%)
Contracted Services	632,900	668,000	35,100	5.55%	367,333	(45.01%)	253,264	(31.05%)	259,203	2.34%
Interfunctional Adjustments	9,405	(44,100)	(53,505)	(568.90%)	(45,422)	3.00%	(46,783)	3.00%	(48,185)	3.00%
Total Expenditures	794,505	756,272	(38,233)	(4.81%)	457,448	(39.51%)	299,185	(34.60%)	306,802	2.55%
Total Net Levy	(194,865)	(82,472)	112,393	57.68%	(86,865)	(5.33%)	(136,585)	(57.24%)	(143,202)	(4.84%)



2024 Financial Plan
Operating Plan - Cost Code Summary
Protection

	2023	2024			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
Revenues					
User Charges	84,400	58,200	(26,200)	31.0%	1
Total Revenues	84,400	58,200	(26,200)	31.0%	
Expenditures					
Labour	286,219	471,269	185,050	64.7%	2
Purchases	42,587	45,553	2,966	7.0%	
Contracted Services	23,500	20,108	(3,392)	(14.4%)	
Interfunctional Adjustments	35,939	38,214	2,275	6.3%	
Total Expenditures	388,245	575,144	186,899	48.1%	
Total Net Levy	(303,845)	(516,944)	(213,099)	(70.1%)	
Notes:					
	1 Removal of Dog Tag Sales				
	2 Payroll costs, Benefits, COLA, New FTE Request & Staff Allocations				



2024 Financial Plan
Operating Plan - Cost Code Summary
Protection

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	84,400	58,200	(26,200)	31.04%	63,200	(8.59%)	63,200		63,200	
Total Revenues	84,400	58,200	(26,200)	31.04%	63,200	(8.59%)	63,200		63,200	
Expenditures										
Labour	286,219	471,269	185,050	64.65%	482,706	2.43%	494,487	2.44%	506,621	2.45%
Purchases	42,587	45,553	2,966	6.96%	36,610	(19.63%)	37,360	2.05%	38,077	1.92%
Contracted Services	23,500	20,108	(3,392)	(14.43%)	94,223	368.58%	85,679	(9.07%)	89,613	4.59%
Interfunctional Adjustments	35,939	38,214	2,275	6.33%	39,497	3.36%	40,842	3.41%	42,252	3.45%
Total Expenditures	388,245	575,144	186,899	48.14%	653,036	13.54%	658,368	0.82%	676,563	2.76%
Total Net Levy	(303,845)	(516,944)	(213,099)	(70.13%)	(589,836)	(14.10%)	(595,168)	(0.90%)	(613,363)	(3.06%)



2024 Financial Plan
Operating Plan - Cost Code Summary
Building

	2023	2024			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
Revenues					
User Charges	801,500	751,500	(50,000)	6.2%	1
Contribution from Reserves	221,242	289,142	67,900	(30.7%)	2
Total Revenues	1,022,742	1,040,642	17,900	(1.8%)	
Expenditures					
Labour	710,675	733,525	22,850	3.2%	
Purchases	89,991	92,061	2,070	2.3%	
Contracted Services	108,000	94,512	(13,488)	(12.5%)	3
Contribution to Reserves	-	-	-	-	
Interfunctional Adjustments	114,076	120,544	6,468	5.7%	4
Total Expenditures	1,022,742	1,040,642	17,900	1.8%	
Total Net Levy					
Notes:					
	1 Revenue from Permits decreased				
	2 Building Dept. Reserve				
	3 Cloud Permit Customization & Water/Sewer Inspections				
	4 Staff allocations and IT charge allocations				



2024 Financial Plan
Operating Plan - Cost Code Summary
Building

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	801,500	751,500	(50,000)	6.24%	806,750	(7.35%)	857,670	(6.31%)	908,820	(5.96%)
Contribution from Reserves	221,242	289,142	67,900	(30.69%)	289,129	-	228,342	21.02%	228,342	
Total Revenues	1,022,742	1,040,642	17,900	(1.75%)	1,095,879	(5.31%)	1,086,012	0.90%	1,137,162	(4.71%)
Expenditures										
Labour	710,675	733,525	22,850	3.22%	757,058	3.21%	781,296	3.20%	806,262	3.20%
Purchases	89,991	92,061	2,070	2.30%	91,595	(0.51%)	94,342	3.00%	97,094	2.92%
Contracted Services	108,000	94,512	(13,488)	(12.49%)	105,279	11.39%	111,390	5.80%	113,077	1.51%
Contribution to Reserves				#DIV/0!	17,749	#DIV/0!	(29,029)	(263.55%)	(11,268)	(61.18%)
Interfunctional Adjustments	114,076	120,544	6,468	5.67%	124,198	3.03%	128,013	3.07%	131,997	3.11%
Total Expenditures	1,022,742	1,040,642	17,900	1.75%	1,095,879	5.31%	1,086,012	(0.90%)	1,137,162	4.71%
Total Net Levy										

AIRPORT Capital

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
RESERVES											
Opening Balance:		37,644	38,140	714,261	252,743	166,876	(152,905)	(922,787)	(935,063)	(1,505,088)	(2,103,015)
Funding Sources:											
Contributions from Capital Levy		49,700	59,588	63,076	73,887	77,608	81,449	85,416	89,511	93,740	97,969
Grants and Subsidies - Federal		49,675									
Grants and Subsidies - Municipal											
Sale of land		0	976,000								
Transfer from Other Reserve											
Total Funding Available for Projects		137,019	1,073,728	777,337	326,630	244,484	(71,456)	(837,372)	(845,552)	(1,411,348)	(2,005,046)
CAPITAL PROJECT COMMITMENTS:											
Tillsonburg Airport Economic Development Expansion and Job Creation		99,350									
Extending Taxiway Charlie to runway			350,000								
Terminal Expansion				500,000							
Extension of Taxiway southward					150,000						
Extending Delta to G3 Taxiway						360,000					
Construction of G4 Taxiway							750,000				
Extending of G3 Taxiway to Delta Runway								75,000			
Widen G1 Taxiway									550,000		
Main ramp										560,000	
Driveway to Terminal											600,000
Inflation Adjustment			14,140	30,600	12,360	37,476	94,650	11,153	94,380	109,256	117,060
Total Committments To Capital Projects		99,350	364,140	530,600	162,360	397,476	844,650	86,153	644,380	669,256	717,060
TRANSFERS OUT:											
Transfers to Operating budget (Fibre, SWOxford Res#2021-061)											
Total Expenditures Against Reserves		99,350	364,140	530,600	162,360	397,476	844,650	86,153	644,380	669,256	717,060
Closing Balance Before Interest		37,669	709,588	246,737	164,270	(152,992)	(916,106)	(923,524)	(1,489,932)	(2,080,604)	(2,722,106)
Interest Income		471	4,673	6,006	2,606	87	(6,681)	(11,539)	(15,156)	(22,411)	(30,157)
Closing Reserve Balance		38,140	714,261	252,743	166,876	(152,905)	(922,787)	(935,063)	(1,505,088)	(2,103,015)	(2,752,263)

BRIDGES & Culverts

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
RESERVES											
Opening Balance:		55,000	122,883	(5,513,093)	(6,885,675)	(7,871,511)	(8,643,621)	(8,943,409)	(9,005,499)	(9,113,668)	(9,703,274)
TRANSFERS IN:											
Contributions from Capital Levy		66,178	79,345	83,989	98,384	103,339	108,454	113,736	119,189	124,820	130,450
Debenture Funding -approved request		882,600		0							
Debenture Funding - new request		838,000									
Grants and Subsidies - Federal		294,000									
Grants and Subsidies - Provincial											
Grants and Subsidies - Municipal											
Contribution from Development Charges Reserve			43,480								
Total Funding Available for Projects		2,135,778	245,708	(5,429,104)	(6,787,291)	(7,768,173)	(8,535,167)	(8,829,673)	(8,886,310)	(8,988,848)	(9,572,823)
		2,080,778	122,825	83,989	98,384	103,339	108,454	113,736	119,189	124,820	130,450
CAPITAL PROJECT COMMITMENTS:											
CU	Quarter Town line CU at stoney Creek - CF										
RW	# 194 QTL RW at Beech Blvd - Cfdw	1,176,000									
BR	Kinsmen Ped Bridge		4,500,000								
CU	Deveonshire Ave Culvert	838,000									
CU	Beech BLVD and Stoney Creek R-Wall										
CU	Lisgar Ave Culvert outlet at brock st e		258,000								
CU	Lake Lisgar Outlet culvert		295,000								
CU	Baldwin St. Culvert at participark Trail		150,000								
BR	Hawkins ped bridge		240,000						75,000	500,000	
CU	Victoria St. Driveway access culvert		60,000								
RW	Newell Road east RW				340,000						
RW	Newell road west RW				298,000						
CU	Newell Road Culvert			1,300,000							
CU	Bladwin st. cilvert at Whispering Pine				279,000						
CU	Braodway & Christie St Culvert					700,000					
CU	Lisgar Ave North Culvert						265,500				
RW	Fairway hills blvd and QTL RW							56,013			
RW	William St and QTL RW								23,000		
	Funding Average TBD Project(s) Allocation										878,892
Inflation Adjustment			222,321	79,560	75,561	72,870	33,506	8,329	16,817	97,550	171,472
Total Committments To Capital Projects		2,014,000	5,725,321	1,379,560	992,561	772,870	299,006	64,342	114,817	597,550	1,050,364
TRANSFERS OUT:											
Transfers to Operating budget											
Total Expenditures Against Reserves		2,014,000	5,725,321	1,379,560	992,561	772,870	299,006	64,342	114,817	597,550	1,050,364
Closing Balance Before Interest		121,778	(5,479,614)	(6,808,664)	(7,779,852)	(8,541,043)	(8,834,173)	(8,894,015)	(9,001,127)	(9,586,398)	(10,623,187)
Interest Income		1,105	(33,480)	(77,011)	(91,660)	(102,578)	(109,236)	(111,484)	(112,541)	(116,875)	(127,040)
Closing Reserve Balance		122,883	(5,513,093)	(6,885,675)	(7,871,511)	(8,643,621)	(8,943,409)	(9,005,499)	(9,113,668)	(9,703,274)	(10,750,227)

FLEET Capital

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Opening Balance:	137,932	68	(2,522,410)	(3,333,806)	(3,579,980)	(4,953,305)	(5,356,231)	(5,890,816)	(5,974,032)	(9,306,184)
	TRANSFERS IN:										
	Contributions from Fleet Operating	67,600	79,345	83,989	98,384	103,339	108,454	113,736	119,189	124,820	130,450
	Contributions from Capital Levy	66,178	79,345	83,989	98,384	103,339	108,454	113,736	119,189	124,820	130,450
	Debenture Funding	573,400									
	Contribution from Development Charges Reserve										
	Sale of Lands - Airport	-	-	-	-	-	-	-	-	-	-
	Sale of Fleet - Proceeds	25,100	135,000	240,500	570,000	310,000	97,000	86,000	25,000	200,000	200,000
	Total Funding Available for Projects	870,211	293,757	(2,113,932)	(2,567,037)	(3,063,303)	(4,639,396)	(5,042,759)	(5,627,438)	(5,524,393)	(8,845,284)
	CAPITAL PROJECT COMMITMENTS:										
	VA_LIGHT Duty	\$ -	\$ 237,500	\$ 216,000	\$ -	\$ 112,000	\$ 57,500	\$ 90,000	\$ 85,000	\$ 75,000	\$ -
	VB_MEDIUM	\$ -	\$ 280,000	\$ 188,000	\$ 156,000	\$ 220,000	\$ 155,000	\$ 70,000	\$ -	\$ -	\$ -
	VC_HEAVY	\$ 225,000	\$ 925,000	\$ 370,000	\$ -	\$ 900,000	\$ 352,000	\$ 450,000	\$ -	\$ 2,410,000	\$ 658,158
	VD_OFFRD	\$ 460,000	\$ 1,150,000	\$ 380,000	\$ 785,000	\$ 525,000	\$ -	\$ 48,000	\$ 70,000	\$ 600,000	\$ -
	VE_ATTACH	\$ 151,000	\$ 208,000	\$ 22,500	\$ 29,000	\$ -	\$ -	\$ 90,200	\$ 117,900	\$ -	\$ -
	VF_TRAILER	\$ 35,000	\$ -	\$ 7,000	\$ -	\$ 80,000	\$ 9,000	\$ 30,000	\$ -	\$ -	\$ -
	VG_GEN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
	VH_SMALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,300	\$ -	\$ -	\$ -	\$ -
	VZ_EFLEET										
	Inflation Adjustment		113,140	72,430	79,928	191,232	82,383	115,718	46,830	601,884	128,407
	Total Committments To Capital Projects	871,000	2,800,500	1,183,500	970,000	1,837,000	652,800	778,200	272,900	3,686,884	786,565
	TRANSFERS OUT:										
	Transfers to Operating budget										
	Total Expenditures Against Reserves	871,000	2,800,500	1,183,500	970,000	1,837,000	652,800	778,200	272,900	3,686,884	786,565
	Closing Balance Before Interest	(789)	(2,506,743)	(3,297,432)	(3,537,037)	(4,900,303)	(5,292,196)	(5,820,959)	(5,900,338)	(9,211,276)	(9,631,848)
	Interest Income	857	(15,667)	(36,374)	(42,943)	(53,002)	(64,034)	(69,857)	(73,695)	(94,908)	(118,363)
	Closing Reserve Balance	68	(2,522,410)	(3,333,806)	(3,579,980)	(4,953,305)	(5,356,231)	(5,890,816)	(5,974,032)	(9,306,184)	(9,750,211)

ROADS Capital

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Opening Balance:	426,310	58,233	375,811	353,157	(29,443)	511,686	176,326	(36,133)	913,580	1,061,905
	TRANSFERS IN:										
	Contributions from Capital Levy	646,720	775,386	820,772	961,450	1,009,867	1,059,857	1,111,472	1,164,764	1,219,788	1,274,813
	Grants and Subsidies - Federal Gas Tax	799,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000
	Grants and Subsidies - Provincial - OCIF	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000
	Grants and Subsidies - Municipal					0		0			
	Debenture Funding										
	Contribution from Development Charges Reserve			0	0						
	Total Funding Available for Projects	2,097,030	1,583,619	1,946,583	2,064,608	1,730,424	2,321,543	2,037,797	1,878,631	2,883,368	3,086,717
	CAPITAL PROJECT COMMITMENTS:										
	Bayham Line Reconstruction										
	Fox Alley Reconstruction	-	154,350								
	Charlotte + Clarence Street Design										
	Charlotte and Clarence Construction	958,630	191,100								
	Townline Rd and Goshen St Reconstruction	1,058,176									
	Beech BLVD and Stoney Creek R-Wall										
	T:Go Bus Shelters	25,000									
	Sidewalk Program		150,000		165,000		300,000				
	Cranberry Line Reconstruction			972,849	330,750						
	Woodcock and Pheasant Construction		618,049	154,350							
	Ball St Reconstruction						694,460	152,880			
	Road Needs Study (PCIs)		50,000					50,000			
	Ontario St Reconstruction				464,415	135,240					
	Thomas Ave Reconstruction			378,600	110,250						
	Resurfacing/Asphalt Program –				-						
	Coon Alley Reconstruction				426,114						
	Brock Street Reconstruction				244,425						
	Alley Alley Reconstruction				195,540						
	Earle Street Reconstruction					394,770	94,080				
	Elm Street Reconstruction					576,532	132,300				
	FairField Street Reconstruction						240,390	52,920			
	Hyman Street Reconstruction						447,392	98,490			
	Bloomer Street Reconstruction							659,947			
	Harvey Street Reconstruction							244,425			
	Lincoln Street Reconstruction							547,555	120,540		
	Otter Court Reconstruction								186,970	41,160	
	Christopher Court Reconstruction								160,260	35,280	
	Arbour Lane Reconstruction								360,585	79,380	
	Tillson Street Reconstruction									945,110	
	Wolfe Street Reconstruction									433,447	
	Work-in-Progress Projects										
	Funding Average TBD Project(s) Allocation										1,688,509
	Inflation Adjustment		47,005	92,155	159,567	115,191	240,868	268,584	142,146	299,357	0
	Total Commitments To Capital Projects	2,041,806	1,210,504	1,597,953	2,096,061	1,221,733	2,149,490	2,074,802	970,501	1,833,734	1,688,509
	TRANSFERS OUT:										
	Transfers to Operating budget										
	Total Expenditures Against Reserves	2,041,806	1,210,504	1,597,953	2,096,061	1,221,733	2,149,490	2,074,802	970,501	1,833,734	1,688,509
	Closing Balance Before Interest	55,224	373,115	348,630	(31,454)	508,690	172,052	(37,004)	908,130	1,049,635	1,398,208
	Interest Income	3,010	2,696	4,528	2,011	2,995	4,273	871	5,450	12,270	15,376
	Closing Reserve Balance	58,233	375,811	353,157	(29,443)	511,686	176,326	(36,133)	913,580	1,061,905	1,413,584

STORM CAPITAL

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Opening Balance:	0	1,056	415,497	760,581	1,007,781	1,312,154	1,420,705	2,142,584	2,871,194	3,221,964
	TRANSFERS IN:										
	Contributions from Capital Levy	714,412	856,546	906,683	1,062,086	1,115,570	1,170,793	1,227,810	1,286,680	1,347,464	1,408,248
	Grants and Subsidies - Federal Gas Tax	0	0	0	0	0	0	0	0	0	0
	Grants and Subsidies - Provincial - OCIF	276,102	0	0	0	0	0	0	0	0	0
	Contribution - Development Charges Reserve			555,460							
	Grants and Subsidies - Municipal					0		0			
	Total Funding Available for Projects	990,514	857,602	1,877,640	1,822,666	2,123,351	2,482,946	2,648,515	3,429,264	4,218,658	4,630,211
	CAPITAL PROJECT COMMITMENTS:										
	Young Street Construction										
	Townline Construction										
	Charlotte + Clarence Street Design										
	Charlotte and Clarence Construction	560,650									
	Townline and Goshen	378,814									
	Cranberry construction			721,376							
	Woodcock and Pheasant Construction		427,424								
	Ball Construction						468,895				
	Culverts Needs Studies (OSIMs)				25,000		25,000		25,000		
	Storm Pond Maintenance	50,000			85,000	85,000					
	Ontario St Reconstruction				414,791						
	Thomas St Reconstruction			338,145							
	Coon Alley				75,000						
	Brock Street				55,000						
	Alley Alley Reconstruction				108,206						
	Earle Street Reconstruction					270,516					
	Elm Street Reconstruction					392,248					
	FairField Street Reconstruction						162,310				
	Hyman Street Reconstruction						302,076				
	Bloomer Street							35,000			
	Harvey Street							55,000			
	Lincoln Street							369,705			
	Otter Court Reconstruction								126,241		
	Christopher Court								108,206		
	Arbour Lane								243,464		
	Tillson Street									522,998	522,998
	Wolfe Street									342,654	342,654
	Inflation Adjustment		17,268	64,843	62,871	77,842	120,935	68,358	86,300	168,889	168,889
	Total Commitments To Capital Projects	989,464	444,692	1,124,364	825,869	825,607	1,079,215	528,063	589,211	1,034,540	1,034,540
	TRANSFERS OUT:										
	Transfers to Operating budget										
	Total Expenditures Against Reserves	989,464	444,692	1,124,364	825,869	825,607	1,079,215	528,063	589,211	1,034,540	1,034,540
	Closing Balance Before Interest	1,050	412,910	753,276	996,797	1,297,744	1,403,731	2,120,452	2,840,053	3,184,118	3,595,671
	Interest Income	7	2,587	7,305	10,984	14,410	16,974	22,132	31,141	37,846	42,610
	Closing Reserve Balance	1,056	415,497	760,581	1,007,781	1,312,154	1,420,705	2,142,584	2,871,194	3,221,964	3,638,282

STREETLIGHTS Capital

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
RESERVES											
Opening Balance:		192,500	417	150,088	209,660	211,371	(219,788)	196,687	638,784	1,107,488	1,603,814
Funding Sources:											
Contributions from Capital Levy		254,219	304,796	322,637	377,936	396,968	416,619	436,908	457,857	479,486	501,116
Grants and Subsidies - Federal											
Grants and Subsidies - Municipal											
Transfer from Other Reserve											
Total Funding Available for Projects		446,719	305,213	472,725	587,596	608,339	196,831	633,595	1,096,641	1,586,974	2,104,930
CAPITAL PROJECT COMMITMENTS:											
SL	# 252 Devonshire Ave, Alba Ave & Devon Court CFWD	392,500									
SL	Annandale Subdivision		150,000	250,000	350,000						
PXO	Broadway at Burger King PXO	55,000									
TL	Gibson and Broadway Traffic lights Lights					750,000					
Inflation Adjustment			6,060	15,300	28,840	78,075	0	0	0	0	0
Total Commitments To Capital Projects		447,500	156,060	265,300	378,840	828,075	0	0	0	0	0
TRANSFERS OUT:											
Transfers to Operating budget											
Total Expenditures Against Reserves		447,500	156,060	265,300	378,840	828,075	0	0	0	0	0
Closing Balance Before Interest		(781)	149,153	207,425	208,756	(219,736)	196,831	633,595	1,096,641	1,586,974	2,104,930
Interest Income		1,198	935	2,234	2,615	(52)	(143)	5,189	10,846	16,840	23,180
Closing Reserve Balance		417	150,088	209,660	211,371	(219,788)	196,687	638,784	1,107,488	1,603,814	2,128,109



2024 Capital Project Listing - New Requests

Operations

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
Project Listing											
130 Fleet											
X69 New Hydraulic Mower Lift	25,000				(25,000)						Fleet Reserve
X68 New Scissor Lift	35,000				(35,000)						Fleet Reserve
X67 New Lawn Trailer	25,000				(25,000)						Fleet Reserve
X66 New Box Blade Attachment	55,000				(55,000)						Fleet Reserve
X65 New - Skid Steer + Attachments	205,000			(128,400)	(10,400)					66,200	Fleet Reserve
X64 New - Trailer (5x10)	10,000				(10,000)						Fleet Reserve
X63 Replace # 140 Airflow Slide-in Sander	15,000				(15,000)						Fleet Reserve
X62 Replace # 99 MT6 Sidewalk Machine	220,000			(220,000)							
X61 Replace # 135 Boom Flail Mower	40,000				(40,000)						Fleet Reserve
X60 Replace # 75 Sander/Plow/Wing Truck	225,000			(225,000)							
X59 Replace #137 Sander Attachment	7,000				(7,000)						Fleet Reserve
X58 Replace #105 Sander Attachment	9,000				(9,000)						Fleet Reserve
Total 130 Fleet	871,000			(573,400)	(231,400)					66,200	
220 Public Works											
X14 Future Bridge Repairs		66,100								66,100	
X08 TGO Bus Shelters	25,000									25,000	
X07 Charlotte & Clarence Construction	958,600		(225,000)		(371,000)					362,600	OCIF Funding
X06 Townline Rd & Goshen St Construction	1,058,200		(799,000)							259,200	Federal Gas Tax
X05 Deveonshire Ave Culvert	838,000			(838,000)							
Total 220 Public Works	2,879,800	66,100	(1,024,000)	(838,000)	(371,000)					712,900	
235 Streetlights											
X12 PXO Crossing - Broadway/BurgerKing	55,000									55,000	
X11 Devonshire ave, Alba Ave & Devon Court	392,500				(193,300)					199,200	Linear Infrastructure Reserve
Total 235 Streetlights	447,500				(193,300)					254,200	
240 Airport											
X13 Airport Economic Dev. Expansion & Job Creation	99,400		(49,700)							49,700	RED Grant
Total 240 Airport	99,400		(49,700)							49,700	
260 Storm Sewers											
X10 Storm Pond Maintenance	50,000									50,000	



2024 Capital Project Listing - New Requests

Operations

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
X07 Charlotte & Clarence Construction	560,700				(275,100)					285,600	OCIF Funding
X06 Townline Rd & Goshen St Construction	378,800									378,800	
Total 260 Storm Sewers	989,500				(275,100)					714,400	
Total Project Listing	\$5,287,200	\$66,100	(\$1,073,700)	(\$1,411,400)	(\$1,070,800)					\$1,797,400	

Town of Tillsonburg

Capital Projects

Project	X05 Deveonshire Ave Culvert		
Department	Public Works		
Version	2 - SMT review	Year	2024

Description

Located close to the intersection of Devonshire Ave and Erie Crt., the twinned CSP culvert is in urgent need of like for like replacement. Upstream of the culvert is the outlet for Northcrest Phase 1 + 2 and what was formerly a municipal drain. The culverts run under Devonshire Road and outlets on the southside eventually out-letting to stoney creek.

