

# The Corporation of the Town of Tillsonburg

## Council Budget Meeting

### AGENDA



Monday, November 18, 2024

9:00 AM

LPRCA

4 Elm St

Tillsonburg

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1. **Call to Order**

2. **Adoption of Agenda**

Proposed Resolution #1

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the Agenda as prepared for the Council Budget meeting of Monday, November 18, 2024, be adopted.

3. **Moment of Silence**

4. **Disclosures of Pecuniary Interest and the General Nature Thereof**

5. **Budget Deliberations**

5.1 **Introduction and Overview**

Budget Binder - Tab 1

Presentation - Director of Finance / Treasurer, Renato Pullia [2025 Overall Draft Budget Review] [Asset Management / Draft Capital Budget Review]

Presentation - Director of Operations & Development, Jonathon Graham [Annual Paving Budget] [2025 Fleet Review and Analyses] [2025 Bridge(s) Review and Analyses]

Presentation - Director of Recreation, Culture & Parks, Andrea Greenway [Facilities

Capital Budget]

Proposed Resolution #2

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the Introduction and Overview details be received as information.

## 5.2 2025 Staffing Requests

Budget Binder - Tab 1

Staff requests to be addressed individually.

Alternatively, Council may defer a staff request to the Business Plans and Detailed Budgets for that associated department or within Item 6.

### 5.2.1 2025 Fire Services Part-Time Increase Request Report

Proposed Resolution #3

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

- A. THAT report titled "2025 Fire Services Part-Time Hours Increase Request Report" be received as information;
- B. THAT the request to increase Fire Services part-time suppression hours in the 2025 operating budget in the amount of \$44,800 as a fiscally responsible way to keep pace with community growth, maintain Council-approved fire service levels, and maintain legislative compliance, be approved.

### 5.2.2 2025 Finance Part-Time Position Request Report

Proposed Resolution #4

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

- A. THAT report titled "FIN 24-01 Budget 2025 Finance Temporary Part-time Position Request" be received as information;
- B. THAT the request for a Part-time three-year position with a 2025 cost of \$60,000 to be funded from a new Employment Reserve with funds from the Finance Dept. 2024 labour surplus, be approved; and
- C. THAT the Treasurer be authorized to create an Employment Reserve and transfer into it the 2024 Town-wide labour surplus.

### 5.2.3 2025 EDM Temporary Full-Time Contract Position Request Report

Proposed Resolution #5

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

- A. THAT budget report EDM 2024-001 titled "2025 Economic Development and Marketing - Temporary Full-Time Contract Position" be received; and,
- B. THAT the Economic Development Project Coordinator be extended for a three year period for a net increased cost of \$27,000 for 2025, to support projects in marketing, manufacturing sector support, revenue generation and the implementation of a three-year pilot project to attract filming opportunities to Tillsonburg.

**5.2.4 2025 OPS-PW Department FTE Request Report**

Proposed Resolution #6

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

- A. THAT report OPD 24-036 titled Public Works Roads Staff Complement Request be received as information;
- B. THAT Council approve the staff hiring of 3.7 permanent FTEs through restructuring; and
- C. THAT Council approve, through the 2025 Public Works budget, the amount of \$298,900 to accommodate the new staff as of Jan 1, 2025.

**5.2.5 2025 RCP Department FTE Increase Request Report**

Proposed Resolution #7

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

- A. THAT budget report RCP 24-057 titled "RCP 2025 FTE Increase Requests" be received; and,
- B. THAT the 2.8 FTEs aquatic staff requests included in the 2025 budget at a cost of \$203,600, be approved.

**5.3 Taxation and Reserves**

Budget Binder - Tab 2 [2025 Financial Plan - multiyear Budget Summary]

Proposed Resolution #8

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the Taxation and Reserves details be received as information.

## **5.4 Business Plans and Detailed Budgets**

### **5.4.1 Office of the CAO**

Budget Binder - Tab 3

Proposed Resolution #9

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the Office of the CAO Business Plan and Budget be received as information.

### **5.4.2 Financial Services**

Budget Binder - Tab 4

Proposed Resolution #10

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the Financial Services Business Plan and Budget be received as information.

### **5.4.3 Corporate Services**

Budget Binder - Tab 5

Proposed Resolution #11

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the Corporate Services Business Plan and Budget be received as information.

### **5.4.4 Operation and Development Services**

Budget Binder - Tab 6

Proposed Resolution #12

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the Operation and Development Services Business Plan and Budget be received as information.

### **5.4.5 Fire and Rescue Services**

Budget Binder - Tab 7

Proposed Resolution #13

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the Fire and Rescue Services Business Plan and Budget be received as information.

**5.4.6 Economic Development and Marketing**

Budget Binder - Tab 8

Proposed Resolution #14

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the Economic Development and Marketing Business Plan and Budget be received as information.

**5.4.7 Recreation, Culture and Parks**

Budget Binder - Tab 9

Proposed Resolution #15

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the Recreation, Culture and Parks Business Plan and Budget be received as information.

**5.5 Capital Budget Overview**

Budget Binder - Tab 10

2025 Proposed New Capital Expenditures.

Proposed Resolution #16

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the Capital Budget Overview details be received as information.

**5.6 Long Term Debt Repayment**

Budget Binder - Tab 11

Principal Balances outstanding at December 31

Proposed Resolution #17

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the Long Term Debt Repayment details be received as information.

**5.7 PSAB Summary**

Budget Binder - Tab 12

Proposed Resolution #18

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the PSAB Summary details be received as information.

**6. Additional Budget Considerations and Motions**

Call for any motions from Council not yet presented.

**7. Motions/Notice of Motions**

**7.1 Motions**

None.

**7.2 Notices of Motions**

**8. Confirm Proceedings By-law**

Proposed Resolution #19

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT By-Law 2024-122, to Confirm Proceedings of the Council Meeting held on November 18, 2024, be read for a first, second, third and final reading and that the Mayor and the Clerk be and are hereby authorized to sign the same, and place the corporate seal thereunto.

**9. Adjournment**

Proposed Resolution #20

Moved By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

THAT the Council Budget meeting of Monday, November 18, 2024 be adjourned at \_\_\_\_\_ p.m.



# 2025 Overall Draft Budget Review

Nov. 18, 2024



# 2025 Overall Budget

## Summary Tax Rate Review

	2024	tax rate	2025	tax rate	Change	Levy
Levy	\$ 20,758,694		\$ 24,222,225		\$ 3,463,531	16.68%
Wght Assessment	\$ 2,392,400,768	0.00867693	\$ 2,455,318,421	0.00986521	<b>13.69%</b>	<b>Tax Rate</b>

Median Tax Impact			
2024	2025	Change	
\$ 237,000	\$ 242,000		Median Residence
\$ 2,056	\$ 2,387	<b>\$330.95</b>	Town general levy

Single Detached home

### 2025 Taxation (Phased CVA)

		% Var.	\$ Var.
Code 301 Residential Median CVA	\$ 242,000	2.11%	
General RT Rate:	0.00986521	13.69%	
<b>Town Levy:</b>	<b>2,387.38</b>	16.09%	\$ 330.95
County:	1,056.53	0.00%	1,056.53
Library:	104.76	0.00%	104.76
Education:	362.61	0.00%	362.61
<b>Total Levy:</b>	<b>3,911.29</b>	9.24%	3,911.29

**Average home valued at \$242,000 will see a \$331 increase on annual tax bill, or \$82.75 on quarterly installment or \$0.91 per day**



# 2025 Possible Reduction Items

## Summary Levy Review – Possible Reductions

- Town levy at **16.68%**, \$24,222,225

1% Levy Increase = \$207,587

2025 Discretionary Items					
Dept #	Description	Cost	Dept #	Description	Cost
505	THiMA Hub Development/Feasibility	20,000	505	Sponsorship - Chamber	3,500
505	Economic Development Strategy Implementat	5,000	505	Sponsorship - Chamber Extra Award	2,000
505	Airport Fly-in Packages (CF Grant?)	10,000	505	Sponsorship - Chamber Awards Gala	4,000
505	VIP Phase 2 Marketing Campaign (Multi-view, Google, Print, etc)	30,000	505	SOMA Per Diem (Int'l)	2,500
505	Community Video Production	10,000	505	Ec Dev - 3-yr labour contract	65,000
505	Soma Asia Mission	24,000	500	BIA Capital Expenditure Contribution	20,000
505	One-time for souvenirs to celebration 200th Anniversary of Town's founding by George				
475	Tillson	12,000	100	Community Grants	51,800
455	One-time Founders Day celebration	7,500	115	31 Earl St - Legal – [Reserve]	10,000
465	Feasibility Study - third ice pad	155,000	115	31 Earl St - Revised Concept Plan [Res.]	15,000
465	Masonry Study at TCC	10,000	115	31 Earl St - Planning Application [Res.]	10,000
467	Masonry Study at EFC	10,000	115	Strategic Plan Initiatives [\$20K Reserve]	80,000
475	Museum, Heritage & Cultural master plan	50,000			
		<b>343,500</b>			<b>263,800</b>
				Total expenses	607,300
				Levy Reduction, if the non-reserve items are removed [\$]	<b>592,000</b>
				Levy Reduction, if the non-reserve items are removed [%]	<b>2.85%</b>

- Town levy after reductions **13.83%**, \$23,630,225

# 2025 Overall Budget – W Reductions

## Summary Tax Rate Review

	2024	tax rate	2025	tax rate	Change	Levy
Levy	\$ 20,758,694		\$ 24,222,225		\$ 3,463,531	16.68%
Wght Assessment	\$ 2,392,400,768	0.00867693	\$ 2,455,318,421	0.00986521	<b>13.69%</b>	<b>Tax Rate</b>

Median Tax Impact			
2024	2025	Change	
\$ 237,000	\$ 242,000		Median Residence
\$ 2,056	\$ 2,387	<b>\$330.95</b>	Town general levy

### After Possible Reductions of \$592,000

	2024	tax rate	2025	tax rate	Change	Levy
Levy	\$ 20,758,694		\$ 23,630,225		\$ 2,871,531	13.83%
Wght Assessment	\$ 2,392,400,768	0.00867693	\$ 2,455,318,421	0.00962410	<b>10.92%</b>	<b>Tax Rate</b>

Median Tax Impact			
2024	2025	Change	
\$ 237,000	\$ 242,000		Median Residence
\$ 2,056	\$ 2,329	<b>\$272.60</b>	Town general levy

**If all reductions are adopted, average home valued at \$242,000 will see a \$272.60 increase on annual tax bill, or \$68.15 on quarterly installment or \$0.75 per day**



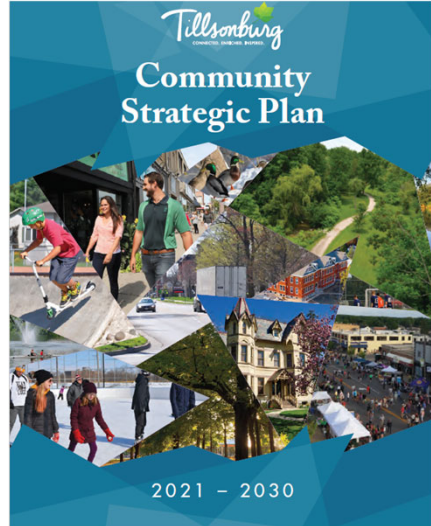
# Budget Development

- June-Aug – depts. submit budget
- Sept–Oct – Finance/SLT review
  - various meetings - CAO / Director of Finance / Deputy Treasurer – reviewed budgets with each Director
    - Operating budget focus + Capital
    - SLT Final from Finance Review was OPP Contract increase of \$804,481

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:		
Finance Review	SLT Final	Difference
\$ 23,417,744	\$ 24,222,225	\$ 804,481
12.80%	16.68%	3.88%

# 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

2025 Budget | Overall

				
<b>2025 Financial Plan</b> Operating Plan - Cost Code Summary <b>Town</b>				
	2024	2025	Budget	%
	Total	Total	Variance	Variance
	Budget	Budget		
<b>Revenues</b>				
Levy, PILS	559,897	583,204	23,307	(4.16%)
Grants	2,099,438	2,076,028	(23,410)	1.12%
User Charges	7,145,671	8,525,115	1,379,444	(19.30%)
Other Revenue	647,000	571,889	(75,111)	11.61%
Contribution from Reserves	971,685	837,068	(134,617)	13.85%
<b>Total Revenues</b>	<b>11,423,691</b>	<b>12,593,304</b>	<b>1,169,613</b>	<b>(10.24%)</b>
<b>Expenditures</b>				
Labour	13,659,700	15,616,729	1,957,029	14.33%
Purchases	6,332,204	6,880,849	548,645	8.66%
Contracted Services	6,839,705	7,566,038	726,333	10.62%
Contribution to Reserves	254,170	688,163	433,993	170.75%
Interfunctional Adjustments	528,948	617,842	88,894	16.81%
Debt Principal & Interest	1,625,158	1,880,647	255,489	15.72%
<b>Total Expenditures</b>	<b>29,239,885</b>	<b>33,250,268</b>	<b>4,010,383</b>	<b>13.72%</b>
<b>Total Net Levy</b>	<b>(17,816,194)</b>	<b>(20,656,964)</b>	<b>(2,840,770)</b>	<b>(15.94%)</b>

# Capital Budget Summary

2025 Budget | Overall

Capital Plan	2024	2025	\$ Var	% Var
Fleet Capital	66,200	-	-66,200	(100.00%)
Fire Equipment Capital	24,100	-	-24,100	(100.00%)
Storm Capital	714,412	1,146,551	432,139	60.49%
Roads & Bridges Capital	762,569	1,060,980	298,411	39.13%
Streetlights Capital	254,219	-	-254,219	(100.00%)
Parks Capital	192,400	241,725	49,325	25.64%
Facilities Capital	1,053,600	1,256,005	202,405	19.21%
IT Capital	15,000	-	-15,000	(100.00%)
Land Capital		-	-	0.00%
<b>Total Capital Budget</b>	<b>3,082,500</b>	<b>3,705,261</b>	<b>622,761</b>	<b>20.20%</b>
			<b>Of overall:</b>	<b>3.00%</b>

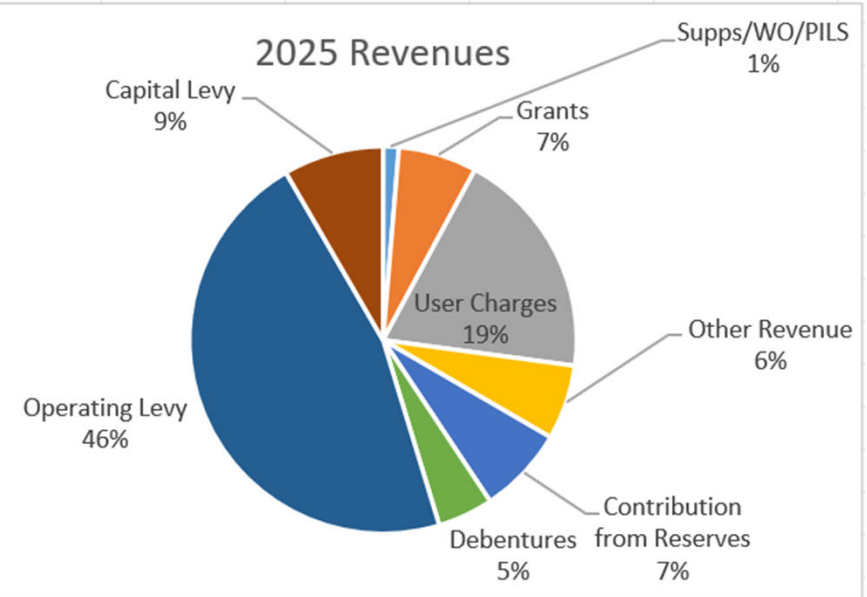
3% dedicated Capital levy for 2025 - re-aligned with asset classes of greatest need. Re-alignment will continue as asset management data is continually refined.

# Revenue Breakdown 2025

		Operating	Capital	Total	
	Expenditures	33,250,268	\$ 11,036,100	44,286,368	
	Less: Other Revenues	12,733,304	\$ 7,330,800	20,064,104	45.3%
	Levy	20,516,964	\$ 3,705,300	\$ 24,222,264	54.7%

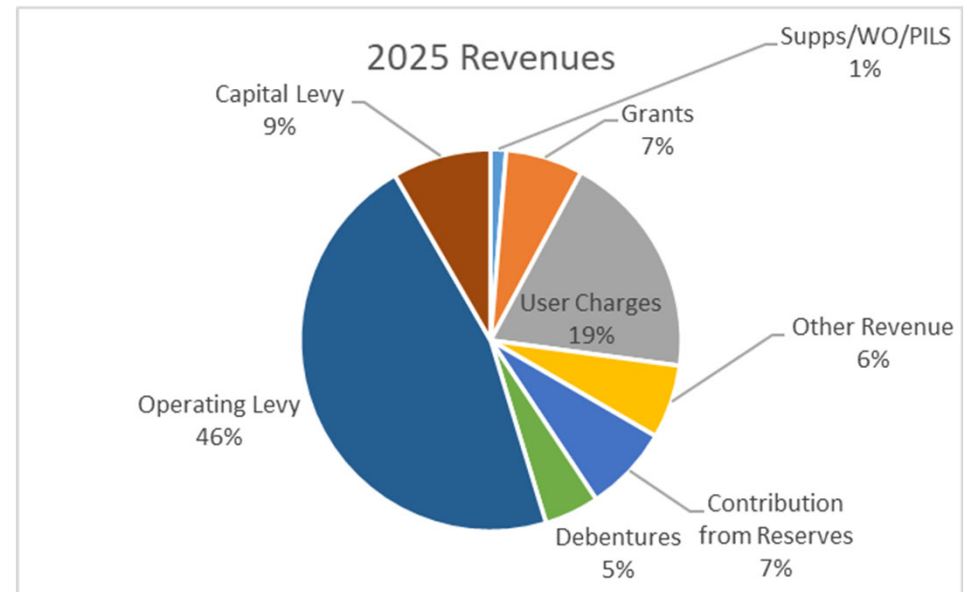
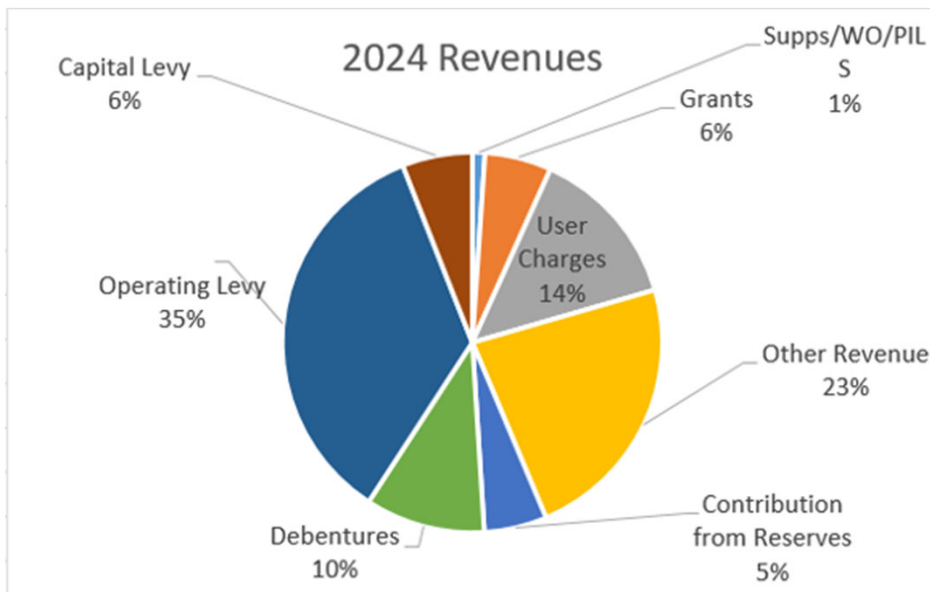
  

	2025		
Revenues	Operating	Capital	Total
Supps/WO/PILS	\$ 583,204		\$ 583,204
Grants	\$ 2,076,028	\$ 828,400	\$ 2,904,428
User Charges	\$ 8,525,115		\$ 8,525,115
Other Revenue	\$ 711,889	\$ 2,053,800	\$ 2,765,689
Contribution from Reserves	\$ 837,068	\$ 2,392,300	\$ 3,229,368
Debentures		\$ 2,056,300	\$ 2,056,300
Operating Levy	\$ 20,516,964		\$ 20,516,964
Capital Levy		\$ 3,705,300	\$ 3,705,300
<b>Total Revenues</b>	<b>\$ 33,250,268</b>	<b>\$ 11,036,100</b>	<b>\$ 44,286,368</b>





# Revenue Breakdown 2024 vs 2025



# Budget Pressures

- **Police OPP Contract**: \$804,481 or 21.81% increase / **3.88%** of the **levy** increase
- **Inflationary costs - tenders**: 4.8% Non-residential [building price index](#) for 2024 Q2 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**: 3.08% or \$277K [CPI index](#) for the 12-month (Jul-June) period formula used in last 2 years – [2024 – 5.43% or \$389K]
- **Employer Payroll Costs**: \$415,400 or 16.5% [2024 - \$255,195 or 11.3%; 2023 \$173,734 or 8.2%]
- **Fleet Charges**: Increase of \$184K – re-alignment just to recover full operating and maintenance costs (no reserve transfer) [Fleet leasing \$169K, up \$76K]
- **IT Charges**: Increase of \$150K or 0.7% on the levy
- **FTE requests**: 13 in 2025 [8.4 new + 4.6 mid-'24 already approved] / \$1.9M 2025, \$1.4M new / \$0.5M approved
- **Rent Revenue**: Decrease of \$150K From THI
- **Debt Principal + Interest**: \$255K or 16% increase [\$1.8M total 2025]
- **Capital Program**: Overall infrastructure costs over 10-year capital forecast continue to rise

# Budget Pressures

[Link](#)

Employer Payroll Costs			Variance	
	2024	2025	\$	%
OMERS	\$ 845,704	\$ 1,014,974	\$ 169,270	20.0%
EI	\$ 147,315	\$ 167,048	\$ 19,733	13.4%
CPP	\$ 388,038	\$ 442,362	\$ 54,324	14.0%
EHT	\$ 168,011	\$ 197,739	\$ 29,728	17.7%
WSIB	\$ 264,818	\$ 310,990	\$ 46,172	17.4%
Benefits	\$ 709,546	\$ 805,719	\$ 96,174	13.6%
	<b>\$ 2,523,432</b>	<b>\$ 2,938,832</b>	<b>\$ 415,400</b>	<b>16.5%</b>
<b>Rates</b>			<b>YMPE/Maximums</b>	
	<b>2024</b>	<b>2025 *</b>	<b>2024</b>	<b>2025</b>
OMERS - to YMPE	9.00%	9.00%	68,500	71,300
OMERS - YMPE >	14.60%	14.60%		
EI	1.66%	1.64%	61,500	65,700
CPP1	5.95%	5.95%	68,500	71,300
CPP2	4.00%	4.00%	73,200	81,200
EHT	1.95%	1.95%		
WSIB	3.27	3.27		
		* forecasted		