Justification

As identified in the 2023 OSIMS done by GM Blue Plan, The overall structure is in poor condition and culvert replacement is recommended. The culvert barrels may be undermined and are structurally comprised and there is a risk of load carrying capacity. Engineering has set up elevation monitoring points to continue to watch for settlement. Total estimated cost is \$1,138,000, which includes outside consultant engineering costs.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	838,000	838,000					
Expenditures Total	838,000	838,000					
Funding							
Debt	838,000	838,000					
Funding Total	838,000	838,000					

Town of Tillsonburg

Capital Projects

Project	X06 Townline Rd & Goshen St Construction		
Department	Public Works		
Version	2 - SMT review	Year	2024

Description

Town line construction includes ditching along Townline, Bell Mill and Spruce street in order to help reduce flooding at the intersection of Goshen and Townline. This also includes a new storm sewer on Townline & Bell Mill Side Road that outlets into the ditching on Bell Mill Side Road.

This project also includes urbanization of Townline east side of the rail line at Ball Street to the Bell Mill Intersection with new curb & gutter and sidewalk on the south side of the road. Goshen will also be urbanized from the south side of the rail road at Goshen to the intersection at Bell Mill.

This Project Also includes watermain replacement within the project limits.

Justification

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

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	2,188,300	2,188,300					
Expenditures Total	2,188,300	2,188,300					
Funding							
Grants	1,550,300	1,550,300					
Taxation	638,000	638,000					
Funding Total	2,188,300	2,188,300					

Town of Tillsonburg

Capital Projects

Project	X07 Charlotte & Clarence Construction		
Department	Public Works		
Version	2 - SMT review	Year	2024

Description

Charlotte and Clarence Street Construction reconstruction of the pavement structure including new barrier curb and gutter, sidewalks, the repair of storm and sanitary sewers along with new watermain.

Justification

Due to watermain breaks and increased service level the watermain needs to be upgraded along with maintenance to service laterals. As part of the sidewalk connectivity plan sidewalk is to be placed along charlotte. The costs will be shared between the Town of Tillsonburg and Oxford County for storm, roads, sanitary and watermain designs.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	2,815,300	2,815,300					
Expenditures Total	2,815,300	2,815,300					
Funding							
Grants	1,520,600	1,520,600					
Cont.from Reserves	646,100	646,100					
Taxation	648,200	648,200					
Funding Total	2,814,900	2,814,900					

Town of Tillsonburg

Capital Projects

Project	X08 TGO Bus Shelters		
Department	Public Works		
Version	2 - SMT review	Year	2024

Description

This project covers the installation of 12 bus shelters at bus stops along the In-Town T:GO route. Through the Rural Transit Solution Fund – Capitol Project Stream, The town of Tillsonburg has received funding for the Bus Stop Shelter Installation Project. The Rural Transit Solution Fund will cover 80% of the funds for the project.

Justification

Bus shelters provide an accessible safe place out of the wind, snow and rain for passengers to wait. This will ensure a better rider experience, ensuring continued year-round usage of the transit system. A bus shelter in the downtown core will promote a transportation hub for all T:GO routes (both In-Town and Inter-community) and provide a safe place to wait when transferring between services. Bus shelters will also provide more exposure to the general public that public transit is available within Tillsonburg and the surrounding area.

Advertisements on the bus shelters will also provide additional transit revenue and aid in any maintenance costs associated with the shelters.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	25,000	25,000					
Expenditures Total	25,000	25,000					
Funding							
Taxation	25,000	25,000					
Funding Total	25,000	25,000					

Town of Tillsonburg

Capital Projects

Project	X10 Storm Pond Maintenance		
Department	Storm Sewers		
Version	2 - SMT review	Year	2024

Description

SWMP are critical in managing storm water flows when urbanization happens.

RFP will be developed which will assess the SWMP's conditions & prioritize the maintenance program based on condition assessment.

Justification

Over the course of time, SWMP experience sediment build-up & needs to be cleaned periodically. Other things like minor grading to achieve the original shape & form are also undertaken during cleaning of SWMP .

The maintenance program will follow in the successive years.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	50,000	50,000					
Expenditures Total	50,000	50,000					
Funding							
Taxation	50,000	50,000					
Funding Total	50,000	50,000					

Town of Tillsonburg

Capital Projects

Project	X11 Devonshire ave, Alba Ave & Devon Court		
Department	Streetlights		
Version	2 - SMT review	Year	2024

Description

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

Justification

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

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	392,500	392,500					
Expenditures Total	392,500	392,500					
Funding							
Cont.from Reserves	193,300	193,300					
Taxation	199,200	199,200					
Funding Total	392,500	392,500					

Town of Tillsonburg

Capital Projects

Project	X12 PXO Crossing - Broadway/BurgerKing		
Department	Streetlights		
Version	2 - SMT review	Year	2024

Description

Examine & if required, upgrade the PXO as necessary.

Justification

The Town will engage a consultant to develop the Town's Transportation Master Plan.

Among other things, the TMP will recommend locations for intersection safety improvements.

This PXO will be examined as part of the TMP

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	55,000	55,000					
Expenditures Total	55,000	55,000					
Funding							
Taxation	55,000	55,000					
Funding Total	55,000	55,000					

Town of Tillsonburg

Capital Projects

Project	X13 Airport Economic Dev. Expansion & Job Creation		
Department	Airport		
Version	2 - SMT review	Year	2024

Description

The Town of Tillsonburg will be pursuing engineering designs for expanded taxiways and rezoning of the airport to plan for the implementation of a critical fire suppression system and water supply. A marketing campaign will be launched to attract commercial and industrial development and growth of the airport.

Justification

A grant received through The Economic Diversification and Competitiveness funding towards this project initiative. The Cost-Share Funding Percentage is fifty per cent (50.00%) of incurred paid Eligible Costs up to the Maximum Funds of \$49,675.00.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	99,400	99,400					
Expenditures Total	99,400	99,400					
Funding							
Grants	49,700	49,700					
Taxation	49,700	49,700					
Funding Total	99,400	99,400					

Town of Tillsonburg

Capital Projects

Project	X14 Future Bridge Repairs		
Department	Public Works		
Version	2 - SMT review	Year	2024

Description

To build a reserve for future Bridges Repairs

Justification

As per the 10 year capital budget forecast, this asset class has a infrastructure deficit. Its essential to commence building a reserve relating to Bridges & Culverts.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Cont.to Reserves	66,100	66,100					
Expenditures Total	66,100	66,100					
Funding							
Taxation	66,100	66,100					
Funding Total	66,100	66,100					



Town of Tillsonburg 2024 Business Plan

Fire & Rescue Services



November 20, 2023

2024 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Implementation of Community Risk Assessment & Short Term Master Fire Plan Objectives	<i>Goal - Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles. Develop a robust, long-term asset management plan to inform evidence-based decisions regarding the maintenance, rehabilitation and replacement of community facilities</i>	Fire Chief	TBD	Ongoing
Continue NG-911 System enhancements in preparation for March 2025 Deadline	<i>Community Growth: The Town will accommodate and support sustainable growth- Council Priority – Emergency Services Growth Staff to consider the growth of emergency services in line with growth of the Municipality</i>	Fire Chief	TBD	Ongoing

2024 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Increase Fire Communications Partnerships to Enhance Fire Communications Business Model	<i>Community Growth: The Town will accommodate and support sustainable growth- Council Priority – Emergency Services Growth Staff to consider the growth of emergency services in line with growth of the Municipality</i>	Fire Chief	\$0	Ongoing
Increase Part-Time Hours Capacity to Maintain OFM Training, Prevention, Inspection, Administrative Requirements and Increase Daytime Response Capability	<i>Community Growth: The Town will accommodate and support sustainable growth- Council Priority – Emergency Services Growth Staff to consider the growth of emergency services in line with growth of the Municipality</i>	Fire Chief	\$60,000	Ongoing
Live Fire Training for Suppression Crews	<i>Community Growth: The Town will accommodate and support sustainable growth- Council Priority – Emergency Services Growth Staff to consider the growth of emergency services in line with growth of the Municipality</i>	Fire Chief	\$10,000	Ongoing

2024 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Continue to Enhance PTSD, Cancer, and Mental Health Risk Reduction Programs	<i>Community Growth: The Town will accommodate and support sustainable growth- Council Priority – Emergency Services Growth Staff to consider the growth of emergency services in line with growth of the Municipality</i>	Fire Chief	\$0	Ongoing
Complete Emergency Management Annual Compliance Requirements	<i>Community Growth: The Town will accommodate and support sustainable growth- Council Priority – Emergency Services Growth Staff to consider the growth of emergency services in line with growth of the Municipality</i>	Fire Chief	\$0	Ongoing
Conceptual design Fire Communications space in new Town Hall facility	<i>Community Growth: The Town will accommodate and support sustainable growth- Council Priority – Emergency Services Growth Staff to consider the growth of emergency services in line with growth of the Municipality</i>	Fire Chief	TBD	Q4

2024 Capital Summary

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Facilities Minor Renovation to back-up Dispatch CSC	<i>Council Priority – Emergency Services Growth Staff to consider the growth of emergency services in line with growth of the Municipality</i>	Fire Chief	\$7,500	Q1
Windows and Accessible Door Replacement at Fire Hall			\$25,000	Q2
Equipment Bunker Gear Replacement	<i>Council Priority – Emergency Services Growth Staff to consider the growth of emergency services in line with growth of the Municipality</i>	Fire Chief	\$30,000	Q3
Rescue Equipment			\$7,500	Q4
Gas Detection Equipment			\$15,000	Q4
Training Supplies & Resources			\$5,000	Q4

Risks

- Resource capacity challenges in achieving Council approved service levels, legislative compliance and industry standards and best practices related to:
- Emergency Response Times
- Staffing levels Legislative Requirements
- Fire Ground Staffing / Supervision / Incident Command
- Fire Safety Inspection, Public Education Programs
- OFM NFPA Professional Certification & Standards
- Staffing resources required to meet Industry standards, best practices and enhance firefighter and public safety

Risks

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

Opportunities

- Increasing fire prevention and public education capacity is required to maintain Council approved service level, legislative compliance, industry standards and best practices.
- Increasing fire training resource capacity is required to achieve and maintain OFM NFPA professional qualifications, legislative compliance and enhance firefighter safety
- Co-locate Fire Communications in new state of the art Town Hall facility to increase partnerships and increase capacity at current Fire Hall for growing fire service

Opportunities

- Implementation of Master Fire Plan objectives will help build a more sustainable fire service to meet the growing needs and circumstances of the community
- Increasing smoke and CO alarm program resources can reduce false alarms and demand on fire suppression resources
- Increasing pre-incident planning increases emergency response effectiveness, safety and improves Fire Underwriter Insurance grading for residents and businesses

Future Departmental Directions: 3 year outlook

2025

- Implement Master Fire Plan short term objectives
- Continue to expand Fire Communications partnerships
- Completion & implementation of NG-911 System
- Co-locate Fire Communication to new Town Hall site
- Conceptual design/study for fire station renovations
- Establish dedicated reserves for fire fleet and facilities
- Officer development and succession planning
- Training to NFPA professional qualification standards
- Annual Emergency Management training & exercise

Future Departmental Directions: 3 year outlook

2026

- Implement Master Fire Plan short term objectives
- Continue to expand Fire Communications partnerships
- Conduct radio communications network study
- Commence Fire Station Renovations
- Increase contributions to fire fleet & facility reserves
- Officer development and succession planning
- Training to NFPA professional qualification standards
- Annual Emergency Management training & exercise

Future Departmental Directions: 3 year outlook

2027

- Implement Master Fire Plan short-mid term objectives
- Continue to expand Fire Communications partnerships
- Completion of Fire Hall renovations
- Implement radio communications study objectives
- Officer development and succession planning
- Training to NFPA professional qualification standards
- Annual Emergency Management training & exercise




2024 Financial Plan
Operating Plan - Cost Code Summary
Fire

	2023	2024	Budget	%	Note	
	Budget	Budget	Variance	Variance	Reference	
Revenues						
User Charges	959,500	1,119,100	159,600	(16.6%)	1	
Total Revenues	959,500	1,119,100	159,600	(16.6%)		
Expenditures						
Labour	1,618,800	1,794,100	175,300	10.8%	2	
Purchases	230,700	308,400	77,700	33.7%	3	
Contracted Services	138,400	112,100	(26,300)	(19.0%)	4	
Contribution to Reserves	90,000	90,000				
Interfunctional Adjustments	344,600	359,200	14,600	4.2%		
Debt Principal & Interest	89,200	77,200	(12,000)	(13.5%)	5	
Total Expenditures	2,511,700	2,741,000	229,300	9.1%		
Total Net Levy	(1,552,200)	(1,621,900)	(69,700)	(4.5%)		
Notes:						
1	Increased Fire Communications Revenue					
2	Payroll costs, Benefits, COLA plus Part Time increase					
3	Equipment supplies & Repairs Exp increase; Training Expense increase					
4	Equipment Maintenance Contract decrease					
5	Debt Principle & Interest decrease					



2024 Financial Plan
Operating Plan - Cost Code Summary
Fire

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	959,475	1,119,105	159,630	(16.64%)	1,171,178	(4.65%)	1,183,361	(1.04%)	1,210,113	(2.26%)
Total Revenues	959,475	1,119,105	159,630	(16.64%)	1,171,178	(4.65%)	1,183,361	(1.04%)	1,210,113	(2.26%)
Expenditures										
Labour	1,618,666	1,794,128	175,462	10.84%	1,966,358	9.60%	2,131,317	8.39%	2,189,129	2.71%
Purchases	230,549	308,339	77,790	33.74%	304,647	(1.20%)	316,082	3.75%	328,027	3.78%
Contracted Services	138,396	112,031	(26,365)	(19.05%)	129,701	15.77%	185,281	42.85%	187,996	1.47%
Contribution to Reserves	90,000	90,000			190,000	111.11%	190,000		195,000	2.63%
Interfunctional Adjustments	344,557	359,125	14,568	4.23%	361,048	0.54%	363,160	0.58%	365,475	0.64%
Debt Principal & Interest	89,173	77,152	(12,021)	(13.48%)	68,192	(11.61%)	66,873	(1.93%)	35,706	(46.61%)
Total Expenditures	2,511,341	2,740,775	229,434	9.14%	3,019,946	10.19%	3,252,713	7.71%	3,301,333	1.49%
Total Net Levy	(1,551,866)	(1,621,670)	(69,804)	(4.50%)	(1,848,768)	(14.00%)	(2,069,352)	(11.93%)	(2,091,220)	(1.06%)

 2024 Financial Plan Operating Plan - Cost Code Summary Police					
	2023	2024	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
Grants	121,800	121,800			
User Charges	333,900	346,900	13,000	(3.9%)	
Total Revenues	455,700	468,700	13,000	(2.9%)	
Expenditures					
Labour	30,300	32,100	1,800	5.9%	
Purchases	82,700	87,300	4,600	5.6%	
Contracted Services	3,620,100	3,749,100	129,000	3.6%	1
Total Expenditures	3,733,100	3,868,500	135,400	3.6%	
Total Net Levy	(3,277,400)	(3,399,800)	(122,400)	(3.7%)	
Notes:					
1	Police Contract				



2024 Financial Plan
Operating Plan - Cost Code Summary
Police

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	121,786	121,786				100.00%		#DIV/0!		#DIV/0!
User Charges	333,900	346,900	13,000	(3.89%)	346,900		346,900		346,900	
Total Revenues	455,686	468,686	13,000	(2.85%)	346,900	25.98%	346,900		346,900	
Expenditures										
Labour	30,300	32,100	1,800	5.94%	33,063	3.00%	34,055	3.00%	35,077	3.00%
Purchases	82,748	87,137	4,389	5.30%	88,804	1.91%	90,498	1.91%	92,218	1.90%
Contracted Services	3,620,075	3,749,060	128,985	3.56%	3,850,210	2.70%	3,951,390	2.63%	4,053,065	2.57%
Total Expenditures	3,733,123	3,868,297	135,174	3.62%	3,972,077	2.68%	4,075,943	2.61%	4,180,360	2.56%
Total Net Levy	(3,277,437)	(3,399,611)	(122,174)	(3.73%)	(3,625,177)	(6.64%)	(3,729,043)	(2.87%)	(3,833,460)	(2.80%)



2024 Financial Plan
Operating Plan - Cost Code Summary
Communications

	2023	2024	Budget	%	Note
	Budget	Budget	Variance	Variance	Reference
Revenues					
User Charges	929,000	1,068,800	139,800	(15.0%)	1
Total Revenues	929,000	1,068,800	139,800	(15.0%)	
Expenditures					
Labour	786,100	907,700	121,600	15.5%	2
Purchases	11,900	20,600	8,700	73.1%	3
Contracted Services	99,600	69,800	(29,800)	(29.9%)	4
Contribution to Reserves	45,000	45,000			
Interfunctional Adjustments	(124,700)	(125,500)	(800)	0.6%	
Debt Principal & Interest	69,500	57,800	(11,700)	(16.8%)	5
Total Expenditures	887,400	975,400	88,000	9.9%	
Total Net Levy	41,600	93,400	51,800	(124.5%)	
Notes:					
1	Increased Fire Communications Revenue				
2	Payroll costs, Benefits, COLA				
3	Supplies Expense and Training Costs increases				
4	Equipment Maintenance Contract				
5	Prior Debt for Fire Comm Equipment has fully amortized				



2024 Financial Plan
Operating Plan - Cost Code Summary
Fire Communications

	2023	2024			2025	2026	2027
	Total	Total	Budget	%			
	Budget	Budget	Variance	Variance	Budget	Budget	Budget
Revenues							
User Charges	928,975	1,068,805	139,830	(15.1%)	1,120,278	1,131,861	1,158,013
Total Revenues	928,975	1,068,805	139,830	(15.1%)	1,120,278	1,131,861	1,158,013
Expenditures							
Labour	786,016	907,728	121,712	15.5%	934,474	961,040	988,042
Purchases	11,900	20,600	8,700	73.1%	21,150	21,700	22,250
Contracted Services	99,600	69,800	(29,800)	(29.9%)	86,800	141,700	143,700
Contribution to Reserves	45,000	45,000			45,000	45,000	50,000
Interfunctional Adjustments	(124,715)	(125,575)	(860)	0.7%	(128,533)	(131,474)	(134,396)
Debt Principal & Interest	69,495	57,766	(11,729)	(16.9%)	49,109	48,091	17,221
Total Expenditures	887,296	975,319	88,023	9.9%	1,008,000	1,086,057	1,086,817
Total Net Levy	41,679	93,486	51,807	(124.3%)	112,278	45,804	71,196

FIRECOMM Capital

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
RESERVES											
	Opening Balance:	26,000	64,059	110,141	156,799	33,716	35,011	80,095	96,154	102,869	116,587
TRANSFERS IN:											
Transfer from Comm Ops Budget		45,000	45,000	45,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Contributions from Provincial Grant			0	0	0	0	0	0	0	0	0
Contributions from Federal Grant		0	0	0	0	0	0	0	0	0	0
Total Available for Current Projects		71,000	109,059	155,141	206,799	83,716	85,011	130,095	146,154	152,869	166,587
		45,000	45,000	45,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
CAPITAL PROJECT COMMITMENTS:											
Fire Hall tower Dispatch/OPP Workstation Console									30,000		
Bell NG 911 phase 4											
Avtec Scout Radio Console (4) @ \$40,000		0									
Reservoir tower replacement / Agreement								20,000			
Avtec Outposts (18) at \$4500		0				4,500		4,500		4,500	
network routers (12) @ \$500					6,000					6,000	
base radios (27) @ \$1300						35,000					
power supplies (27) @ 200										5,000	
Zetron Encoders (8) @ \$5000					5,000		5,000		5,000		5,000
radio UPS (14)						5,000					
Dell server 1 @ 16K										16,000	
phones / system (2)											
Dispatch UPS (5) @ \$500									3,000		
CAD Station (5) @ \$2000								6,000			
minor renovations to back up dispatch at CSC		7,500									
Camera Security NG911											
CAD Upgrade					150,000						
Inflation Adjustment			0	0	13,266	4,632	631	4,535	6,521	6,146	976
Total Committments To Capital Projects		7,500	0	0	174,266	49,132	5,631	35,035	44,521	37,646	5,976
TRANSFERS OUT:											
Transfers to Operating budget											
Transfers to Other Reserves											
Total Expenditures Against Reserves		7,500	0	0	174,266	49,132	5,631	35,035	44,521	37,646	5,976
Closing Balance Before Interest		63,500	109,059	155,141	32,533	34,584	79,380	95,059	101,633	115,224	160,611
Interest Income		559	1,082	1,658	1,183	427	715	1,095	1,236	1,363	1,732
Closing Reserve Balance		64,059	110,141	156,799	33,716	35,011	80,095	96,154	102,869	116,587	162,344