CPI Ontario	12-mth
Products and product groups <sup>3 4</sup>	<b>CPI</b>
July '23 - June '24	<b>Increase</b>
<b>All-items</b>	<b>3.08%</b>
Food <sup>5</sup>	4.11%
Shelter <sup>6</sup>	5.31%
Household operations, furnishings and equipment	-1.01%
Clothing and footwear	0.59%
<b>Transportation</b>	<b>2.61%</b>
<b>Gasoline</b>	<b>0.78%</b>
Health and personal care	4.08%
Recreation, education and reading	1.65%
Alcoholic beverages, tobacco products and recrea	4.18%
All-items excluding food and energy <sup>7</sup>	3.23%
All-items excluding energy <sup>7</sup>	3.36%
<b>Energy <sup>7</sup></b>	<b>-0.78%</b>
Goods <sup>8</sup>	1.84%
<b>Services <sup>9</sup></b>	<b>4.08%</b>

# FTE Change Breakdown

Department	Headcount '24				FTEs '24	FTEs '25	Change
	FT	PT	FF	Total			
CAO	6	1		7	6.6	6.8	0.1
CORP SERVICES/CLERK	9	1		10	9.2	12.5	3.3
ECONOMIC DEV	2	1		3	2.4	3.0	0.6
FIRE/EMERG SERVICES	8	10	38	56	15.5	17.0	1.5
FINANCE	10	-		10	10.0	10.5	0.5
HYDRO	20	-		20	20.0	20.0	-
OPERATIONS & DEV	38	22		60	43.7	47.4	3.7
RCP	41	55		96	48.4	51.6	3.3
<b>Totals</b>	<b>134</b>	<b>90</b>	<b>38</b>	<b>262</b>	<b>155.9</b>	<b>168.9</b>	<b>13.0</b>
<b>Legend</b>							
FT = Full-Time							
PT = Part-Time							
FF = Fire Fighter							
FTE = Full-Time Equivalent							

# FTE / Labour Change Breakdown

Dept	Full Time				Part Time				
	2025		2024*		2025		2024*		
	FTE	\$	FTE	\$	FTE	\$	FTE	\$	
Corp Services			3.0	\$ 347,400	0.3	\$ 16,000			+2.0 IT Services Technicians, approved May/24; +1 Communications Specialist, +.33 Student (CIks);
Finance	0.5	\$ 60,000							+0.5 Financial/Systems Resource (2-Yr Temp, Funded from Reserve)
CAO	(0.6)	\$ (55,400)			0.8	\$ 45,000			-0.66 HR Generalist, +.75 Co-op Student (HR)
Fire			3.0	\$ 314,400	0.6	\$ 44,800	(2.0)	\$ (152,300)	+3 FT Fire Communicators,-2 PT Fire Comm (Res. 2024-436); +0.6 increased PT hours
Operations & Dev	3.0	\$ 268,900	(1.0)	\$ (90,400)	0.7	\$ 30,000	1.0	\$ 89,000	+3 Operators, -1 FT Bldg Insp.:+ 1.0 PT (2@0.5) Insp. (Res. 2024-231), +.66 Works Student
Rec Programs	2.0	\$ 144,000			0.8	\$ 59,600	0.6	\$ 23,000	2.0 FT Lifeguards, +.8 FTE Aquatics back,-0.34 Canteen workers, 0.6 Youth Leaders (Res. 2024-194)
Museum					(0.2)	\$ (7,500)			-0.19 Summer Student
Ec Dev					0.6	\$ 27,000			-0.4 summer student, +1 EcDev Marketing Assistant (3-Yr Temp)
	<b>4.9</b>	<b>\$ 417,500</b>	<b>5.0</b>	<b>\$ 571,400</b>	<b>3.5</b>	<b>\$ 214,900</b>	<b>(0.4)</b>	<b>\$ (40,300)</b>	
		\$ 988,900				\$ 174,600			
			<b>13.0</b>	Total FTEs					
					<b>4.6</b>	* Already approved in 2024			
					<b>8.4</b>	New 2025			

Tillsonburg CONNECTED. ENRICHED. INSPIRED.		2025 Financial Plan Operating Plan - Cost Code Summary Town			
	2024	2025	Budget	%	
	Budget	Budget	Variance	Variance	
Labour					
5001 F/T Reg	11,662,159	13,404,278	1,742,119	14.94%	
5002 F/T OT	132,367	152,092	19,725	14.90%	
5003 P/T Reg	1,831,174	2,035,619	204,445	11.16%	
5004 P/T OT	34,000	24,740	-9,260	(27.24%)	
<b>Total Labour</b>	<b>13,659,700</b>	<b>15,616,729</b>	<b>1,957,029</b>	<b>14.33%</b>	

	Full Time	Part Time
<b>FT/PT Labour</b>	<b>1,742,119</b>	<b>204,445</b>
COLA	247,466	29,845
Payroll OH	163,161	
Benefits	30,473	-
FTE increase	988,900	174,600
Grid (step changes)	90,173	-
Annualization of Position	221,946	-
	<b>1,742,119</b>	<b>204,445</b>

# Assessment and Property Count Growth

## 2023 In-year Change

Property Count Change

↗ 2.39%



188  
Projected

Destination CVA Change

↗ 4%

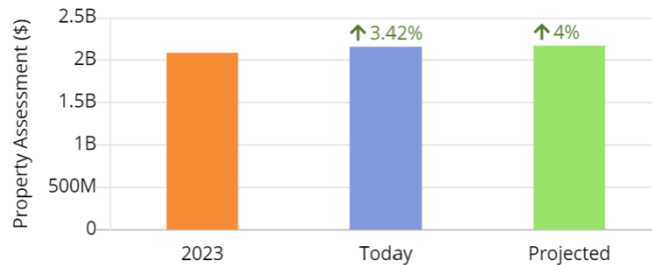


\$83.68M  
Projected

Projected In-Year Assessment Change

↗ 3.42%

2.16B



## 2024 In-year Change

Property Count Change

↗ 0.78%



63  
Projected

Destination CVA Change

↗ 1.96%

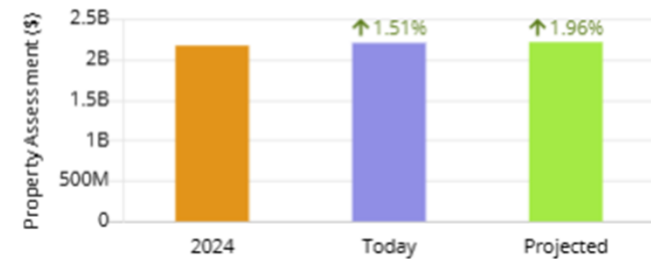


\$42.79M  
Projected

Projected In-Year Assessment Change

↗ 1.51%

2.22B



# 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
  - Strong focus on land sales
  
- Continue with Infrastructure Renewal Program
  - In 2023-4, 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 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 2025 and onwards.



# Thank You

Questions?

  
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# Asset Management / Draft Capital Budget Review

Nov. 18, 2024



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# Capital Levy Summary

2025 Capital Budget | Levy

Capital Plan	2024	2025	\$ Var	% Var
Fleet Capital	66,200	-	-66,200	(100.00%)
Fire Equipment Capital	24,100	-	-24,100	(100.00%)
Storm Capital	714,412	1,146,551	432,139	60.49%
Roads & Bridges Capital	762,569	1,060,980	298,411	39.13%
Streetlights Capital	254,219	-	-254,219	(100.00%)
Parks Capital	192,400	241,725	49,325	25.64%
Facilities Capital	1,053,600	1,256,005	202,405	19.21%
IT Capital	15,000	-	-15,000	(100.00%)
Land Capital		-	-	0.00%
<b>Total Capital Budget</b>	<b>3,082,500</b>	<b>3,705,261</b>	<b>622,761</b>	<b>20.20%</b>
			<b>Of overall:</b>	<b>3.00%</b>



## 2025 Capital Project Listing - New Requests

Town

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation
<b>Total Project Listing</b>	\$10,952,100	\$84,000	(\$828,400)	(\$2,056,300)	(\$2,392,300)	(\$2,053,800)				\$3,705,300
<b>Total 2025 Capital Budget</b>		<b>\$11,036,100</b>								

# Capital Levy Summary

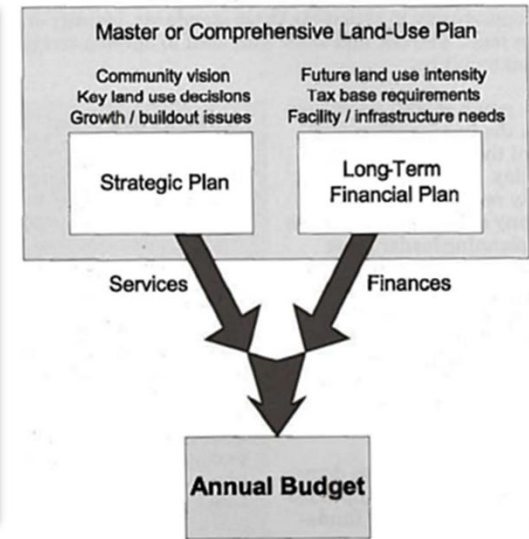
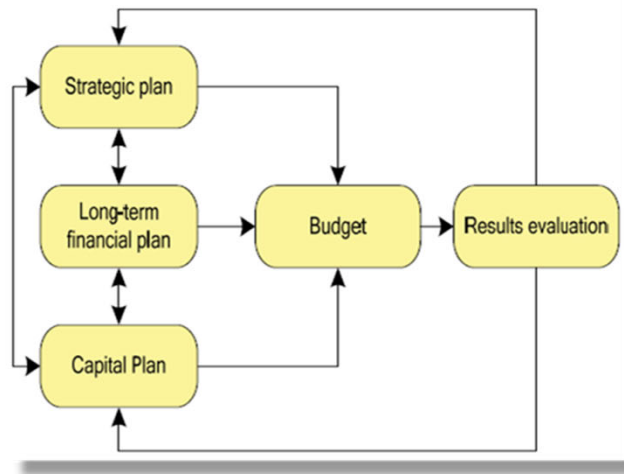
2025 Capital Budget | Levy

Summary of Projects by Location											10-Yr
Row Labels	Sum of 2025	Sum of 2026	Sum of 2027	Sum of 2028	Sum of 2029	Sum of 2030	Sum of 2031	Sum of 2032	Sum of 2033	Sum of 2034	Total
ANHS	\$40,000	\$195,000	\$200,000	\$546,000	\$209,500	\$1,792,500	\$405,000	\$225,000	\$180,000	\$1,122,000	\$4,915,000
Annandale Canteen			\$40,000	\$15,000	\$40,000	\$5,000	\$10,000				\$110,000
Cemetery Office	\$10,000		\$57,500	\$57,500	\$23,500	\$65,000	\$45,500	\$65,000	\$80,000	\$70,000	\$474,000
Cemetery Old			\$16,000	\$5,000	\$31,500	\$15,000	\$45,000	\$25,000			\$137,500
Clock Twr	\$45,000		\$31,000	\$11,500	\$35,000	\$50,000	\$50,000	\$25,000		\$18,000	\$265,500
EFC	\$39,000	\$108,200	\$412,655	\$308,956	\$473,937	\$262,100	\$249,300	\$301,410	\$357,485	\$216,479	\$2,729,522
Fire	\$150,000	\$5,000	\$203,500	\$156,500	\$245,000	\$345,000	\$168,000	\$340,000	\$352,600	\$265,000	\$2,230,600
Gibson		\$41,000	\$17,500	\$85,000	\$40,000	\$50,000	\$60,000	\$15,000			\$308,500
Lake Lisgar			\$6,000		\$50,000						\$56,000
LLWP	\$450,000		\$35,000	\$105,000	\$185,000	\$67,000	\$310,000	\$50,000	\$40,000		\$1,242,000
PW	\$10,000	\$35,000	\$170,000	\$420,000	\$200,500	\$171,500	\$155,000	\$235,000	\$750,000	\$275,000	\$2,422,000
Stn Arts		\$16,000	\$117,800	\$173,000	\$213,000	\$170,000	\$268,000	\$165,000	\$170,000	\$850,000	\$2,142,800
TCC	\$812,000	\$292,000	\$1,185,000	\$1,220,000	\$1,929,000	\$1,285,000	\$1,825,000	\$1,610,000	\$1,420,000	\$2,720,000	\$14,298,000
<b>Grand Total</b>	<b>\$1,556,000</b>	<b>\$692,200</b>	<b>\$2,491,955</b>	<b>\$3,103,456</b>	<b>\$3,675,937</b>	<b>\$4,278,100</b>	<b>\$3,590,800</b>	<b>\$3,056,410</b>	<b>\$3,350,085</b>	<b>\$5,536,479</b>	<b>\$31,331,422</b>
<b>NEW PROJECTS - FROM GROWTH</b>											
Facilities - Gymnasium & Multi Use Space								\$ 7,529,730			\$7,529,730
Facilities - Fire Station Reno & Expansion			\$ 3,000,000								\$3,000,000
Facilities - New Third Ice Pad										\$ 28,939,127	\$28,939,127
Facilities - New Public Works Yard						\$ 14,000,000					\$14,000,000
Facilities - New Town Hall		\$ 18,000,000									\$18,000,000
											<b>\$71,468,857</b>



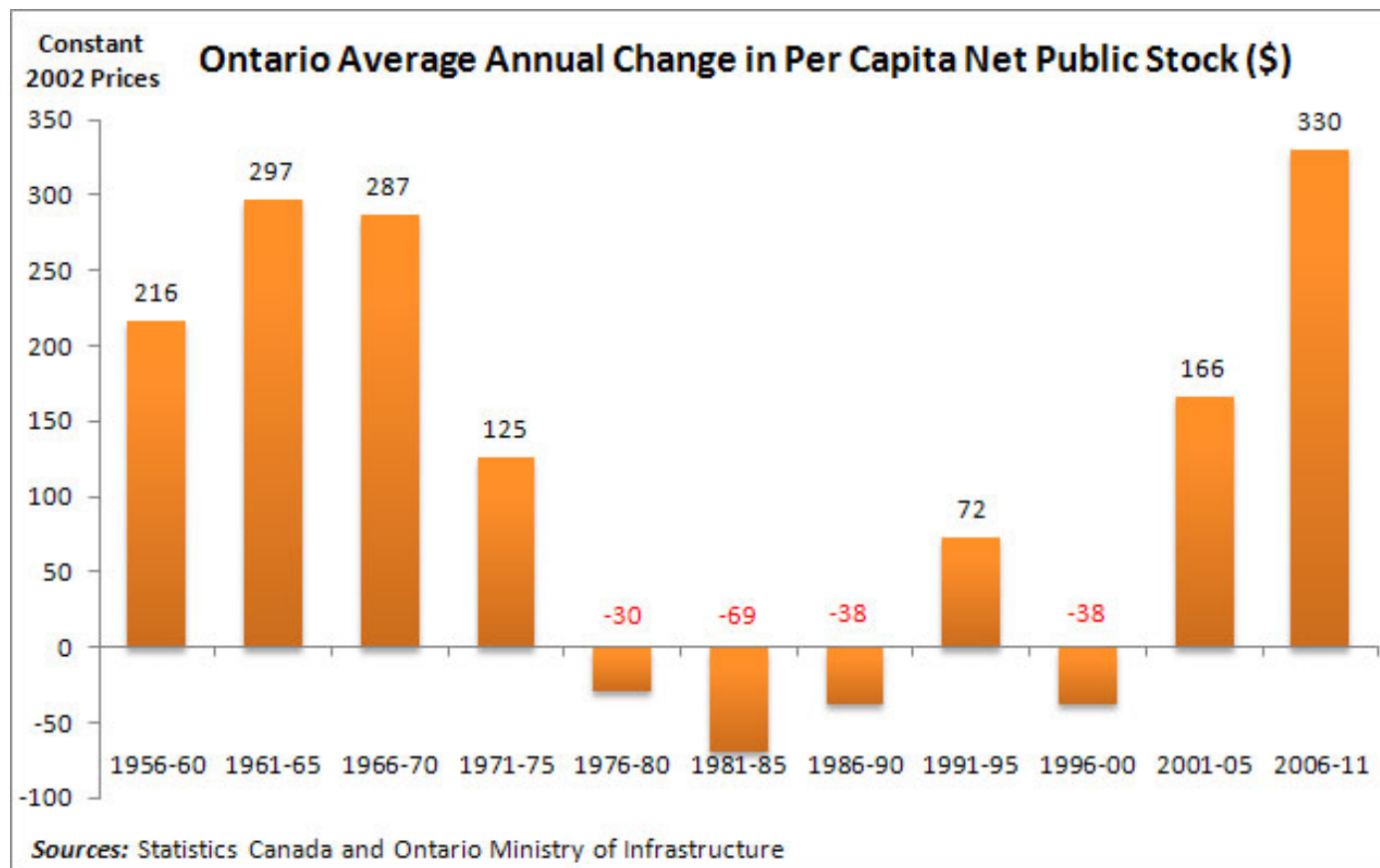
# Asset Management Informs Capital Budget Part of Integrated planning

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.”

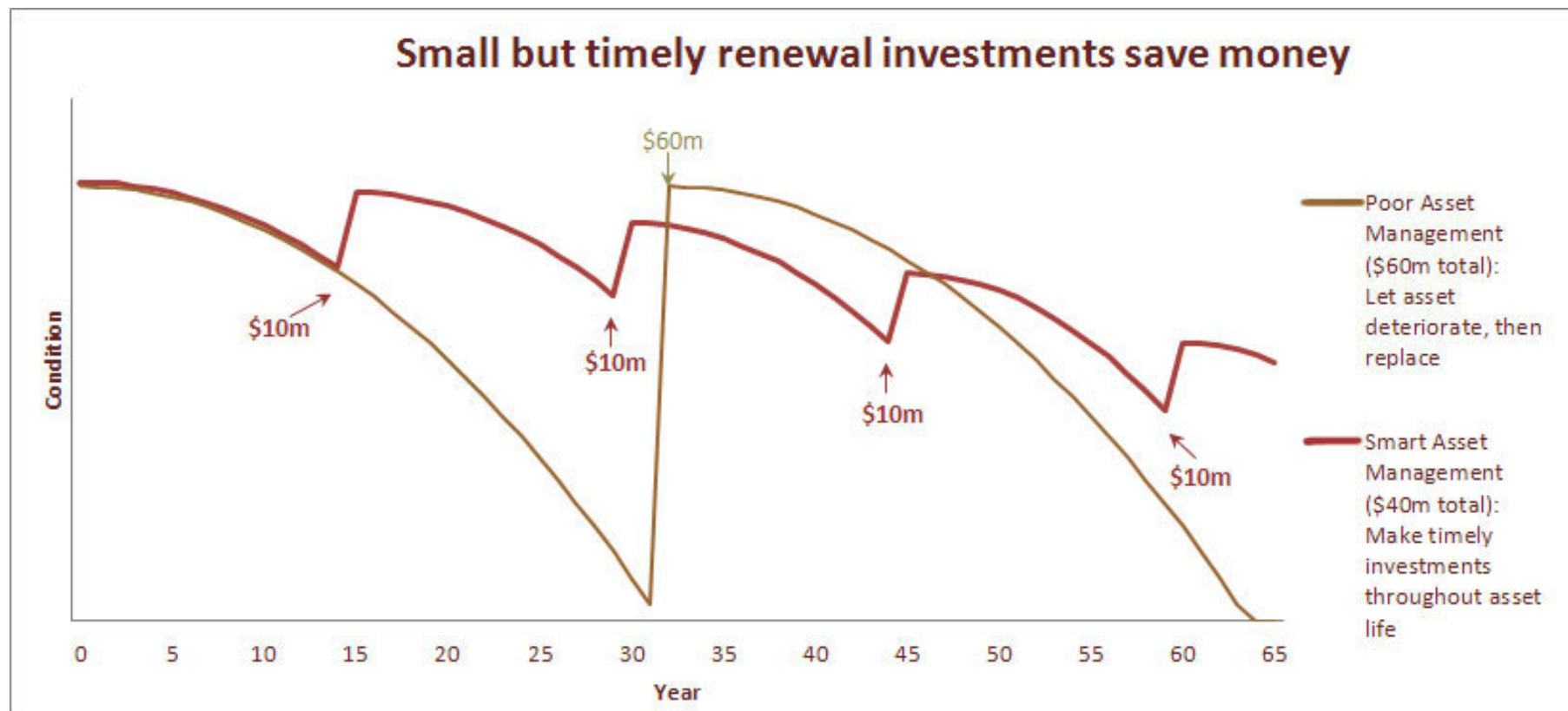
# Comprehensive Asset Mgmt Plan

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 <sup>2</sup>
	Full Depth (Surface & Base Layers) with spot curb and gutter repairs	55 - 40	50 - 30	45 - 20	\$48.89/m <sup>2</sup>
	Reconstruction	< 40	< 30	< 20	\$120.95/m <sup>2</sup>

# 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)

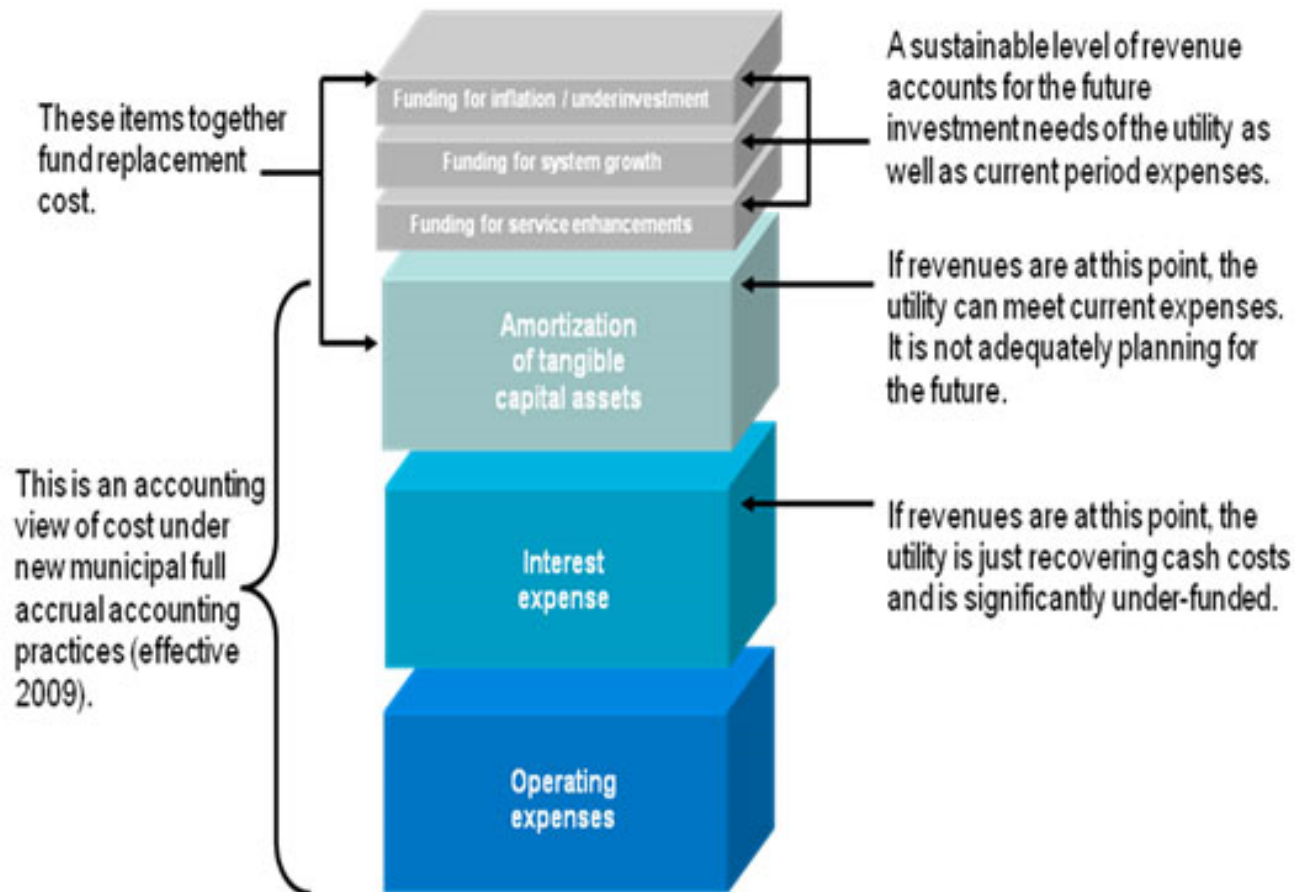
Table 1. Infrastructure Report Card

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

[Link](#)

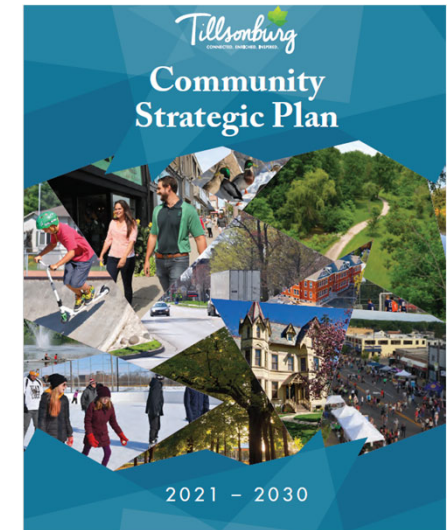
# Integration w Financial Planning

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

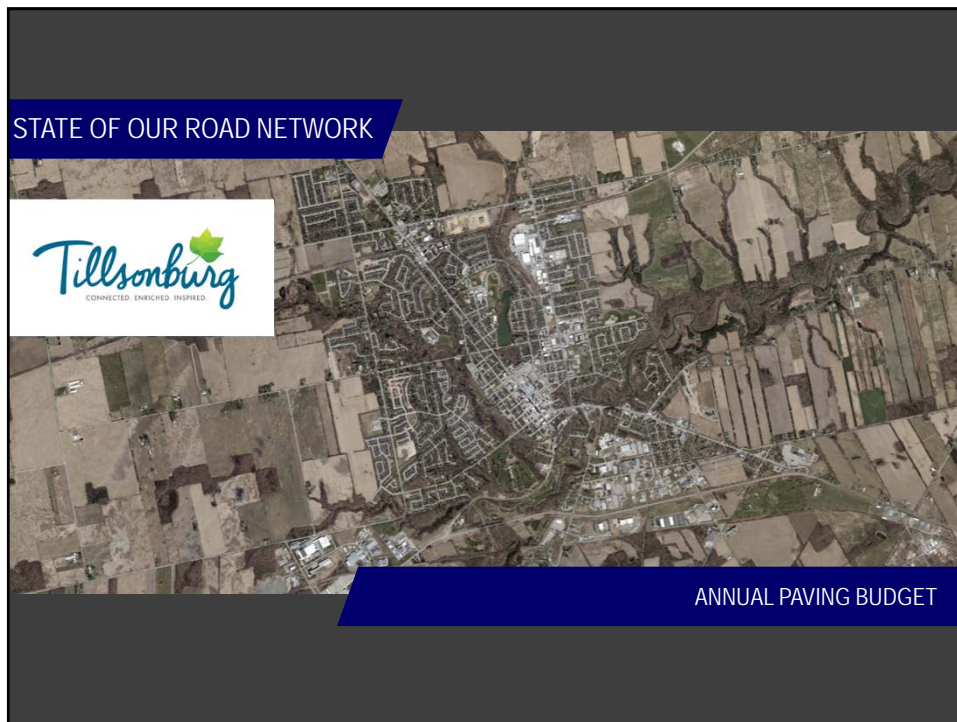
Deadline	Deliverable / Milestone
<b>By July 1, 2019</b>	A Strategic Asset Management <b>Policy</b> (SAMP) with 12 overarching components that will be reviewed, and if necessary, updated at least every 5 years.
<b>By July 1, 2022</b>	Municipal Asset Management <b>Plans</b> (AMPs) for “ <b>core municipal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



# Thank You

Questions?

  
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1

DO WE NEED AN ANNUAL PAVING BUDGET?

## INTRODUCTION

Town Staff have identified an opportunity to more efficiently improve the service level experienced by users of our road network.

The Town's current Capital Project practice is to rebuild roadways when necessitated by replacement, repair, and/or installation of underground infrastructure: stormwater management; sanitary sewer; and watermain.

Asphalt paving having a life expectancy of less than half that of buried infrastructure means that either:

- Said infrastructure is replaced prematurely; or
- Roadways are allowed to deteriorate to a point where usability suffers.

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2

2



## FLEXIBLE PAVEMENT DISTRESS

“Poor roads affect us all. They make us late, cause delivery delays, contribute to congestion and, most importantly, can endanger those who use them.” CAA Canada



3

## ONTARIO'S WORST ROADS

CAA's annual Worst Roads campaign draws unwanted attention to poor performing Municipal roadways – recognize any of this year's?

Western

×

Includes Brant, Huron, Middlesex, Norfolk, Oxford, Perth County, the Waterloo Region and more.

Rank	Road Name	Municipality
1	York Road	Guelph
2	Adelaide Street North	London
3	York Street	London
4	Ira Needles Boulevard	Waterloo
5	Adelaide Street South	London

4

DO WE NEED AN ANNUAL PAVING BUDGET?

## WE'RE NOT TALKING ABOUT TRAFFIC



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5

5

DO WE NEED AN ANNUAL PAVING BUDGET?

## WE'RE NOT TALKING ABOUT CATASTROPHIC FAILURE



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6

## SAY IT THREE TIMES FAST

Flexible Pavement Distress typically falls into one of the following three categories:

1. Cracking
  - Alligator Cracking or “Alligatoring”
  - Longitudinal Cracking, etc.
2. Surface Deformation
  - Rutting
  - Distortion, etc.
3. Surface Defects
  - Potholes
  - Raveling, etc.



7

## The Plan

Staff is proposing an annually funded, periodic refurbishment program to extend the life cycle of our linear infrastructure and immediately translating in to a service level improvement for Town residents and visitors



8

## CAN WE JUST FIX THE BAD SPOTS?

The Town’s Public Works Department has a modest annual maintenance budget for road surface patching and crack sealing – what we call, localized repair – intended to address immediate safety concerns (think potholes) and/or extend the pavement’s useful service life.



We liken this to patching a flat tire (ironically, potholes can cause flat tires) - sometimes we can, multiple times even, until replacement is absolutely necessary; sometimes, patching a flat tire is simply not possible.

## WHICH ROADS?

As part of our Asset Management Plan, the Town’s Engineering Department completes a Pavement Condition Assessment every five years; the next one is slated for 2025.

A visual representation of the condition of our Roads Network in 2020 is shown here.

Staff evaluate this regularly updated data set to help prioritize future Capital Projects.



DO WE NEED AN ANNUAL PAVING BUDGET?

## ASSET MANAGEMENT PLAN

The Town has recently adopted the 2024 Asset Management Plan (AMP) as required by O. Reg. 588/17, wherein the Lifecycle Management Strategy for our Roads Network is defined.

The proposed aims to align our practice with the AMP's stated objective including extending the service life of roads at a lower total cost.

#### 4.1.4 Lifecycle Management Strategy

The condition or performance of most assets will deteriorate over time. This process is affected by a range of factors including an asset's characteristics, location, utilization, maintenance history and environment.

The following lifecycle strategies have been developed as a proactive approach to managing the lifecycle of the Town's roads. Instead of allowing the roads to deteriorate until replacement is required, strategic rehabilitation is expected to extend the service life of roads at a lower total cost.

Roads - Arterial		
Event Name	Event Class	Event Trigger
1 <sup>st</sup> Crack Seal	Maintenance	Condition: 75-90
2 <sup>nd</sup> Crack Seal	Maintenance	Condition: 55-75
Partial Depth Rehabilitation <sup>1</sup>	Rehabilitation	Condition: 40-55
Full Depth Rehabilitation <sup>1</sup>	Rehabilitation	Condition: 40-55
Asset Replacement/Reconstruction	Rehabilitation	Condition: 0-40

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11

11

DO WE NEED AN ANNUAL PAVING BUDGET?

## COMMUNITY STRATEGIC PLAN

Obviously, good roads help fulfill the Town's Corporate Goal of Connectivity & Transportation – Staff believe implementing such a program also supports the remaining Goals: Community Growth; Business Attraction, Retention & Expansion; Customer Service, Communication & Engagement; and Lifestyle & Amenities – truly, the greatest good for the greatest number of people.

- 1 *Lifestyle and Amenities*  
Within the community Tillsonburg will strive to offer all residents the amenities, services and attractions they require to enjoy balanced lifestyles.
- 2 *Customer Service, Communication and Engagement*  
The Town of Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information, and opportunities to shape municipal initiatives.
- 3 *Business Attraction, Retention and Expansion*  
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.
- 4 *Community Growth*  
The Town of Tillsonburg will accommodate and support sustainable growth.
- 5 *Connectivity and Transportation*  
Tillsonburg will strive to improve connectivity for residents and businesses through traditional and digital infrastructure.

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12

12

## HOW MUCH?

A recent asphalt resurfacing project (Bayham Drive) cost approximately \$56 per square metre.

The average length of a Tillsonburg road segment is about 154 metres.

At this rate, the cost to resurface an average Town roadway would be approximately \$60,000.

An annual budget of \$240,000 would permit the Town to resurface about a number of roadway in addressing a number of poor performing roads.

13



# Thank You

Questions?



14



1

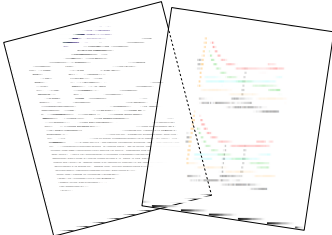
2025 Fleet Budget Consideration

## INTRODUCTION

In 2024, and through an internal asset audit in preparation of the Town of Tillsonburg's 2025 Budget Consideration, Town Staff have identified historical omissions/trends that are being managed/corrected in addressing continued improvements within the Fleet Department.

Through accepted best practices in managing (a) fleet, the Town must generally consider a number of industry standards (i.e. vehicle optimization, preventative maintenance programs, etc.), but in contrast there must also be localized considerations (i.e. engine hours vs mileage travelled in disseminating useful life expectancy).

Nevertheless, the Town of Tillsonburg's current policy was formed through *OPS 15-33 Fleet Replacement Strategy*.



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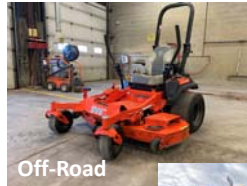
A slide titled '2025 Fleet Budget Consideration' with a light blue header. The main content is under the heading 'INTRODUCTION'. It contains three paragraphs of text. The first paragraph discusses an internal asset audit in 2024. The second paragraph talks about industry standards and localized considerations. The third paragraph mentions the 'OPS 15-33 Fleet Replacement Strategy'. Below the text are two overlapping document icons: the left one shows a list of text, and the right one shows a line graph with several colored lines. At the bottom of the slide is a green footer with the text 'CONNECTED. ENRICHED. INSPIRED.' and a small blue circle containing the number '2'.

2

# ANALYSES

At the time of preparing this review, the Town's current fleet inventory roughly includes the following segments:

Actual Segments	Total
Attachments	51
Fire Trucks	4
Generators	12
Heavy Duty	10
Light Duty	22
Medium Duty	14
Off-Road Equipment	27
Small Equipment	83
Trailers	11
<b>Total</b>	<b>234</b>

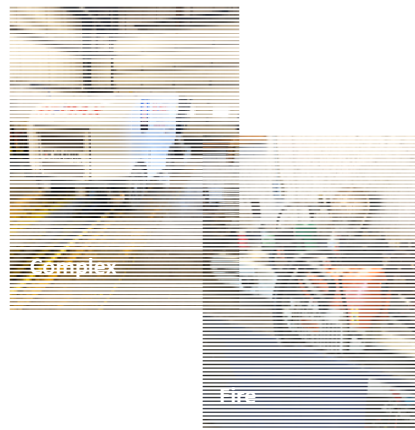


3

# ANALYSES

The following breakdown represents the same segment by Department:

Actual Segment	Total
Airport	1
Building	4
By-Law	2
Cemetery	17
Complex	7
Engineering	3
Fire	20
Fleet	4
Hydro	20
Parks	30
Roads	111
Water	16
<b>Total</b>	<b>234</b>



4



2025 Fleet Budget Consideration

## BUDGET ANALYSES

The annual Fleet Budget generally consists of trends reflecting the following:

- **Leases:** 12 vehicles are leased through the Town's Enterprise Lease Agreement
- **Debentures:** At the time of preparing this analyses, **35 vehicles** are financed through debt
- **Rent Revenue:** Internally, and as charged to departments, "Rent Revenue" is collected
  - **Rent Revenue** is intended to "offset" regular operating and maintenance costs and, most importantly, is intended to dedicate a prorated reserve allocation towards replacing each unit (as based off given life expectancy) within the Fleet reserve overall.

7046 Pks - 16 Ram 3500 Dump		1) Segment or Unit #
5001 F/T Reg	2,000	
5110 Fuel & Oil	5,239	
5120 Licence Exp	453	
5310 Equip S&R	2,260	
5330 Insurance	807	
5900 Debt Interest	142	
5905 Debt Principal	3,300	
Total Expense	14,201	2) Total Operating Cost
3500 Rent Rev	18,400	
Total Revenue	18,400	3) Rent Revenue
Total	(4,199)	4) Dedication to Reserve

\*Note: as prepared in 2024 Budget

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5

5

2025 Fleet Budget Consideration

## PROBLEM STATEMENT

Through Town Staff's 2025 budget preparation, staff identified the following, **historical** issues:

1. Accurate inventory was greatly missing per the following:
 

2024 Segments	Corrected Segments
112	234
2. Rent Revenue was not appropriately allocated (+/-) or in some instances was missing altogether:
 

7089 Pks - 17 John Deere 4066R		1) Segment or Unit #
5001 F/T Reg	1,000	
5110 Fuel & Oil	1,946	
5310 Equip S&R	2,826	
5330 Insurance	388	
5900 Debt Interest	905	
5905 Debt Principal	3,300	
Total Expense	10,365	2) Total Operating Cost
3500 Rent Rev	8,700	3) Misallocated Rent Revue
Total Revenue	8,700	
Total	(1,665)	4) Funding DEFICIENCIES

7085 Fire-22 Chev Silverado 2500		
5001 F/T Reg		
5110 Fuel & Oil	1,407	
5120 Licence Exp	339	
5310 Equip S&R	566	
5330 Insurance		
5900 Debt Interest	1,080	
5905 Debt Principal	19,800	
Total Expense	23,202	
3500 Rent Rev		
Total Revenue		
Total	(23,202)	

\*Note: as per the 2024 Budget

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6

6

2025 Fleet Budget Consideration

## PROBLEM STATEMENT

Essentially, the issue now revolves around the following:

- Segments not accounted for (or grouped) in the past, but were in use, still incurred costs (mainly applicable to small equipment and attachments).
- For some time, Rent Revenue allocations were not set at the appropriate amounts.
- The Fleet Department's overall Operating Costs were "offset" by some departments disproportionate Rent Revenue allocation/contribution.
- Some Fleet Capital costs are still being financed through debt and historically were not allocated within the overall Fleet Budget.
- The opening, uncommitted Fleet Reserve balance for 2025 is \$495,042.

Therefore when we consider the corrected segment count, current debt repayment and future replacement cost through appropriate rent revenue, the following estimate reflects best practices:

2025 Control Budget <small>(full lifecycle recovery)</small>	2024 Actual Budget	Difference/ Adjustment Req.	Sum of Replacement Value
\$3,012,671	\$1,757,850	\$1,279,310*	\$18,911,906

\*Note: Town Staff is not proposing a \$1,279,310 budget increase.

CONNECTED. ENRICHED. INSPIRED. 7

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2025 Fleet Budget Consideration

## SCENARIO EVALUATION

Where Town Staff has identified the financials of the Fleet Department through historical trend analyses and the corrective actions necessary, but being mindful of the tax base, the following scenarios emerge for Council's consideration:

1. To cover a realistic operating budget, including overhead costs, the 2025 budget would need to be adjusted **\$1,942,323** (this includes lease payments)
2. Being one of the highest depreciating assets THI's vehicles may be reallocated (i.e. sold to THI), thus eliminating the burden of future funding
3. The vehicles allocated to Water/Wastewater are a source of true revenue from Oxford County through the applicable agreement
4. The useful life of vehicles/segments are extended in order to gradually phase in the appropriate financing (short term 2-3 years)
5. An ice resurfacer for RCP and an ATV for Fire Dept are greatly needed where in 2025 this is proposed to be the Town's **ONLY** fleet capital expenses at an estimated cost of **\$290,000** (less \$30,400 funded from DCs for ATV).

CONNECTED. ENRICHED. INSPIRED. 8

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2025 Fleet Budget Consideration

## SCENARIO APPLICATION

Therefore with a minimal Rent Revenue contribution and in stretching the fleet's current useful life expectancy the following impacts are observed in 2025 as compared to 2024:

Department	Proposed 2025 Budget	Actual 2024 Budget
Airport	\$5,825	-
Building	\$25,236	\$26,700
By-Law	\$41,712	\$8,100
Cemetery	\$68,836	\$60,500
Complex	\$52,752	\$57,700
Engineering	\$64,490	\$8,700
Fire	\$323,032	\$362,000
Fleet	\$25,578	\$25,000
Hydro	\$205,145	\$211,000
Parks	\$141,385	\$107,500
Road	\$805,899	\$726,000
Water	\$182,411	\$164,650
<b>Total</b>	<b>\$1,942,331</b>	<b>\$1,757,850</b>

CONNECTED. ENRICHED. 9

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2025 Fleet Budget Consideration

## SCENARIO APPLICATION

If Council is in favor of the proposed application the Fleet 2025 Budget would require a contribution of **\$184,473** as denoted below:

Proposed 2025 Budget	Actual 2024 Budget	Difference/ Proposed Increase
<b>\$1,942,323</b>	<b>\$1,757,850</b>	<b>\$184,473</b>

For simplicity, and through the Town's Operating Budget, an increase of \$184,473 from the tax levy, the 2025 budget would reflect the following:

Proposed Tax Levy	Proposed Operating Budget Increase	Ending 2025 Contribution
<b>\$184,473</b>	<b>\$184,473</b>	<b>\$0</b>

Fleet Reserve – Unallocated	Ending 2025 Contribution	Closing 2025 Fleet Reserve Balance
<b>\$495,042</b>	<b>\$0</b>	<b>\$228,218</b>

CONNECTED. ENRICHED. INSPIRED. 10

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2025 Fleet Budget Consideration

## 2025 IMPACT

If Council is in favor of the proposed application the Fleet 2025 Operating & Capital Budget would reflect the following:

Levy increase to 2025 Operating Budget	Contribution to Fleet Reserve
<b>\$184,473</b>	<b>\$0</b>

2025 Capital:

2025 Fleet Capital	
Ice Surfer \$250,000	ATV \$40,000 (\$30K DCs)

Total:

Proposed 2025 Capital Budget	Proposed 2025 Operating Budget	2025 Capital & Operating Budget
<b>\$290,000*</b>	<b>\$1,967,900</b>	<b>\$2,192,331</b>

\*Note: Covered by Fleet Capital Reserve and Development Charges

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# Thank You

Questions?



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2025 Fleet Budget Consideration

## INTRODUCTION

Under the Public Transportation and Highway Improvement Act and [O. Reg. 104/97: Standards for Bridges](#), appropriate structural analysis are mandated through bi-yearly inspections these inspections are also commonly known as OSIMs inspections. Through various classifications the Town of Tillsonburg has a total of 23 non-provisional structures and an additional 12 provisional structures (i.e. retaining walls, etc..).

The Town's general practice is to retain a 3<sup>rd</sup> party consultant to complete these inspections in the form of the following:

Two overlapping documents representing inspection reports, one in the foreground and one slightly behind it, showing various tables and text.

2

# ANALYSES

At the time of preparing this review, the Town's current inventory as of the last 2023 GMBLue Plan OSIM report includes the following segments:

Bridges	Culverts	Retaining Walls
8	7+	8

Generally an OSIM report's analysis consists of the Bridge Sufficiency Index (BSI) and Bridge Condition Index (BCI).

BSI is a measure of the overall needs of a structure incorporating BCI with non-structural considerations including traffic, economics, bridge width and bridge profile. These values will decline over the life of a structure, depending on changes in the condition of the structure (BCI), traffic and truck traffic volume, economic importance, detour routes, bridge width and bridge profile.