FIRE Equipment

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
RESERVES											
	Opening Balance:	123,924	137,110	108,971	120,675	109,252	(74,595)	(38,725)	(89,282)	(140,028)	(112,757)
TRANSFERS IN:											
	Contributions from Capital Levy	24,065	28,853	30,541	35,776	37,578	39,438	41,359	43,342	45,389	47,437
	Contributions from Operating Budget	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
	Contributions from Development Charges	0	0	0	0	0	0	0	0	0	0
	Contributions from Provincial Grant	0	0	0	0	0	0	0	0	0	0
Total Available for Current Projects		192,989	210,963	184,513	201,451	191,830	9,843	47,634	(941)	(49,639)	(20,320)
		69,065	73,853	75,541	80,776	82,578	84,438	86,359	88,342	90,389	92,437
CAPITAL PROJECT COMMITMENTS:											
Community Risk Assessment/Master Fire Plan											
Traffic Pre-emption Devices					25,000			25,000			25,000
Radio Communications System review/plan				10,000							
Thermal Imager Cameras						25,000					
PPE Bunker Gear R&R		30,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000
Hose/Nozzle R/R			6,000		6,000		6,000		6,000		6,000
Vehicle Extrication Equip									75,000		
Rescue Equipment		7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Self-contained Breathing Apparatus (SCBA)			25,000								
Mobile/Portable Radios (30)						150,000					
Scene lighting					7,000			7,000			
Defibrillators (5)				15,000						15,000	
Gas Detection Equip		15,000	5,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Porta tank P2					5,000						
Radio Repeaters Tillsonburg (2) csc/reservoir								50,000			
Training supplies and resources		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Seacan Storage Side of Station 40-ft											
IPADS Trucks					7,000						
Confined Space Euipment						30,000					
HAZMAT OPS Equipment			30,000								
Inflation Adjustment			4,020	3,764	7,128	25,140	5,364	17,621	20,163	10,048	11,583
	Total Committments To Capital Projects	57,500	103,520	65,264	93,628	266,640	47,864	136,121	137,663	61,548	79,083
TRANSFERS OUT:											
	Transfers to Operating budget										
	Transfers to Other Reserves										
Total Expenditures Against Reserves		57,500	103,520	65,264	93,628	266,640	47,864	136,121	137,663	61,548	79,083
Closing Balance Before Interest		135,489	107,443	119,249	107,824	(74,810)	(38,021)	(88,487)	(138,604)	(111,187)	(99,403)
Interest Income		1,621	1,528	1,426	1,428	215	(704)	(795)	(1,424)	(1,570)	(1,326)
Closing Reserve Balance		137,110	108,971	120,675	109,252	(74,595)	(38,725)	(89,282)	(140,028)	(112,757)	(100,729)



2024 Capital Project Listing - New Requests

Fire & Police

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
Project Listing											
150 Fire											
X57 Training supplies and resources	5,000				(5,000)						Fire Equipment Reserve
X56 Gas Detection Equipment	15,000				(15,000)						Fire Equipment Reserve
X55 Rescue Equipment	7,500				(7,500)						Fire Equipment Reserve
X54 PPE Bunker Gear R&R	30,000				(5,900)					24,100	Fire Equipment Reserve
X53 Minor Renos to backup Dispatch at CSC	7,500				(7,500)						Fire Comm Reserve
Total 150 Fire	65,000				(40,900)					24,100	
Total Project Listing	\$65,000				(\$40,900)					\$24,100	

Town of Tillsonburg

Capital Projects

Project	X53 Minor Renos to backup Dispatch at CSC		
Department	Fire		
Version	2 - SMT review	Year	2024

Description

Renovate existing Back-up Dispatch Center located at CSC to accommodate two dedicated and secure dispatch workstation consoles in a secure location dedicated to Back-up Dispatch separate from current server room location

Justification

A functional dedicated Back-up dispatch center is an NFPA requirement to ensure redundant dispatch location for Tillsonburg and our partner municipalities. In the event of a loss of the primary dispatch site dispatchers must relocate to the fully redundant functioning back-up dispatch located at the CSC. We need to separate and enclose the space to ensure functionality and security of the dedicated back-up dispatch space to maintain and grow fire communications.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	7,500	7,500					
Expenditures Total	7,500	7,500					
Funding							
Cont.from Reserves	7,500	7,500					
Funding Total	7,500	7,500					

Town of Tillsonburg

Capital Projects

Project	X54 PPE Bunker Gear R&R		
Department	Fire		
Version	2 - SMT review	Year	2024

Description

Capital Firefighter Bunker Gear Replacement Program

Justification

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

Personal Protective Equipment.

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

OHSA Section 21 guidance Notes:

4-1 Firefighter Protective Equipment

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

Life expectancy of PPE depends on factors such as:

- type of use; Amount of use and Length of time since it was manufactured.

[NFPA 1851 Standard on selection, care and maintenance of protective ensembles for structural fire fighting and proximity fire fighting](#) which indicates no longer than a 10-year life cycle. For requirements for structural firefighting protective garments manufactured on or after March 1, 2007, read [NFPA 1971 Standard on protective ensembles for structural fire fighting and proximity fire fighting](#)

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	30,000	30,000					
Expenditures Total	30,000	30,000					
Funding							
Cont. from Reserves	5,900	5,900					
Taxation	24,100	24,100					
Funding Total	30,000	30,000					

Town of Tillsonburg

Capital Projects

Project	X55 Rescue Equipment		
Department	Fire		
Version	2 - SMT review	Year	2024

Description

Program to ensure the regular replacement of related rescue equipment i.e. firefighting and special operations i.e. rope, water and other related rescue equipment and safety devices that have reached end of service life.

Justification

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

[Occupational Health and Safety Act](#)

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

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	7,500	7,500					
Expenditures Total	7,500	7,500					
Funding							
Cont.from Reserves	7,500	7,500					
Funding Total	7,500	7,500					

Town of Tillsonburg

Capital Projects

Project	X56 Gas Detection Equipment		
Department	Fire		
Version	2 - SMT review	Year	2024

Description

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

Justification

Gas Monitoring equipment is reaching end of life. Replacement of older model gas monitors that has reached end of life is required to maintain gas detection capabilities for various gases and volatile organic compounds.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	15,000	15,000					
Expenditures Total	15,000	15,000					
Funding							
Cont.from Reserves	15,000	15,000					
Funding Total	15,000	15,000					

Town of Tillsonburg

Capital Projects

Project	X57 Training supplies and resources		
Department	Fire		
Version	2 - SMT review	Year	2024

Description

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

Justification

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

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	5,000	5,000					
Expenditures Total	5,000	5,000					
Funding							
Cont.from Reserves	5,000	5,000					
Funding Total	5,000	5,000					

Town Of Tillsonburg 2024 Business Plan

Economic Development & Marketing

November 20, 2023



2024 Business Objectives (Ongoing)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Community Improvement Plan (Applications)	Goal – Business Attraction, Retention and Expansion Strategic Direction – Instill an “open for business” culture across the corporation that prioritizes economic development and business attraction Priority Project- N/A	Development Commissioner	\$60,000 (\$40,000 Increase)	Ongoing
Business Improvement Association – Contribution to Capital Expenditures	Goal – Community Growth Strategic Direction – Promote, preserve and enhance the downtown core as the retail centre and community hub for Tillsonburg Priority Project- Not applicable	BIA	\$15,000	Ongoing
Updated Economic Development Strategy Implementation (MSC)	Goal – Business Attraction, Retention and Expansion Strategic Direction – Instill an “open for business” culture across the corporation that prioritizes economic development and business attraction Priority Project- Economic Development Strategy update	Economic Development & Marketing	\$20,000	Ongoing

2024 Business Objectives (Ongoing)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Enhanced Business Processes (Zoho)*	Goal – Business Attraction, Retention and Expansion Strategic Direction – Instill an “open for business” culture across the corporation that prioritizes economic development and business attraction. Priority Project- Marketing and build out of Van Norman Innovation Park, Increase diversity in manufacturing and other key sectors	Economic Development & Marketing	\$6,000	Q1
High Tech Manufacturing Action Plan (Hub Development)	Goal – Business Attraction, Retention and Expansion Strategic Direction – Develop a “made in Tillsonburg” approach to education, training and development based on the workforce needs of current and prospective employers Priority Project- Increase diversity in manufacturing and other key sectors	Development Commissioner/ Industry/ Associations	\$5,000	Ongoing
SOMA Membership Increase	Goal – Business Attraction, Retention and Expansion Strategic Direction – Instill an “open for business” culture across the corporation that prioritizes economic development and business attraction. Priority Project- Increase diversity in manufacturing and other key sectors	SOMA	\$24,000 (\$2,000 Membership increase)	Q4
CF Oxford Partnership (Pop-up)	Goal – Business Attraction, Retention and Expansion Strategic Direction – Support local businesses in post-COVID-19 recovery Priority Project- Continued promotion and facilitation of COVID-19 business support programs	Development Commissioner	\$4,000	Q4

2024 Business Objectives (Ongoing)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Discover Tillsonburg (Magazine)	Goal – Lifestyle and Amenities Strategic Direction – Increase opportunities to enjoy culture, events and leisure activities in Tillsonburg. Priority Project- Not applicable	Economic Development & Marketing/ External	\$15,000 (Outsourced)	Ongoing
Discover Tillsonburg (Additional Video Production)	Goal – Community Growth Strategic Direction – Promote, preserve and enhance the downtown core as the retail centre and community hub for Tillsonburg Priority Project- Not applicable	Economic Development & Marketing	\$10,000	Q4
Discover Tillsonburg – Turtlefest Sponsorship	Goal – Lifestyle and Amenities Strategic Direction – Increase opportunities to enjoy culture, events and leisure activities in Tillsonburg. Priority Project- Not applicable	Downtown BIA	\$2,500	Q2
Town Hall Project Support	Goal – Customer Service, Communication & Engagement Strategic Direction – Position Tillsonburg as a leader in the municipal sector Priority Project- Consolidated Town Hall initiative	Town Hall Steering Committee/ CAO	Not applicable	Ongoing

2024 Business Objectives (Sponsorship)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Chamber Awards – Grant	Goal – Customer Service, Community & Engagement Strategic Direction – Position Tillsonburg as a leader in the municipal sector Priority Project- Not applicable	Chamber of Commerce	\$4,000	Q3
Chamber Awards – Sponsorship	Goal – Customer Service, Community & Engagement Strategic Direction – Engage community groups, including advisory committees and service organizations, in shaping municipal initiative Priority Project- Not applicable	Economic Development Advisory Committee/ Chamber of Commerce	\$5,250 (Increase of \$1.25K)	Q3
Youth Robotics Challenge	Goal – Business Attraction, Retention and Expansion Strategic Direction – Develop a “made in Tillsonburg” approach to education, training and development based on the workforce needs of current and prospective employers Priority Project – Not applicable	Oxford Youth Invitational Challenge	\$1,000	Q4

2024 Business Objectives (Carry Forward)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Airport Business Development	<p>Goal – Connectivity and Transportation Strategic Direction – Leverage the municipal airport more effectively to increase access, visibility and business activity in Tillsonburg Priority Project – <i>Support</i> Airport Master Plan and implementation</p>	Economic Development & Marketing, Airport	TBD (Fly-in tours)	Q4
Project Big Swing	<p>Goal – Community Growth Strategic Direction - Pursue the acquisition of additional municipal land to accommodate growth Priority Project – Recreation Master Plan</p> <p>Goal – Lifestyle and Amenities Strategic Direction – Update municipal sports facilities consistent with modern standards Target new programs, services, amenities and attractions that will be a magnet for young families Priority Project – New playgrounds construction</p>	Development Commissioner/ Recreation, Culture & Parks	\$5,500,000	Ongoing

2024 Business Objectives (Carry Forward/Prior CapEx)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Bridge St Re-imagining	<p>Goal – Community Growth</p> <p>Strategic Direction – Promote, preserve and enhance the downtown core as the retail centre and community hub for Tillsonburg.</p> <p>Priority Project- Enhanced development standards that benefit the community (including tree planting, affordable housing, walkability, livability, connectivity)</p> <p>Enhanced public engagement in planning policies and placemaking</p>	EDM/Private Sector/Task Force	\$80,000 from reserves (plus \$20,000 from private sector)	Ongoing
Rokeby Road Property - Engineering Design Services	<p>Goal – Business Attraction, Retention and Expansion</p> <p>Strategic Direction – Instill an “open for business” culture across the corporation that prioritizes economic development and business attraction</p> <p>Priority Project- Increase diversity in manufacturing and other key sectors</p>	Operations Department/ Development Commissioner/Consultant	\$265,000 with offsets per Report DCS 20-22	Q3
Van Norman Innovation Park – Plan of Subdivision/ Engineering Design	<p>Goal – Business Attraction, Retention and Expansion</p> <p>Strategic Direction – Ensure adequate supply of “shovel ready” land for business attraction and expansion</p> <p>Priority Project- Marketing and build out of Van Norman Innovation Park</p>	Development Commissioner	\$300,000	Q4

2024 Business Objectives (New)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Full-time Labour Re-allocation/PT Contract Continuation	Goal – Customer Service, Communication and Engagement Strategic Direction – Position Tillsonburg as a leader in the municipal sector Priority Project- N/A	Development Commissioner	\$56,000	Q2
Van Norman Innovation Park – Additional Land Acquisition	Goal – Business Attraction, Retention and Expansion Strategic Direction – Ensure adequate supply of “shovel ready” land for business attraction and expansion Priority Project- Marketing and build out of Van Norman Innovation Park	Development Commissioner	\$4,200,000	Q4
Ground Lease Enhancement	Goal – Customer Service, Communication and Engagement Strategic Direction – Position Tillsonburg as a leader in the municipal sector Priority Project – Ground Lease	Development Commissioner/Real Estate Broker	Positive Net Levy Impact	Q4
Project Big Swing	Goal – Lifestyle and Amenities Strategic Direction – Work with Oxford County and community partners to ensure an adequate supply of affordable, attainable housing options. Priority Project- New playgrounds construction, Affordable housing collaboration with Oxford County	Development Commissioner/ Recreation, Culture & Parks	\$500,000	Ongoing

Risks

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

Opportunities

- Investment in the Van Norman Innovation Park, Recreation Facilities, and business to support the growth and diversification of the Town's economy
- Continue to enhance promotion through a new investment magazine, ongoing community video production, chamber awards and newsletters
- Use updated strategy and high tech manufacturing action plan to build resilience into local economy
- Maintain partnerships to support visitors, chamber of commerce, and youth through key sponsorships

Future Departmental Directions: 3 year outlook

- 2025
 - Van Norman Innovation Park Expansion (Construction)
 - Implementation of updated Economic Development Strategy
 - Expanded support for Airport Business Development
- 2026
 - Sale of Lands in Van Norman Innovation Park (Phase 2)
 - Implementation of updated Economic Development Strategy
- 2027
 - Implementation of updated Economic Development Strategy



**2024 Financial Plan
Operating Plan - Cost Code Summary
Devel & Communication Services**

	2023	2024			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
Revenues					
User Charges	86,000	86,000			
Contribution from Reserves	80,000		(80,000)	100.0%	1
Total Revenues	166,000	86,000	(80,000)	48.2%	
Expenditures					
Purchases	155,000	62,500	(92,500)	(59.7%)	2
Total Expenditures	155,000	62,500	(92,500)	(59.7%)	
Total Net Levy	11,000	23,500	12,500	(113.6%)	
Notes:					
	1 To fund One-time Expenses				
	Special Projects - One-time Expense and BIA Capital				
	2 Contirbution				



2024 Financial Plan
Operating Plan - Cost Code Summary
Devel & Communication Services

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	86,000	86,000			86,000		86,000		86,000	
Contribution from Reserves	80,000		(80,000)	100.00%						
Total Revenues	166,000	86,000	(80,000)	48.19%	86,000		86,000		86,000	
Expenditures										
Purchases	155,000	62,500	(92,500)	(59.68%)	62,500		62,500		62,500	
Total Expenditures	155,000	62,500	(92,500)	(59.68%)	62,500		62,500		62,500	
Total Net Levy	11,000	23,500	12,500	(113.64%)	23,500		23,500		23,500	



2024 Financial Plan
Operating Plan - Cost Code Summary
Economic Dev

	2023	2024			Note
	Total	Total	Budget	%	
	Budget	Budget	Variance	Variance	
Revenues					
Grants	36,000	5,000	(31,000)	86.1%	1
User Charges	24,500	24,500			
Contribution from Reserves	38,000	58,868	20,868	254.9%	2
Total Revenues	98,500	88,368	(10,132)	10.3%	
Expenditures					
Labour	245,900	255,200	9,300	3.8%	
Purchases	181,847	124,518	(57,329)	(31.5%)	3
Contracted Services	27,000	70,000	43,000	159.3%	4
Interfunctional Adjustments	(16,880)	16,900	33,780	(200.1%)	5
Debt Principal & Interest	82,683	58,868	(23,815)	(28.8%)	6
Total Expenditures	520,550	525,486	4,936	0.9%	
Total Net Levy	(422,050)	(437,118)	(15,068)	(3.6%)	
Notes:					
	1 Modernization Funding				
	2 To fund Debt P&I payments relating to Industrial Land				
	3 One-time Expenses				
	4 CIP Program increase based on demand				
	5 Staff allocations				
	6 Reduction to Principle and Interest Payments				



2024 Financial Plan
Operating Plan - Cost Code Summary
Economic Dev

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	36,000	5,000	(31,000)	86.11%	5,000		5,000		5,000	
User Charges	24,500	24,500			24,500		24,500		24,500	
Contribution from Reserves	38,000	58,868	20,868	254.92%	57,935	(1.58%)	57,055	(1.52%)	56,175	(1.54%)
Total Revenues	98,500	88,368	(10,132)	10.29%	(28,435)	(132.18%)	(27,555)	(3.09%)	(26,675)	(3.19%)
Expenditures										
Labour	245,900	255,200	9,300	3.78%	287,256	12.56%	294,524	2.53%	301,992	2.54%
Purchases	181,847	124,518	(57,329)	(31.53%)	109,616	(11.97%)	120,846	10.24%	122,175	1.10%
Contracted Services	27,000	70,000	43,000	159.26%	70,000		70,000		70,000	
Interfunctional Adjustments	(16,880)	16,900	33,780	(200.12%)	16,804	(0.57%)	16,735	(0.41%)	16,695	(0.24%)
Debt Principal & Interest	82,683	58,868	(23,815)	(28.80%)	57,935	(1.58%)	57,055	(1.52%)	56,175	(1.54%)
Total Expenditures	520,550	525,486	4,936	0.95%	541,611	3.07%	559,160	3.24%	567,037	1.41%
Total Net Levy	(422,050)	(437,118)	(15,068)	(3.57%)	(570,979)	(30.62%)	(529,660)	7.24%	(537,537)	(1.49%)

Town of Tillsonburg
10 Year Continuity Schedule
2024 - 2033

Land Capital

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
RESERVES											
Opening Balance:			44,545	2,284,201	146,746	1,006,180	2,218,991	3,492,260	4,791,408	5,507,850	6,364,923
TRANSFERS IN:											
Contributions from Capital Levy		-	-	-	-	-	-	-	-	-	-
Land Sales - Project B** *****		6,000,000	3,000,000								
Land Sales - Phase 3		1,080,000	3,156,250	1,156,250	462,500	462,500	462,500	462,500	462,500		
Land Sales - Phase 2		-	875,000	875,000	875,000	875,000	875,000	875,000	875,000	875,000	875,000
Other Revenue		1,170,000									
Land Sales - Progress Dr Ext		600,000									
Contributions from Other Municipalities - Norfolk County		218,429									
Transfer from Roads/Storm Reserve		231,892									
Construction Financing		6,062,000									
Total Available Funds		15,362,321	7,075,795	4,315,451	1,484,246	2,343,680	3,556,491	4,829,760	6,128,908	6,382,850	7,239,923
CAPITAL PROJECT COMMITMENTS:											
Progress Dr Extension		600,000									
Project B** *****		4,784,000	1,000,000								
VIP Phase 2 - Land Acquisition (Redling Farms)		4,200,000									
VIP Phase 2 - Servicing Costs		4,812,000	2,400,000	2,400,000							
VIP Phase 2 - Servicing Costs - Hwy 3 Improvements (Unknown)		250,000	250,000	1,000,000					500,000		
VIP Phase 2 - Closing Costs - Phase 3 (25% in Yrs 25/26, 10% thereafter)			37,734	37,734	15,094	15,094	15,094	15,094	15,094		
VIP Phase 2 - Closing Costs - Phase 2 (10%/Yr)			15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
VIP Phase 2 - Other Costs (Survey/Registration, etc)		50,000	50,000	25,000							
VIP Phase 2 - Other Costs (Electrical - 2025 onwards)			500,000	250,000	250,000						
166 Vienna Rd Servicing											
Rokeby Rd (additional work)		450,321									
Inflation Adjustment			171,810	228,137	23,080	3,133	3,798	4,475	90,964	2,927	2,927
TOTAL		15,146,321	4,424,545	3,955,872	303,173	33,227	33,892	34,569	621,058	17,927	17,927
TRANSFERS OUT:											
Transfers to Operating budget		171,455	367,049	212,833	174,893	91,463	30,340	3,783			
Transfers to Other Reserves											
Total Expenditures Against Reserves		15,317,776	4,791,594	4,168,704	478,066	124,689	64,232	38,352	621,058	17,927	17,927
Closing Balance Before Interest		44,545	2,284,201	146,746	1,006,180	2,218,991	3,492,260	4,791,408	5,507,850	6,364,923	7,221,997
Interest Income											
Closing Reserve Balance		44,545	2,284,201	146,746	1,006,180	2,218,991	3,492,260	4,791,408	5,507,850	6,364,923	7,221,997



2024 Capital Project Listing - New Requests

Economic Dev

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
Project Listing											
505 Economic Dev											
X19 Rokeby Road Rehabilitation	450,300							(450,300)			Norfolk County
X17 Progress Dr Extension	600,000							(600,000)			Land Sales
X16 VIP Phase 2 Construction	9,312,000			(5,846,000)				(2,250,000)		1,216,000	Land Sales
X15 Project Big Swing	4,784,000							(6,000,000)		(1,216,000)	Land Sales
Total 505 Economic Dev	15,146,300			(5,846,000)				(9,300,300)			
Total Project Listing	\$15,146,300			(\$5,846,000)				(\$9,300,300)			

Town of Tillsonburg

Capital Projects

Project	X15 Project Big Swing		
Department	Economic Dev		
Version	2 - SMT review	Year	2024

Description

The Town is seeking additional lands for recreational development in order to expand its recreational offerings. Redevelopment of existing assets that may not be ideal could offset the creation of larger, centralized recreational facilities.

Justification

The Town of Tillsonburg is in need of additional land for recreational amenities to meet the needs of its fast growing population. Many Town and private sector recreation programs are fully subscribed with excess demand for them.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	5,784,000	4,784,000	1,000,000				
Expenditures Total	5,784,000	4,784,000	1,000,000				
Funding							
Sales of Assets	9,000,000	6,000,000	3,000,000				
Funding Total	9,000,000	6,000,000	3,000,000				

Town of Tillsonburg

Capital Projects

Project	X16 VIP Phase 2 Construction		
Department	Economic Dev		
Version	2 - SMT review	Year	2024

Description

The Town is in the process of acquiring and servicing up to an additional 140 acres of industrial land in the near term. The 10-year cost to complete Phase 2 and 3 of the Van Norman Innovation Park (VIP) is estimated at approximately \$16 M offset by revenues of approximately \$18 M. The timing of phasing is important as it is anticipated that, in 2024/25, costs will exceed revenues but that this will be made up over the remaining 8 years of the 10 year horizon.

Justification

The Town of Tillsonburg has placed a longstanding priority on making industrial land available for development to support job creation and tax base growth. With the selling out of Phase 1 of the Van Norman Innovation Park (VIP), the Town has taken a number of additional steps to bring additional industrial lands to the market as soon as possible including the retention of a Project Management Consultant (Colliers Project Leaders) to assist with that expedition.

THAT Report EDM 23-07 Update Regarding Project Management Consultant to Expedite Industrial Land Development White Paper be received as information; and
THAT Council supports entering into an agreement, as outlined, with Colliers and staff be authorized to execute said agreement.

With industrial building vacancy at approximately 1% across Canada, making industrial land available will assist the town in continuing to grow and expand while providing new job opportunities for the many new residents moving to the Town as well as support municipal property tax revenue growth.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	15,644,750	9,312,000	5,164,734	1,077,734	30,094	30,094	30,094
Expenditures Total	15,644,750	9,312,000	5,164,734	1,077,734	30,094	30,094	30,094
Funding							
Debt	5,846,000	5,846,000					
Sales of Assets	12,325,000	2,250,000	4,031,250	2,031,250	1,337,500	1,337,500	1,337,500
Funding Total	18,171,000	8,096,000	4,031,250	2,031,250	1,337,500	1,337,500	1,337,500

Town of Tillsonburg

Capital Projects

Project	X17 Progress Dr Extension		
Department	Economic Dev		
Version	2 - SMT review	Year	2024

Description

Schep's Bakeries Ltd requested further confirmation from the Town as to whether the "snow storage" lands could be made available sooner rather than later and also asked if the would extend an improved road surface from the end of the existing Progress Drive cul-de-sac to the westerly limits of the property. Based on Council's direction, staff have outsourced the design for the extension, which is largely complete and are awaiting a final cost estimate.

It is anticipated that the cost of the extension will be offset by the revenue from selling the "snow storage" lands.

Justification

Per Report EDM 22-17 – Sale of Part of Lot 4, Van Norman Innovation Park – Request from Schep's Bakeries Ltd, Council direction was provided:
 "Staff be directed to negotiate with Schep's Bakeries Ltd to secure their investment in the Town of Tillsonburg with an information report being brought back to Council upon completion."

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	600,000	600,000					
Expenditures Total	600,000	600,000					
Funding							
Sales of Assets	600,000	600,000					
Funding Total	600,000	600,000					

Town of Tillsonburg

Capital Projects

Project	X19 Rokeby Road Rehabilitation		
Department	Economic Dev		
Version	2 - SMT review	Year	2024

Description

Town Council approved \$265,000 in funding to design/service the Rokeby Rd property as well as \$400,000 to repave Rokeby Rd as part of the sale of the Rokeby Rd lands. Due to additional stormwater and municipal drain work required, the cost for rehabilitation instead of just re-paving is anticipated to be higher. The Operations and Development Department is exploring cost sharing opportunities due to Rokeby being a boundary road as well as a potential asset management contribution.

Justification

Rehabilitation of Rokeby Rd is required due to the failing asphalt and to address storm water management concerns in support of the sale and development of the adjacent Rokeby Rd property

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	450,300	450,300					
Expenditures Total	450,300	450,300					
Funding							
Misc Rev	450,300	450,300					
Funding Total	450,300	450,300					

Town Of Tillsonburg 2024 Business Plan

Recreation, Culture & Parks

November 20, 2023



2024 Business Objectives

RCP Department

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Trail Enhancements	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction -Provide an expanded, accessible network of parks and trails Priority Project – Short Term - Trail System Upgrades	RCP	\$10,000	2024 Q3
Enhance Cultural Opportunities and Community Events	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction - Increase opportunities to enjoy culture, events and leisure activities in Tillsonburg Priority Project – Short Term - Create additional community events	RCP	\$20K	2024 Q1-Q4
Aquatics Rehabilitation	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction – Update municipal sports facilities consistent with modern standards. Priority Project- Immediate Term - Community Centre Rehab	RCP	\$5.4M	2024 Q2
Continue with Facilities Asset Management Plan	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction –Develop a robust, long-term asset management plan to inform evidence-based decisions regarding the maintenance, rehabilitation and replacement of community facilities Priority Project – N/A	RCP	N/A	2024 Q1-Q4

2024 Business Objectives

Programs & Services Division

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Parks and Recreation Master Plan Implementation	Goal – The Town of Tillsonburg will accommodate and support sustainable growth Strategic Direction - Plan and develop a long-term planning strategy for new services and infrastructure to support Priority Project – Immediate Plan - Recreation Master Plan; Medium Term - Resourcing review to service growth	RCP	N/A	2024 Q1-Q4
Expand Recreation Programs	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction – Maintain and enhance programs and facilities to support an active, engaged senior population. Maintain and enhance programs and facilities to support an active, engaged youth population. Priority Project- *2024 Parks and Recreation Master Plan implementation	Recreation	N/A	2024 Q1-Q4
Host Hall of Fame Event in partnership with Recreation & Sports Advisory Committee	Goal - The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives. Strategic Direction – Engage community groups, including advisory committees and service organizations, in shaping municipal initiatives. Priority Project- n/a	Recreation	\$6000	2024 Q2
Minimize disruption to Recreation Services during TCC renovation	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction – Maintain and enhance programs to support and active and engaged population Priority Project – Immediate - Community Centre Rehab	Recreation	N/A	2024 Q1 – Q2

2024 Business Objectives

Culture & Heritage Division

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Enhance Cultural Opportunities and Community Events (Indigenous history, tobacco history, twin city opportunity, etc.)	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction - Increase opportunities to enjoy culture, events and leisure activities in Tillsonburg Priority Project – Short Term - Create additional community events	Museum/Recreation	\$20K	2024 Q1-Q4
Explore opportunities to increase revenue	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction – Explore the feasibility of an enhanced tourism product offered in Tillsonburg; Target new programs, services, amenities and attractions that will be a magnet for young families. Priority Project- N/A	Museum	N/A	Q1 – Q4
Review of Museum performance measures and opportunities to expand cultural programs and events	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction – Target new programs, services, amenities and attractions; Increase opportunities to enjoy culture and events that will be a magnet for young families. Priority Project- N/A	Museum	N/A	2024 Q1-Q4

2024 Business Objectives

Parks & Facilities Division

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
AODA Regulation Compliance	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction – Provide an expanded, accessible network of parks and trails.. Priority Project – N/A	Parks	\$20K	2024 Q3
Asset Management	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction – Develop a robust, long-term asset management plan to inform evidence-based decisions regarding the maintenance, rehabilitation and replacement of community facilities. Priority Project – Ongoing	Parks	various	2024 Q1 – Q4
Playground Replacement Program	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction – Update municipal facilities consistent with modern standards Priority Project – Ongoing – New Playground Construction	Parks	\$100,000	2023 Q4

2024 Business Objectives

Parks & Facilities Division

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Community Centre Renovation	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction – Update municipal facilities consistent with modern standards Priority Project – Immediate - Community Centre Renovation	Facilities	\$5.4m	2024 Q2
Roof Repair/Replacement	Goal – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles Strategic Direction – Update municipal facilities consistent with modern standards Priority Project – Immediate - Community Centre Rehabilitation	Facilities	\$150K	2024 Q2
Parks and Recreation Master Plan Implementation	Goal – The Town of Tillsonburg will accommodate and support sustainable growth Strategic Direction - Plan and develop a long-term planning strategy for new services and infrastructure to support Priority Project – Immediate Plan - Recreation Master Plan; Medium Term - Resourcing review to service growth	RCP	N/A	2024 Q1-Q4

Risks

- Employee retention and recruiting, aquatics staff shortage province wide.
- Infrastructure reaching end of life and aging facilities requiring substantial financial investment to meet Asset Management Plan recommendations.
- Meeting and maintaining legislative, AODA and regulatory compliance in all areas of operations.
- Parks and outdoor amenities targets of increasing homelessness issues, vandalism, defacement and graffiti.
- Gaps in education and training for staff on current trends, best practices and regulatory requirements.
- Increase requests for access to amenities and facilities from user groups
- Shortage of ice time availability for user groups and new South Oxford Rep Hockey League (Tillsonburg and Ingersoll amalgamation)
- Security and safety concerns at Parks and Facilities with increased homelessness

Opportunities

- Improve on-line and social media presence to promote programs, activities and events. (RCP Facebook Page)
- Continue operating upgrades to improve energy efficiencies and reduced expenses throughout facilities.
- Facility upgrades through asset management programs to maximize life cycles of equipment and building envelopes.
- Create site amenity and signage standard for parks and trails.
- Operational review of Annandale House to enhance attendance, grow programs/activities and increase revenues while honouring local heritage.
- Increase attendance at newly renovated Lake Lisgar Water Park.
- Explore training and educational opportunities for staff.
- Increase “capital reinvestment fee” to generate additional revenue and build facility reserve.

Future Departmental Directions: 3 year outlook

2025	AODA Upgrades at Parks Recreation Master Plan Action Items Window Replacement Museum New Columbarium at Cemetery
2026	Upgrade Sports Fields Parking Lot Refurbishment Program Coronation Park Enhancements
2027	New Town Hall New Columbarium Museum Bathroom Renovation



2024 Financial Plan
Operating Plan - Cost Code Summary
Comm

	2023	2024			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
Revenues					
User Charges	151,190	173,085	21,895	(14.5%)	1
Other Revenue	18,500	40,000	21,500	(116.2%)	2
Total Revenues	169,690	213,085	43,395	(25.6%)	
Expenditures					
Labour	173,420	193,448	20,028	11.5%	3
Purchases	68,731	73,383	4,652	6.8%	4
Contracted Services	28,225	30,545	2,320	8.2%	
Contribution to Reserves	7,400	31,200	23,800	321.6%	5
Interfunctional Adjustments	99,301	87,620	(11,681)	(11.8%)	6
Debt Principal & Interest	2,186	2,094	(92)	(4.2%)	
Total Expenditures	379,263	418,290	39,027	10.3%	
Total Net Levy	(209,573)	(205,205)	4,368	2.1%	
Notes:					
1	Increased Niche Sales				
2	Increased Interest Revenue				
3	Payroll costs, Benefits, COLA				
4	Supplies Expense				
5	Niche Sales to fund Columbarium				
6	Fleet Charges and IT charge allocations				



2024 Financial Plan
Operating Plan - Cost Code Summary
Com

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	151,190	169,985	18,795	(12.43%)	173,139	(1.86%)	176,333	(1.84%)	179,608	(1.86%)
Other Revenue	18,500	40,000	21,500	(116.22%)	40,000		40,000		40,000	
Total Revenues	169,690	209,985	40,295	(23.75%)	213,139	(1.50%)	216,333	(1.50%)	219,608	(1.51%)
Expenditures										
Labour	173,420	193,448	20,028	11.55%	198,949	2.84%	204,607	2.84%	210,437	2.85%
Purchases	68,731	76,408	7,677	11.17%	77,385	1.28%	78,368	1.27%	79,343	1.24%
Contracted Services	28,225	30,545	2,320	8.22%	31,985	4.71%	32,460	1.49%	32,935	1.46%
Contribution to Reserves	7,400	31,200	23,800	321.62%	31,200		31,200		31,200	
Interfunctional Adjustments	99,301	87,620	(11,681)	(11.76%)	88,869	1.43%	90,185	1.48%	91,572	1.54%
Debt Principal & Interest	2,186	2,094	(92)	(4.21%)	2,058	(1.72%)	2,023	(1.70%)	1,988	(1.73%)
Total Expenditures	379,263	418,290	39,027	10.29%	430,446	2.91%	438,843	1.95%	447,475	1.97%
Total Net Levy	(209,573)	(205,205)	4,368	2.08%	(217,307)	(5.90%)	(222,510)	(2.39%)	(227,867)	(2.41%)



2024 Financial Plan
Operating Plan - Cost Code Summary
Part B

	2023	2024			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
Revenues					
User Charges	16,300	16,300			
Other Revenue	1,600	1,600			
Total Revenues	17,900	17,900			
Expenditures					
Labour	393,400	405,000	11,600	2.9%	
Purchases	144,223	145,891	1,668	1.2%	
Contracted Services	209,575	209,665	90		
Contribution to Reserves	16,300	16,300			
Interfunctional Adjustments	100,657	108,825	8,168	8.1%	1
Debt Principal & Interest	71,987	69,789	(2,198)	(3.1%)	
Total Expenditures	936,142	955,470	19,328	2.1%	
Total Net Levy	(918,242)	(937,570)	(19,328)	(2.1%)	
Notes:					
1	Staff allocations & IT charges allocation				



2024 Financial Plan
Operating Plan - Cost Code Summary
Parks

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	16,300	16,300			16,300		16,300		16,300	
Other Revenue	1,600	1,600			1,600		1,600		1,600	
Total Revenues	17,900	17,900			17,900		17,900		17,900	
Expenditures										
Labour	393,400	405,000	11,600	2.95%	417,689	3.13%	429,726	2.88%	442,133	2.89%
Purchases	144,223	145,891	1,668	1.16%	153,485	5.21%	155,902	1.57%	158,359	1.58%
Contracted Services	209,575	209,665	90	0.04%	213,715	1.93%	217,830	1.93%	222,000	1.91%
Contribution to Reserves	16,300	16,300			16,300		16,300		16,300	
Interfunctional Adjustments	100,657	108,825	8,168	8.11%	108,993	0.15%	109,166	0.16%	109,345	0.16%
Debt Principal & Interest	71,987	69,789	(2,198)	(3.05%)	67,538	(3.23%)	65,358	(3.23%)	63,035	(3.55%)
Total Expenditures	936,142	955,470	19,328	2.06%	977,720	2.33%	994,282	1.69%	1,011,172	1.70%
Total Net Levy	(918,242)	(937,570)	(19,328)	(2.10%)	(959,820)	(2.37%)	(976,382)	(1.73%)	(993,272)	(1.73%)



**2024 Financial Plan
Operating Plan - Cost Code Summary
Community Events**

	2023	2024			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
Revenues					
Grants	28,200	22,500	(5,700)	20.2%	1
Total Revenues	28,200	22,500	(5,700)	20.2%	
Expenditures					
Labour	6,140		(6,140)	(100.0%)	2
Purchases	122,490	144,220	21,730	17.7%	3
Total Expenditures	128,630	144,220	15,590	12.1%	
Total Net Levy	(100,430)	(121,720)	(21,290)	(21.2%)	
Notes:					
1	Canada 150 Celebrations				
2	Reallocation of FT labour				
3	New initiatives				



2024 Financial Plan
Operating Plan - Cost Code Summary
Community Events

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	28,200	22,500	(5,700)	20.21%	22,500		22,500		22,500	
Total Revenues	28,200	22,500	(5,700)	20.21%	22,500		22,500		22,500	
Expenditures										
Labour	6,140		(6,140)	(100.00%)		#DIV/0!		#DIV/0!		#DIV/0!
Purchases	122,490	144,220	21,730	17.74%	147,800	2.48%	149,270	0.99%	150,770	1.00%
Total Expenditures	128,630	144,220	15,590	12.12%	147,800	2.48%	149,270	0.99%	150,770	1.00%
Total Net Levy	(100,430)	(121,720)	(21,290)	(21.20%)	(125,300)	(2.94%)	(126,770)	(1.17%)	(128,270)	(1.18%)



2024 Financial Plan
Operating Plan - Cost Code Summary
Rec - Programs

	2023	2024			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
Revenues					
Grants	42,700	42,700			
User Charges	982,710	1,192,330	209,620	(21.3%)	1
Other Revenue	30,800	30,000	(800)	2.6%	
Total Revenues	1,056,210	1,265,030	208,820	(19.8%)	
Expenditures					
Labour	1,541,749	1,844,020	302,271	19.6%	2
Purchases	306,250	310,466	4,216	1.4%	3
Contracted Services		7,800	7,800		4
Contribution to Reserves	20,000	20,000			
Interfunctional Adjustments	154,940	99,100	(55,840)	(36.0%)	5
Total Expenditures	2,022,939	2,281,386	258,447	12.8%	
Total Net Levy	(966,729)	(1,016,356)	(49,627)	(5.1%)	
Notes:					
1	Increased Rates & Fees				
2	Payroll costs, Benefits, COLA , New FTE Requests				
3	Insurance, Training and Materials Expense increase				
4	Increase to Subcontractor Expense				
5	Staff allocations & IT charges allocation				



2024 Financial Plan
Operating Plan - Cost Code Summary
Rec - Programs

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	42,700	42,700			42,700		42,700		42,700	
User Charges	982,710	1,192,330	209,620	(21.33%)	1,585,090	(32.94%)	1,609,781	(1.56%)	1,635,081	(1.57%)
Other Revenue	30,800	30,000	(800)	2.60%	30,000		30,000		30,000	
Total Revenues	1,056,210	1,265,030	208,820	(19.77%)	1,657,790	(31.05%)	1,682,481	(1.49%)	1,707,781	(1.50%)
Expenditures										
Labour	1,541,749	1,844,020	302,271	19.61%	2,168,602	17.60%	2,149,214	(0.89%)	2,203,272	2.52%
Purchases	306,250	310,466	4,216	1.38%	346,370	11.56%	349,860	1.01%	365,544	4.48%
Contracted Services		7,800	7,800	#DIV/0!	7,800		7,800		7,800	
Contribution to Reserves	20,000	20,000			20,000		20,000		20,000	
Interfunctional Adjustments	154,940	99,100	(55,840)	(36.04%)	105,501	6.46%	112,185	6.34%	119,166	6.22%
Total Expenditures	2,022,939	2,281,386	258,447	12.78%	2,648,273	16.08%	2,639,059	(0.35%)	2,715,782	2.91%
Total Net Levy	(966,729)	(1,016,356)	(49,627)	(5.13%)	(990,483)	2.55%	(956,578)	3.42%	(1,008,001)	(5.38%)



2024 Financial Plan
Operating Plan - Cost Code Summary
Rec - Bldg Bldce

	2023	2024			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
Revenues					
User Charges	8,100	8,100			
Total Revenues	8,100	8,100			
Expenditures					
Labour	1,314,092	1,367,762	53,670	4.1%	1
Purchases	831,701	895,966	64,265	7.7%	2
Contracted Services	191,625	282,800	91,175	47.6%	3
Interfunctional Adjustments	118,614	116,875	(1,739)	(1.5%)	
Debt Principal & Interest	568,309	324,811	(243,498)	(42.8%)	4
Total Expenditures	3,024,341	2,928,214	(96,127)	(3.2%)	
Total Net Levy	(3,016,241)	(2,920,114)	96,127	3.2%	
Notes:					
1	Payroll costs, Benefits, COLA				
2	Heat, Light, & Water & Supplies. Expense				
3	Increase to Subcontractor Expense - TCC Security				
4	Debt Principle & Interest fully paid off				



2024 Financial Plan
Operating Plan - Cost Code Summary
Rec - Bldg Mntce

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	8,100	8,100			8,100		8,100		8,100	
Total Revenues	8,100	8,100			8,100		8,100		8,100	
Expenditures										
Labour	1,314,092	1,367,762	53,670	4.08%	1,406,326	2.82%	1,446,172	2.83%	1,487,232	2.84%
Purchases	831,701	895,966	64,265	7.73%	935,294	4.39%	957,341	2.36%	980,069	2.37%
Contracted Services	191,625	282,800	91,175	47.58%	224,345	(20.67%)	225,940	0.71%	227,545	0.71%
Interfunctional Adjustments	118,614	116,875	(1,739)	(1.47%)	119,849	2.54%	122,986	2.62%	126,296	2.69%
Debt Principal & Interest	568,309	324,811	(243,498)	(42.85%)	315,952	(2.73%)	291,913	(7.61%)	283,672	(2.82%)
Total Expenditures	3,024,341	2,928,214	(96,127)	(3.18%)	3,001,766	2.51%	3,044,352	1.42%	3,104,814	1.99%
Total Net Levy	(3,016,241)	(2,920,114)	96,127	3.19%	(2,993,666)	(2.52%)	(3,036,252)	(1.42%)	(3,096,714)	(1.99%)



2024 Financial Plan
Operating Plan - Cost Code Summary
Elliott Fairbairn Centre

	2023	2024			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
Revenues					
User Charges	118,700	118,700			
Total Revenues	118,700	118,700			
Expenditures					
Purchases	34,099	34,580	481	1.4%	
Contracted Services	2,000	2,100	100	5.0%	
Contribution to Reserves	12,500	12,500			
Debt Principal & Interest	43,315	41,941	(1,374)	(3.2%)	
Total Expenditures	91,914	91,121	(793)	(0.9%)	
Total Net Levy	26,786	27,579	793	(3.0%)	



2024 Financial Plan
Operating Plan - Cost Code Summary
Elliott Fairbairn Centre

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
User Charges	118,700	118,700			118,700		118,700		118,700	
Total Revenues	118,700	118,700			118,700		118,700		118,700	
Expenditures										
Purchases	34,099	34,580	481	1.41%	34,835	0.74%	35,091	0.73%	35,348	0.73%
Contracted Services	2,000	2,100	100	5.00%	2,140	1.90%	2,185	2.10%	2,230	2.06%
Contribution to Reserves	12,500	12,500			12,500		12,500		12,500	
Debt Principal & Interest	43,315	41,941	(1,374)	(3.17%)	40,648	(3.08%)	33,523	(17.53%)	32,389	(3.38%)
Total Expenditures	91,914	91,121	(793)	(0.86%)	90,123	(1.10%)	83,299	(7.57%)	82,467	(1.00%)
Total Net Levy	26,786	27,579	793	(2.96%)	28,577	(3.62%)	35,401	(23.88%)	36,233	(2.35%)



2024 Financial Plan
Operating Plan - Cost Code Summary
Museum

	2023	2024			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
Revenues					
Grants	54,800	19,400	(35,400)	64.6%	1
User Charges	11,010	38,400	27,390	(248.8%)	2
Other Revenue	8,600	10,300	1,700	(19.8%)	
Total Revenues	74,410	68,100	(6,310)	8.5%	
Expenditures					
Labour	311,396	302,996	(8,400)	(2.7%)	3
Purchases	107,907	108,784	877	0.8%	
Contracted Services	25,582	25,554	(28)	(0.1%)	
Interfunctional Adjustments	28,420	30,320	1,900	6.7%	
Total Expenditures	473,305	467,654	(5,651)	(1.2%)	
Total Net Levy	(398,895)	(399,554)	(659)	(0.2%)	
Notes:					
1	Museum Assistance Program Grant				
2	New - Summer Camp Revenue				
3	Reduction to to Net labour One-time				



2024 Financial Plan
Operating Plan - Cost Code Summary
Museum

	2023	2024			2025		2026		2027	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
Revenues										
Grants	54,800	19,400	(35,400)	64.60%	19,400		19,400		19,400	
User Charges	11,010	38,400	27,390	(248.77%)	39,160	(1.98%)	39,930	(1.97%)	40,735	(2.02%)
Other Revenue	8,600	10,300	1,700	(19.77%)	10,370	(0.68%)	10,440	(0.68%)	10,510	(0.67%)
Total Revenues	74,410	68,100	(6,310)	8.48%	68,930	(1.22%)	69,770	(1.22%)	70,645	(1.25%)
Expenditures										
Labour	311,396	302,996	(8,400)	(2.70%)	289,585	(4.43%)	299,545	3.44%	309,784	3.42%
Purchases	107,907	108,784	877	0.81%	125,441	15.31%	114,138	(9.01%)	116,882	2.40%
Contracted Services	25,582	25,554	(28)	(0.11%)	26,029	1.86%	26,504	1.82%	26,979	1.79%
Interfunctional Adjustments	28,420	30,320	1,900	6.69%	31,837	5.00%	33,436	5.02%	35,124	5.05%
Total Expenditures	473,305	467,654	(5,651)	(1.19%)	472,892	1.12%	473,623	0.15%	488,769	3.20%
Total Net Levy	(398,895)	(399,554)	(659)	(0.17%)	(403,962)	(1.10%)	(403,853)	0.03%	(418,124)	(3.53%)