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# ANALYSES

The following breakdown represents BCI and BSI results per the Town's 2023 report:

TOWN OF TILLSONBURG 2023 BRIDGE, CULVERT AND RETAINING WALL INSPECTIONS BCI/BSI SUMMARY			
Structure	Structure Name	BCI Value	BSI Value
BR_CONCW0001	Concession St. Bridge	80	77
BR_GOLF0001	The Bridges Golf Course Hole 10	73	63
BR_GOLF0002	The Bridges Golf Course at John Pound Road	73	63
BR_GOLF0003	The Bridges Golf Course Hole 12 and 17	74	64
BR_KINS0001	Kinsmen Pedestrian Bridge	44	36
BR_LAKE0001	Lake Lisgar Pedestrian Bridge	65	57
BR_SMCO0001	Oxford St. Bridge	74	69
BR_VAN0001	Van St. Pedestrian Bridge	71	59
CU_BALD0954_1	Baldwin St. Culvert at Golf Course	62	59
CU_BROA2247_1	Broadway St. Culvert at Christie St.	42	40
CU_DEVON0314_1	Devonshire Ave. Culvert	47	44
CU_GLEND0178_1	Glendale Drive Culvert at Victoria St.	71	69
CU_LISG1158_1	Lisgar Ave. Culvert	60	57
CU_QUAR2695_1	Quarter Town Line Culvert at Stoney Creek	65	62
CU_VICT0599_1	Culvert across 81A's Driveway	72	72
RW_BEECH	Beech Blvd. and Quarter Town Line	52	N/A
RW_BRIDGE027_1	Bridge St. at Lisgar Ave.	68	N/A
RW_BROAD	Broadway St. at Bloomer St.	62	N/A
RW_FAIR	Fairway Hills Blvd. and Quarter Town Line	64	N/A
RW_NEWIE0001	Newell Road and Quarter Town Line (West Side)	37	N/A
RW_NEWIE0002	Newell Road and Quarter Town Line (East Side)	39	N/A
RW_VICT	Victoria St. and Concession St. W	63	N/A
RW_WILL	William St. and Quarter Town Line	70	N/A

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2025 Fleet Budget Consideration

## BCI & BSI LIMITATIONS

Although the BCI value is a good tool for estimating the condition of a structure and the BSI value is a tool to incorporate non-structural considerations, these values should not be relied upon solely for prioritization of capital works. BCI and BSI values can be skewed by non-critical elements, and do not take into account additional factors such as the following:

- History of accidents
- Load rating requirements
- Future development of area
- Hydrology
- Nature of construction (rehabilitation or replacement)
- Potential for combined bridge and road construction
- Etc...

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2025 Fleet Budget Consideration

## PROBLEM STATEMENT

The results of the Bridge, Culvert and Retaining Wall Inspections, using criteria set out in OSIM, set out the following funding forecast:

	Urgent	Within 1 Year	1 to 5 Years	6 to 10 Years
Number of Non-provisional Structures Requiring Work	1	2	2 (1 to 3 Years) 12 (1 to 5 Years)*	4
Total Estimated Non-provisional Recommended Capital Works	\$304,000	\$1,832,000	\$6,656,000 \$3,318,000*	\$1,338,000

\*Note: includes Provisional Structures

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2025 Fleet Budget Consideration

## BUDGET ANALYSES

In part when the OSIM report is integrated into Town's annual Bridge(s) & Culvert Budget Council may consider the following:

INDEX	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>TRANSFERS IN:</b>										
Opening Balance	727,884	4,849	(1,782,076)	(4,481,762)	(8,387,091)	(12,892,854)	(18,187,881)	(24,093,379)	(31,024,681)	(39,082,022)
Contributions from Capital Levy	600,080	807,515	954,840	1,005,545	1,057,807	1,111,951	1,167,762	1,225,388	1,283,010	1,343,345
Debt Service Funding - approved request	2,056,315	0	0	0	0	0	0	0	0	0
Grants and Subsidies - Federal										
Grants and Subsidies - Provincial										
Grants and Subsidies - Municipal										
Contribution from Development Charges Reserve	1,084,821									
<b>Total Funding Available for Projects</b>	<b>4,469,000</b>	<b>812,364</b>	<b>(835,237)</b>	<b>(3,476,217)</b>	<b>(6,229,284)</b>	<b>(8,779,703)</b>	<b>(12,020,119)</b>	<b>(15,867,991)</b>	<b>(20,441,671)</b>	<b>(25,338,677)</b>
<b>CAPITAL PROJECT COMMITMENTS</b>										
BRIDGES - Kinnison Park Bridge	4,690,000									
BRIDGES - Kinnison Park Bridge (recommissioning) * required		1,500,200								
BRIDGES - Hawick Park Bridge		300,000								
BRIDGES - Colverson St W Bridge						182,000				
BRIDGES - Terrace St Bridge			84,000							
CULVERTS - Logier Ave. Culvert outlet at brook st e					968,000					
CULVERTS - Lake Logier Culvert					295,000					
CULVERTS - Backburn St. Culvert at parkpark trail						378,000				
CULVERTS - Victoria St. driveway access culvert							72,000			
CULVERTS - Normal Road Culvert			1,692,000							
CULVERTS - Normal Road Culvert at Marquess Place								486,800		
CULVERTS - Brookway & Charles St Culvert						664,000				
CULVERTS - Logier Ave North Culvert								265,500		
CULVERTS - Logier Ave Culvert		623,000								
RETAINING WALLS - Normal Road East ROW			681,000							
RETAINING WALLS - Normal Road West ROW			707,000							
RETAINING WALLS - Brookway St @ Bloorham				548,000			312,000			
RETAINING WALLS - 2/11										
Inflation Adjustment		148,954	208,831	158,018	91,329	19,084	0	0	0	0
<b>Total Commitments to Capital Projects</b>	<b>4,690,000</b>	<b>2,481,113</b>	<b>3,617,831</b>	<b>2,740,918</b>	<b>1,883,829</b>	<b>331,084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS OUT:</b>										
Transfers to Operating Budget										
<b>Total Expenditures Against Reserves</b>	<b>4,690,000</b>	<b>2,481,113</b>	<b>3,617,831</b>	<b>2,740,918</b>	<b>1,883,829</b>	<b>331,084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Closing Balance Before Interest	0	(1,789,849)	(4,482,846)	(8,218,236)	(12,808,830)	(18,198,786)	(24,093,389)	(31,024,691)	(39,082,033)	(49,324,877)
Interest Income	4,849	(17,028)	(38,893)	(86,982)	(181,825)	(381,253)	(770,000)	(1,500,000)	(2,813,031)	(5,287,120)
Closing Reserve Balance	<b>4,849</b>	<b>(1,782,076)</b>	<b>(4,481,762)</b>	<b>(8,285,098)</b>	<b>(12,890,655)</b>	<b>(18,191,081)</b>	<b>(24,093,379)</b>	<b>(31,024,681)</b>	<b>(39,082,022)</b>	<b>(49,324,877)</b>

CONNECTED. ENRICHED. INSPIRED.

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2025 Fleet Budget Consideration

## BUDGET ANALYSES

The annual Bridge(s) & Culvert Budget generally consists of the following:

INDEX	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>TRANSFERS IN:</b>										
Opening Balance	727,884	4,849	(1,782,076)	(4,481,762)	(8,387,091)	(12,892,854)	(18,187,881)	(24,093,379)	(31,024,681)	(39,082,022)
Contributions from Capital Levy	600,080	807,515	954,840	1,005,545	1,057,807	1,111,951	1,167,762	1,225,388	1,283,010	1,343,345
Debt Service Funding - approved request	2,056,315	0	0	0	0	0	0	0	0	0
Grants and Subsidies - Federal										
Grants and Subsidies - Provincial										
Grants and Subsidies - Municipal										
Contribution from Development Charges Reserve	1,084,821									
<b>Total Funding Available for Projects</b>	<b>4,469,000</b>	<b>812,364</b>	<b>(835,237)</b>	<b>(3,476,217)</b>	<b>(6,229,284)</b>	<b>(8,779,703)</b>	<b>(12,020,119)</b>	<b>(15,867,991)</b>	<b>(20,441,671)</b>	<b>(25,338,677)</b>
<b>CAPITAL PROJECT COMMITMENTS</b>										
BRIDGES - Kinnison Park Bridge	4,690,000									
BRIDGES - Kinnison Park Bridge (recommissioning) * required		1,500,200								
BRIDGES - Hawick Park Bridge		300,000								
BRIDGES - Colverson St W Bridge						182,000				
BRIDGES - Terrace St Bridge			84,000							
CULVERTS - Logier Ave. Culvert outlet at brook st e					968,000					
CULVERTS - Lake Logier Culvert					295,000					
CULVERTS - Backburn St. Culvert at parkpark trail						378,000				
CULVERTS - Victoria St. driveway access culvert							72,000			
CULVERTS - Normal Road Culvert			1,692,000							
CULVERTS - Normal Road Culvert at Marquess Place								486,800		
CULVERTS - Brookway & Charles St Culvert						664,000				
CULVERTS - Logier Ave North Culvert								265,500		
CULVERTS - Logier Ave Culvert		623,000								
RETAINING WALLS - Normal Road East ROW			681,000							
RETAINING WALLS - Normal Road West ROW			707,000							
RETAINING WALLS - Brookway St @ Bloorham				548,000			312,000			
RETAINING WALLS - 2/11										
Inflation Adjustment		148,954	208,831	158,018	91,329	19,084	0	0	0	0
<b>Total Commitments to Capital Projects</b>	<b>4,690,000</b>	<b>2,481,113</b>	<b>3,617,831</b>	<b>2,740,918</b>	<b>1,883,829</b>	<b>331,084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS OUT:</b>										
Transfers to Operating Budget										
<b>Total Expenditures Against Reserves</b>	<b>4,690,000</b>	<b>2,481,113</b>	<b>3,617,831</b>	<b>2,740,918</b>	<b>1,883,829</b>	<b>331,084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Closing Balance Before Interest	0	(1,789,849)	(4,482,846)	(8,218,236)	(12,808,830)	(18,198,786)	(24,093,389)	(31,024,691)	(39,082,033)	(49,324,877)
Interest Income	4,849	(17,028)	(38,893)	(86,982)	(181,825)	(381,253)	(770,000)	(1,500,000)	(2,813,031)	(5,287,120)
Closing Reserve Balance	<b>4,849</b>	<b>(1,782,076)</b>	<b>(4,481,762)</b>	<b>(8,285,098)</b>	<b>(12,890,655)</b>	<b>(18,191,081)</b>	<b>(24,093,379)</b>	<b>(31,024,681)</b>	<b>(39,082,022)</b>	<b>(49,324,877)</b>

CONNECTED. ENRICHED. INSPIRED.

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2025 Fleet Budget Consideration

## BUDGET ANALYSES

The annual Bridge(s) & Culvert Budget generally consists of the following:

INDEX	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>OPENING BALANCE</b>	727,884	4,549	(1,790,976)	(4,481,762)	(6,281,006)	(8,992,854)	(12,187,061)	(16,093,374)	(20,924,031)	(26,982,923)
<b>TRANSFERS IN:</b>										
Contributors from Capital Levy	950,980	807,915	954,430	1,305,540	1,707,807	1,111,051	1,107,762	1,225,388	1,283,010	1,343,545
Debtenture Funding - approved request	2,056,315	0	0	0	0	0	0	0	0	0
Grants and Subsidies - Federal	0	0	0	0	0	0	0	0	0	0
Grants and Subsidies - Provincial	0	0	0	0	0	0	0	0	0	0
Grants and Subsidies - Municipal	0	0	0	0	0	0	0	0	0	0
Contribution from Development Charges Reserve	1,004,821	0	0	0	0	0	0	0	0	0
<b>Total Funding Available for Projects</b>	<b>4,690,000</b>	<b>812,464</b>	<b>(836,546)</b>	<b>(3,176,222)</b>	<b>(6,573,200)</b>	<b>(8,778,753)</b>	<b>(10,079,299)</b>	<b>(13,867,986)</b>	<b>(17,641,021)</b>	<b>(21,338,877)</b>
<b>CAPITAL PROJECT COMMITMENTS</b>										
<b>BRIDGES</b>	4,690,000	1,500,000	0	0	0	0	0	0	0	0
Kinsmen Pier Bridge (Reconstruction) * Request		1,500,000	0	0	0	0	0	0	0	0
Kinsmen Pier Bridge	300,000	0	0	0	0	0	0	0	0	0
Concession St W Bridge	0	0	44,000	0	0	182,000	0	0	0	0
Yonge St Bridge	0	0	0	0	0	0	0	0	0	0
<b>CULVERTS</b>	0	0	0	0	960,000	0	0	0	0	0
Linger Ave Culvert outlet at back of e	0	0	0	0	960,000	0	0	0	0	0
Linger Ave Culvert	0	0	0	0	0	0	0	0	0	0
<b>CULVERTS</b>	0	0	0	0	0	0	0	0	0	0
Baldwin St Culvert at parkway Trail	0	0	0	0	0	0	0	0	0	0
Victoria St (Downing) access culvert	0	0	0	0	0	0	0	0	0	0
Victoria St Culvert	0	0	0	0	0	0	0	0	0	0
<b>CULVERTS</b>	0	0	0	0	0	0	0	0	0	0
Harwood Road Culvert	0	0	0	0	0	0	0	0	0	0
Harwood St Culvert at Harwood Pine	0	0	0	0	0	0	0	0	0	0
<b>CULVERTS</b>	0	0	0	0	0	0	0	0	0	0
Broadway & Christie St Culvert	0	0	0	0	0	0	0	0	0	0
<b>CULVERTS</b>	0	0	0	0	0	0	0	0	0	0
Linger Ave North Culvert	0	0	0	0	0	0	0	0	0	0
<b>CULVERTS</b>	0	0	0	0	0	0	0	0	0	0
Linger Ave South Culvert	0	0	0	0	0	0	0	0	0	0
<b>RETAINING WALLS</b>	0	0	0	0	0	0	0	0	0	0
Harwood Road Wall	0	0	0	0	0	0	0	0	0	0
<b>RETAINING WALLS</b>	0	0	0	0	0	0	0	0	0	0
Harwood Road Wall 200'	0	0	0	0	0	0	0	0	0	0
<b>RETAINING WALLS</b>	0	0	0	0	0	0	0	0	0	0
Broadway St @ Bloomer	0	0	0	0	0	0	0	0	0	0
2411	0	0	0	0	0	0	0	0	0	0
<b>Inflation Adjustment</b>	0	148,954	-208,831	158,918	94,305	0	0	0	0	0
<b>Total Commitments in Capital Budget</b>	<b>4,690,000</b>	<b>2,648,954</b>	<b>2,617,831</b>	<b>2,740,618</b>	<b>1,854,305</b>	<b>331,004</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS OUT:</b>										
Transfers to Operating Budget	0	0	0	0	0	0	0	0	0	0
<b>Total Expenditures Against Reserves</b>	<b>4,690,000</b>	<b>2,648,954</b>	<b>2,617,831</b>	<b>2,740,618</b>	<b>1,854,305</b>	<b>331,004</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Closing Balance Before Interest</b>	<b>0</b>	<b>(1,789,848)</b>	<b>(4,481,762)</b>	<b>(6,281,006)</b>	<b>(8,992,854)</b>	<b>(12,187,061)</b>	<b>(16,093,374)</b>	<b>(20,924,031)</b>	<b>(26,982,923)</b>	<b>(33,966,800)</b>
Interest Income	4,549	(11,008)	(28,000)	(60,000)	(117,205)	(181,253)	(250,000)	(325,000)	(400,000)	(475,000)
<b>Closing Reserve Balance</b>	<b>4,549</b>	<b>(1,790,857)</b>	<b>(4,481,762)</b>	<b>(6,281,006)</b>	<b>(8,885,654)</b>	<b>(12,187,061)</b>	<b>(16,093,374)</b>	<b>(20,924,031)</b>	<b>(26,982,923)</b>	<b>(33,966,800)</b>

5 Year Capital/  
Replacement Program

5 Year Funding Program  
(DEFICIT)

CONNECTED. ENRICHED. INSPIRED.

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2025 Fleet Budget Consideration

## KINSMEN BRIDGE EVALUATION

- An enhanced structural inspection was completed in 2019 that detailed the useful life of the bridge and its elements.
- The results of this enhanced inspection concluded/found severe corrosion and section loss noted throughout the steel superstructure and further highlights that many elements have reached the end of their service life.
- Overall, the structure is in poor condition with a general life expectancy remaining of 1-5 years (circa 2019).
- Estimated replacement cost are equivalent to \$4,690,000 million.
- As per the last direction from Council the bridge's detail design and tender packages are complete and may be "published"

CONNECTED. ENRICHED. INSPIRED.

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## KINSMEN BRIDGE EVALUATION

Due to the bridge's strategic placement, the bridge connects a large number of the Town's residents (including an abutting large seniors subdivision) to each other and directly "outlets" to the Town's downtown core:



Daily pedestrian traffic counts are estimated to 250-500 pedestrians a day depending on the season.

## KINSMEN BRIDGE EVALUATION

Due to the bridge's current remaining useful life, Town Council will have to consider the replacement of the Kinsmen Bridge; estimated at \$4,690,000 million, through the following:

- A. A large dedicated (2025 ) capital fund(s) allocation
- B. By debt financing which is estimated at \$2,056,350
- C. Or a combination A. and B.

Alternatively, Council may also consider the decommissioning of the Kinsmen Bridge at an estimated cost \$1-1.5 million.



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Facilities | Capital Budget

## INTRODUCTION

- Roth IAMS Ltd. (Roth IAMS) was retained by the Town of Tillsonburg IN 2022 to undertake Building Condition Assessments (BCAs) and engineering life cycle analysis of the Town’s buildings.
- The BCA were part of the Town’s objective to inform the Corporate Asset Management Program.
- The BCA focused on the capital and maintenance renewals recommended/anticipated in the next 25 years



Report Prepared for  
Town of Tillsonburg  
Building Condition Assessment Report  
TCC: Tillsonburg Community Centre  
45 Hardy Avenue, Tillsonburg, Ontario  
Version: Final  
August 10, 2022

Prepared by  
Roth IAMS Ltd.  
Project No. 21112  
[www.rottams.com](http://www.rottams.com)

**Roth IAMS**  
Infrastructure Management Solutions

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2

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## INTRODUCTION

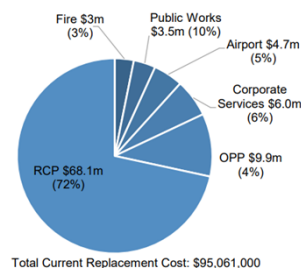
The Town of Tillsonburg owns and maintains several facilities and recreational centres that provide key services to the community, Council, staff and other organizations. The Recreation, Culture and Parks division manage these assets to meet functional requirements along with building and safety codes, while operating in a safe and efficient manner.

- These facilities include:
  - administrative offices
  - works yards
  - fire hall
  - police station
  - community centre
  - museum
  - fairgrounds and waterpark
  - airport

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## BACKGROUND

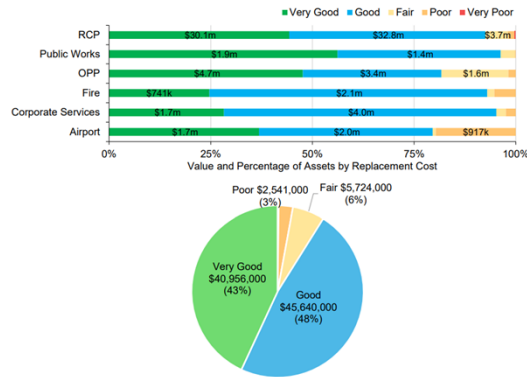
The current replacement cost of all facilities is \$95,061,000. (Based on year end 2022 data)



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# BACKGROUND

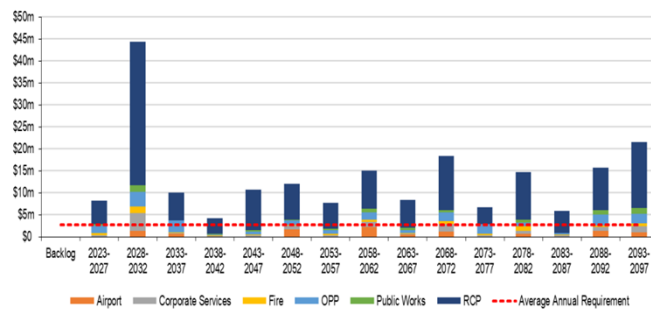
The graphs below visually illustrate the average condition for each asset segment on a very good to very poor scale.



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# FORECASTED CAPITAL REQUIREMENTS

The following graph forecasts long-term capital requirements. The annual capital requirement represents the average amount per year that the Town should allocate towards funding rehabilitation and replacement needs. The following graph identifies capital requirements over the next 75 years. This projection is used as it ensures that every asset has gone through one full iteration of replacement. The forecasted requirements are aggregated into 5-year bins and the trend line represents the average 5-year capital requirements.



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Facilities | Capital Budget

## CONDITION RATING

<b>Table 5 – Condition Rating</b>		
Rating	Definition	Replacement Year
1 - Excellent	Functioning as intended. Limited (if any) deterioration observed (as new).	Greater than the current year (> 10 years)
2 - Good	Functioning as intended; normal deterioration observed; for most infrastructure assets, this implies that no repairs are anticipated within the next five years. (Typically, 5+ years)	Greater than the current year (> 5 years)
3 - Fair	Deterioration either as a result of premature failure or consistent with the element age was observed at the time of the assessment. Given the observed or	Current year + 2 to 4 years

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Facilities | Capital Budget

## CONDITION RATING

<b>Table 5 – Condition Rating</b>		
Rating	Definition	Replacement Year
	reported condition element repair or replace is recommended within two to five years. (Typically, 2-5 years)	
4 - Poor	Based on the observed or reported condition, the element is anticipated to fail. Deferral of the repair or replacement, which is recommended within two years, may result in either a partial or full shut down of the facility. (Typically, 0-1 years)	Current Year + 0 to 1 year
5 – Missing/Failed	Based on the reported or observed condition, the element has either failed, poses a fire and life safety risk or heathy and safety risk. Failure to address the recommended repair or replace, which is required within the next 30 to 60 days, may result in either a partial or full shutdown of the facility, a potential health and safety hazard and code non-compliance.	Current Year

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## FACILITY CONDITION INDEX

- The FCI is a key performance indicator used to benchmark the relative condition of an asset to other assets in a portfolio or assets in general.

**Table 6 – Facility Condition Index**

FCI	Description	Condition Rating
0%-5%	The Facility and its components are functioning as intended; limited (if any) deterioration observed on major systems.	<b>Good</b>
5%-10%	The Facility and its components are functioning as intended; however, some elements are beginning to show signs of wear; More frequent component and equipment failure is anticipated.	<b>Fair</b>
10%-30%	The Facility and its components are showing signs of increasing deterioration. Potential frequent component and equipment failures may occur.	<b>Poor</b>
>30%	The Facility and its components appear worn with obvious deterioration. Critical component or equipment failure are more frequent. Occasional building shutdowns could occur. Management risk is high.	<b>Critical</b>

## EXAMPLE

Element Description	
Name	D201016 - Custodial Sinks
Installation Year	2004
Condition	1 - Excellent
Expected Useful Life	30 Years
Remaining Useful Life	12 Years
Renewal Year	2034
Quantity / Unit of Measure	3 / Each
Unit Cost	\$2,000.00
Difficulty / Regional / Soft Cost Factors	1.00 / 1 / 1.3
Replacement Cost	\$7,800.00

**Description**  
The building plumbing fixtures include floor-mounted acrylic basins with through-wall valve-sets installed in the custodian rooms.