FACILITIES Capital

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
RESERVES											
	Opening Balance:	264,317	2,760	(949,069)	(1,321,209)	(1,092,984)	(967,800)	(14,456)	1,207,582	2,499,414	3,839,557
TRANSFERS IN:											
	Contributions from Capital Levy	\$ 987,462	\$ 1,183,919	\$ 1,253,219	\$ 1,468,017	\$ 1,541,943	\$ 1,618,272	\$ 1,697,081	\$ 1,778,452	\$ 1,862,468	\$ 1,946,483
	Contributions from Tax Rate Stabilization Reserve	\$ 300,000									
	Grants and Subsidies - Federal										
	Grants and Subsidies - Provincial										
	Debenture Funding	\$ -	\$ 6,225,268	\$ 15,490,320	\$ 7,831,600	\$ 6,168,400	\$ -				
	Contribution from Development Charges Reserve	\$ 6,322	\$ 1,976		\$ 10,435						
	User Fees		\$ 60,000								
	User Pay Debt										
	Total Funding Available for Projects	1,558,101	7,473,923	15,794,470	7,988,843	6,617,360	650,472	1,682,626	2,986,035	4,361,881	5,786,040
CAPITAL PROJECT COMMITMENTS:											
New Projects											
	#737 Signage	5,000		5,000		5,000		5,000		5,000	
	#675 Annual LED Light Conversion	35,000	40,000	40,000	50,000						
	#736 Roof Repair/Replacement	150,000	200,000	200,000	200,000	200,000	150,000	150,000		200,000	
	#716 Gen. Building Repairs & Mtce	80,000	80,000	80,000	100,000	100,000	100,000	120,000	120,000	120,000	140,000
	#717 Security & Access Control Systems	35,000	20,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	#718 HVAC General Repairs	40,000	80,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	
	Health Club	80,000	25,000		10,000		10,000		10,000		10,000
	New flooring in Dressing Rooms		125,000				80,000				
	TCC Building Envelope	30,000	30,000	30,000	30,000	30,000	50,000	50,000	50,000	50,000	50,000
	Recreation Minor Capital	10,000	10,000	10,000	10,000	200,000	10,000	10,000	10,000	10,000	
	TCC Furnishings & Painting	5,000									
	#683 Indoor Pool Asset (Contr to Reserve)	200,000									
	THI Voltage Conversion	25,000									
	Gibson House reno		50,000								
	OPP Fire panel	30,000									
	Fire Hall Windows/Doors	25,000	25,000								
	Clock Tower repairs	35,000	35,000								
	Arena Upgrades (AODA,boards, scoreclock)	35,000	20,000	60,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
	TCC Internal Sound System		45,000	25,000							
	Station Arts Brickwork	5,000									
	TCC Office Reno	70,000									
	Firehall Building Repairs (overhead doors/masonry)		40,000	30,000	10,000		30,000		30,000		
	New Town Hall	450,000	6,225,268	10,490,320							
	Spruce St. New PW				7,831,600	6,168,400					
	New Fire Station		300,000	5,000,000							
AQUATICS											
	#676 LLWP Deck & Furnishings		100,000	10,000	10,000	10,000	25,000	10,000	10,000	10,000	10,000
	Natatorium (2024 priority)	200,000	25,000	5,000	5,000	5,000	10,000	5,000	5,000	5,000	5,000
	LLWP Basin Repair (priority)	12,000									
CEMETERY											
	#725 New Columbarium		60,000			70,000			80,000		
	Laneway Repairs and Construction		50,000		50,000		50,000		50,000		
MUSEUM											
	#763 Museum Roof Repairs		150,000								
	Bathroom renos			80,000							
	Front Reception AODA Redesign										
	Kitchen upgrade		10,000								
	Municipal Cultural Plan		20,000								
	Replace Windows		325,000								
	Inflation Adjustment		326,847	986,258	690,232	713,959	73,827	62,454	74,646	91,697	47,800
	Total Commitments To Capital Projects	1,557,000	8,417,115	17,101,578	9,066,832	7,572,359	658,827	482,454	509,646	561,697	292,800
TRANSFERS OUT:											
	Transfers to Operating budget										
	Total Expenditures Against Reserves	1,557,000	8,417,115	17,101,578	9,066,832	7,572,359	658,827	482,454	509,646	561,697	292,800
	Closing Balance Before Interest	1,101	(943,192)	(1,307,108)	(1,077,989)	(955,000)	(8,355)	1,200,172	2,476,389	3,800,184	5,493,240
	Interest Income	1,659	(5,878)	(14,101)	(14,995)	(12,800)	(6,101)	7,411	23,025	39,372	58,330
	Closing Reserve Balance	2,760	(949,069)	(1,321,209)	(1,092,984)	(967,800)	(14,456)	1,207,582	2,499,414	3,839,557	5,551,570

PARKS Capital

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
RESERVES											
Opening Balance:		228,612	105,179	5,106	-95,053	-6,890	129,217	315,725	485,824	709,252	916,490
TRANSFERS IN:											
Contributions from Capital Levy		258,494	309,922	328,063	384,292	403,644	423,625	444,255	465,556	487,549	509,542
Contributions from Capital Levy											
Grants and Subsidies - Federal											
Grants and Subsidies - Provincial											
Contribution from Developer Charges											
Contribution from Development Charges Reserve		77,000	3,400								
Contribution from Development Charges Reserve											
Contribution from Parkland Trust											
Contribution from Cash-in-Lieu/Parkland Reserve											
Transfers from Other Reserves											
Total Available Funds		564,106	418,501	333,169	289,238	396,754	552,842	759,980	951,380	1,196,802	1,426,033
CAPITAL PROJECT COMMITMENTS:											
New Projects - Parks											
#636 Playground Replacement Program		100,000	100,000	100,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
#637 Dog Park		3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
#404 Tree Planting Urban Forestry		8,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
#647 Signage		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Oxford Parkette Fountain Replacement			60,000								
Coronation Park Enhancements				100,000							
#403 Lake Lisgar Maintenance & Shoreline Protection		40,000	20,000	20,000	80,000	20,000	20,000	20,000	20,000	20,000	20,000
#402 Maintenance, Repairs & AODA		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	
Outdoor Fitness Park Unit				40,000							
Pickleball Courts		100,000									
#401 Site Amenities		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
#400 Sports Field Maintenance/Repairs		55,000	25,000	50,000	20,000	50,000	20,000	50,000	20,000	50,000	20,000
#398 Trails & Pathways		10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
Paving		100,000	100,000								
Aluminum Benches/Bleachers		10,000	10,000	10,000							
Basketball Court			30,000	30,000							
Inflation Adjustment			16,079	24,664	22,495	25,296	26,881	36,134	36,551	47,409	36,679
TOTAL		461,000	414,079	427,664	295,495	268,296	239,881	279,134	249,551	290,409	224,679
TRANSFERS OUT:											
Transfers to Operating budget											
Transfers to Other Reserves											
Total Expenditures Against Reserves		461,000	414,079	427,664	295,495	268,296	239,881	279,134	249,551	290,409	224,679
Closing Balance Before Interest		103,106	4,421	(94,495)	(6,257)	128,457	312,961	480,846	701,830	906,392	1,201,354
Interest Income		2,073	685	(559)	(633)	760	2,764	4,979	7,423	10,098	13,237
Closing Reserve Balance		105,179	5,106	(95,053)	(6,890)	129,217	315,725	485,824	709,252	916,490	1,214,590



2024 Capital Project Listing - New Requests

Recreation, Culture & Parks

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
Project Listing											
450 Parks											
X31 Parking Lot Paving	100,000				(33,900)					66,100	RCP Reserve
X30 Aluminum Benches/Bleachers	10,000									10,000	
X29 Trails & Pathways	10,000									10,000	
X28 Sports Field Maintenance/Repairs	55,000									55,000	
X27 Pickleball Courts	100,000					(77,000)				23,000	
X26 Site Amenities	10,000									10,000	
X25 Maintenance, Repairs & AODA	20,000									20,000	
X24 Lake Lisgar Maintenance & Shoreline Protection	40,000									40,000	
X23 Parks & Trails Sigange Replacement	5,000									5,000	
X22 Tree Planting Urban Forestry	8,000									8,000	
X21 Dog Park	3,000									3,000	
X20 Playground Replacement Program	100,000				(91,600)					8,400	RCP Reserve
Total 450 Parks	461,000				(125,500)	(77,000)				258,500	
465 Rec - Bldg Mtce											
X52 New Town Hall	450,000				(300,000)					150,000	Tax Rate Stabilization Reserve
X51 LLWP Basin Repair	12,000									12,000	
X50 Natatorium	200,000				(200,000)						Facility Infrastructure Reserve
X49 TCC Office Reno	70,000				(63,200)					6,800	Facility Infrastructure Reserve
X48 Station Arts Brickwork	5,000									5,000	
X47 Arena Upgrades (AODA, boards, score clock)	35,000									35,000	
X46 Clock Tower repairs	35,000									35,000	
X45 Fire Hall Windows/Doors	25,000									25,000	
X44 OPP Fire panel	30,000									30,000	
X43 THI Voltage Conversion	25,000									25,000	
X42 Indoor Pool Asset (Contr to Reserve)	200,000									200,000	
X41 TCC Furnishings & Painting	5,000									5,000	
X40 Recreation Minor Capital	10,000									10,000	
X39 TCC Building Envelope	30,000									30,000	
X38 Health Club	80,000					(6,300)				73,700	



2024 Capital Project Listing - New Requests

Recreation, Culture & Parks

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
X37 HVAC General Repairs	40,000									40,000	
X36 Security & Access Control Systems	35,000									35,000	
X35 General Building Repairs & Maintenance	80,000									80,000	
X34 Roof Repair/Replacement	150,000									150,000	
X33 Annual LED Light Conversion	35,000									35,000	
X32 Signage	5,000									5,000	
Total 465 Rec - Bldg Mtce	1,557,000				(563,200)	(6,300)				987,500	
Total Project Listing	\$2,018,000				(\$688,700)	(\$83,300)				\$1,246,000	

Town of Tillsonburg

Capital Projects

Project	X20 Playground Replacement Program		
Department	Parks		
Version	2 - SMT review	Year	2024

Description

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

Justification

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

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	100,000	100,000					
Expenditures Total	100,000	100,000					
Funding							
Cont.from Reserves	91,600	91,600					
Funding Total	91,600	91,600					

Town of Tillsonburg

Capital Projects

Project	X21 Dog Park		
Department	Parks		
Version	2 - SMT review	Year	2024

Description

Funding to provide for minor site enhancements.

Justification

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

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	3,000	3,000					
Expenditures Total	3,000	3,000					
Funding							
Taxation	3,000	3,000					
Funding Total	3,000	3,000					

Town of Tillsonburg

Capital Projects

Project	X22 Tree Planting Urban Forestry		
Department	Parks		
Version	2 - SMT review	Year	2024

Description

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

Justification

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

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	8,000	8,000					
Expenditures Total	8,000	8,000					
Funding							
Taxation	8,000	8,000					
Funding Total	8,000	8,000					

Town of Tillsonburg

Capital Projects

Project	X23 Parks & Trails Sigange Replacement		
Department	Parks		
Version	2 - SMT review	Year	2024

Description

Funding to continue Parks signage upgrades

Justification

Town branding for singage in parks and facilities.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	5,000	5,000					
Expenditures Total	5,000	5,000					
Funding							
Taxation	5,000	5,000					
Funding Total	5,000	5,000					

Town of Tillsonburg

Capital Projects

Project	X24 Lake Lisgar Maintenance & Shoreline Protection		
Department	Parks		
Version	2 - SMT review	Year	2024

Description

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

Justification

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

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	40,000	40,000					
Expenditures Total	40,000	40,000					
Funding							
Taxation	40,000	40,000					
Funding Total	40,000	40,000					

Town of Tillsonburg

Capital Projects

Project	X25 Maintenance, Repairs & AODA		
Department	Parks		
Version	2 - SMT review	Year	2024

Description

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

Justification

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

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	20,000	20,000					
Expenditures Total	20,000	20,000					
Funding							
Taxation	20,000	20,000					
Funding Total	20,000	20,000					

Town of Tillsonburg

Capital Projects

Project	X26 Site Amenities		
Department	Parks		
Version	2 - SMT review	Year	2024

Description

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

Justification

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

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	10,000	10,000					
Expenditures Total	10,000	10,000					
Funding							
Taxation	10,000	10,000					
Funding Total	10,000	10,000					

Town of Tillsonburg

Capital Projects

Project	X27 Pickleball Courts		
Department	Parks		
Version	2 - SMT review	Year	2024

Description

Funding for three new pickleball courts .

Justification

To provide residents the opportunity to have dedicated pickleball courts in.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	100,000	100,000					
Expenditures Total	100,000	100,000					
Funding							
Cont from DC Reserves	77,000	77,000					
Taxation	23,000	23,000					
Funding Total	100,000	100,000					

Town of Tillsonburg

Capital Projects

Project	X28 Sports Field Maintenance/Repairs		
Department	Parks		
Version	2 - SMT review	Year	2024

Description

Funding to address deficiencies with Town owned sports fields.

Justification

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

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	55,000	55,000					
Expenditures Total	55,000	55,000					
Funding							
Taxation	55,000	55,000					
Funding Total	55,000	55,000					

Town of Tillsonburg

Capital Projects

Project	X29 Trails & Pathways		
Department	Parks		
Version	2 - SMT review	Year	2024

Description

Funding to maintain the trails and pathways within the Town.

Justification

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

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	10,000	10,000					
Expenditures Total	10,000	10,000					
Funding							
Taxation	10,000	10,000					
Funding Total	10,000	10,000					

Town of Tillsonburg

Capital Projects

Project	X30 Aluminum Benches/Bleachers		
Department	Parks		
Version	2 - SMT review	Year	2024

Description

Funding for new bleachers at Sam Lamb Ball Diamond.

Justification

Enhancing sports fields and amenities to better service user groups and visitors who play at the ball diamonds in Town.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	10,000	10,000					
Expenditures Total	10,000	10,000					
Funding							
Taxation	10,000	10,000					
Funding Total	10,000	10,000					

Town of Tillsonburg

Capital Projects

Project	X31 Parking Lot Paving		
Department	Parks		
Version	2 - SMT review	Year	2024

Description

Funding to pave the gravel parking lot at the west side of the Tillsonburg Community Centre.

Justification

Phased approach to paving parking lots at Memorial Park and Tillsonburg Community Centre.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	100,000	100,000					
Expenditures Total	100,000	100,000					
Funding							
Cont.from Reserves	33,900	33,900					
Taxation	(66,100)	(66,100)					
Funding Total	(32,200)	(32,200)					

Town of Tillsonburg

Capital Projects

Project	X32 Signage		
Department	Rec - Bldg Mtce		
Version	2 - SMT review	Year	2024

Description

New and updated wayfinding signage for the Tillsonburg Community Centre.

Justification

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

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	5,000	5,000					
Expenditures Total	5,000	5,000					
Funding							
Taxation	5,000	5,000					
Funding Total	5,000	5,000					

Town of Tillsonburg

Capital Projects

Project	X33 Annual LED Light Conversion		
Department	Rec - Bldg Mtce		
Version	2 - SMT review	Year	2024

Description

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

Justification

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

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	35,000	35,000					
Expenditures Total	35,000	35,000					
Funding							
Taxation	35,000	35,000					
Funding Total	35,000	35,000					

Town of Tillsonburg

Capital Projects

Project	X34 Roof Repair/Replacement		
Department	Rec - Bldg Mtce		
Version	2 - SMT review	Year	2024

Description

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

Justification

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

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	150,000	150,000					
Expenditures Total	150,000	150,000					
Funding							
Taxation	150,000	150,000					
Funding Total	150,000	150,000					

Town of Tillsonburg

Capital Projects

Project	X35 General Building Repairs & Maintenance		
Department	Rec - Bldg Mtce		
Version	2 - SMT review	Year	2024

Description

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

Justification

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

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	80,000	80,000					
Expenditures Total	80,000	80,000					
Funding							
Taxation	80,000	80,000					
Funding Total	80,000	80,000					

Town of Tillsonburg

Capital Projects

Project	X36 Security & Access Control Systems		
Department	Rec - Bldg Mtce		
Version	2 - SMT review	Year	2024

Description

Funding to enhance security and access control.

Justification

Required to assist with security of town facilities including the install and upgrade of security cameras as well as addition of swipe card access control

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	35,000	35,000					
Expenditures Total	35,000	35,000					
Funding							
Taxation	35,000	35,000					
Funding Total	35,000	35,000					

Town of Tillsonburg

Capital Projects

Project	X37 HVAC General Repairs		
Department	Rec - Bldg Mtce		
Version	2 - SMT review	Year	2024

Description

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

Justification

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

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	40,000	40,000					
Expenditures Total	40,000	40,000					
Funding							
Taxation	40,000	40,000					
Funding Total	40,000	40,000					

Town of Tillsonburg

Capital Projects

Project	X38 Health Club		
Department	Rec - Bldg Mtce		
Version	2 - SMT review	Year	2024

Description

Funding to upgrade the health club flooring.

Justification

Replacing the existing flooring of the Health Club to address cracking and heaving of rubber surface areas.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	80,000	80,000					
Expenditures Total	80,000	80,000					
Funding							
Cont from DC Reserves	6,300	6,300					
Taxation	73,700	73,700					
Funding Total	80,000	80,000					

Town of Tillsonburg

Capital Projects

Project	X39 TCC Building Envelope		
Department	Rec - Bldg Mtce		
Version	2 - SMT review	Year	2024

Description

Funding to address building envelope concerns at TCC.

Justification

Continual asset management of the TCC and masonry deterioration of building.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	30,000	30,000					
Expenditures Total	30,000	30,000					
Funding							
Taxation	30,000	30,000					
Funding Total	30,000	30,000					

Town of Tillsonburg

Capital Projects

Project	X40 Recreation Minor Capital		
Department	Rec - Bldg Mtce		
Version	2 - SMT review	Year	2024

Description

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

Justification

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

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	10,000	10,000					
Expenditures Total	10,000	10,000					
Funding							
Taxation	10,000	10,000					
Funding Total	10,000	10,000					

Town of Tillsonburg

Capital Projects

Project	X41 TCC Furnishings & Painting		
Department	Rec - Bldg Mtce		
Version	2 - SMT review	Year	2024

Description

Funding to purchase new furniture for the Tillsonburg Community Centre.

Justification

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

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	5,000	5,000					
Expenditures Total	5,000	5,000					
Funding							
Taxation	5,000	5,000					
Funding Total	5,000	5,000					

Town of Tillsonburg

Capital Projects

Project	X42 Indoor Pool Asset (Contr to Reserve)		
Department	Rec - Bldg Mtce		
Version	2 - SMT review	Year	2024

Description

Funding to subsidize the renovation project.

Justification

Renovation project including upgrades to the pool, addition of the new ramp, tile replacement on pool deck, renovation of existing change rooms and staff office.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	200,000	200,000					
Expenditures Total	200,000	200,000					
Funding							
Taxation	200,000	200,000					
Funding Total	200,000	200,000					

Town of Tillsonburg

Capital Projects

Project	X43 THI Voltage Conversion		
Department	Rec - Bldg Mtce		
Version	2 - SMT review	Year	2024

Description

Funding for hydro upgrades at Memorial Park.

Justification

THI is leading a voltage conversion project at Memorial Park to upgrade the hydro services on site.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	25,000	25,000					
Expenditures Total	25,000	25,000					
Funding							
Taxation	25,000	25,000					
Funding Total	25,000	25,000					

Town of Tillsonburg

Capital Projects

Project	X44 OPP Fire panel		
Department	Rec - Bldg Mtce		
Version	2 - SMT review	Year	2024

Description

Funding to support the operations at the OPP office.

Justification

Upgrades to the building include a new generator which requires the install of a new fire panel.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	30,000	30,000					
Expenditures Total	30,000	30,000					
Funding							
Taxation	30,000	30,000					
Funding Total	30,000	30,000					

Town of Tillsonburg

Capital Projects

Project	X45 Fire Hall Windows/Doors		
Department	Rec - Bldg Mtce		
Version	2 - SMT review	Year	2024

Description

Funding to address Asset Management at the Fire Hall.

Justification

Replacement of existing windows and doors that are deteriorating at the Fire Hall.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	25,000	25,000					
Expenditures Total	25,000	25,000					
Funding							
Taxation	25,000	25,000					
Funding Total	25,000	25,000					

Town of Tillsonburg
Capital Projects

Project	X46 Clock Tower repairs		
Department	Rec - Bldg Mtce		
Version	2 - SMT review	Year	2024

Description

Funding to address Asset Management of the Clock Tower.

Justification

Masonry deterioration of the clock tower is in need of repair.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	35,000	35,000					
Expenditures Total	35,000	35,000					
Funding							
Taxation	35,000	35,000					
Funding Total	35,000	35,000					

Town of Tillsonburg

Capital Projects

Project	X47 Arena Upgrades (AODA,boards, score clock)		
Department	Rec - Bldg Mtce		
Version	2 - SMT review	Year	2024

Description

Funding to address upgrades for arena operations.

Justification

Upgrades will include AODA, dashboards replacement and score clock replacement).

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	35,000	35,000					
Expenditures Total	35,000	35,000					
Funding							
Taxation	35,000	35,000					
Funding Total	35,000	35,000					

Town of Tillsonburg

Capital Projects

Project	X48 Station Arts Brickwork		
Department	Rec - Bldg Mtce		
Version	2 - SMT review	Year	2024

Description

Funding to address Asset Management at Station Arts.

Justification

Masonry deterioration of the Station Arts Centre is in need of repair.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	5,000	5,000					
Expenditures Total	5,000	5,000					
Funding							
Taxation	5,000	5,000					
Funding Total	5,000	5,000					

Town of Tillsonburg

Capital Projects

Project	X49 TCC Office Reno		
Department	Rec - Bldg Mtce		
Version	2 - SMT review	Year	2024

Description

Funding to reconfigure TCC offices as impacted by renovation.

Justification

The renovation of the TCC will create a new customer service desk which will allow for a reconfiguration of the existing service areas to create new office space for RCP staff.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	70,000	70,000					
Expenditures Total	70,000	70,000					
Funding							
Cont.from Reserves	63,200	63,200					
Taxation	9,600	9,600					
Funding Total	72,800	72,800					

Town of Tillsonburg

Capital Projects

Project	X50 Natatorium		
Department	Rec - Bldg Mtce		
Version	2 - SMT review	Year	2024

Description

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

Justification

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

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	200,000	200,000					
Expenditures Total	200,000	200,000					
Funding							
Cont.from Reserves	200,000	200,000					
Funding Total	200,000	200,000					

Town of Tillsonburg

Capital Projects

Project	X51 LLWP Basin Repair		
Department	Rec - Bldg Mtce		
Version	2 - SMT review	Year	2024

Description

Funding to address Asset Management of the LLWP pool.