**Condition Narrative**  
No significant deficiencies were observed.

**Photos**



TCCF: Tillsonburg Community Centre - D201016



TCCF: Tillsonburg Community Centre - D201016

**Recommendations**

Recommendations #1 - Custodial Sinks	
Type	Life Cycle Replacement
Year	2034
Cost	\$7,800.00



## ASSET MANAGEMENT CATEGORIES

- Substructure (foundations, basements)
- Shell (Exterior Enclosure, Roofing, Superstructure)
- Interiors (Interior construction & finishes, stairs)
- Services (Elevators, plumbing, HVAC, Electrical & Fire Protection)
- Equipment & Furnishings
- Special Construction & Demolition
- Building Sitework (Preparation, improvements, Mechanical/Electrical utilities, Other)
- General (Masterplans, Engineering, Forms, Estimates)

Note: Under each Asset Management Category, Roth IAMS supplied a 25-year table outlining the Useful Life of each component along with necessary or recommended repairs/replacements and the year suggested to undertake those recommendations. This data was used to inform the 10-year capital plan.

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## Facilities

- Station Arts
- Annandale House
- Customer Service Centre
- Public Works
- Tillsonburg Cemetery
- Clock Tower
- Elliot Fairbairn (OPP Training site)
- Fair Board office
- Fair Board Canteen
- Fair Board Cattle Barn
- Fair Board Crystal Palace
- Fairground Pigeon House
- Fire Hall
- Gibson House
- Kinsmen Canteen
- Lake Lisgar Pavilion
- Library Lane Covered Walkway
- OPP Station
- Kinsmen Bandshell
- Lake Lisgar Waterpark
- Memorial Park Picnic Pavilion
- Tillsonburg Community Centre
- Tillsonburg Airport

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Facilities | Capital Budget

## BEST PRACTICE

- Capital budgets have been and will continue to be informed by Asset Management data
- Staff will take a proactive approach to identifying needs and priorities

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# Thank you

Questions?

**Tillsonburg**  
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**Subject: 2025 Fire Services Part-time Increase Request Report****Report Number: FRS 25-05**

Department: Fire and Emergency Services

Submitted by: Shane Caskanette, Fire Chief

Meeting Type: Council Budget Meeting

Meeting Date: Monday, November 18, 2024

**RECOMMENDATION**

THAT report titled “2025 Fire Services Part-Time Hours Increase Request Report” be received as information; and

THAT the request to increase Fire Services part-time suppression hours in the 2025 operating budget in the amount of \$44,800 as a fiscally responsible way to keep pace with community growth, 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 2025 budget deliberations and seeking Council’s approval to increase part-time suppression hours by 1180 hours at a cost of \$44,800 in the 2025 operating budget as a fiscally responsible strategy to keep pace with community growth, 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 must consider growth of emergency services in line with growth of the Municipality. Tillsonburg Fire Rescue Services must grow in a fiscally responsible manner to keep pace with service demands and growth in our municipality.

The Community Risk Assessment and Master Fire Services Plan adopted by Council in November of 2023 identified growth related capacity challenges maintaining Council approved service levels and legislative compliance in the area of professional standards and qualifications, fire prevention inspections, public education, preplanning, administration, and emergency response capabilities during peak day time hours Monday to Friday.

## FRS 24-04 2025 Fire Services Part-time Increase Request

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

To meet increasing service demand challenges in a fiscally responsible manner the Fire Chief is recommending Council approve an increase in part-time suppression hours in the amount of \$44,800 annually. This strategy uses our current pool of trained volunteer firefighters familiar with our community, equipment and procedures to work daytime shifts during peak hours to increase fire services capacity in the areas of training, 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 strategically increase fire service capacity over time avoiding large one time impacts to the operating budget.

### **CONSULTATION**

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

### **FINANCIAL IMPACT/FUNDING SOURCE**

Over the past three year Fire Services has increased department revenues through increases in fire communications partnerships, false alarms, motor vehicle collisions, inspections and burn complaints.

The increase in fire communications revenue funded the reallocation of the Asst. Chief of Communications wages and benefits from the General Fire Full Time account to the Fire Communications Full Time account. Increases in user fees also helps offset the costs of increased part time suppression hours.

1180 Hours at \$38.00 = \$44,800

### **CORPORATE GOALS**

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

FRS 24-04 2025 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: 2025 Finance Temporary Part-time Position Request****Report Number:** FIN 24-01 Budget

Department: Finance Department

Submitted by: Renato Pullia, Director of Finance / Treasurer

Meeting Type: Council Budget Meeting

Meeting Date: Monday, November 18, 2024

**RECOMMENDATION**

THAT report titled "FIN 24-01 Budget 2025 Finance Temporary Part-time Position Request" be received as information; and

THAT the request for a Part-time three-year position with a 2025 cost of \$60,000, to be funded from a new Employment Reserve with funds from the Finance Dept 2024 labour surplus, be approved; and

THAT the Treasurer be authorized to create an Employment Reserve and transfer into it the 2024 Town-wide labour surplus.

**BACKGROUND**

In 2024, Finance had position vacancies that will result in a sizable labour surplus, estimated at approx. \$250K. We would like to take that departmental labour surplus and transfer it to an Employment Reserve to fund a part-time position for three years to assist with augmenting staff's skillset, assist in implementing a number of system improvements, and assist in modernizing processes to increase the organization's effectiveness.

**DISCUSSION**

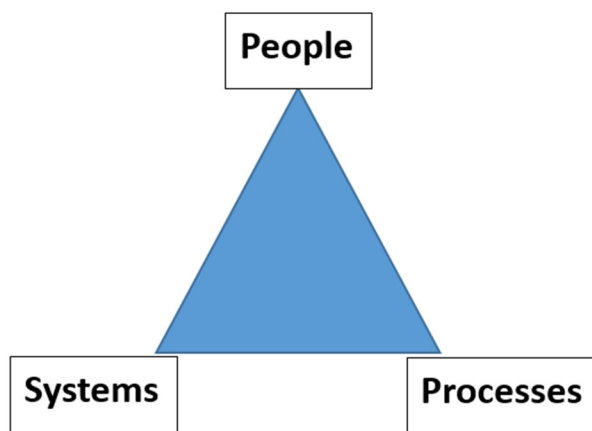
As reported earlier this year, 2024 saw the Finance department work through the finalization of the development charges background study and new by-law, the adoption of the 2024 asset management plan, and worked through compliance with three new accounting standards for the 2023 financial statements, along with the addition of new auditing standards. On top of day-to-day functions, one of these items on their own would have been an undertaking. But the combination of all of these items had a substantive impact in the level of work required, throughout which had position vacancies while the Director position was filled on an interim basis.

## FIN 24-01 Budget

The result is a labour surplus, but also a delay in a number of goals that are described in the 2025 Finance Business Plan, which are required to ensure the Town can progress in its continuous improvement journey.

As well, recently we've been notified that our financial system will no longer be supported as of 2031. While that sounds far away, it takes years and a lot of resources to research a proper replacement for what is a critical, central business system in the organization.

Further, 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, debt management, purchasing, accounts payables, accounts receivables, and job costing, 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.



This means looking at the People, Systems and Processes triangle – that is, enhancing the Town's processes, modernizing its systems, and supporting the enhancement of staff's skillset – viewed holistically to ensure people can succeed in their role, and in turn the organization can succeed.

The part-time support, funded from the 2024 labour surplus from position vacancies, will assist with defining standard operating procedures, assist new staff as they ramp up in their role, assist with new systems implementations and training, assist with process reviews and streamlining, and support staff through various transitions.

### CONSULTATION

CAO, Finance Staff

### FINANCIAL IMPACT/FUNDING SOURCE

No levy impact. Three-year cost of approx. \$60K per year plus annual inflation to be fully funded from 2024 labour surplus in the Finance department.

As the overall Town-wide labour surplus is also sizable at ~ \$1M, it is recommended to create an Employment Reserve and transfer into it the 2024 Town-wide labour surplus,

FIN 24-01 Budget

that could be used to phase-in other FTE increases, or other employment-related initiatives.

### **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 – N/A





**Subject: 2025 Economic Development and Marketing – Temporary Full-time Contract Position**

**Report Number:** EDM Budget 001

Department: Economic Development Department

Submitted by: Cephas Panschow, Development Commissioner

Meeting Type: Council Budget Meeting

Meeting Date: Monday, November 18, 2024

**RECOMMENDATION**

- A. THAT budget report EDM 2024-001 titled “2025 Economic Development and Marketing – Temporary Full-time Contract Position” be received; and,
- B. THAT the Economic Development Project Coordinator be extended for a three-year period for a net increased cost of \$27,000 for 2025, to support projects in marketing, manufacturing sector support, revenue generation and the implementation of a three-year pilot project to attract filming opportunities to Tillsonburg.

**BACKGROUND**

Council approved the following resolution at their April 22, 2024 meeting:

- A. THAT report EDM 2024-016 titled “Budget Reallocation – Part-time Contract” be received; and,
- B. THAT the reallocation of funds within the 2024 Economic Development & Marketing Budget in support of extending the contract Economic Development and Marketing position be approved with funding as follows:
  - a. \$5,000 from the High Tech Manufacturing Hub Development Initiative;
  - b. \$5,000 from the CF Oxford Partnership;
  - c. \$18,000 in net funds from the additional Industrial Lands Lease Revenue.

Additional land lease revenues, along with a reallocation of \$10,000 from within the approved Economic Development and Marketing budget was used to fund an extension in the Economic Development Project Coordinator position. The objective for extending

## EDM Budget 2024-001 Temporary Full-time Contract Position

this position was to enable the Economic Development & Marketing Department to better achieve its 2024 Business Plan and Capital Budget objectives.

### **DISCUSSION**

The Economic Development & Marketing Department has been tasked with a significant number of Capital Projects related to Phase 2 of the Van Norman Innovation Park, Project Big Swing, Progress Drive Extension, Rokeby Road Re-surfacing and supporting revenue generation for the New Town Hall project. These projects require significant resources in order to move these projects forward, including design and servicing as well as selling the lands to generate the revenues anticipated to support the abovementioned projects.

The Economic Development Project Coordinator position has taken on a number of tasks in order to allow the Development Commissioner to focus more time and effort on these projects and associated tasks. Extending the contract for the next three years aligns with the timelines for these projects to be advanced significantly and will provide resources necessary for the Town to move forward with achieving its Community Strategic Plan objectives while contributing towards building our community.

If supported, more of the day to day tasks will be shifted to this position, thereby allowing for more time to be spent on these strategic initiatives.

### **CONSULTATION**

None

### **FINANCIAL IMPACT/FUNDING SOURCE**

The draft Economic Development and Marketing Budget includes an additional \$27,000 in funding towards this position with total position cost of \$65,000.

### **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

## EDM Budget 2024-001 Temporary Full-time Contract Position

- 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** – 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** – Instill an “open for business” culture across the corporation that prioritizes economic development and business attraction.

**Priority Project** – Immediate Term - Corporate-wide rapid response approach for new business opportunities



**Subject: Public Works Roads Staff Complement Request**

**Report Number:** OPD 24-036

Department: Operations and Development Department

Submitted by: Richard Sparham, Manager of Public Works

Meeting Type: Council Budget Meeting

Meeting Date: Monday, November 18, 2024

**RECOMMENDATION**

- A. THAT report OPD 24-036 titled *Public Works Roads Staff Complement Request* be received as information; and
- B. THAT Council approve the staff hiring of 3.7 permanent FTEs through restructuring; and
- C. THAT Council approve, through the 2025 Public Works budget, the amount of \$298,900 to accommodate the new staff as of Jan 1, 2025

**OVERVIEW**

The Public Works Road's staff/team, in the Public Works Division, of the Operations and Development Department, provides an essential service, in not only keeping public (local, county and MTO) roadways/thoroughfares and sidewalks safe for the local travelling residents and visitors, but they also play a critical role in managing life-cycle activities over the same right-of-way(s). Additionally, the Public Works Road's staff have also identified the maintenance needs of effective stormwater drainage, beautifying through grass cutting and tree trimming activities as well as staffing and serving the public at the Town-owned transfer station, etc. To this effect and historically, the Public Works Road's staff often exceed the requirements of the [Minimum Maintenance Standards for Municipal Highways, O Reg. 239/02](#) and the Town's Levels of Service. Generally well-maintained roads and sidewalks are paramount towards the Town's due diligence and/or obligations in helping to protect the Municipality from exposure in consideration to the liability in managing these assets.

Furthermore providing these essential services in an efficient and timely manner for the entire community is imperative for the Town's residents as expectations either through legislations and/or levels of service changes have increased over time.

**BACKGROUND**

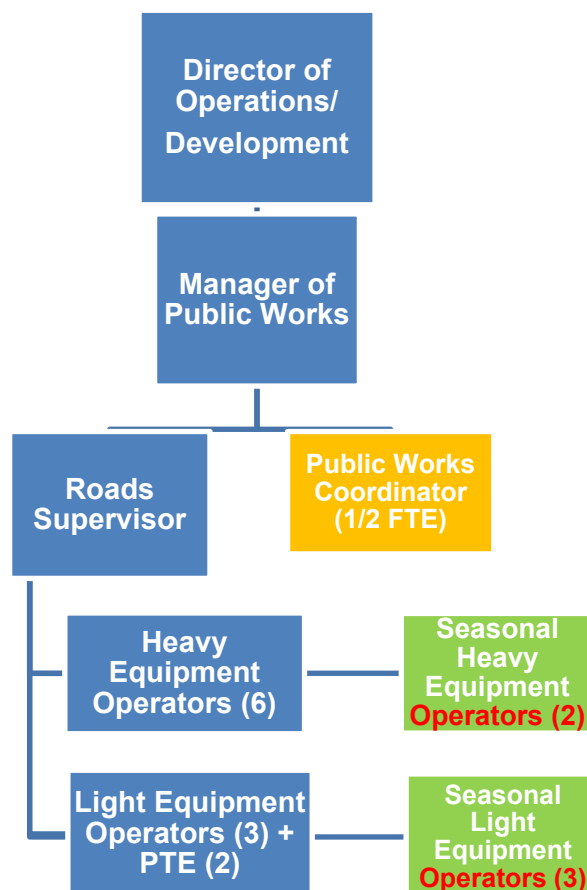
Please be advised that through this analysis, Town staff have consolidated relative comparisons in the attempts in demonstrating Public Work's departmental performance vs staff complement over a period of eighteen to twenty years. The rational to this timeframe is subject to the last known Public Works Road staff addition/complement of a full-time permanent position in 2001 with the understanding a minor staff reorganizing

## OPD 24-036 Public Works Roads Staff Complement Request

taking place in 2005 where a Fleet Services where added the overall Public Works staff/team compliment. To date and since then Public Works Road staff has maintained a complement of eleven (11) FTEs with the addition of winter/seasonal staff that generally consists of the addition of five (5) staff members.

To this effect, and through this report, Town staff have also attempted to remove any natural known or unknown bias, insofar as deciphering “needs” vs “wants” by the use of an analytical approach in the review of relative Census Data and/or Town owned Asset/Counts. As such Council may consider the following background and discussions within this lens.

Under the leadership of the Manager of Public Works and the Roads Supervisor, the Public Works Road’s team is comprised of: six (6) Heavy Equipment Operators; three (3) Light Equipment Operators; two (2) staff split between Recreation, Culture and Parks and one staff with Water/Wastewater (winter only). During the winter operations season (November – March), five (5) seasonal contract winter operations staff are employed.



## OPD 24-036 Public Works Roads Staff Complement Request

**ANALYSIS**

Per the most recent [2021 Canadian Census Data](#) (through *Statistics Canada*) and in comparison to the milestone of [2006 Archived Canadian Census Data](#), the population of the Town of Tillsonburg has increased by 25.6% from 14,822 to 18,615; where in the same period *Total Private Dwelling* rose from 6,519 to 8,494 or 30.1%.

In a “segmented” Public Works approach, specific to linear infrastructure i.e. roads and sidewalks, the Town of Tillsonburg has also increased its asset portfolio by the following:

Asset	<a href="#">2006 Financial Information Return</a>	2023 Reported Asset Inventory	Percentage increase
<i>Kilometre of Maintained Road</i>	216	276	27.8%

Asset	2016 Reported Asset Inventory	2023 Reported Asset Inventory	Percentage increase
<i>Kilometre of Maintained Sidewalk</i>	94.2	138.5*	47.0%

**\*Note:** Subject to the efforts of the Town of Tillsonburg’s *Sidewalk Connectivity Plan*

In correlation to an increase in roads, similar increases in stormwater infrastructure, line painting, signs, maintenance activities (i.e. street sweeping, etc.) can also be realized through the increase of similar or connected assets and activities.

However, in this same eighteen to twenty year period, Public Works Roads staff has not added any full-time permanent positions to complement the maintenance activities; where asset maintenance whether they be official or unofficial (i.e. MESH tickets, etc.) have weighted or lagged. Such an example may be considered sidewalk repairs, grass cutting, signs, pavement markings, storm sewer (inspections, assessments and repairs), tree maintenance and replacement programs, guide rails and roadside protective features, ditch maintenance and asphalt repairs, etc. To this effect we can consider that the Town’s Public Work’s Road staff/team have slipped into a reactive state rather the proactive.

**BUSINESS NEEDS**

The Public Work’s Road staff workload is governed and managed by three (3) primary and mitigating regulations or internal policies; they are, the Ontario Minimum Maintenance Standards, Council adopted and accepted Levels of Service as well as the overall expectations of the Town’s Residents.

## OPD 24-036 Public Works Roads Staff Complement Request

As stated, since 2006, with the notable increases in Town's population, development and infrastructure, there is considerable increase associated with service demands and maintenance. These increasing demands on the current Public Work's Roads staff/team complement, which has not increased in this time, is becoming more and more difficult to not only keep up with existing demands, but, in today's climate of employee retention and attraction can have a significant impact on our ability to retain employees as they become increasingly overworked. Further increasing demands on staff can also have a detrimental effect of safe working environments relative to burnout and quality of tasks preformed.

**BENCHMARK ANALYSIS**

To assess regional competitor's, Town staff has contacted two (2) nearby local municipalities in assessing *Kilometre of Maintained Road per Operator(s)* as per the following:

Municipality	Roads (Lane-km)	Non- Seasonal	Non- Seasonal	Winter/ Seasonal	Winter/ Seasonal
		PW Staff	Km/ PW Staff	PW Staff	Km/ PW Staff
Tillsonburg	276	11	25.09	16	17.25
Woodstock	486	54	9.00	N/A	N/A
Ingersoll	151	13	11.62	N/A	N/A

**TASK ANALYSIS**

Over the better part of a year and to better understand the labour demands of the position, Town staff performed a detailed task analysis of each task and its relative frequency to determine the overall labour-hours. This was completed for both winter and non-winter seasons. These figures were then compared to the total productive time for staff overall.

The table below provides a detailed task analysis, as follows:

Non-Winter		
Task Description	Labour Hours	Staff Required
Retention/Storm Water Management Ponds	68.00	0.09
Tree Maintenance/Trimming	320.00	0.40
Transfer Station - staffing	700.00	0.88
Transfer Station - maintenance	672.00	0.84
Patrols (non-winter)	336.00	0.42
Surface Maintenance	1,280.00	1.61
Equipment Upkeep	420.00	0.53

## OPD 24-036 Public Works Roads Staff Complement Request

General Maintenance	272.00	0.34
Manholes / Catchbasins	512.00	0.64
Sidewalks - minor repairs	160.00	0.20
Sidewalks - concrete work	480.00	0.60
Sod repairs	480.00	0.60
Shoulders	160.00	0.20
Sweeping	656.00	0.82
Line Painting	630.00	0.92
Grass Cutting (Roadside)	2,688.00	3.38
Grass Cutting (Airport)	1,344.00	1.69
Special Events* (tracking required)	-	0.00
Reactive (Customer service/Council)	1,120.00	1.41
- Engineering requests	560.00	0.70
- Bylaw requests	560.00	0.70
Guiderails	160.00	0.20
Emergency Services	-	0.00
Baldwin Oil Clean-up	140.00	0.18
Sign locates, installs, repairs, inspections	560.00	0.70
Drainage problem areas	36.00	0.05

**Total Staff Required**      **18.11**  
**Current Non-Winter Complement**      **9.00**  
**Staff Deficient**      **- 9.11**

<b>Winter</b> (assuming a trend of 17 winter events per season)		
<b>Task Description</b>	<b>Labour Hours</b>	<b>Staff Required</b>
Plowing/Material Application - Roads (Continuous)	1,360	2.75
Plowing/Material Application - Roads (Spot)	1,040	2.11
Plowing/Material Application - Sidewalks (Continuous)	680	1.38
Plowing/Material Application - Sidewalks (Spot)	2,080	4.21
Plowing/Material Application - Alleyways (Continuous)	136	0.28
Plowing/Material Application - Alleyways (Spot)	208	0.42
Plowing/Material Application - Cul-de-sac (Continuous)	408	0.83
Plowing/Material Application - Cul-de-sac (Spot)	-	-
Plowing/Material Application - Bus stops/pads (Continuous)	340	0.69
Plowing/Material Application - Bus stops/pads (Spot)	400	0.81
Inspections	200	0.40
Snow Removal - Parking Lots	480	0.97
Snow Removal - Streets/Downtown	720	1.46
Snow Removal - Other	320	0.65
Kinsmen Bridge	122	0.25
Patrolling (winter)	364	0.74
Equipment Upkeep	420	0.85



## OPD 24-036 Public Works Roads Staff Complement Request

Tree Maintenance/Trimming		-
Transfer Station - staffing	340	0.69
Transfer Station - maintenance	324	0.66
Surface Maintenance	480	0.97
Equipment Upkeep	202.50	0.41
General Maintenance	136	0.28
Special Events	80	0.16
Reactive (Customer service/Council)	560	1.13
- Engineering requests	272	0.55
- Bylaw requests	272	0.55
Emergency Services		-
Baldwin Oil Clean-up	68	0.14
Sign locates, installs, repairs, inspections	128	0.26
Drainage problem areas	36	0.07
<b>Total Staff Required</b>		<b>24.65</b>
<b>Current Non-Winter Complement</b>		<b>15.00</b>
<b>Staff Deficient</b>		<b>- 9.65</b>

Overall and in review of both non-winter and winter activities, results indicate a relative/comparable shortfall of approximately nine (9) full-time permanent Public Works Road staff/team members.

### DRIVERS FOR CHANGE

There are a number of drivers that have highlighted the need for additional staffing in the Public Works Road's team, however, the key driver towards this significant increase relative to our added assets (roads, sidewalks, storm sewers, traffic controls, landscaping, etc.). As an overview we may consider the following:

- **Roads** – with a 27.8% increase since 2006 (totalling 276 lane-km) where with increased linear assets maintenance need included increased plowing operations in the winter; patrolling, safety, maintenance, etc.
- **Sidewalks** – with a 47.0% increase since 2016 (totalling 138.5 km): where with the increased linear assets and increased services levels operations generally include winter maintenance, inspection, grinding as well as panel replacement/lifting.
- **Stormwater Management Ponds** or the addition thereof (17-20 stormwater features i.e. ponds, etc.) – in the past number of years, stormwater ponds have been added to all developments. The Town's Engineering Department has developed a maintenance document outlining the year-to-year maintenance required. These ponds are just now/will be become a significant part of the Public Works Roads staff portfolio.

## OPD 24-036 Public Works Roads Staff Complement Request

- **Public Transit (T-Go)** – the accepted and implemented transit system will require specialized maintenance needs, especially in winter, which has also not been fully factored into the Public Works Roads staff portfolio.

Further activities which are a part of the Public Work's Road staffs general tasks, which are directly affected by the increased infrastructure include the following:

- **Sweeping** – this maintenance activity is affected in direct proportion to the increase in the roads infrastructure.
- **Storm Sewers** – this maintenance activity is affected in direct proportion to the increase in the roads infrastructure.
- **Signs** – this maintenance activity is affected in direct proportion to the increase in the roads infrastructure. Also, as new by-laws and regulations change/evolve, so does the Town's signing needs/demands. Further, and in meeting regulated minimum standards, annual sign retroreflectivity assessment are required to be performed, which requires additional works in the replacement of signs.
- **Street lighting** - this maintenance activity is affected in direct proportion to the increase in the roads infrastructure. Although the street lights are managed by a contracted serves; managing the overall contracting and the inspection/work processing is ongoing.
- **Surface Maintenance** – the patching and asphalt works in roads maintenance is a significant activity which also increases in direct proportion to the increase in the roads infrastructure; which is also directly related to the increasing traffic volumes as well as capital improvements budgeting.
- **Landscaping (Grass)** – as development progresses, so does grass cutting and maintenance activities in direct correlation to roads infrastructure and the inclusion of more pedestrian pathways. It should be noted, and stressed, this area receives a great deal of focus and attention from Council as well as the general public, which also takes a significant effort to on staff time when grass is neither deemed a task associated to the Minimum Maintenance Standards or Legislative Requirements nor is it identified in the Town's Asset portfolio.
- **Landscaping (Trees)** – over the past year or so, Public Works Road staff have increased their attention to the right-of-way landscaping in tree trimming, removal and replacement. This attention will steadily increase over time as tree inspections and maintenance are integral in maintaining safer right-of-way infrastructure especially in consideration newer Plans of Subdivision. Furthermore, the added beautification of increased tree planting throughout the Town helps to make the Town and the streetscape much more attractive to residents and visitors.
- **Drainage** – this maintenance activity is also affected in direct proportion to the increase in the roads infrastructure.
- **Line Painting** – this maintenance activity is also affected in direct proportion to the increase in the roads infrastructure.
- **Shouldering** – this maintenance activity is also affected in direct proportion to the increase in the roads infrastructure.

## OPD 24-036 Public Works Roads Staff Complement Request

- **Special Events** (parades, Turtle Fest, etc.) – with most special events organized by the Town, especially in the Town right-of-way, requires Public Works Road's staff to perform duties (i.e. road closure/detour, traffic management, sweeping, etc.)
- **Emergency Response** – Public Works Roads staff, when emergency incidents occur (i.e. motor vehicle collisions, etc.) are often called upon to perform road closures, roads clean-up, etc. to assist and support all emergency services.
- **Miscellaneous/Reactive** – in similarity to all operating departments, reactive tasks, whether internal or through businesses or residents requests through MESH, are unplanned and can take away from planned/scheduled day-to-day activities/tasks

Of further note, the ongoing developments (i.e. Rolling Meadows, Harvest Heights, Westwinds, etc.) have not been factored/forecasted in the infrastructure assets to date and their impacts on the Public Works Roads team staffing demands will further compound overall staffing complement when these assets become assumed.

### DISCUSSION

In summarizing the overall detailed analysis components above, this report has demonstrated the significant needs through the following four subject areas:

#### MAINTAINING INFRASTRUCTURE

One of the primary focuses of Public Works Road's staff is to maintain the associated roads infrastructure. The maintenance of roads-related infrastructure increases the safety of the users of the roads, demonstrates a high level of maintenance and visible care and beautification of the Town overall, which is pivotal to residents and visitors and effective maintenance of infrastructure helps to lengthen its serviceable life, thereby positively impacting the Town's assets and better asset life expectancy(s).

#### MEETING REGULATORY/LEGISLATIVE REQUIREMENTS

As stated, the Town of Tillsonburg, through the [Minimum Maintenance Standards for Municipal Highways, O Reg. 239/02](#), the Town's adopted Level of Service policies as well as the Hours of Service regulations where with the continuing increase in development and infrastructure, Public Work Road staff is finding it increasingly difficult to attain the mandated and regulatory standards and have often fallen behind in some areas. These areas included but are not limited to regular roads patrolling and street lighting assessments, sign retroreflectivity assessments, a guardrail program, complete sidewalk repairs/replacement etc.

#### HEALTH AND SAFETY IMPLICATIONS

Although working safely is the primary focus of all of Public Works Road staff/team, the ever-increasing demands on staff has a significant impact on the staff's mental acuity in

## OPD 24-036 Public Works Roads Staff Complement Request

performing their tasks and, overtime, can have an impact on their personal health and well-being.

### **MANAGING STAFFING LEVELS (DEPARTMENTAL CULTURE)**

Staff are generally dissuaded from any requests for vacations during winter months, due to the need for all staff to be available in case of winter snow events. This situation/culture essentially means Public Works Road staff usually take their available vacation time during the non-winter times (i.e. June to September); meaning summer operational tasks and assets betterment are very understaffed throughout the spring and summer to the extent which roads staff can be noted as operating with a shortfall of at least two personnel each day; this does not take into account personal/sick days or any unplanned leaves of absence.

### **CONCLUSION**

Town staff recognizes, and has demonstrated, a significant shortfall of almost nine (9) full time staff members are required in both winter and non-winter periods. Furthermore and in analyzing staffing complements Town management staff are recommending the addition of 3.7 FTEs staff through altering a combination of contract/seasonal positions to full-time roads positions (one shared water/wastewater, two shared RCP positions and one winter contract position). Staff has determined the increase of the non-winter staffing complement of a more prioritized need which can be accomplished with less financial impact on current budgets (see below).

### **CONSULTATION**

- Road Supervisor
- Director of Operations and Development
- Director of Finance/Treasurer
- Manager of Human Resources

### **FINANCIAL IMPACT/FUNDING SOURCE**

It is estimated the overall financial impact to wages and benefits for the 3.7 FTEs for 2025 is approximately \$398,900 as the intended start date of January 1, 2025, but there could be further discussion to start at March 31<sup>st</sup>, 2025.

### **CORPORATE GOALS**

- Lifestyle and amenities
- Customer service, communication and engagement
- Business attraction, retention and expansion
- Community growth
- Connectivity and transportation

OPD 24-036 Public Works Roads Staff Complement Request

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 accommodate and support sustainable growth.

**Strategic Direction** – Plan and develop a long-term financing strategy for new services and infrastructure to support growth.

**Priority Project** – *Medium Term* - Resourcing review to service growth

**ATTACHMENTS**

NONE

**Subject: RCP 2025 FTE Increase Requests****Report Number:** RCP 24-057

Department: Recreation, Culture and Parks Department

Submitted by: Andrea Greenway, Director of Recreation, Culture &amp; Parks

Meeting Type: Council Budget Meeting

Meeting Date: Monday, November 18, 2024

**RECOMMENDATION**

- A. THAT budget report RCP 24-057 titled “RCP 2025 FTE Increase Requests” be received; and,
  
- B. THAT the 2.8 FTEs aquatic staff requests included in the 2025 budget at a cost of \$203,600, 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 2025 there is a need for two full-time lifeguards to provide the same level of service in the aquatics department prior to the indoor pool closure for renovations. These positions were in the budget prior to the pool closure so while the reinstatement increases the 2025 budget, there was a savings to the budget for these positions during the renovation period.

During covid, 2 full-time aquatic staff left employment with the Town of Tillsonburg. As a cost savings measure, the positions were not filled due to the timing of the pool closure for renovation. The closure was happening shortly after their departure so part-time staff backfilled in the interim. This allowed for recognized savings of the full-time staff wages as part-time staff contracts ended when the pool closed and the full-time staff would have been redeployed and remained on payroll.

During the 2023 budget process a surplus was noted for the overall RCP full-time staff budget. The decision by the Director at the time was to reallocate the FTE funds for the two aquatic positions to create a hybrid facilities and parks labourer position to offer increased service levels during the busy seasons in both the parks and facilities departments. This change was not made through Council resolution but was part of the 2023 draft budget which was approved as follows:

## RCP 24-057 RCP 2025 FTE Increase Requests

	FTEs						
Parks FT increase of \$72,000	1.00	\$ 72,000	2,079	2 people 1/2 with Fac	\$ 28.00	\$ 34.63	
Programs FT decrease of \$98,600	2.00	\$ (98,600)		2 lifeguards	\$ 15.50		
Facilities FT increase \$72,000	1.00	\$ 72,000	2,079	2 people 1/2 with Parks	\$ 28.00	\$ 34.63	
All of the above falls under RCP	(0.00)	\$ 45,400					
CSC PT increase \$10,000	0.12	\$ 10,000	259	CSR hrs increase	31.19	\$ 38.57	
Fire PT increase of \$24,000	0.27	\$ 24,000	556	4 FF volunteers	\$ 34.93	\$ 43.20	
Bylaw PT increase \$12,000	0.30	\$ 12,000	626	Summer Student	15.5	\$ 19.17	35 hrs/wk
Econ Dev PT increase \$16,000	0.40	\$ 16,000	835	Summer Student	15.5	\$ 19.17	40 hrs/wk
	1.09	62,000					

The hybrid facilities and parks position provided full-time, stable positions that have had a positive impact on service levels. These positions have not experienced the turnover that was previously seen when they were 6-month contract employees. The position has created continuity and has helped maintain service levels, particularly with high turnover of staff in facilities positions. It is recommended that these full-time positions remain in the facilities and parks department budgets.

Tillsonburg residents have been waiting for the re-opening of the indoor pool and it is likely there will be a high demand due to the excitement around the renovated facility. Lifeguard shortages are an issue across the province and having the full-time positions reinstated post-renovation will create stability for the aquatic department and ensure service levels are maintained.

The aquatics department went through a restructure in 2018 to create these full-time positions as finding qualified staff who were only offered part time hours was not a sustainable model. Turnover was high and part-time staff are typically only available evenings and weekends. Aquatic programs run throughout daytime hours 7 days a week. These positions allowed for additional daytime programming which brings in additional revenue. In order to generate the revenue in aquatics to pre-renovation levels the positions must be maintained as they were an integral part of the programming structure. The service level would be impacted if these positions are not reinstated, therefore negatively impacting the ability to generate revenue.

## CONSULTATION

Acting Recreation Programs & Services Manager, Director of Finance, Deputy Treasurer, CAO

## RCP 24-057 RCP 2025 FTE Increase Requests

**FINANCIAL IMPACT/FUNDING SOURCE**

The 2.8 FTEs aquatic staff requests are included in the 2025 budget for a total of \$203,600.

**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** – 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**

N/A





**2025 Financial Plan  
Multiyear Budget Summary**

	2024	2025	Variance	Variance	2026	%	2027	%	2028	%
	Budget	Total Budget	\$	%	Budget	Variance	Budget	Variance	Budget	Variance
<b>Budget Requirements</b>										
Council	546,483	411,284	-135,199	(24.74%)	461,765	0.12%	431,143	(6.63%)	438,623	1.73%
Financial Services	75,473	136,251	60,778	80.53%	137,895	1.21%	157,013	13.86%	164,031	4.47%
Office of CAO		1,215,751	1,215,751	#DIV/0!	1,330,633	9.45%	1,350,044	1.46%	1,369,544	1.44%
Corporate Services	2,148,546	1,260,920	-887,626	(41.31%)	1,446,880	14.75%	1,623,583	12.21%	1,709,545	5.29%
Customer Services	-101,420	65,496	166,916	(164.58%)	69,839	6.63%	74,122	6.13%	76,860	3.69%
Fleet Services	66,547	25,577	-40,970	(61.57%)	28,211	10.30%	31,174	10.50%	34,466	10.56%
THI	-140,000	-140,000			-127,256	(9.10%)	-103,885	(18.37%)	-68,530	(34.03%)
Enterprise Services	-285,000	-275,000	10,000	(3.51%)	-275,000		-275,000		-275,000	
Fire Services	1,656,351	1,611,727	-44,624	(2.69%)	1,749,159	8.53%	1,797,904	2.79%	1,860,731	3.49%
Police Services	3,399,611	4,205,006	805,395	23.69%	4,316,971	2.66%	4,429,435	2.61%	4,539,263	2.48%
Protection/Bylaw	504,681	558,507	53,826	10.67%	586,961	5.09%	608,744	3.71%	628,423	3.23%
Building				#DIV/0!						
OPS Admin	241,141	257,613	16,472	6.83%	265,308	2.99%	273,198	2.97%	279,941	2.47%
Engineering	530,114	581,926	51,812	9.77%	643,919	10.65%	672,543	4.45%	734,903	9.27%
Public Works	4,995,895	6,042,174	1,046,279	20.94%	6,178,314	2.25%	6,294,198	1.88%	6,405,177	1.76%
Parking									-2,000	
Airport	34,167	-11,062	-45,229	(132.38%)	-8,603	(22.23%)	-6,000	(30.26%)	-4,176	(30.40%)
Waste Management	33,747	68,376	34,629	102.61%	72,133	5.49%	76,004	5.37%	76,768	1.01%
Cemetery	201,169	190,738	-10,431	(5.19%)	202,721	6.28%	215,735	6.42%	228,439	5.89%
Parks	1,143,844	1,305,181	161,337	14.10%	1,336,526	2.40%	1,370,019	2.51%	1,407,247	2.72%
Community Events	125,720	128,351	2,631	2.09%	130,014	1.30%	131,685	1.29%	133,352	1.27%
Recreation - Programs	1,022,822	1,234,879	212,057	20.73%	1,272,874	3.08%	1,311,192	3.01%	1,351,268	3.06%
Recreation - Facilities	4,119,693	4,678,756	559,063	13.57%	4,550,813	(2.73%)	4,616,331	1.44%	4,665,977	1.08%
Elliott Fairbairn Centre	-27,579	-28,031	-452	1.64%	-34,636	23.56%	-35,279	1.86%	-34,887	(1.11%)
Museum	396,743	518,403	121,660	30.66%	468,375	(9.65%)	482,634	3.04%	494,178	2.39%
Transit Services	89,203	61,004	-28,199	(31.61%)	153,235	151.19%	157,787	2.97%	156,341	(0.92%)
Development & Communication Services	-47,500	-60,000	-12,500	26.32%	-25,000	(58.33%)	-25,000		-25,000	
Economic Development	425,243	575,437	150,194	35.32%	527,367	(8.35%)	536,047	1.65%	543,858	1.46%
Municipal Taxes	-397,000	-397,000			-397,000		-397,000		-397,000	
<b>Consolidated Budget Requirement</b>	<b>20,758,694</b>	<b>24,222,264</b>	<b>3,463,570</b>	<b>16.68%</b>	<b>25,294,878</b>	<b>4.43%</b>	<b>26,749,246</b>	<b>5.75%</b>	<b>27,690,473</b>	<b>3.52%</b>
<b>Operating Plan</b>										
Council	546,483	411,284	-135,199	(24.74%)	461,765	12.27%	431,143	(6.63%)	438,623	1.73%
Financial Services	75,473	136,251	60,778	80.53%	137,895	1.21%	157,013	13.86%	164,031	4.47%
Corporate Services	2,133,546	1,260,920	-872,626	(40.90%)	1,446,880	14.75%	1,623,583	12.21%	1,709,545	5.29%
Office of CAO		1,215,751	1,215,751	#DIV/0!	1,330,633	9.45%	1,350,044	1.46%	1,369,544	1.44%
Customer Services	-101,420	65,496	166,916	(164.58%)	69,839	6.63%	74,122	6.13%	76,860	3.69%
Fleet Services	347	25,577	25,230	7,270.89%	28,211	10.30%	31,174	10.50%	34,466	10.56%
THI	-140,000	-140,000			-127,256	(9.10%)	-103,885	(18.37%)	-68,530	(34.03%)
Enterprise Services	-285,000	-275,000	10,000	(3.51%)	-275,000		-275,000		-275,000	



**2025 Financial Plan  
Multiyear Budget Summary**

	2024	2025								
	Budget	Total Budget	Variance \$	Variance %	2026 Budget	% Variance	2027 Budget	% Variance	2028 Budget	% Variance
Fire Services	1,632,251	1,611,727	-20,524	(1.26%)	1,749,159	8.53%	1,797,904	2.79%	1,860,731	3.49%
Police Services	3,399,611	4,205,006	805,395	23.69%	4,316,971	2.66%	4,429,435	2.61%	4,539,263	2.48%
Protection/Bylaw	504,681	558,507	53,826	10.67%	586,961	5.09%	608,744	3.71%	628,423	3.23%
Building										
OPS Admin	241,141	257,613	16,472	6.83%	265,308	2.99%	273,198	2.97%	279,941	2.47%
Engineering	530,114	581,926	51,812	9.77%	643,919	10.65%	672,543	4.45%	734,903	9.27%
Public Works	3,314,395	3,834,574	520,179	15.69%	3,970,714	3.55%	4,086,598	2.92%	4,197,577	2.72%
Parking							-		-2,000	
Airport	-15,533	-11,062	4,471	(28.78%)	-8,603	(22.23%)	-6,000	(30.26%)	-4,176	(30.40%)
Waste Management	33,747	68,376	34,629	102.61%	72,133	5.49%	76,004	5.37%	76,768	1.01%
Cemetery	201,169	190,738	-10,431	(5.19%)	202,721	6.28%	215,735	6.42%	228,439	5.89%
Parks	951,444	1,063,481	112,037	11.78%	1,094,826	2.95%	1,128,319	3.06%	1,165,547	3.30%
Community Events	125,720	128,351	2,631	2.09%	130,014	1.30%	131,685	1.29%	133,352	1.27%
Recreation - Programs	1,022,822	1,234,879	212,057	20.73%	1,272,874	3.08%	1,311,192	3.01%	1,351,268	3.06%
Recreation - Facilities	3,066,093	3,422,756	356,663	11.63%	3,294,813	(3.74%)	3,360,331	1.99%	3,409,977	1.48%
Elliott Fairbairn Centre	-27,579	-28,031	-452	1.64%	-34,636	23.56%	-35,279	1.86%	-34,887	(1.11%)
Museum	396,743	518,403	121,660	30.66%	468,375	(9.65%)	482,634	3.04%	494,178	2.39%
Transit Services	89,203	61,004	-28,199	(31.61%)	153,235	151.19%	157,787	2.97%	156,341	(0.92%)
Development & Communication Services	-47,500	-60,000	-12,500	26.32%	-25,000	(58.33%)	-25,000		-25,000	
Economic Development	425,243	575,437	150,194	35.32%	527,367	(8.35%)	536,047	1.65%	543,858	1.46%
Municipal Taxes	-397,000	-397,000			-397,000		-397,000		-397,000	
<b>Total Operating Budget</b>	<b>17,676,194</b>	<b>20,516,964</b>	<b>2,840,770</b>	<b>16.07%</b>	<b>21,357,118</b>	<b>4.09%</b>	<b>22,093,071</b>	<b>3.45%</b>	<b>22,787,042</b>	<b>3.14%</b>
<b>Capital Plan</b>										
Corporate Services	15,000		-15,000	(100.00%)						
Fleet Services	66,200		-66,200	(100.00%)						
Fire Services	24,100		-24,100	(100.00%)						
Engineering										
Public Works	1,681,500	2,207,600	526,100	31.29%	2,346,050	6.27%	2,774,069	18.24%	2,921,380	5.31%
Airport	49,700		-49,700	(100.00%)						
Parks	192,400	241,700	49,300	25.62%	256,893	6.29%	303,761	18.24%	319,892	5.31%
Recreation - Facilities	1,053,600	1,256,000	202,400	19.21%	1,334,817	6.28%	1,578,345	18.24%	1,662,159	5.31%
Museum										
Development & Communication Services										
Economic Development										
<b>Total Capital Plan</b>	<b>3,082,500</b>	<b>3,705,300</b>	<b>622,800</b>	<b>20.20%</b>	<b>3,937,760</b>	<b>6.27%</b>	<b>4,656,175</b>	<b>18.24%</b>	<b>4,903,431</b>	<b>5.31%</b>