Justification

Cracking and deterioration of concrete around pool drain requires a repair.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	12,000	12,000					
Expenditures Total	12,000	12,000					
Funding							
Taxation	12,000	12,000					
Funding Total	12,000	12,000					

Town of Tillsonburg

Capital Projects

Project	X52 New Town Hall		
Department	Rec - Bldg Mtce		
Version	2 - SMT review	Year	2024

Description

To commence the design stage of the new Town hall.

Justification

As per report CAO 23-17 at the October 10, 2023 Council meeting, Council approved;

A. THAT report titled "CAO 23-17 Town Hall Floor Plan Options" be received as information;

B. THAT Council selects Option 2A as the preferred floor plan option; and

C. THAT staff proceeds working with VG+ Architects to prepare a detailed building concept based on the selected floor plan

The Order of Magnitude Costing provided by +VG Architects indicates total costs for a two storey option of up to \$17 M. However, staff will be working with the architect to refine this estimate as well as identifying a mix of funding solutions including potential land sale revenues.

Budget

	Total	2024	2025	2026	2027	2028	2029
Expenditures							
Construction	450,000	450,000					
Expenditures Total	450,000	450,000					
Funding							
Cont.from Reserves	300,000	300,000					
Taxation	150,000	150,000					
Funding Total	450,000	450,000					



Capital Budget overview

The following is the **2024 proposed new** capital expenditures that are funded from various sources including grants, reserves, debt and taxation.



2024 Capital Project Listing - New Requests

Town

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
Project Listing											
110 Corporate Services											
X04 New IT Equipment		15,000								15,000	IT Reserve
X03 Computer Replacements	60,000				(60,000)						IT Reserve
X02 Cell Phone Replacements	15,000				(15,000)						IT reserve
X01 Annual Replacement of IT Capital	(80,000)	80,000									IT Reserve
Total 110 Corporate Services	(5,000)	95,000			(75,000)					15,000	
130 Fleet											
X69 New Hydraulic Mower Lift	25,000				(25,000)						Fleet Reserve
X68 New Scissor Lift	35,000				(35,000)						Fleet Reserve
X67 New Lawn Trailer	25,000				(25,000)						Fleet Reserve
X66 New Box Blade Attachment	55,000				(55,000)						Fleet Reserve
X65 New - Skid Steer + Attachments	205,000			(128,400)	(10,400)					66,200	Fleet Reserve
X64 New - Trailer (5x10)	10,000				(10,000)						Fleet Reserve
X63 Replace # 140 Airflow Slide-in Sander	15,000				(15,000)						Fleet Reserve
X62 Replace # 99 MT6 Sidewalk Machine	220,000			(220,000)							
X61 Replace # 135 Boom Flail Mower	40,000				(40,000)						Fleet Reserve
X60 Replace # 75 Sander/Plow/Wing Truck	225,000			(225,000)							
X59 Replace #137 Sander Attachment	7,000				(7,000)						Fleet Reserve
X58 Replace #105 Sander Attachment	9,000				(9,000)						Fleet Reserve
Total 130 Fleet	871,000			(573,400)	(231,400)					66,200	
150 Fire											
X57 Training supplies and resources	5,000				(5,000)						Fire Equipment Reserve
X56 Gas Detection Equipment	15,000				(15,000)						Fire Equipment Reserve
X55 Rescue Equipment	7,500				(7,500)						Fire Equipment Reserve
X54 PPE Bunker Gear R&R	30,000				(5,900)					24,100	Fire Equipment Reserve
X53 Minor Renos to backup Dispatch at CSC	7,500				(7,500)						Fire Comm Reserve
Total 150 Fire	65,000				(40,900)					24,100	
220 Public Works											
X14 Future Bridge Repairs		66,100								66,100	
X09 Fox Alley - Road Restoration	38,000									38,000	
X08 TGO Bus Shelters	25,000									25,000	
X07 Charlotte & Clarence Construction	958,600		(225,000)		(409,000)					324,600	OCIF Funding
X06 Townline Rd & Goshen St Construction	1,058,200		(799,000)							259,200	Federal Gas Tax



2024 Capital Project Listing - New Requests

Town

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
X05Deveonshire Ave Culvert	838,000			(838,000)							
Total 220 Public Works	2,917,800	66,100	(1,024,000)	(838,000)	(409,000)					712,900	
235 Streetlights											
X12PXO Crossing - Broadway/BurgerKing	55,000									55,000	
X11 Devonshire ave, Alba Ave & Devon Court	392,500				(193,300)					199,200	Linear Infrastructure Reserve
Total 235 Streetlights	447,500				(193,300)					254,200	
240 Airport											
X13 Airport Economic Dev. Expansion & Job Creation	99,400		(49,700)							49,700	RED Grant
Total 240 Airport	99,400		(49,700)							49,700	
260 Storm Sewers											
X10 Storm Pond Maintenance	50,000									50,000	
X07 Charlotte & Clarence Construction	560,700				(275,100)					285,600	OCIF Funding
X06 Townline Rd & Goshen St Construction	378,800									378,800	
Total 260 Storm Sewers	989,500				(275,100)					714,400	
450 Parks											
X31 Parking Lot Paving	100,000				(33,900)					66,100	RCP Reserve
X30 Aluminum Benches/Bleachers	10,000									10,000	
X29 Trails & Pathways	10,000									10,000	
X28 Sports Field Maintenance/Repairs	55,000									55,000	
X27 Pickleball Courts	100,000					(77,000)				23,000	
X26 Site Amenities	10,000									10,000	
X25 Maintenance, Repairs & AODA	20,000									20,000	
X24 Lake Lisgar Maintenance & Shoreline Protection	40,000									40,000	
X23 Parks & Trails Sigange Replacement	5,000									5,000	
X22 Tree Planting Urban Forestry	8,000									8,000	
X21 Dog Park	3,000									3,000	
X20 Playground Replacement Program	100,000				(91,600)					8,400	RCP Reserve
Total 450 Parks	461,000				(125,500)	(77,000)				258,500	
465 Rec - Bldg Mtce											
X52 New Town Hall	450,000				(300,000)					150,000	Tax Rate Stabilization Reserve
X51 LLWP Basin Repair	12,000									12,000	
X50 Natatorium	200,000				(200,000)						Facility Infrastructure Reserve
X49 TCC Office Reno	70,000				(63,200)					6,800	Facility Infrastructure Reserve
X48 Station Arts Brickwork	5,000									5,000	



2024 Capital Project Listing - New Requests

Town

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
X47 Arena Upgrades (AODA,boards, score clock)	35,000									35,000	
X46 Clock Tower repairs	35,000									35,000	
X45 Fire Hall Windows/Doors	25,000									25,000	
X44 OPP Fire panel	30,000									30,000	
X43 THI Voltage Conversion	25,000									25,000	
X42 Indoor Pool Asset (Contr to Reserve)	200,000									200,000	
X41 TCC Furnishings & Painting	5,000									5,000	
X40 Recreation Minor Capital	10,000									10,000	
X39 TCC Building Envelope	30,000									30,000	
X38 Health Club	80,000					(6,300)				73,700	
X37 HVAC General Repairs	40,000									40,000	
X36 Security & Access Control Systems	35,000									35,000	
X35 General Building Repairs & Maintenance	80,000									80,000	
X34 Roof Repair/Replacement	150,000									150,000	
X33 Annual LED Light Conversion	35,000									35,000	
X32 Signage	5,000									5,000	
Total 465 Rec - Bldg Mtce	1,557,000				(563,200)	(6,300)				987,500	
505 Economic Dev											
X19 Rokeby Road Rehabilitation	450,300							(450,300)			Norfolk County
X18 166 Vienna Road Servicing											
X17 Progress Dr Extension	600,000							(600,000)			Land Sales
X16 VIP Phase 2 Construction	9,312,000			(3,846,000)				(2,250,000)		3,216,000	Land Sales
X15 Project Big Swing	4,784,000							(8,000,000)		(3,216,000)	Land Sales
Total 505 Economic Dev	15,146,300			(3,846,000)				(11,300,300)			
Total Project Listing	\$22,549,500	\$161,100	(\$1,073,700)	(\$5,257,400)	(\$1,913,400)	(\$83,300)		(\$11,300,300)		\$3,082,500	

Summary Capital Levy

		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
CS	IT Equipment	\$ 15,000	\$ 17,984	\$ 19,037	\$ 22,300	\$ 23,423	\$ 24,582	\$ 25,779	\$ 27,016	\$ 28,292	\$ 29,568
FI	Fire Equipment	\$ 24,065	\$ 28,853	\$ 30,541	\$ 35,776	\$ 37,578	\$ 39,438	\$ 41,359	\$ 43,342	\$ 45,389	\$ 47,437
FI	Fire Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OP	Airport	\$ 49,700	\$ 59,588	\$ 63,076	\$ 73,887	\$ 77,608	\$ 81,449	\$ 85,416	\$ 89,511	\$ 93,740	\$ 97,969
OP	Bridges	\$ 66,178	\$ 79,345	\$ 83,989	\$ 98,384	\$ 103,339	\$ 108,454	\$ 113,736	\$ 119,189	\$ 124,820	\$ 130,450
OP	Fleet	\$ 66,178	\$ 79,345	\$ 83,989	\$ 98,384	\$ 103,339	\$ 108,454	\$ 113,736	\$ 119,189	\$ 124,820	\$ 130,450
OP	Roads	\$ 646,720	\$ 775,386	\$ 820,772	\$ 961,450	\$ 1,009,867	\$ 1,059,857	\$ 1,111,472	\$ 1,164,764	\$ 1,219,788	\$ 1,274,813
OP	Storm	\$ 714,412	\$ 856,546	\$ 906,683	\$ 1,062,086	\$ 1,115,570	\$ 1,170,793	\$ 1,227,810	\$ 1,286,680	\$ 1,347,464	\$ 1,408,248
OP	Streetlights	\$ 254,219	\$ 304,796	\$ 322,637	\$ 377,936	\$ 396,968	\$ 416,619	\$ 436,908	\$ 457,857	\$ 479,486	\$ 501,116
RC	Facilities	\$ 987,462	\$ 1,183,919	\$ 1,253,219	\$ 1,468,017	\$ 1,541,943	\$ 1,618,272	\$ 1,697,081	\$ 1,778,452	\$ 1,862,468	\$ 1,946,483
RC	Parks Equipment	\$ 258,494	\$ 309,922	\$ 328,063	\$ 384,292	\$ 403,644	\$ 423,625	\$ 444,255	\$ 465,556	\$ 487,549	\$ 509,542
EC	Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 3,082,427	\$ 3,695,682	\$ 3,912,007	\$ 4,582,512	\$ 4,813,277	\$ 5,051,543	\$ 5,297,552	\$ 5,551,556	\$ 5,813,816	\$ 6,076,075

Town of Tillsonburg
10 Year Continuity Schedule
2024 - 2033

IT Capital

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
RESERVES											
Opening Balance:		160,902	167,945	178,444	188,251	199,543	210,142	220,038	229,225	237,697	245,430
Funding Sources:											
Contributions from Capital Levy		15,000	17,984	19,037	22,300	23,423	24,582	25,779	27,016	28,292	29,568
Contributions from Operating Budget		80,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000	84,000
Total Funding Available for Projects		255,902	269,929	281,481	294,551	306,966	318,724	329,818	340,240	349,988	358,998
CAPITAL PROJECT COMMITMENTS:											
New Capital Renewal, Contribution to Reserves		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Computer Replacements		60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Cell Phone Replacements		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Inflation Adjustment			3,636	5,508	7,416	9,369	11,358	13,383	15,444	17,559	17,559
Total Commitments To Capital Projects		90,000	93,636	95,508	97,416	99,369	101,358	103,383	105,444	107,559	107,559
TRANSFERS OUT:											
Transfers to Operating budget											
Total Expenditures Against Reserves		90,000	93,636	95,508	97,416	99,369	101,358	103,383	105,444	107,559	107,559
Closing Balance Before Interest		165,902	176,293	185,973	197,135	207,597	217,366	226,435	234,796	242,429	251,439
Interest Income		2,043	2,151	2,278	2,409	2,545	2,672	2,790	2,900	3,001	3,105
Closing Reserve Balance		167,945	178,444	188,251	199,543	210,142	220,038	229,225	237,697	245,430	254,545

FIRE Equipment

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
RESERVES											
Opening Balance:		123,924	137,110	108,971	120,675	109,252	(74,595)	(38,725)	(89,282)	(140,028)	(112,757)
TRANSFERS IN:											
Contributions from Capital Levy		24,065	28,853	30,541	35,776	37,578	39,438	41,359	43,342	45,389	47,437
Contributions from Operating Budget		45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
Contributions from Development Charges		0	0	0	0	0	0	0	0	0	0
Contributions from Provincial Grant		0	0	0	0	0	0	0	0	0	0
Total Available for Current Projects		192,989	210,963	184,513	201,451	191,830	9,843	47,634	(941)	(49,639)	(20,320)
		69,065	73,853	75,541	80,776	82,578	84,438	86,359	88,342	90,389	92,437
CAPITAL PROJECT COMMITMENTS:											
Community Risk Assessment/Master Fire Plan											
Traffic Pre-emption Devices					25,000			25,000			25,000
Radio Communications System review/plan				10,000							
Thermal Imager Cameras						25,000					
PPE Bunker Gear R&R		30,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000
Hose/Nozzle R/R			6,000		6,000		6,000		6,000		6,000
Vehicle Extrication Equip									75,000		
Rescue Equipment		7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
Self-contained Breathing Apparatus (SCBA)			25,000								
Mobile/Portable Radios (30)						150,000					
Scene lighting					7,000			7,000			
Defibrillators (5)				15,000						15,000	
Gas Detection Equip		15,000	5,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Porta tank P2					5,000						
Radio Repeaters Tillsonburg (2) csc/reservoir								50,000			
Training supplies and resources		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Seacan Storage Side of Station 40-ft											
IPADS Trucks					7,000						
Confined Space Euipment						30,000					
HAZMAT OPS Equipment			30,000								
Inflation Adjustment			4,020	3,764	7,128	25,140	5,364	17,621	20,163	10,048	11,583
Total Committments To Capital Projects		57,500	103,520	65,264	93,628	266,640	47,864	136,121	137,663	61,548	79,083
TRANSFERS OUT:											
Transfers to Operating budget											
Transfers to Other Reserves											
Total Expenditures Against Reserves		57,500	103,520	65,264	93,628	266,640	47,864	136,121	137,663	61,548	79,083
Closing Balance Before Interest		135,489	107,443	119,249	107,824	(74,810)	(38,021)	(88,487)	(138,604)	(111,187)	(99,403)
Interest Income		1,621	1,528	1,426	1,428	215	(704)	(795)	(1,424)	(1,570)	(1,326)
Closing Reserve Balance		137,110	108,971	120,675	109,252	(74,595)	(38,725)	(89,282)	(140,028)	(112,757)	(100,729)

FIRECOMM Capital

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	RESERVES										
	Opening Balance:	26,000	64,059	110,141	156,799	33,716	35,011	80,095	96,154	102,869	116,587
	TRANSFERS IN:										
	Transfer from Comm Ops Budget	45,000	45,000	45,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	Contributions from Provincial Grant		0	0	0	0	0	0	0	0	0
	Contributions from Federal Grant	0	0	0	0	0	0	0	0	0	0
	Total Available for Current Projects	71,000	109,059	155,141	206,799	83,716	85,011	130,095	146,154	152,869	166,587
		45,000	45,000	45,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
	CAPITAL PROJECT COMMITMENTS:										
	Fire Hall tower Dispatch/OPP Workstation Console								30,000		
	Bell NG 911 phase 4										
	Avtec Scout Radio Console (4) @ \$40,000	0									
	Reservoir tower replacement / Agreement							20,000			
	Avtec Outposts (18) at \$4500	0				4,500		4,500		4,500	
	network routers (12) @ \$500				6,000					6,000	
	base radios (27) @ \$1300					35,000					
	power supplies (27) @ 200									5,000	
	Zetron Encoders (8) @ \$5000				5,000		5,000		5,000		5,000
	radio UPS (14)					5,000					
	Dell server 1 @ 16K									16,000	
	phones / system (2)										
	Dispatch UPS (5) @ \$500								3,000		
	CAD Station (5) @ \$2000							6,000			
	minor renovations to back up dispatch at CSC	7,500									
	Camera Security NG911										
	CAD Upgrade				150,000						
	Inflation Adjustment		0	0	13,266	4,632	631	4,535	6,521	6,146	976
	Total Committments To Capital Projects	7,500	0	0	174,266	49,132	5,631	35,035	44,521	37,646	5,976
	TRANSFERS OUT:										
	Transfers to Operating budget										
	Transfers to Other Reserves										
	Total Expenditures Against Reserves	7,500	0	0	174,266	49,132	5,631	35,035	44,521	37,646	5,976
	Closing Balance Before Interest	63,500	109,059	155,141	32,533	34,584	79,380	95,059	101,633	115,224	160,611
	Interest Income	559	1,082	1,658	1,183	427	715	1,095	1,236	1,363	1,732
	Closing Reserve Balance	64,059	110,141	156,799	33,716	35,011	80,095	96,154	102,869	116,587	162,344

AIRPORT Capital

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
RESERVES											
Opening Balance:		37,644	38,140	714,261	252,743	166,876	(152,905)	(922,787)	(935,063)	(1,505,088)	(2,103,015)
Funding Sources:											
Contributions from Capital Levy		49,700	59,588	63,076	73,887	77,608	81,449	85,416	89,511	93,740	97,969
Grants and Subsidies - Federal		49,675									
Grants and Subsidies - Municipal											
Sale of land		0	976,000								
Transfer from Other Reserve											
Total Funding Available for Projects		137,019	1,073,728	777,337	326,630	244,484	(71,456)	(837,372)	(845,552)	(1,411,348)	(2,005,046)
CAPITAL PROJECT COMMITMENTS:											
Tillsonburg Airport Economic Development Expansion and Job Creation		99,350									
Extending Taxiway Charlie to runway			350,000								
Terminal Expansion				500,000							
Extension of Taxiway southward					150,000						
Extending Delta to G3 Taxiway						360,000					
Construction of G4 Taxiway							750,000				
Extending of G3 Taxiway to Delta Runway								75,000			
Widen G1 Taxiway									550,000		
Main ramp										560,000	
Driveway to Terminal											600,000
Inflation Adjustment			14,140	30,600	12,360	37,476	94,650	11,153	94,380	109,256	117,060
Total Commitments To Capital Projects		99,350	364,140	530,600	162,360	397,476	844,650	86,153	644,380	669,256	717,060
TRANSFERS OUT:											
Transfers to Operating budget (Fibre, SWOxford Res#2021-061)											
Total Expenditures Against Reserves		99,350	364,140	530,600	162,360	397,476	844,650	86,153	644,380	669,256	717,060
Closing Balance Before Interest		37,669	709,588	246,737	164,270	(152,992)	(916,106)	(923,524)	(1,489,932)	(2,080,604)	(2,722,106)
Interest Income		471	4,673	6,006	2,606	87	(6,681)	(11,539)	(15,156)	(22,411)	(30,157)
Closing Reserve Balance		38,140	714,261	252,743	166,876	(152,905)	(922,787)	(935,063)	(1,505,088)	(2,103,015)	(2,752,263)

BRIDGES & Culverts

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
RESERVES											
Opening Balance:		55,000	122,883	(5,513,093)	(6,885,675)	(7,871,511)	(8,643,621)	(8,943,409)	(9,005,499)	(9,113,668)	(9,703,274)
TRANSFERS IN:											
Contributions from Capital Levy		66,178	79,345	83,989	98,384	103,339	108,454	113,736	119,189	124,820	130,450
Debenture Funding -approved request		882,600		0							
Debenture Funding - new request		838,000									
Grants and Subsidies - Federal		294,000									
Grants and Subsidies - Provincial											
Grants and Subsidies - Municipal											
Contribution from Development Charges Reserve			43,480								
Total Funding Available for Projects		2,135,778	245,708	(5,429,104)	(6,787,291)	(7,768,173)	(8,535,167)	(8,829,673)	(8,886,310)	(8,988,848)	(9,572,823)
		2,080,778	122,825	83,989	98,384	103,339	108,454	113,736	119,189	124,820	130,450
CAPITAL PROJECT COMMITMENTS:											
CU	Quarter Town line CU at stoney Creek - CF										
RW	# 194 QTL RW at Beech Blvd - Cfwd	1,176,000									
BR	Kinsmen Ped Bridge		4,500,000								
CU	Deveonshire Ave Culvert	838,000									
CU	Beech BLVD and Stoney Creek R-Wall										
CU	Lisgar Ave Culvert outlet at brock st e		258,000								
CU	Lake Lisgar Outlet culvert		295,000								
CU	Baldwin St. Culvert at participark Trail		150,000								
BR	Hawkins ped bridge		240,000						75,000	500,000	
CU	Victoria St. Driveway access culvert		60,000								
RW	Newell Road east RW				340,000						
RW	Newell road west RW				298,000						
CU	Newell Road Culvert			1,300,000							
CU	Bladwin st. cilvert at Whispering Pine				279,000						
CU	Braodway & Christie St Culvert					700,000					
CU	Lisgar Ave North Culvert						265,500				
RW	Fairway hills blvd and QTL RW							56,013			
RW	William St and QTL RW								23,000		
	Funding Average TBD Project(s) Allocation										878,892
Inflation Adjustment			222,321	79,560	75,561	72,870	33,506	8,329	16,817	97,550	171,472
Total Committments To Capital Projects		2,014,000	5,725,321	1,379,560	992,561	772,870	299,006	64,342	114,817	597,550	1,050,364
TRANSFERS OUT:											
Transfers to Operating budget											
Total Expenditures Against Reserves		2,014,000	5,725,321	1,379,560	992,561	772,870	299,006	64,342	114,817	597,550	1,050,364
Closing Balance Before Interest		121,778	(5,479,614)	(6,808,664)	(7,779,852)	(8,541,043)	(8,834,173)	(8,894,015)	(9,001,127)	(9,586,398)	(10,623,187)
Interest Income		1,105	(33,480)	(77,011)	(91,660)	(102,578)	(109,236)	(111,484)	(112,541)	(116,875)	(127,040)
Closing Reserve Balance		122,883	(5,513,093)	(6,885,675)	(7,871,511)	(8,643,621)	(8,943,409)	(9,005,499)	(9,113,668)	(9,703,274)	(10,750,227)