INDEX	2024 Opening Balance January 1	Interest Income collected for 2024	2024 Transfers In (Inc. 2023 YE surplus)	2024 Sub-total	Commitments 2024	2024 Balance @ December 31	2025 Transfers In	Commitments New 2025	Prior Years' Commitments	Commitments from CFWD in 2025	Projected Ending Balance before Land Sales	2025 Potential Land sales	Estimated Ending Balance for 2025
<b>Operating Reserves</b>													
Council Reserve	3,424	1	32	3,457	-	3,457					3,457		3,457
Election Reserve	24,471	8	15,224	39,703	-	39,703	17,500				57,203		57,203
Transit Reserve	0	0	-	0	-	0					0		0
Physician Recruitment Reserve	49,236	21	87,859	137,116	35,000	102,116		96,750			5,366		5,366
Tax Rate Stabilization Reserve	1,131,368	406	776,720	1,908,494	1,072,758	835,735		55,000	518,975		261,760		261,760
Insurance Reserve	128,027	43	1,174	129,243	-	129,243					129,243		129,243
Fire Dept. Labour Reserve	-	0	7,893	7,893	-	7,893					7,893		7,893
Police Reserve	56,182	20	27,964	84,166	-	84,166					84,166		84,166
Police Service Board Reserve	38,617	13	580	39,210	1,700	37,510					37,510		37,510
Winter Maint. Reserve	-	-	-	-	-	-					0		-
Cemetery Reserve	6,562	4	86,012	92,579	-	92,579	31,200				123,779		123,779
Econ Development Reserve	1,219,406	358	1,010,104	2,229,868	217,610	2,012,258		57,900		965,000	989,358		989,358
<b>Operating Total</b>	<b>2,657,294</b>	<b>875</b>	<b>2,013,561</b>	<b>4,671,730</b>	<b>1,327,068</b>	<b>3,344,662</b>	<b>48,700</b>	<b>209,650</b>	<b>518,975</b>	<b>965,000</b>	<b>1,699,737</b>	<b>-</b>	<b>1,699,737</b>
<b>Capital Reserves</b>													
IT Equipment Reserve	207,572	74	96,992	304,638	105,000	199,638	84,000	160,000			123,638		123,638
Asset Management reserve	822,197	327	393,759	1,216,283	148,000	1,068,283	442,956	957,956			553,283		553,283
Fleet & Equipment Reserve	1,035,112	353	248,914	1,284,379	424,362	860,017		259,600		370,000	230,417		230,417
Fire Dept. Equipment Reserve	160,181	64	422,524	582,769	40,900	541,869	90,000	72,500			559,369		559,369
Engineering Reserve	311,132	106	47,307	358,545	132,100	226,445		140,000			86,445		86,445
Development Remediation Reserve	29,089	9	251	29,350	-	29,350					29,350		29,350
Linear Infrastructure Reserve	1,371,289	458	448,937	1,820,685	678,400	1,142,285		773,900		74,400	293,985		293,985
Airport Reserve	37,936	13	57,379	95,328	-	95,328				49,700	45,628		45,628
Waste Mangement Reserve	1,972	1	18	1,990	-	1,990					1,990		1,990
RCP Reserve	734,108	279	206,324	940,711	326,508	614,203	38,300	129,300		10,000	513,203		513,203
Facility Infrastructure Reserve	1,989,723	706	460,520	2,450,949	1,513,620	937,329	12,500	61,500		319,390	568,939		568,939
Downtown Parking Reserve	453,221	152	-	457,528	-	457,528	742				458,270		458,270
<b>Capital Total</b>	<b>7,153,532</b>	<b>2,541</b>	<b>2,382,926</b>	<b>9,543,155</b>	<b>3,368,890</b>	<b>6,174,265</b>	<b>668,498</b>	<b>2,554,756</b>	<b>-</b>	<b>823,490</b>	<b>3,464,517</b>	<b>-</b>	<b>3,464,517</b>
<b>Total</b>	<b>9,810,826</b>	<b>3,417</b>	<b>4,396,487</b>	<b>14,214,885</b>	<b>4,695,958</b>	<b>9,518,927</b>	<b>717,198</b>	<b>2,764,406</b>	<b>518,975</b>	<b>1,788,490</b>	<b>5,164,254</b>	<b>-</b>	<b>5,164,254</b>

# TOWN OF TILLSONBURG

## 2025 Business Plan

Office of the CAO

November 18, 2024



# 2025 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Physician Recruitment (Physician Matrix and Health Care Recruiter)	<p><b>Goal</b> – Life Style &amp; Amenities</p> <p><b>Strategic Direction</b> – Expand community partnerships in the delivery of programs and amenities</p> <p><b>Priority Project - <i>On going</i></b> - Physician recruitment program</p>	CAO	\$70,000 + \$61,750 = \$131,750	Ongoing
Town Hall Project – Project Support	<p><b>Goal</b> – Customer Service, Communications and Engagement</p> <p><b>Strategic Direction</b> – Position Tillsonburg as a leader in the municipal sector</p> <p><b>Priority Project - <i>Immediate Term</i></b> - Consolidated Town Hall initiative; Consolidated customer service counter</p>	CAO	TBD	TBD
Attainable and Affordable Housing– 31 Earle Street	<p><b>Goal</b> – Life Style &amp; Amenities</p> <p><b>Strategic Direction</b> – Work with Oxford County and community partners to ensure an adequate supply of affordable, attainable housing options; Facilitate attainable housing options for local employees (Business Attraction, Retention and Expansion)</p> <p><b>Priority Project – <i>Immediate Term</i></b> - Affordable housing collaboration with Oxford County</p>	CAO	\$35,000	TBD

# 2025 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Partner to secure a new walk-in clinic	<p><b>Goal</b> – Life Style &amp; Amenities</p> <p><b>Strategic Direction</b> – Expand community partnerships in the delivery of programs and amenities</p> <p><b>Priority Project – Immediate Term</b> – Secure a walk-in clinic</p>	CAO	TBD	Q2, 2025
Carry out Strategic Plan Initiatives	Town of Tillsonburg Community Strategic Plan (2021-2030)	CAO	\$60,000 <b>OR</b>	Ongoing
Municipal Service Review	<p><b>Goal</b> – Customer Service, Communication and Engagement</p> <p><b>Strategic Direction</b> – Position Tillsonburg as a leader in the municipal sector</p> <p><b>Priority Project – Short Term</b> – Municipal Service Review</p>	CAO	\$80,000 (\$60K from Strategic Initiatives and \$20K from Tax Rate Stabilization Reserve)	Q4, 2025

# 2025 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Implementation of electronic performance management system	<p><b>Goal</b> – Customer Service, Communications and Engagement</p> <p><b>Strategic Direction</b> – Enhance employee engagement and training as the foundation for exceptional customer service</p> <p><b>Priority Project - Immediate Term</b> – N/A</p>	Manager of Human Resources	Staff Time	Q2, 2025
Implementation of electronic onboarding and learning module for staff	<p><b>Goal</b> – Customer Service, Communications and Engagement</p> <p><b>Strategic Direction</b> – Enhance employee engagement and training as the foundation for exceptional customer service</p> <p><b>Priority Project - Immediate Term</b> – N/A</p>	Manager of Human Resources	Staff Time	Q2, 2025
Review and update of HR and Health and Safety Policies	<p><b>Goal</b> – Customer Service, Communications and Engagement</p> <p><b>Strategic Direction</b> – Enhance employee engagement and training as the foundation for exceptional customer service</p> <p><b>Priority Project - Immediate Term</b> – Employee Engagement Strategy</p>	Manager of Human Resources	Staff Time	On-going
Payroll Audit	<p><b>Goal</b> – Customer Service, Communications and Engagement</p> <p><b>Strategic Direction</b> – Enhance employee engagement and training as the foundation for exceptional customer service</p> <p><b>Priority Project - Immediate Term</b> – N/A</p>	Manager of Human Resources	\$44,000	Q1, 2025

# 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
- Consolidate Town operations under 'one roof'
- Provide more opportunity for primary care for unattached residents

# Future Departmental Directions: 3 Year Outlook

- 2026
  - Continue to find process efficiencies
  - Carry out strategic plan initiatives
- 2027/2028
  - Near/Completion of consolidated Town Hall project

 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Office of the CAO</b>					
	2024	2025			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
Contribution from Reserves		151,750	151,750		
<b>Total Revenues</b>		<b>151,750</b>	<b>151,750</b>		
<b>Expenditures</b>					
Labour		1,026,400	1,026,400		
Purchases		325,564	325,564		
Contracted Services		53,115	53,115		
Interfunctional Adjustments		(37,578)	(37,578)		
<b>Total Expenditures</b>		<b>1,367,501</b>	<b>1,367,501</b>		
<b>Total Net Levy</b>		<b>(1,215,751)</b>	<b>(1,215,751)</b>		
<b>Notes:</b>					
<p>New Department established in 2025 - The Office of the CAO and related costs have been accounted for in department Corporate Services and Council Services in prior years. The HR department has been allocated here as well.</p>					
<p>Corporate Services and Council will have a reduction to their budgets in 2025 to reflect the allocation here.</p>					

 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Office of the CAO</b>										
	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
Contribution from Reserves		151,750	151,750		61,750	59.31%	61,750		61,750	
<b>Total Revenues</b>		151,750	151,750		61,750	59.31%	61,750		61,750	
<b>Expenditures</b>										
Labour		1,026,400	1,026,400		1,044,532	1.77%	1,063,943	1.86%	1,083,443	1.83%
Purchases		325,564	325,564		270,564	(16.89%)	270,564		270,564	
Contracted Services		53,115	53,115		53,115		53,115		53,115	
Interfunctional Adjustments		(37,578)	(37,578)		(37,578)		(37,578)		(37,578)	
<b>Total Expenditures</b>		1,367,501	1,367,501		1,330,633	(2.70%)	1,350,044	1.46%	1,369,544	1.44%
<b>Total Net Levy</b>		(1,215,751)	(1,215,751)		(1,268,883)	(4.37%)	(1,288,294)	(1.53%)	(1,307,794)	(1.51%)

# TOWN OF TILLSONBURG

## 2025 Business Plan

Financial Services

November 18, 2024



# 2025 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Asset Management Plan update July 1, 2025 deadline	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks, and the world through effective traditional and digital infrastructure</p> <p><b>Strategic Direction</b> – Develop a robust , long-term asset mgmt. plan to inform evidence-based decisions on the maintenance, rehabilitation and replacements of municipal infrastructure</p> <p><b>Priority Project</b> – <i>Short Term</i> - Asset Management Plan</p>	<b>Asset Mgmt Coordinator</b> / Director / Asset Managers / SLT	\$46,500 (Tax Rate Reserve)	Q1 2025 – first draft Q2 2025 – completion
Tangible Capital Asset (TCA) Policy Update	<p><b>Goal</b> – Customer Service, Communications and Engagement</p> <p><b>Strategic Direction</b> – Excellence &amp; accountability in govt</p> <p><b>Priority Project</b> – <i>Short Term</i> - Financial sustainability plan</p>	<b>Director / Asset Mgmt Coordinator</b> / Deputy Treasurer / Asset Managers	\$0	Q1 2025
Reserve Policy Update	<p><b>Goal</b> – Customer Service, Communications and Engagement</p> <p><b>Strategic Direction</b> – Excellence &amp; accountability in govt</p> <p><b>Priority Project</b> – <i>Short Term</i> – n/a</p>	<b>Director</b> / Deputy Treasurer	\$0	Q1 2025
CityWide Budgeting (FMW) Fund Manager implementation – Multi-year Capital Budget Development	<p><b>Goal</b> – Customer Service, Communications and Engagement</p> <p><b>Strategic Direction</b> – Excellence and accountability in government</p> <p><b>Priority Project</b> – <i>Short Term</i> – Multi-year budgeting; Financial sustainability plan</p>	<b>Director / Deputy Treasurer</b> / Budgeting Coordinator	\$10,000 (Tax Rate Reserve)	Q2 2025
Debt (Capital Financing) Policy Update	<p><b>Goal</b> – Customer Service, Communications and Engagement</p> <p><b>Strategic Direction</b> – Excellence &amp; accountability in govt</p> <p><b>Priority Project</b> – <i>Short Term</i> - Financial sustainability plan</p>	<b>Director</b> / Deputy Treasurer	\$0	Q2 2025

# 2025 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Surplus/Deficit Allocation Policy Update	<p><b>Goal</b> – Customer Service, Communications and Engagement</p> <p><b>Strategic Direction</b> – Excellence and accountability in government</p> <p><b>Priority Project</b> – <i>Short Term</i> - Financial sustainability plan</p>	Director / Deputy Treasurer	\$0	Q2 2025
PSD CityWide Salary Plan Module Implementation	<p><b>Goal</b> – Customer Service, Communications and Engagement</p> <p><b>Strategic Direction</b> – Position Tillsonburg as a leader in the municipal sector.</p> <p><b>Priority Project</b> – N/A</p>	Budgeting Coordinator / Deputy Treasurer / Director /	\$25,000 one time (Tax Rate Reserve) & \$5,000 annual (IT Budget)	Q3 2025
Accounts Receivable & Write-Off Policy	<p><b>Goal</b> – Customer Service, Communications and Engagement</p> <p><b>Strategic Direction</b> – Excellence and accountability in government</p> <p><b>Priority Project</b> – <i>Short Term</i> - Financial sustainability plan</p>	Revenue Manager / Director / Deputy Treasurer	\$0	Q3 2025
Caseware software implementation - preparation of financial statements and improving the year-end audit process	<p><b>Goal</b> – Customer Service, Communications and Engagement</p> <p><b>Strategic Direction</b> – Excellence and accountability in government</p> <p><b>Priority Project</b> – N/A</p>	Deputy Treasurer / Director	\$2,000 one-time (Tax Rate Reserve) plus \$3,600 annual (IT Budget)	Q3 2025
Bids&Tender Purchasing Platform full implementation – Contracts & Vendor Performance	<p><b>Goal</b> – Customer Service, Communications and Engagement</p> <p><b>Strategic Direction</b> – Excellence and accountability in government</p> <p><b>Priority Project</b> – N/A</p>	Purchasing Coordinator / Director / Corporate Analysts	\$5,000 (Tax Rate Reserve)	Q3 2025

# 2025 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
AP Digitalization & new PO Software Implementation	<p><b>Goal</b> – Customer Service, Communications and Engagement</p> <p><b>Strategic Direction</b> – Position Tillsonburg as a leader in the municipal sector.</p> <p><b>Priority Project</b> – <i>Short Term</i> – n/a</p>	<b>Purchasing Coordinator / Director / Corporate Analysts</b>	\$33,300 one-time (Tax Rate Reserve) & \$13,000 annual (IT Budget)	Q3 2025
Citywide Maintenance Manager module implementation (Asset Mgmt Work Order system)	<p><b>Goal</b> – Customer Service, Communications and Engagement</p> <p><b>Strategic Direction</b> – Excellence and accountability in government</p> <p><b>Priority Project</b> – <i>Short Term</i> - Financial sustainability plan</p>	<b>Asset Mgmt Coordinator /Director / Asset Managers</b>	\$92,500 (Tax Rate Reserve 2025) and \$62,500 (Tax Rate Reserve 2026) - \$24,000 annual 2027 (IT Operating Budget) [Offset by -\$50K reduction on current software license]	2025-2026 Q1 2027 full transition
PT Labour to Support People, Systems, Processes improvement	<p><b>Goal</b> – Customer Service, Communications and Engagement</p> <p><b>Strategic Direction</b> – Excellence and accountability in government</p> <p><b>Priority Project</b> – <i>Short Term</i> - Financial sustainability plan</p>	<b>Director</b>	\$60,000/yr '25-'26 (Labour Reserve – new, from 2024 Labour Surplus)	2025-2026





# Future Departmental Directions: 3 Year Outlook

- 2026-2028
  - Revenue Policy
  - Refinement of multi-year budget systems and processes
  - Continued asset management data enhancement
  - Financial Sustainability Plan/Long-term Financial Plan

# Risks & Opportunities

Risk	Opportunity
Financial integrity improvement	Strengthening internal processes; fraud prevention services;
Numerous departmental transitions, workload and stretched resources	Upskilling, expand financial team/personnel resources, skills training and development
Legacy systems and processes (i.e. GP end-of-life)	Innovation and strategic investments in new technology and modernization of processes

	<b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Financial Services</b>				
	2024	2025			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
Grants	715,500	1,179,809	464,309	(64.89%)	1
User Charges	96,900	111,200	14,300	(14.76%)	2
Other Revenue	210,000	210,000			
Contribution from Reserves	281,810	274,300	(7,510)	2.66%	3
<b>Total Revenues</b>	<b>1,304,210</b>	<b>1,775,309</b>	<b>471,099</b>	<b>(36.12%)</b>	
<b>Expenditures</b>					
Labour	1,146,623	1,273,500	126,877	11.07%	4
Purchases	337,400	286,224	(51,176)	(15.17%)	5
Contracted Services	53,500	60,500	7,000	13.08%	6
Contribution to Reserves		442,956	442,956		7
Interfunctional Adjustments	(157,840)	(152,320)	5,520	(3.50%)	8
<b>Total Expenditures</b>	<b>1,379,683</b>	<b>1,910,860</b>	<b>531,177</b>	<b>38.50%</b>	
<b>Total Net Levy</b>	<b>(75,473)</b>	<b>(135,551)</b>	<b>(60,078)</b>	<b>(79.60%)</b>	
Notes:					
	1 Increased OMPF Grant and allocation of OCIF formula funding				
	2 Increased Misc. Tax Revenue				
	3 Development Charges -Prior year DC Study				
	4 Payroll costs, Benefits, COLA, Annualized of prior year FTE & PT labour Increase				
	5 Special Projects - Reduction of One-time Expenses: Citywide Software				
	6 DC Study removal & Financial Systems Services				
	7 OCIF Formula to reserves				
	8 Increased IT Charges & Staff allocations				

	 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Financial Services</b>									
	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
Grants	715,500	1,179,809	464,309	(64.89%)	1,268,242	(7.50%)	1,367,298	(7.81%)	1,478,491	(8.13%)
User Charges	96,900	111,200	14,300	(14.76%)	111,500	(0.27%)	111,800	(0.27%)	112,100	(0.27%)
Other Revenue	210,000	210,000			210,000		210,000		210,000	
Contribution from Reserves	281,810	274,300	(7,510)	2.66%	122,500	55.34%		100.00%		#DIV/0!
<b>Total Revenues</b>	<b>1,304,210</b>	<b>1,775,309</b>	<b>471,099</b>	<b>(36.12%)</b>	<b>1,712,242</b>	<b>3.55%</b>	<b>1,689,098</b>	<b>1.35%</b>	<b>1,800,591</b>	<b>(6.60%)</b>
<b>Expenditures</b>										
Labour	1,146,623	1,273,500	126,877	11.07%	1,306,380	2.58%	1,280,232	(2.00%)	1,315,084	2.72%
Purchases	337,400	286,224	(51,176)	(15.17%)	142,074	(50.36%)	80,924	(43.04%)	83,524	3.21%
Contracted Services	53,500	60,500	7,000	13.08%	71,000	17.36%	64,500	(9.15%)	66,500	3.10%
Contribution to Reserves		442,956	442,956	#DIV/0!	509,399	15.00%	585,809	15.00%	673,680	15.00%
Interfunctional Adjustments	(157,840)	(152,320)	5,520	(3.50%)	(158,716)	4.20%	(165,354)	4.18%	(174,166)	5.33%
<b>Total Expenditures</b>	<b>1,379,683</b>	<b>1,910,860</b>	<b>531,177</b>	<b>38.50%</b>	<b>1,870,137</b>	<b>(2.13%)</b>	<b>1,846,111</b>	<b>(1.28%)</b>	<b>1,964,622</b>	<b>6.42%</b>
<b>Total Net Levy</b>	<b>(75,473)</b>	<b>(135,551)</b>	<b>(60,078)</b>	<b>(79.60%)</b>	<b>(157,895)</b>	<b>(16.48%)</b>	<b>(157,013)</b>	<b>0.56%</b>	<b>(164,031)</b>	<b>(4.47%)</b>

# TOWN OF TILLSONBURG

## 2025 Business Plan

Corporate Services

November 18, 2024



# 2025 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Youth Engagement Program	<p><b>Goal</b> – Customer Service, Communication and Engagement.</p> <p><b>Strategic Direction</b> – Increase opportunities and promotion for public engagement in shaping municipal initiatives.</p> <p><b>Priority Project</b> - <i>Immediate</i> Term - Youth Engagement Strategy and Youth Advisory Committee</p>	<p>Communications Specialist</p> <p>Records and Legislative Coordinator.</p>	No direct costs.	Ongoing
Procedure By-Law Training	<p><b>Goal</b> – Customer Service, Communication and Engagement.</p> <p><b>Strategic Direction</b> – Position Tillsonburg as a leader in the municipal sector.</p>	Director of Corporate Services/Clerk	<p>\$400</p> <p><i>Council, Staff and Committee Member training with updated Procedure By-Law</i></p>	Q1-Q2
Communications Procedures and Policies Review	<p><b>Goal</b> – Customer Service, Communication and Engagement.</p> <p><b>Strategic Direction</b> - 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.</p>	Communications Officer	<p>\$4,700</p> <p>New software to assist in website effectiveness.</p>	On-going
Customer Service Working Group – Training	<p><b>Goal</b> - Customer Service, Communication and Engagement</p>	Customer Service Working Group	<p>\$500</p> <p>Custom Customer Service Training and Deployment</p>	Q1 – March
Insurance and Risk Reviews	<p><b>Goal</b> – Customer Service, Communication and Engagement.</p>	Director of Corporate Services/Clerk	<p>Aim to create savings in risk reduction and overall insurance costs.</p> <p>Forecast 8-10% Increase</p>	<p>On-going</p> <p>Insurance Renewal in Q1</p>

# 2025 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Records Modernization and Program Audit	<p><b>Goal</b> – Customer Service, Communication and Engagement</p> <p><b>Strategic Direction</b> – Position Tillsonburg as a leader in the municipal sector; Explore opportunities for service efficiencies in partnership with adjacent municipalities.</p> <p><b>Priority Project - Immediate Term</b> - Consolidated Town Hall initiative</p>	Deputy Clerk	<p>\$2,500 (Scanning Project Fund)</p> <p>\$35,000 (Software improvements to better utilize functions and reduce staff associated time)</p> <p>\$16,000 Summer Student</p>	On-Going
IT Program and Services Modernization	<p><b>Goal</b> – Customer Service, Communication and Engagement</p> <p><b>Strategic Direction</b> – explore opportunities for service efficiencies</p>	Manager, IT Services	<p>2025 – Operational Costs -(\$40,000) reduced IT Services Contract</p> <p>2025 – Capital Costs \$160,000 total requested</p>	Multi-year
Town Hall Project – Project Support	<p><b>Goal</b> – Customer Service, Communications and Engagement</p> <p><b>Strategic Direction</b> – Position Tillsonburg as a leader in the municipal sector</p> <p><b>Priority Project - Immediate Term</b> - Consolidated Town Hall initiative; Consolidated customer service counter</p>	Director and Manager, IT Services	TBD	TBD
Asset Management Work, IT assets	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks, and the world through effective traditional and digital infrastructure</p> <p><b>Strategic Direction</b> – Develop a robust , long-term asset mgmt. plan to inform evidence-based decisions on the maintenance, rehabilitation and replacements of municipal infrastructure</p> <p><b>Priority Project – Short Term</b> - Asset Management Plan</p>	IT	Staff time	Q1 first draft of 2025 AMP; Ongoing

# 2025 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	\$84,000  (-\$84,000 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 / Communication Devices 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



# 2025 Capital Summary

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Work Station – New Installations	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	\$20,000	Q1-Q4
Annual Server Replacement and Upgrade 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	\$40,000	Q1
Annual Network/Security Equipment Upgrades	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	\$25,000	Q1

# Risks

## IT

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

## Clerks

- Temporary record storage and older software have potential to impact availability of Corporate records and compliance with the records retention requirements.