Town of Tillsonburg
10 Year Continuity Schedule
2024 - 2033

FLEET Capital

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Opening Balance:	137,932	68	(2,522,410)	(3,333,806)	(3,579,980)	(4,953,305)	(5,356,231)	(5,890,816)	(5,974,032)	(9,306,184)
	TRANSFERS IN:										
	Contributions from Fleet Operating	67,600	79,345	83,989	98,384	103,339	108,454	113,736	119,189	124,820	130,450
	Contributions from Capital Levy	66,178	79,345	83,989	98,384	103,339	108,454	113,736	119,189	124,820	130,450
	Debenture Funding	573,400									
	Contribution from Development Charges Reserve										
	Sale of Lands - Airport	-	-	-	-	-	-	-	-	-	-
	Sale of Fleet - Proceeds	25,100	135,000	240,500	570,000	310,000	97,000	86,000	25,000	200,000	200,000
	Total Funding Available for Projects	870,211	293,757	(2,113,932)	(2,567,037)	(3,063,303)	(4,639,396)	(5,042,759)	(5,627,438)	(5,524,393)	(8,845,284)
	CAPITAL PROJECT COMMITMENTS:										
	VA_LIGHT Duty	\$ -	\$ 237,500	\$ 216,000	\$ -	\$ 112,000	\$ 57,500	\$ 90,000	\$ 85,000	\$ 75,000	\$ -
	VB_MEDIUM	\$ -	\$ 280,000	\$ 188,000	\$ 156,000	\$ 220,000	\$ 155,000	\$ 70,000	\$ -	\$ -	\$ -
	VC_HEAVY	\$ 225,000	\$ 925,000	\$ 370,000	\$ -	\$ 900,000	\$ 352,000	\$ 450,000	\$ -	\$ 2,410,000	\$ 658,158
	VD_OFFRD	\$ 460,000	\$ 1,150,000	\$ 380,000	\$ 785,000	\$ 525,000	\$ -	\$ 48,000	\$ 70,000	\$ 600,000	\$ -
	VE_ATTACH	\$ 151,000	\$ 208,000	\$ 22,500	\$ 29,000	\$ -	\$ -	\$ 90,200	\$ 117,900	\$ -	\$ -
	VF_TRAILER	\$ 35,000	\$ -	\$ 7,000	\$ -	\$ 80,000	\$ 9,000	\$ 30,000	\$ -	\$ -	\$ -
	VG_GEN		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
	VH_SMALL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,300	\$ -	\$ -	\$ -	\$ -
	VZ_EFLEET										
	Inflation Adjustment		113,140	72,430	79,928	191,232	82,383	115,718	46,830	601,884	128,407
	Total Committments To Capital Projects	871,000	2,800,500	1,183,500	970,000	1,837,000	652,800	778,200	272,900	3,686,884	786,565
	TRANSFERS OUT:										
	Transfers to Operating budget										
	Total Expenditures Against Reserves	871,000	2,800,500	1,183,500	970,000	1,837,000	652,800	778,200	272,900	3,686,884	786,565
	Closing Balance Before Interest	(789)	(2,506,743)	(3,297,432)	(3,537,037)	(4,900,303)	(5,292,196)	(5,820,959)	(5,900,338)	(9,211,276)	(9,631,848)
	Interest Income	857	(15,667)	(36,374)	(42,943)	(53,002)	(64,034)	(69,857)	(73,695)	(94,908)	(118,363)
	Closing Reserve Balance	68	(2,522,410)	(3,333,806)	(3,579,980)	(4,953,305)	(5,356,231)	(5,890,816)	(5,974,032)	(9,306,184)	(9,750,211)

ROADS Capital

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Opening Balance:	426,310	58,233	375,811	353,157	(29,443)	511,686	176,326	(36,133)	913,580	1,061,905
	TRANSFERS IN:										
	Contributions from Capital Levy	646,720	775,386	820,772	961,450	1,009,867	1,059,857	1,111,472	1,164,764	1,219,788	1,274,813
	Grants and Subsidies - Federal Gas Tax	799,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000	525,000
	Grants and Subsidies - Provincial - OCIF	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000	225,000
	Grants and Subsidies - Municipal					0		0			
	Debenture Funding										
	Contribution from Development Charges Reserve			0	0						
	Total Funding Available for Projects	2,097,030	1,583,619	1,946,583	2,064,608	1,730,424	2,321,543	2,037,797	1,878,631	2,883,368	3,086,717
	CAPITAL PROJECT COMMITMENTS:										
	Bayham Line Reconstruction										
	Fox Alley Reconstruction	-	154,350								
	Charlotte + Clarence Street Design										
	Charlotte and Clarence Construction	958,630	191,100								
	Townline Rd and Goshen St Reconstruction	1,058,176									
	Beech BLVD and Stoney Creek R-Wall										
	T:Go Bus Shelters	25,000									
	Sidewalk Program		150,000		165,000		300,000				
	Cranberry Line Reconstruction			972,849	330,750						
	Woodcock and Pheasant Construction		618,049	154,350							
	Ball St Reconstruction						694,460	152,880			
	Road Needs Study (PCIs)		50,000					50,000			
	Ontario St Reconstruction				464,415	135,240					
	Thomas Ave Reconstruction			378,600	110,250						
	Resurfacing/Asphalt Program –				-						
	Coon Alley Reconstruction				426,114						
	Brock Street Reconstruction				244,425						
	Alley Alley Reconstruction				195,540						
	Earle Street Reconstruction					394,770	94,080				
	Elm Street Reconstruction					576,532	132,300				
	FairField Street Reconstruction						240,390	52,920			
	Hyman Street Reconstruction						447,392	98,490			
	Bloomer Street Reconstruction							659,947			
	Harvey Street Reconstruction							244,425			
	Lincoln Street Reconstruction							547,555	120,540		
	Otter Court Reconstruction								186,970	41,160	
	Christopher Court Reconstruction								160,260	35,280	
	Arbour Lane Reconstruction								360,585	79,380	
	Tillson Street Reconstruction									945,110	
	Wolfe Street Reconstruction									433,447	
	Work-in-Progress Projects										
	Funding Average TBD Project(s) Allocation										1,688,509
	Inflation Adjustment		47,005	92,155	159,567	115,191	240,868	268,584	142,146	299,357	0
	Total Commitments To Capital Projects	2,041,806	1,210,504	1,597,953	2,096,061	1,221,733	2,149,490	2,074,802	970,501	1,833,734	1,688,509
	TRANSFERS OUT:										
	Transfers to Operating budget										
	Total Expenditures Against Reserves	2,041,806	1,210,504	1,597,953	2,096,061	1,221,733	2,149,490	2,074,802	970,501	1,833,734	1,688,509
	Closing Balance Before Interest	55,224	373,115	348,630	(31,454)	508,690	172,052	(37,004)	908,130	1,049,635	1,398,208
	Interest Income	3,010	2,696	4,528	2,011	2,995	4,273	871	5,450	12,270	15,376
	Closing Reserve Balance	58,233	375,811	353,157	(29,443)	511,686	176,326	(36,133)	913,580	1,061,905	1,413,584

STORM CAPITAL

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
	Opening Balance:	0	1,056	415,497	760,581	1,007,781	1,312,154	1,420,705	2,142,584	2,871,194	3,221,964
	TRANSFERS IN:										
	Contributions from Capital Levy	714,412	856,546	906,683	1,062,086	1,115,570	1,170,793	1,227,810	1,286,680	1,347,464	1,408,248
	Grants and Subsidies - Federal Gas Tax	0	0	0	0	0	0	0	0	0	0
	Grants and Subsidies - Provincial - OCIF	276,102	0	0	0	0	0	0	0	0	0
	Contribution - Development Charges Reserve			555,460							
	Grants and Subsidies - Municipal					0		0			
	Total Funding Available for Projects	990,514	857,602	1,877,640	1,822,666	2,123,351	2,482,946	2,648,515	3,429,264	4,218,658	4,630,211
	CAPITAL PROJECT COMMITMENTS:										
	Young Street Construction										
	Townline Construction										
	Charlotte + Clarence Street Design										
	Charlotte and Clarence Construction	560,650									
	Townline and Goshen	378,814									
	Cranberry construction			721,376							
	Woodcock and Pheasant Construction		427,424								
	Ball Construction						468,895				
	Culverts Needs Studies (OSIMs)				25,000		25,000		25,000		
	Storm Pond Maintenance	50,000			85,000	85,000					
	Ontario St Reconstruction				414,791						
	Thomas St Reconstruction			338,145							
	Coon Alley				75,000						
	Brock Street				55,000						
	Alley Alley Reconstruction				108,206						
	Earle Street Reconstruction					270,516					
	Elm Street Reconstruction					392,248					
	FairField Street Reconstruction						162,310				
	Hyman Street Reconstruction						302,076				
	Bloomer Street							35,000			
	Harvey Street							55,000			
	Lincoln Street							369,705			
	Otter Court Reconstruction								126,241		
	Christopher Court								108,206		
	Arbour Lane								243,464		
	Tillson Street									522,998	522,998
	Wolfe Street									342,654	342,654
	Inflation Adjustment		17,268	64,843	62,871	77,842	120,935	68,358	86,300	168,889	168,889
	Total Commitments To Capital Projects	989,464	444,692	1,124,364	825,869	825,607	1,079,215	528,063	589,211	1,034,540	1,034,540
	TRANSFERS OUT:										
	Transfers to Operating budget										
	Total Expenditures Against Reserves	989,464	444,692	1,124,364	825,869	825,607	1,079,215	528,063	589,211	1,034,540	1,034,540
	Closing Balance Before Interest	1,050	412,910	753,276	996,797	1,297,744	1,403,731	2,120,452	2,840,053	3,184,118	3,595,671
	Interest Income	7	2,587	7,305	10,984	14,410	16,974	22,132	31,141	37,846	42,610
	Closing Reserve Balance	1,056	415,497	760,581	1,007,781	1,312,154	1,420,705	2,142,584	2,871,194	3,221,964	3,638,282

STREETLIGHTS Capital

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
RESERVES											
Opening Balance:		192,500	417	150,088	209,660	211,371	(219,788)	196,687	638,784	1,107,488	1,603,814
Funding Sources:											
Contributions from Capital Levy		254,219	304,796	322,637	377,936	396,968	416,619	436,908	457,857	479,486	501,116
Grants and Subsidies - Federal											
Grants and Subsidies - Municipal											
Transfer from Other Reserve											
Total Funding Available for Projects		446,719	305,213	472,725	587,596	608,339	196,831	633,595	1,096,641	1,586,974	2,104,930
CAPITAL PROJECT COMMITMENTS:											
SL	# 252 Devonshire Ave, Alba Ave & Devon Court CFWD	392,500									
SL	Annandale Subdivision		150,000	250,000	350,000						
PXO	Broadway at Burger King PXO	55,000									
TL	Gibson and Broadway Traffic lights Lights					750,000					
Inflation Adjustment			6,060	15,300	28,840	78,075	0	0	0	0	0
Total Commitments To Capital Projects		447,500	156,060	265,300	378,840	828,075	0	0	0	0	0
TRANSFERS OUT:											
Transfers to Operating budget											
Total Expenditures Against Reserves		447,500	156,060	265,300	378,840	828,075	0	0	0	0	0
Closing Balance Before Interest		(781)	149,153	207,425	208,756	(219,736)	196,831	633,595	1,096,641	1,586,974	2,104,930
Interest Income		1,198	935	2,234	2,615	(52)	(143)	5,189	10,846	16,840	23,180
Closing Reserve Balance		417	150,088	209,660	211,371	(219,788)	196,687	638,784	1,107,488	1,603,814	2,128,109

FACILITIES Capital

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
RESERVES											
	Opening Balance:	264,317	2,760	(949,069)	(1,321,209)	(1,092,984)	(967,800)	(14,456)	1,207,582	2,499,414	3,839,557
TRANSFERS IN:											
Contributions from Capital Levy		\$ 987,462	\$ 1,183,919	\$ 1,253,219	\$ 1,468,017	\$ 1,541,943	\$ 1,618,272	\$ 1,697,081	\$ 1,778,452	\$ 1,862,468	\$ 1,946,483
Contributions from Tax Rate Stabilization Reserve		\$ 300,000									
Grants and Subsidies - Federal											
Grants and Subsidies - Provincial											
Debenture Funding		\$ -	\$ 6,225,268	\$ 15,490,320	\$ 7,831,600	\$ 6,168,400	\$ -				
Contribution from Development Charges Reserve		\$ 6,322	\$ 1,976		\$ 10,435						
User Fees			\$ 60,000								
User Pay Debt											
Total Funding Available for Projects		1,558,101	7,473,923	15,794,470	7,988,843	6,617,360	650,472	1,682,626	2,986,035	4,361,881	5,786,040
CAPITAL PROJECT COMMITMENTS:											
New Projects											
#737 Signage		5,000		5,000		5,000		5,000		5,000	
#675 Annual LED Light Conversion		35,000	40,000	40,000	50,000						
#736 Roof Repair/Replacement		150,000	200,000	200,000	200,000	200,000	150,000	150,000		200,000	
#716 Gen. Building Repairs & Mtce		80,000	80,000	80,000	100,000	100,000	100,000	120,000	120,000	120,000	140,000
#717 Security & Access Control Systems		35,000	20,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
#718 HVAC General Repairs		40,000	80,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	
Health Club		80,000	25,000		10,000		10,000		10,000		10,000
New flooring in Dressing Rooms			125,000				80,000				
TCC Building Envelope		30,000	30,000	30,000	30,000	30,000	50,000	50,000	50,000	50,000	50,000
Recreation Minor Capital		10,000	10,000	10,000	10,000	200,000	10,000	10,000	10,000	10,000	
TCC Furnishings & Painting		5,000									
#683 Indoor Pool Asset (Contr to Reserve)		200,000									
THI Voltage Conversion		25,000									
Gibson House reno			50,000								
OPP Fire panel		30,000									
Fire Hall Windows/Doors		25,000	25,000								
Clock Tower repairs		35,000	35,000								
Arena Upgrades (AODA,boards, scoreclock)		35,000	20,000	60,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
TCC Internal Sound System			45,000	25,000							
Station Arts Brickwork		5,000									
TCC Office Reno		70,000									
Firehall Building Repairs (overhead doors/masonry)			40,000	30,000	10,000		30,000		30,000		
New Town Hall		450,000	6,225,268	10,490,320							
Spruce St. New PW					7,831,600	6,168,400					
New Fire Station			300,000	5,000,000							
AQUATICS											
#676 LLWP Deck & Furnishings			100,000	10,000	10,000	10,000	25,000	10,000	10,000	10,000	10,000
Natatorium (2024 priority)		200,000	25,000	5,000	5,000	5,000	10,000	5,000	5,000	5,000	5,000
LLWP Basin Repair (priority)		12,000									
CEMETERY											
#725 New Columbarium			60,000			70,000			80,000		
Laneway Repairs and Construction			50,000		50,000		50,000		50,000		
MUSEUM											
#763 Museum Roof Repairs			150,000								
Bathroom renos				80,000							
Front Reception AODA Redesign											
Kitchen upgrade			10,000								
Municipal Cultural Plan			20,000								
Replace Windows			325,000								
Inflation Adjustment			326,847	986,258	690,232	713,959	73,827	62,454	74,646	91,697	47,800
Total Commitments To Capital Projects		1,557,000	8,417,115	17,101,578	9,066,832	7,572,359	658,827	482,454	509,646	561,697	292,800
TRANSFERS OUT:											
Transfers to Operating budget											
Total Expenditures Against Reserves		1,557,000	8,417,115	17,101,578	9,066,832	7,572,359	658,827	482,454	509,646	561,697	292,800
Closing Balance Before Interest		1,101	(943,192)	(1,307,108)	(1,077,989)	(955,000)	(8,355)	1,200,172	2,476,389	3,800,184	5,493,240
Interest Income		1,659	(5,878)	(14,101)	(14,995)	(12,800)	(6,101)	7,411	23,025	39,372	58,330
Closing Reserve Balance		2,760	(949,069)	(1,321,209)	(1,092,984)	(967,800)	(14,456)	1,207,582	2,499,414	3,839,557	5,551,570

PARKS Capital

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
RESERVES											
	Opening Balance:	228,612	105,179	5,106	-95,053	-6,890	129,217	315,725	485,824	709,252	916,490
TRANSFERS IN:											
	Contributions from Capital Levy	258,494	309,922	328,063	384,292	403,644	423,625	444,255	465,556	487,549	509,542
	Contributions from Capital Levy										
	Grants and Subsidies - Federal										
	Grants and Subsidies - Provincial										
	Contribution from Developer Charges										
	Contribution from Development Charges Reserve	77,000	3,400								
	Contribution from Development Charges Reserve										
	Contribution from Parkland Trust										
	Contribution from Cash-in-Lieu/Parkland Reserve										
	Transfers from Other Reserves										
Total Available Funds		564,106	418,501	333,169	289,238	396,754	552,842	759,980	951,380	1,196,802	1,426,033
CAPITAL PROJECT COMMITMENTS:											
New Projects - Parks											
	#636 Playground Replacement Program	100,000	100,000	100,000	120,000	120,000	120,000	120,000	120,000	120,000	120,000
	#637 Dog Park	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
	#404 Tree Planting Urban Forestry	8,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	#647 Signage	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
	Oxford Parkette Fountain Replacement		60,000								
	Coronation Park Enhancements			100,000							
	#403 Lake Lisgar Maintenance & Shoreline Protection	40,000	20,000	20,000	80,000	20,000	20,000	20,000	20,000	20,000	20,000
	#402 Maintenance, Repairs & AODA	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	
	Outdoor Fitness Park Unit			40,000							
	Pickleball Courts	100,000									
	#401 Site Amenities	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	#400 Sports Field Maintenance/Repairs	55,000	25,000	50,000	20,000	50,000	20,000	50,000	20,000	50,000	20,000
	#398 Trails & Pathways	10,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
	Paving	100,000	100,000								
	Aluminum Benches/Bleachers	10,000	10,000	10,000							
	Basketball Court		30,000	30,000							
Inflation Adjustment			16,079	24,664	22,495	25,296	26,881	36,134	36,551	47,409	36,679
TOTAL		461,000	414,079	427,664	295,495	268,296	239,881	279,134	249,551	290,409	224,679
TRANSFERS OUT:											
	Transfers to Operating budget										
	Transfers to Other Reserves										
Total Expenditures Against Reserves		461,000	414,079	427,664	295,495	268,296	239,881	279,134	249,551	290,409	224,679
Closing Balance Before Interest		103,106	4,421	(94,495)	(6,257)	128,457	312,961	480,846	701,830	906,392	1,201,354
	Interest Income	2,073	685	(559)	(633)	760	2,764	4,979	7,423	10,098	13,237
Closing Reserve Balance		105,179	5,106	(95,053)	(6,890)	129,217	315,725	485,824	709,252	916,490	1,214,590

Town of Tillsonburg
10 Year Continuity Schedule
2024 - 2033

Land Capital

INDEX		2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
RESERVES											
Opening Balance:			44,545	2,284,201	146,746	1,006,180	2,218,991	3,492,260	4,791,408	5,507,850	6,364,923
TRANSFERS IN:											
Contributions from Capital Levy		-	-	-	-	-	-	-	-	-	-
Land Sales - Project B** *****		6,000,000	3,000,000								
Land Sales - Phase 3		1,080,000	3,156,250	1,156,250	462,500	462,500	462,500	462,500	462,500		
Land Sales - Phase 2		-	875,000	875,000	875,000	875,000	875,000	875,000	875,000	875,000	875,000
Other Revenue		1,170,000									
Land Sales - Progress Dr Ext		600,000									
Contributions from Other Municipalities - Norfolk County		218,429									
Transfer from Roads/Storm Reserve		231,892									
Construction Financing		6,062,000									
Total Available Funds		15,362,321	7,075,795	4,315,451	1,484,246	2,343,680	3,556,491	4,829,760	6,128,908	6,382,850	7,239,923
CAPITAL PROJECT COMMITMENTS:											
Progress Dr Extension		600,000									
Project B** *****		4,784,000	1,000,000								
VIP Phase 2 - Land Acquisition (Redling Farms)		4,200,000									
VIP Phase 2 - Servicing Costs		4,812,000	2,400,000	2,400,000							
VIP Phase 2 - Servicing Costs - Hwy 3 Improvements (Unknown)		250,000	250,000	1,000,000					500,000		
VIP Phase 2 - Closing Costs - Phase 3 (25% in Yrs 25/26, 10% thereafter)			37,734	37,734	15,094	15,094	15,094	15,094	15,094		
VIP Phase 2 - Closing Costs - Phase 2 (10%/Yr)			15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
VIP Phase 2 - Other Costs (Survey/Registration, etc)		50,000	50,000	25,000							
VIP Phase 2 - Other Costs (Electrical - 2025 onwards)			500,000	250,000	250,000						
166 Vienna Rd Servicing											
Rokeby Rd (additional work)		450,321									
Inflation Adjustment			171,810	228,137	23,080	3,133	3,798	4,475	90,964	2,927	2,927
TOTAL		15,146,321	4,424,545	3,955,872	303,173	33,227	33,892	34,569	621,058	17,927	17,927
TRANSFERS OUT:											
Transfers to Operating budget		171,455	367,049	212,833	174,893	91,463	30,340	3,783			
Transfers to Other Reserves											
Total Expenditures Against Reserves		15,317,776	4,791,594	4,168,704	478,066	124,689	64,232	38,352	621,058	17,927	17,927
Closing Balance Before Interest		44,545	2,284,201	146,746	1,006,180	2,218,991	3,492,260	4,791,408	5,507,850	6,364,923	7,221,997
Interest Income											
Closing Reserve Balance		44,545	2,284,201	146,746	1,006,180	2,218,991	3,492,260	4,791,408	5,507,850	6,364,923	7,221,997



Capital Budget overview

The following is the 2023 approved project listing in progress.



2024 Approved Capital Projects (includes Carryforward)

Town

	Expenditures	Contribution to Reserves	Grants	Debentures	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
Project Listing											
130 Fleet											
066 Rpl Fire Unit #37	88,000			(88,000)							
071 Rpl Parks Unit # 88	125,000			(125,000)							
073 New Cemetery Mower	115,000			(115,000)							
079 Rep 063 Snowplow/Sander	280,000			(280,000)							
120 Replace #33 Ram 250	65,000				(65,000)						Cfwd from 2023
121 Replace # 37 - 250 pickup	115,000				(115,000)						Cfwd from 2023
122 Replace #65 -4300 Hybrid	325,000			(325,000)							Cfwd from 2023
123 Replace #096 -Sicard	182,000			(182,000)							Cfwd from 2023
124 Replace #204 -Z-force	14,000				(14,000)						Cfwd from 2023
125 Replace #235 -TrenchTrailer	15,000				(15,000)						Cfwd from 2023
126 Repalce MT6 Sidewalk Machine	190,000				(43,700)	(146,300)					Cfwd from 2023
127 New - Tractor	145,000				(145,000)						Cfwd from 2023
128 New - Tractor Mower Deck	55,000				(55,000)						Cfwd from 2023
129 New - Tractor Flail Brusher	55,000				(55,000)						Cfwd from 2023
130 New -Tractor Snow Blade	20,000				(20,000)						Cfwd from 2023
131 New - Tandem Axle Plow	465,000				(106,900)	(358,100)					Cfwd from 2023
132 New- Trackless(Ribbon Blower)	20,000				(20,000)						Cfwd from 2023
133 New-Trackless(Rotary Broom)	10,000				(10,000)						Cfwd from 2023
134 New- P/U Attachment	5,000				(5,000)						Cfwd from 2023
135 New - Tack Coat Sprayer	5,000				(5,000)						Cfwd from 2023
Total 130 Fleet	2,294,000			(1,115,000)	(674,600)	(504,400)					
220 Public Works											
194 Beech Blvd & Stoney Creek Wall	940,800		(294,000)	(646,800)							CFWD from 2022
Total 220 Public Works	940,800		(294,000)	(646,800)							
450 Parks											
397 Parks & Rec Master Plan	200,000				(57,500)	(142,500)					CFWD from 2023
625 Kinsmen Bandshell Walls	30,000				(15,000)		(15,000)				Cfwd from 2022
640 Library Lane Enhancement	10,000				(10,000)						Cfwd from 2022
647 Parks signage & install	4,000				(4,000)						Cfwd from 2021
Total 450 Parks	244,000				(86,500)	(142,500)	(15,000)				
465 Rec - Bldg Mtce											
683 Indoor Pool Asset Renewal	4,999,500		(3,666,100)	(735,000)	(450,000)				(148,400)		Cfwd from 2022
722 Museum Repairs & Maint	35,000				(35,000)						Cfwd from 2023
728 TCC Furnishings	25,000				(25,000)						CFWD from 2023
731 Fire Hall Floor Slab	20,000				(20,000)						Cfwd from 2023
736 Roof Replacement	125,000				(125,000)						Cfwd from 2023
Total 465 Rec - Bldg Mtce	5,204,500		(3,666,100)	(735,000)	(655,000)				(148,400)		
475 Museum											
763 Ann. Slate Roof Repairs	50,000				(50,000)						Cfwd from 2022
Total 475 Museum	50,000				(50,000)						



2024 Approved Capital Projects (includes Carryforward)

Town

	Expenditures	Contribution to Reserves	Grants	Debentures	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
505 Economic Dev											
805 VIP Phase 2 - Planning& Design	300,000				(300,000)						Cfwd from 2022
814 Rokeby Road - Eng. Design	265,000							(265,000)			Cfwd from 2021
815 Rokeby Rd Reconstruction	400,000				(400,000)						cfwd from 2022
Total 505 Economic Dev	965,000				(700,000)			(265,000)			
Total Project Listing	\$9,698,300		(\$3,960,100)	(\$2,496,800)	(\$2,166,100)	(\$646,900)	(\$15,000)	(\$265,000)	(\$148,400)		

PRINCIPAL BALANCES O/S AT DECEMBER 31

	2022 PRINCIPAL	2023 PRINCIPAL	2024 PRINCIPAL
Elliot Fairbairn Centre	139,231.96	123,767.52	108,303.08
Superbuild Project	71,966.72	63,964.64	55,962.56
Arena HVAC	244,788.12	215,987.40	187,186.68
Golf Course	153,011.88	135,012.60	117,013.32
Glendale/Glenridge/Poplar	2,004.48	1,504.76	1,005.04
Glendale/Glenridge/Winona	32,001.28	24,001.36	16,001.44
Glendale/Allen	14,998.56	11,248.47	7,498.38
Elgin	2,874.88	2,152.81	1,430.74
Lisgar	10,865.68	8,153.16	5,440.64
Dereham	3,450.88	2,589.06	1,727.24
Tanager	2,939.76	2,202.87	1,465.98
Townline	15,564.48	11,672.51	7,780.54
Delevan Road Work	35,550.00	33,180.00	30,810.00
Roads Resurfacing	37,500.00	35,000.00	32,500.00
Edgewood Drive	51,864.90	48,407.24	44,949.58
Venision East	9,309.90	8,689.24	8,068.58
Quarterline South	92,500.00	86,333.32	80,166.64
Concession St. Bridge	100,000.00	93,333.32	86,666.64
Glendale Poplar	26,666.60	24,888.84	23,111.08
GPS Equipment	5,137.50	4,110.00	3,082.50
Airport Hanger Taxiway	12,500.00	10,000.00	7,500.00
Airport Lighting	2,250.00	1,800.00	1,350.00
Airport Taxiway	5,915.00	4,732.00	3,549.00
Arena Floor	151,825.20	136,642.68	121,460.16
Tennis Courts	38,400.00	34,560.00	30,720.00
CCC Lobby Floor	6,416.00	5,774.40	5,132.80
CSC-HVAC	10,800.00	9,000.00	7,200.00
Maple Lane	186,414.12	174,763.20	163,112.28
Lincoln Street	94,708.36	88,789.10	82,869.84
Quarterline	216,701.96	203,158.10	189,614.24
350HP Truck Rep #111	36,471.50	30,860.50	25,249.50
Quarterline Railway Track	317,366.87	298,132.49	278,898.11
Misc Street Paving	209,000.09	196,333.43	183,666.77
Works Building Drain	16,500.00	15,500.00	14,500.00
Trail Development	336,228.29	315,850.83	295,473.37
William to Beech Blvd	145,414.75	137,125.29	128,835.83
Downtown Parking-Epple	119,303.00	112,465.72	105,628.44
Hydro Hybrid Bucket Truck	49,551.50	29,730.90	9,910.30
Lisgar & 4th	234,000.00	221,000.00	208,000.00
Fire Truck	170,932.96	128,199.72	85,466.48
Arena	260,650.04	0.00	
Rural Broadband	23,245.92	0.00	
Fleet - Replace #062	70,632.00	47,154.00	23,676.00
Fleet - Replace #040	9,834.00	6,523.00	3,212.00
Fleet - Replace #046	9,834.00	6,523.00	3,212.00
TCC - Roof- Senior Centre/Auditorium	46,500.00	31,000.00	15,500.00
EFC Roof	18,000.00	12,000.00	6,000.00
Trotter Stage 3	280,000.00	260,000.00	240,000.00
Replaces 1995 Freightliner FL70 (#072)	130,799.96	116,266.62	101,733.28
Fleet - Replace #062	130,000.00	104,000.00	78,000.00
Riverview Stage 1	72,975.00	68,110.00	63,245.00
Fire Pumper Truck # 070	331,666.70	298,500.04	265,333.38
Sidewalk Machine, replaces #083	75,000.00	60,000.00	45,000.00
55HP Tractor Service Expansion #089	33,333.30	29,999.96	26,666.62
Gas detection and Air monitoring	13,000.00	10,400.00	7,800.00
Carroll Trail	37,500.00	30,000.00	22,500.00
Roof Repairs at TCC	111,666.70	100,500.04	89,333.38
LED lights on Ice pads at TCC	67,500.00	63,000.00	58,500.00
Design Energy Conservation at TCC	32,250.00	30,100.00	27,950.00
Fire Comm - Dispatching eqpt- Hanover	5,280.00	0.00	
Storm Drainage Channel Project	0.00		
Water Service Truck - Rep. #044	103,285.20	86,071.00	68,856.80
Fire Comm - Dispatching eqpt- Ripley's	5,764.60	0.00	
Fire Comm - New Console	56,100.00	46,750.00	37,400.00
Broadway&Brock St interesction- Accessible Upgrade	48,000.00	45,000.00	42,000.00

PRINCIPAL BALANCES O/S AT DECEMBER 31

	2022 PRINCIPAL	2023 PRINCIPAL	2024 PRINCIPAL
TCC -Retrofit	1,668,000.00	1,563,750.00	1,459,500.00
Waterpark renos	60,000.00	50,000.00	40,000.00
Streetlights LED Conversion	975,000.00	825,000.00	675,000.00
Streetlights LED Conversion - BIA	69,000.00	57,500.00	46,000.00
Broadway&Glendale St interesction- Pedestrian Crossing	24,000.00	20,000.00	16,000.00
Snowplow Truck Rep #064	165,000.00	137,500.00	110,000.00
Bay lights conversion to LED	24,000.00	20,000.00	16,000.00
Fire Comm - Dispatching eqpt- South Huron	15,024.40	7,499.20	(26.00)
Roads- Lawrie/Jane & Ried St	299,200.00	285,600.00	272,000.00
Roads- Bradbun stage 2 of 2	431,200.00	411,600.00	392,000.00
Replace #26 w Dodge Ram	14,000.00	7,000.00	0.00
DHW System replacement	66,500.00	57,000.00	47,500.00
Replace #41 Hydro Service Truck	45,500.00	39,000.00	32,500.00
Aerial Fire Truck Repl #73	759,000.00	713,000.00	667,000.00
Replacement of heavy duty hydro cable truck	301,513.32	278,319.98	255,126.64
Lighting conversion to LED in the work bays at the CSC	32,000.00	28,000.00	24,000.00
Replacement of a F350 Truck with and aluminum dump body	58,800.00	51,450.00	44,100.00
Installing municipal infrastructure/services to three privately owned lots which will be fully recovered.	69,000.00	46,000.00	23,000.00
New Columbaria	33,120.00	31,680.00	30,240.00
Replacement of off road equipment 420D backhoe	104,000.00	91,000.00	78,000.00
Replacement of light duty cable trailer	8,666.68	8,000.02	7,333.36
Purchase of light duty utility van	24,000.00	16,000.00	8,000.00
Purchase of medium duty 1-ton with aluminum dump body truck	30,000.00	26,250.00	22,500.00
Replacement of existing self contained breathing apparatus	120,000.00	105,000.00	90,000.00
To upgrade the fire dispatch radio console to move from our current system of 24 channels to 40.	30,400.00	26,600.00	22,800.00
widening of the intersection to accommodate a left turn lane into a potential new industrial park	74,135.72	70,017.08	65,898.44
Van Norman Innovation Park - Phase 2	828,000.00	792,000.00	756,000.00
Overhead Door Repairs	27,000.00	25,500.00	24,000.00
7400 Plow/wing Truck Rpl# 61	124,301.70	110,490.40	96,679.10
Replace Parks Unit # 88	83,982.60	74,651.20	65,319.80
New Cemetery Unit	50,248.80	37,686.60	25,124.40
Replace Buidling unit #39	29,288.00	21,966.00	14,644.00
TFRS Radio Communication Towers Equipment	35,837.20	33,277.40	30,717.60
Replace Hydro unit # 65	38,941.60	29,206.20	19,470.80
Fire Communication Customers	44,135.20	33,101.40	22,067.60
Next Gen 911	76,000.00	57,000.00	38,000.00
Elliot Fairbairn Roof	173,304.70	164,183.40	155,062.10

Total Debt before new debt **12,397,844.52** **10,894,344.02** **9,685,784.08**

BIA Special Projects	0.00	25,316.45	15,579.44
RCP Mini Cargo Van	0.00	34,692.00	31,222.80
Water Unit #28	0.00	35,000.00	28,000.00
Cemetery Unit # 87	0.00	164,851.00	148,365.90
LLWP Building Renos	0.00	250,000.00	240,000.00

Total new debt **0.00** **509,859.45** **447,588.70**

Total Debt outstanding **12,397,844.52** **11,404,203.47** **10,133,372.78**

PRINCIPAL BALANCES O/S AT DECEMBER 31 - TAX SUPPORTED

	TERM	Year of	2022	2023	2024
		Maturity	PRINCIPAL	PRINCIPAL	PRINCIPAL
Elliot Fairbairn Centre	25	2031	139,231.96	123,767.52	108,303.08
Superbuild Project	25	2031	71,966.72	63,964.64	55,962.56
Arena HVAC	25	2031	244,788.12	215,987.40	187,186.68
Golf Course	25	2031	153,011.88	135,012.60	117,013.32
Glendale/Glenridge/Poplar	20	2026	2,004.48	1,504.76	1,005.04
Glendale/Glenridge/Winona	20	2026	32,001.28	24,001.36	16,001.44
Glendale/Allen	20	2026	14,998.56	11,248.47	7,498.38
Elgin	20	2026	2,874.88	2,152.81	1,430.74
Lisgar	20	2026	10,865.68	8,153.16	5,440.64
Dereham	20	2026	3,450.88	2,589.06	1,727.24
Tanager	20	2026	2,939.76	2,202.87	1,465.98
Townline	20	2026	15,564.48	11,672.51	7,780.54
Delevan Road Work	30	2037	35,550.00	33,180.00	30,810.00
Roads Resurfacing	30	2037	37,500.00	35,000.00	32,500.00
Edgewood Drive	30	2037	51,864.90	48,407.24	44,949.58
Venision East	30	2037	9,309.90	8,689.24	8,068.58
Quarterline South	30	2037	92,500.00	86,333.32	80,166.64
Concession St. Bridge	30	2037	100,000.00	93,333.32	86,666.64
Glendale Poplar	30	2037	26,666.60	24,888.84	23,111.08
GPS Equipment	20	2027	5,137.50	4,110.00	3,082.50
Airport Hanger Taxiway	20	2027	12,500.00	10,000.00	7,500.00
Airport Lighting	20	2027	2,250.00	1,800.00	1,350.00
Airport Taxiway	20	2027	5,915.00	4,732.00	3,549.00
Arena Floor	25	2032	151,825.20	136,642.68	121,460.16
Tennis Courts	25	2032	38,400.00	34,560.00	30,720.00
CCC Lobby Floor	25	2032	6,416.00	5,774.40	5,132.80
CSC-HVAC	20	2028	10,800.00	9,000.00	7,200.00
Maple Lane	30	2038	186,414.12	174,763.20	163,112.28
Lincoln Street	30	2038	94,708.36	88,789.10	82,869.84
Quaterline	30	2038	216,701.96	203,158.10	189,614.24
350 HP Truck Rep # 111	20	2029	36,471.50	30,860.50	25,249.50
Quaterline Railway Track	30	2039	317,366.87	298,132.49	278,898.11
Misc Street Paving	30	2039	209,000.09	196,333.43	183,666.77
Works Building Drain	30	2039	16,500.00	15,500.00	14,500.00
Trail Development	30	2039	336,228.29	315,850.83	295,473.37
William to Beech Blvd	30	2040	145,414.75	137,125.29	128,835.83
Downtown Parking-Epple	30	2040	119,303.00	112,465.72	105,628.44
Hydro Hybrid Bucket Truck	15	2025	49,551.50	29,730.90	9,910.30
Rural Broadband	10	2023	23,245.92	0.00	
Fleet - Replace #075	10	2025	70,632.00	47,154.00	23,676.00
Fleet - Replace #040	10	2025	9,834.00	6,523.00	3,212.00
Fleet - Replace #046	10	2025	9,834.00	6,523.00	3,212.00
TCC - Roof- Senior Centre/Auditorium	10	2025	46,500.00	31,000.00	15,500.00
EFC Roof	10	2025	18,000.00	12,000.00	6,000.00
Trottier Stage 3	20	2036	280,000.00	260,000.00	240,000.00
Fleet - Replace #062	10	2027	130,000.00	104,000.00	78,000.00
Riverview Stage 1	20	2037	72,975.00	68,110.00	63,245.00
Sidewalk Machine, replaces #083	10	2027	75,000.00	60,000.00	45,000.00
55HP Tractor Service Expansion #089	15	2032	33,333.30	29,999.96	26,666.62
Gas detection and Air monitoring	10	2027	13,000.00	10,400.00	7,800.00
Carroll Trail	10	2027	37,500.00	30,000.00	22,500.00
Roof Repairs at TCC	15	2032	111,666.70	100,500.04	89,333.38
LED lights on Ice pads at TCC	20	2037	67,500.00	63,000.00	58,500.00
Design Energy Conservation at TCC	20	2037	32,250.00	30,100.00	27,950.00
Broadway&Glendale St interesction- Pedestrian Crossing	10	2028	24,000.00	20,000.00	16,000.00
Snowplow Truck Rep #064	10	2028	165,000.00	137,500.00	110,000.00
Broadway&Brock St intersection- Accessible Upgrade	20	2038	48,000.00	45,000.00	42,000.00
Storm Channel Outlet Drainage	4	2022	0.00		
Aerial Fire Truck	20	2039	759,000.00	713,000.00	667,000.00
Roads- Lawrie/Jane & Ried St	25	2044	299,200.00	285,600.00	272,000.00
Roads- Bradbun stage 2 of 2	25	2044	431,200.00	411,600.00	392,000.00
Replacement of a F350 Truck with and aluminum dump body	10	2030	58,800.00	51,450.00	44,100.00
Installing municipal infrastructure/services to three privately owned lot	5	2025	69,000.00	46,000.00	23,000.00

PRINCIPAL BALANCES O/S AT DECEMBER 31 - TAX SUPPORTED

Total Tax Supported Debt before new debt	8,567,613.52	7,509,616.22	6,735,514.88
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New Debt Proceeds

BIA Special Projects	3.5	2026	0.00	25,316.45	15,579.44
New RCP Mini Cargo Van	10	2033	0.00	34,692.00	31,222.80
070 Rpl Cemetery Unit# 87	10	2033	0.00	164,851.00	148,365.90
LLWP building Renovations	25	2048	0.00	250,000.00	240,000.00

Total New Tax supported Debt

0.00	474,859.45	435,168.14
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Committed debt but not issued

Indoor Pool Asset Renewal			735,000.00	735,000.00	735,000.00
Rpl#60 335 Snowplow Truck			90,000.00	90,000.00	90,000.00
Replace Fire Unit #37			88,000.00	88,000.00	88,000.00
Replace Fire Unit# 38			50,000.00	50,000.00	50,000.00
Replace Cemetery Unit# 87			0.00	0.00	0.00
New RCP Mini Cargo Van			40,000.00	40,000.00	
Asset Management -Facilities Analysis			0.00	0.00	0.00
Replace # 63 Snowplow/Sanders			280,000.00	280,000.00	280,000.00
070 Rpl Cemetery Unit# 87			175,000.00	175,000.00	
071 Rpl Parks Unit # 88			125,000.00	125,000.00	125,000.00
073 New Cemetery Mower			115,000.00	115,000.00	115,000.00
LLWP building Renovations			250,000.00	250,000.00	
Beech Blvd & Stoney Creek Retaining Walls -Roads			646,800.00	646,800.00	646,800.00
Beech Blvd & Stoney Creek Retaining Walls -Storm Sewers			235,200.00	235,200.00	235,200.00
			2,830,000.00	2,830,000.00	2,365,000.00

Request for 2024

7,257,400**Total Tax Supported Debt Outstanding**

<u>11,397,613.52</u>	<u>10,814,475.67</u>	<u>9,535,683.02</u>
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PRINCIPAL BALANCES O/S AT DECEMBER 31 - User Pay / Operational Savings Debt

	TERM	Year of Maturity	2021 PRINCIPAL	2022 PRINCIPAL	2023 PRINCIPAL	2024 PRINCIPAL
User Pay Debt						
Service Truck Rep#044 - Water Dept	10	2028	120,499.40	103,285.20	86,071.00	68,856.80
Waterpark renos	10	2028	70,000.00	60,000.00	50,000.00	40,000.00
LED Streetlights Conversion - BIA	10	2028	80,500.00	69,000.00	57,500.00	46,000.00
Fire Comm - Dispatching equipment- Hanover	5	2023	10,560.00	5,280.00	0.00	
Fire Comm - Dispatching equipment- Ripley's	5	2023	11,529.20	5,764.60	0.00	
Fire Comm Console	10	2028	65,450.00	56,100.00	46,750.00	37,400.00
Fire Comm - Dispatching equipment- South Huron	5	2024	22,549.60	15,024.40	7,499.20	0.00
Fleet -Replace Caravan with Dodge Ram	5	2024	21,000.00	14,000.00	7,000.00	0.00
Hydro Service truck	10	2029	52,000.00	45,500.00	39,000.00	32,500.00
Hydro Cable truck	15	2035	324,706.66	301,513.32	278,319.98	255,126.64
New Columbaria	25	2045	34,560.00	33,120.00	31,680.00	30,240.00
Off road equipment 420D backhoe	10	2030	117,000.00	104,000.00	91,000.00	78,000.00
light duty cable trailer	5	2035	9,333.34	8,666.68	8,000.02	7,333.36
light duty utility van	5	2025	32,000.00	24,000.00	16,000.00	8,000.00
medium duty 1-ton with aluminum dump body truck	10	2030	33,750.00	30,000.00	26,250.00	22,500.00
Fire dispatch radio console	10	2030	34,200.00	30,400.00	26,600.00	22,800.00
Replace Hydro unit # 65	5	2026	48,677.00	38,941.60	29,206.20	19,470.80
Fire Communication Customers	5	2026	55,169.00	44,135.20	33,101.40	22,067.60
Next Gen 911	5	2026	95,000.00	76,000.00	57,000.00	38,000.00
Replace Water Unit #28	5	2028	0.00	0.00	35,000.00	28,000.00

User pay debt Outstanding

1,238,484.201,064,731.00925,977.80756,295.20

Committed User pay debt but not issued

Construction Financing - Hwy # 3 Clearview Drive Extension			1,650,000.00	1,650,000.00	0.00	0.00
Constructing Financing - Hwy # 3 Business Park SWM Facility			438,000.00	438,000.00	0.00	0.00
Indoor Pool Asset Renewal			148,400.00	148,400.00	148,400.00	148,400.00
Replace Water Unit #28			35,000.00	35,000.00	35,000.00	0.00

2,271,400.002,271,400.00183,400.00148,400.00

Request for 2023

0.00

Total User pay debt Outstanding

3,509,884.203,336,131.001,109,377.80904,695.20

LED Streetlights Conversion - Town - Construction Financing	10	2029	1,125,000.00	975,000.00	825,000.00	675,000.00
TCC Retrofit - Cogen	20	2038	1,772,250.00	1,668,000.00	1,563,750.00	1,459,500.00
Bay lights conversion to LED	10	2028	28,000.00	24,000.00	20,000.00	16,000.00
DHW System replacement	10	2029	76,000.00	66,500.00	57,000.00	47,500.00
Lighting conversion to LED in the work bays at the CSC	10	2030	36,000.00	32,000.00	28,000.00	24,000.00

Committed Operational Savings debt but not issued

Total Operational Savings Debt Outstanding

3,037,250.002,765,500.002,493,750.002,222,000.00

Municipal Act, 2001
Loi de 2001 sur les municipalités

ONTARIO REGULATION 284/09
BUDGET MATTERS — EXPENSES

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

No amendments.

This Regulation is made in English only.

Exclusion

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

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

Report

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

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

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

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

Contents

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

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

Review

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

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



TOWN OF TILLSONBURG
PEAR 3100 RECONCILIATION

	2023 Budget	Sub-Total	Total	2024 Budget	Sub-Total	Total
REVENUES						
Operating	\$26,519,396			\$28,831,580		
Capital	7,067,100			22,672,600		
LESS:						
Transfer from other funds	1,881,000			2,340,168		
Proceeds on debenture issue	507,000			7,257,400		
Proceeds on user pay debenture issue	0			0		
TOTAL REVENUE		31,198,496			41,906,612	
EXPENSES						
Operating	26,660,832			28,971,620		
Non-Tangible Capital	331,000			161,100		
Capital	6,866,700			22,511,500		
LESS:						
Transfer to other funds	547,119			415,270		
Capital Expenses	6,866,700			22,511,500		
Debt Principal payments	1,482,404			1,234,104		
TOTAL EXPENSES		24,962,309			27,483,346	
ANNUAL SURPLUS: before exclusions		6,236,187			14,423,266	
EXCLUSIONS:						
Amortization of TCA	3,466,698			3,724,887		
Post Employment Benefits						
Solid Waste Landfill Closure and Post-Closures						
TOTAL EXCLUSIONS		3,466,698			3,724,887	
CHANGE TO ANNUAL SURPLUS: after exclusions			2,769,489			10,698,379

Example 2:

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

Although not required under the regulation, the municipality may also consider including a funding impact statement in the report. The statement would identify any implications if the noted expenditures were included in the budget.

For example: Including the full amortization, post-employment and post-closure land fill expenses in the 2014 budget would have required additional funding of approximately xx million, which would have meant a tax rate increase of xx% instead of the yy% increase levied. In that