## 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 communication deliverable across the organization and digital channels for 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)

## Communications

- Ability to leverage easily shareable content with active on-line citizens / groups.
- Expansion of Communications team to increase available support to the Organization and strategic communication planning.

## 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.

2024-2027


 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Council</b>						
		2024	2025			Note
	Total	Total	Budget	%	Reference	
	Budget	Budget	Variance	Variance		
<b>Revenues</b>						
Other Revenue	61,700		(61,700)	100.00%	1	
Contribution from Reserves	35,000		(35,000)	100.00%	2	
<b>Total Revenues</b>	<b>96,700</b>		<b>(96,700)</b>	<b>100.00%</b>		
<b>Expenditures</b>						
Labour	229,417	237,600	8,183	3.57%		
Purchases	353,360	100,140	(253,220)	(71.66%)	3	
Contracted Services	2,500	4,500	2,000	80.00%		
Contribution to Reserves	15,000	17,500	2,500	16.67%		
Interfunctional Adjustments	42,906	51,544	8,638	20.13%	4	
<b>Total Expenditures</b>	<b>643,183</b>	<b>411,284</b>	<b>(231,899)</b>	<b>(36.05%)</b>		
<b>Total Net Levy</b>	<b>(546,483)</b>	<b>(411,284)</b>	<b>135,199</b>	<b>24.74%</b>		
<b>Notes:</b>						
	1 Allocated to Office of the CAO					
	2 Allocated to Office of the CAO					
	3 Strategic plan initiatives and One-time Expenses allocated to Office of the CAO					
	4 IT Charges					


 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Council</b>										
	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
Other Revenue	61,700		(61,700)	100.00%						
Contribution from Reserves	35,000		(35,000)	100.00%						
<b>Total Revenues</b>	<b>96,700</b>		<b>(96,700)</b>	<b>100.00%</b>						
<b>Expenditures</b>										
Labour	229,417	237,600	8,183	3.57%	244,725	3.00%	251,987	2.97%	259,467	2.97%
Purchases	353,360	100,140	(253,220)	(71.66%)	108,840	8.69%	100,140	(7.99%)	100,140	
Contracted Services	2,500	4,500	2,000	80.00%	46,500	933.33%	4,500	(90.32%)	4,500	
Contribution to Reserves	15,000	17,500	2,500	16.67%	7,500	(57.14%)	17,500	133.33%	17,500	
Interfunctional Adjustments	42,906	51,544	8,638	20.13%	54,200	5.15%	57,016	5.20%	57,016	
<b>Total Expenditures</b>	<b>643,183</b>	<b>411,284</b>	<b>(231,899)</b>	<b>(36.05%)</b>	<b>461,765</b>	<b>12.27%</b>	<b>431,143</b>	<b>(6.63%)</b>	<b>438,623</b>	<b>1.73%</b>
<b>Total Net Levy</b>	<b>(546,483)</b>	<b>(411,284)</b>	<b>135,199</b>	<b>24.74%</b>	<b>(461,765)</b>	<b>(12.27%)</b>	<b>(431,143)</b>	<b>6.63%</b>	<b>(438,623)</b>	<b>(1.73%)</b>

 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Corporate Services</b>						
		2024	2025			Note
	Total	Total	Budget	%	Reference	
	Budget	Budget	Variance	Variance		
<b>Revenues</b>						
User Charges	100,000	35,000	(65,000)	65.00%	1	
Contribution from Reserves	96,200	203,600	107,400	(111.64%)	2	
<b>Total Revenues</b>	<b>196,200</b>	<b>238,600</b>	<b>42,400</b>	<b>(21.61%)</b>		
<b>Expenditures</b>						
Labour	1,675,849	1,038,300	(637,549)	(38.04%)	3	
Purchases	614,048	549,440	(64,608)	(10.52%)	4	
Contracted Services	693,623	671,065	(22,558)	(3.25%)	5	
Interfunctional Adjustments	(677,189)	(782,462)	(105,273)	15.55%	6	
Debt Principal & Interest	23,415	23,177	(238)	(1.02%)		
<b>Total Expenditures</b>	<b>2,329,746</b>	<b>1,499,520</b>	<b>(830,226)</b>	<b>(35.64%)</b>		
<b>Total Net Levy</b>	<b>(2,133,546)</b>	<b>(1,260,920)</b>	<b>872,626</b>	<b>40.90%</b>		
<b>Notes:</b>						
	1 Correction of Revenue allocation to Finance					
	2 To offset IT Services					
	3 Payroll costs, Benefits, COLA, Reallocation of Staff- Costs allocated to Office of the CAO					
	4 Costs allocated to Office of the CAO					
	5 Costs allocated to Office of the CAO					
	6 Staff allocations and IT charge allocations					

 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Corporate Services</b>										
	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
User Charges	100,000	35,000	(65,000)	65.00%	12,000	65.71%	12,000		12,000	
Contribution from Reserves	96,200	203,600	107,400	(111.64%)	101,775	50.01%		100.00%		#DIV/0!
<b>Total Revenues</b>	<b>196,200</b>	<b>238,600</b>	<b>42,400</b>	<b>(21.61%)</b>	<b>113,775</b>	<b>52.32%</b>	<b>12,000</b>	<b>89.45%</b>	<b>12,000</b>	
<b>Expenditures</b>										
Labour	1,675,849	1,038,300	(637,549)	(38.04%)	1,100,748	6.01%	1,149,616	4.44%	1,199,950	4.38%
Purchases	614,048	549,440	(64,608)	(10.52%)	569,935	3.73%	594,405	4.29%	579,510	(2.51%)
Contracted Services	693,623	671,065	(22,558)	(3.25%)	672,315	0.19%	673,615	0.19%	729,985	8.37%
Interfunctional Adjustments	(677,189)	(782,462)	(105,273)	15.55%	(782,343)	(0.02%)	(782,053)	(0.04%)	(787,900)	0.75%
Debt Principal & Interest	23,415	23,177	(238)	(1.02%)		(100.00%)		#DIV/0!		#DIV/0!
<b>Total Expenditures</b>	<b>2,329,746</b>	<b>1,499,520</b>	<b>(830,226)</b>	<b>(35.64%)</b>	<b>1,560,655</b>	<b>4.08%</b>	<b>1,635,583</b>	<b>4.80%</b>	<b>1,721,545</b>	<b>5.26%</b>
<b>Total Net Levy</b>	<b>(2,133,546)</b>	<b>(1,260,920)</b>	<b>872,626</b>	<b>40.90%</b>	<b>(1,446,880)</b>	<b>(14.75%)</b>	<b>(1,623,583)</b>	<b>(12.21%)</b>	<b>(1,709,545)</b>	<b>(5.29%)</b>



	<b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Customer Service Centre</b>				
	2024	2025			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
User Charges	304,955	154,855	(150,100)	49.22%	1
<b>Total Revenues</b>	<b>304,955</b>	<b>154,855</b>	<b>(150,100)</b>	<b>49.22%</b>	
<b>Expenditures</b>					
Labour	369,054	389,200	20,146	5.46%	2
Purchases	112,143	113,965	1,822	1.62%	
Contracted Services	50,973	51,856	883	1.73%	
Interfunctional Adjustments	(335,305)	(341,177)	(5,872)	1.75%	3
Debt Principal & Interest	6,670	6,507	(163)	(2.44%)	
<b>Total Expenditures</b>	<b>203,535</b>	<b>220,351</b>	<b>16,816</b>	<b>8.26%</b>	
<b>Total Net Levy</b>	<b>101,420</b>	<b>(65,496)</b>	<b>(166,916)</b>	<b>164.58%</b>	
Notes:					
	1	THI rent revenue			
	2	Payroll costs, Benefits, COLA			
	3	Staff allocations			

 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Customer Service Centre</b>										
	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
User Charges	304,955	154,855	(150,100)	49.22%	155,655	(0.52%)	156,455	(0.51%)	156,355	0.06%
<b>Total Revenues</b>	<b>304,955</b>	<b>154,855</b>	<b>(150,100)</b>	<b>49.22%</b>	<b>155,655</b>	<b>(0.52%)</b>	<b>156,455</b>	<b>(0.51%)</b>	<b>156,355</b>	<b>0.06%</b>
<b>Expenditures</b>										
Labour	369,054	389,200	20,146	5.46%	398,084	2.28%	407,234	2.30%	416,659	2.31%
Purchases	112,143	113,965	1,822	1.62%	116,845	2.53%	119,555	2.32%	122,264	2.27%
Contracted Services	50,973	51,856	883	1.73%	52,739	1.70%	53,639	1.71%	53,639	
Interfunctional Adjustments	(335,305)	(341,177)	(5,872)	1.75%	(348,523)	2.15%	(356,041)	2.16%	(365,537)	2.67%
Debt Principal & Interest	6,670	6,507	(163)	(2.44%)	6,349	(2.43%)	6,190	(2.50%)	6,190	
<b>Total Expenditures</b>	<b>203,535</b>	<b>220,351</b>	<b>16,816</b>	<b>8.26%</b>	<b>225,494</b>	<b>2.33%</b>	<b>230,577</b>	<b>2.25%</b>	<b>233,215</b>	<b>1.14%</b>
<b>Total Net Levy</b>	<b>101,420</b>	<b>(65,496)</b>	<b>(166,916)</b>	<b>164.58%</b>	<b>(69,839)</b>	<b>(6.63%)</b>	<b>(74,122)</b>	<b>(6.13%)</b>	<b>(76,860)</b>	<b>(3.69%)</b>

IT Capital

INDEX		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>RESERVES</b>											
<i>Opening Balance:</i>		199,637	119,153	63,613	7,114	(50,348)	(137,088)	(196,782)	(257,390)	(318,919)	(408,159)
<b>Funding Sources:</b>											
Contributions from Operating Budget		84,000	86,587	89,185	91,860	94,616	97,455	100,378	103,390	106,491	109,686
<b>Total Funding Available for Projects</b>		<b>283,637</b>	<b>205,740</b>	<b>152,798</b>	<b>98,974</b>	<b>44,268</b>	<b>(39,633)</b>	<b>(96,403)</b>	<b>(154,001)</b>	<b>(212,427)</b>	<b>(298,473)</b>
<b>CAPITAL PROJECT COMMITMENTS:</b>											
A. Work Stations	Computer Hardware Replacement	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
B. Printers	Printer/Copier Replacement										
C. Software											
D. Communication Equipmen	Cell Phone Replacement	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
E. Servers	Server Node Replacement	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
F. Network Equipment	Firewall, switches, etc.	25,000				25,000				25,000	25,000
G. Fire Hardware Equipment	Fire Hardware Replacement										
<b>New Projects - Growth</b>											
Additional Work Stations		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
<b>Inflation Adjustment</b>		6,464	8,262	11,124	14,054	20,192	20,075	23,166	26,339	31,216	31,216
<b>Total Commitments To Capital Projects</b>		<b>166,464</b>	<b>143,262</b>	<b>146,124</b>	<b>149,054</b>	<b>180,192</b>	<b>155,075</b>	<b>158,166</b>	<b>161,339</b>	<b>191,216</b>	<b>191,216</b>
<b>TRANSFERS OUT:</b>											
Transfers to Operating budget											
<b>Total Expenditures Against Reserves</b>		<b>166,464</b>	<b>143,262</b>	<b>146,124</b>	<b>149,054</b>	<b>180,192</b>	<b>155,075</b>	<b>158,166</b>	<b>161,339</b>	<b>191,216</b>	<b>191,216</b>
<b>Closing Balance Before Interest</b>		<b>117,173</b>	<b>62,478</b>	<b>6,674</b>	<b>(50,080)</b>	<b>(135,924)</b>	<b>(194,708)</b>	<b>(254,569)</b>	<b>(315,339)</b>	<b>(403,643)</b>	<b>(489,689)</b>
Interest Income		1,980	1,135	439	(269)	(1,164)	(2,074)	(2,821)	(3,580)	(4,516)	(5,612)
<b>Closing Reserve Balance</b>		<b>119,153</b>	<b>63,613</b>	<b>7,114</b>	<b>(50,348)</b>	<b>(137,088)</b>	<b>(196,782)</b>	<b>(257,390)</b>	<b>(318,919)</b>	<b>(408,159)</b>	<b>(495,301)</b>



**2025 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
<b>Project Listing</b>											
<b>110 Corporate Services</b>											
X92 Annual Replacement of IT Capital	(84,000)	84,000									IT Charges
X91 Additonal Workstations - From Growth	20,000				(20,000)						IT Reserve
X90 Security Equipment - Firewall. Switches, etc	25,000				(25,000)						IT Reserve
X89 Server Node Replacement	40,000				(40,000)						IT Reserve
X88 Computer Hardware Replacement	60,000				(60,000)						IT Reserve
X87 Cell Phone Replacement	15,000				(15,000)						IT Reserve
<b>Total 110 Corporate Services</b>	<b>76,000</b>	<b>84,000</b>			<b>(160,000)</b>						
<b>Total Project Listing</b>	<b>\$76,000</b>	<b>\$84,000</b>			<b>(\$160,000)</b>						

Capital Projects

<b>Project</b>	X87 Cell Phone Replacement		
<b>Department</b>	Corporate Services		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Description**

Cell phones have become a very important tool for municipal staff. They improve communication, streamline workflows and have enhanced their ability to deliver services effectively.

**Justification**

Replacement of aging cell phones ensures that we maintain reliable, secure and efficient communication. It prevents performance issues, supports the latest apps, improves security with regular updates, reduces maintenance costs, and enhances productivity. This also includes the purchase of additional cell phones for new positions.

**Budget**

	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	15,000	15,000					
<b>Expenditures Total</b>	<b>15,000</b>	<b>15,000</b>					
<b>Funding</b>							
Cont.from Reserves	15,000	15,000					
<b>Funding Total</b>	<b>15,000</b>	<b>15,000</b>					

Town of Tillsonburg

Capital Projects

<b>Project</b>	X88 Computer Hardware Replacement		
<b>Department</b>	Corporate Services		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Description**

The computer hardware replacement plan is essential for regularly updating and replacing computers and related equipment. Replacing this hardware before failure, at the end of its useful life ensures that the technology infrastructure stays reliable, secure and efficient to support the Towns operations and services.

**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	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	60,000	60,000					
<b>Expenditures Total</b>	<b>60,000</b>	<b>60,000</b>					
<b>Funding</b>							
Cont.from Reserves	60,000	60,000					
<b>Funding Total</b>	<b>60,000</b>	<b>60,000</b>					

Capital Projects

<b>Project</b>	X89 Server Node Replacement		
<b>Department</b>	Corporate Services		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Description**

Servers are computer hardware that are designed to manage network resources and provide data, services or programs to other computers over a network. This server node replacement will keep our servers and storage up to date and functioning at the end of their useful life.

**Justification**

Servers are the backbone for all of the Towns' software to run on and they also store all of the data. Without keeping the servers up to date we chance failure to multiple systems and software.

**Budget**

	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	40,000	40,000					
<b>Expenditures Total</b>	<b>40,000</b>	<b>40,000</b>					
<b>Funding</b>							
Cont.from Reserves	40,000	40,000					
<b>Funding Total</b>	<b>40,000</b>	<b>40,000</b>					

Capital Projects

<b>Project</b>	X90 Security Equipment - Firewall. Switches, etc		
<b>Department</b>	Corporate Services		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Description**

IT security is essential due to the growing complexity and frequency of digital threats. Security equipment including firewalls and switches is vital for safeguarding networks, maintaining data privacy, preventing cyber threats, ensuring compliance and enabling uninterrupted operations.

**Justification**

The Town now has its own IT Department. In order to keep the network secure we need to be able to install hardware like firewalls, and virus protection etc.

**Budget**

	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	25,000	25,000					
<b>Expenditures Total</b>	<b>25,000</b>	<b>25,000</b>					
<b>Funding</b>							
Cont.from Reserves	25,000	25,000					
<b>Funding Total</b>	<b>25,000</b>	<b>25,000</b>					



Capital Projects

<b>Project</b>	X91 Additonal Workstations - From Growth		
<b>Department</b>	Corporate Services		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Description**

The purchase of additional workstations for new hires due to growth.

**Justification**

As our Town is growing in population, we require more staff to provide services. Because of new hires, additional workstations need to be purchased.

**Budget**

	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	20,000	20,000					
<b>Expenditures Total</b>	<b>20,000</b>	<b>20,000</b>					
<b>Funding</b>							
Cont.from Reserves	20,000	20,000					
<b>Funding Total</b>	<b>20,000</b>	<b>20,000</b>					

Capital Projects

<b>Project</b>	X92 Annual Replacement of IT Capital		
<b>Department</b>	Corporate Services		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

Description

The annual contribution to IT reserves for computer and server replacements through the towns internal IT charges.

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	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Cont.to Reserves	84,000	84,000					
Other	(84,000)	(84,000)					
<b>Expenditures Total</b>	<b>0</b>	<b>0</b>					

# Town of Tillsonburg 2025 Business Plan

Operations and Development Services

November 18, 2024



# 2025 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Devonshire Culvert (CFWD from 2024)	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p><b>Strategic Direction</b> – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p><b>Priority Project</b> – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$838,000 - Storm	Q2
Rolling Meadows SWM Pond Cost Sharing	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p><b>Strategic Direction</b> – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p><b>Priority Project</b> – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$125,000 - Storm	Q1

# 2025 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Lake Lisgar Weir (Valve) Repair	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p><b>Strategic Direction</b> – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p><b>Priority Project</b> – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$120,000 - Storm	Q3
2025 OSIM (Operating Budget)	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p><b>Strategic Direction</b> – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p><b>Priority Project</b> – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$70,000 (Engineering Reserve) - Storm	Q1
Cranberry Construction	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p><b>Strategic Direction</b> – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p><b>Priority Project</b> – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$1,867,536 – Roads \$1,416,624 – Storm	Q3

# 2025 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Annual Road Resurfacing Program	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p><b>Strategic Direction</b> – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p><b>Priority Project</b> – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$240,000 - Roads	Q2-Q4
2025 Road Needs Study (PCI) (Operating Budget)	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p><b>Strategic Direction</b> – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p><b>Priority Project</b> – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$70,000 (Engineering Reserve) -Roads	Q1
2025 Sidewalk Connectivity	<p><b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks and the world through effective traditional and digital infrastructure.</p> <p><b>Strategic Direction</b> – Develop a robust, long-term asset management plan to inform evidence-based decisions on the maintenance, rehabilitation and replacement of municipal infrastructure.</p> <p><b>Priority Project</b> – Ongoing - Asset Management Plan</p>	Manager of Engineering	\$150,000 (Engineering Reserve) -Roads	Q2-Q3

## 2025 Business Objectives – Fleet Summary

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Fleet Replacement – Heavy Duty (new ice resurfacer)	<p><b>Goal</b> – 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><b>Strategic Direction</b> – N/A</p> <p><b>Priority Project</b> – N/A</p>	Manager of Public Works	\$250,000 - Fleet	Q2
Fleet Replacement – Off Road (Fire ATV)	<p><b>Goal</b> – 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><b>Strategic Direction</b> – N/A</p> <p><b>Priority Project</b> – N/A</p>	Manager of Public Works	\$40,000 - Fleet	Q2

**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.
  - To date a draft agreement is currently in review
- 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.
- 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.
  - If the Town is successful in the CMHC grant planning workflow will be addressed.



# Opportunities

- Implementation of an annual traffic count program continues into 2025.
- 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.
  - Provincial funding is tabled to conclude in March 2025
- Continue implementation of records management within Public Works, Engineering and Water/Wastewater.
- Continue use of Corporate service request and work order management system.
  - Cartegraph integration with the Water/Wastewater group is required through the County
- 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

# 2025 Departmental Goals

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

# 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 Sanitary Sewer De-rooting 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
- Develop and Implement Stormwater Master Plan
- By-Law Review

# Future Departmental Directions:

## 2027

- 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 2025 Business Plan

Building, Planning & By-law

November 18, 2024



# 2025 Business Objectives

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

# 2025 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)	<p><b>Goal</b> – Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information and opportunities to shape municipal initiatives.</p> <p><b>Strategic Direction</b> - Position Tillsonburg as a leader in the municipal sector.</p> <p><b>Priority Project</b>- N/A</p>	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	<p><b>Goal</b> – Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information and opportunities to shape municipal initiatives.</p> <p><b>Strategic Direction</b> - Position Tillsonburg as a leader in the municipal sector.</p> <p><b>Priority Project</b>- N/A</p>	Building & By-Law Enforcement Supervisor	\$ 127,400	Q4
Provide and manage contract security for Tillsonburg Community Centre and surrounding property amenities.	<p><b>Goal</b> – Tillsonburg will strive for excellence and accountability in government, providing effective and efficient services, information and opportunities to shape municipal initiatives.</p> <p><b>Strategic Direction</b> - Position Tillsonburg as a leader in the municipal sector.</p> <p><b>Priority Project</b>- N/A</p>	Building & By-Law Enforcement Supervisor	\$ 60,000	Q4



# 2025 Business Objectives

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

# 2025 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><b>Goal</b> – The Town of Tillsonburg will accommodate and support sustainable growth.</p> <p><b>Strategic Direction</b> – Promote, preserve and enhance the downtown core as the retail centre and community hub for Tillsonburg.</p> <p><b>Priority Project</b>- 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><b>Goal</b> – Within the community, Tillsonburg will strive to offer residents the amenities, services and attractions they require to enjoy balanced lifestyles.</p> <p><b>Strategic Direction</b> –Work with Oxford County and community partners to ensure an adequate supply of affordable, attainable housing options.</p> <p><b>Priority Project</b>- Immediate - Affordable housing collaboration with Oxford County</p> <p><b>Goal</b> – The Town of Tillsonburg will accommodate and support sustainable growth.</p> <p><b>Strategic Direction</b> –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><b>Priority Project</b>- Immediate - Attainable housing plan</p>	CBO	\$2,000	Q1

# Risks

- Bill 23's legacy 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

## 2026

- 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


## 2027

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


# Future Departmental Directions: 3 year outlook


**2028**


- Central Area Design Study
- By-Law Reviews


 <b>2026 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Fleet</b>					
	2024	2025			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
User Charges	1,757,850	1,942,323	184,473	(10.49%)	1
<b>Total Revenues</b>	<b>1,757,850</b>	<b>1,942,323</b>	<b>184,473</b>	<b>(10.49%)</b>	
<b>Expenditures</b>					
Labour	245,347	274,600	29,253	11.92%	2
Purchases	892,643	986,362	93,719	10.50%	3
Contracted Services	24,588	7,877	(16,711)	(67.96%)	4
Contribution to Reserves	67,600		(67,600)	(100.00%)	5
Interfunctional Adjustments	11,500	39,273	27,773	241.50%	6
Debt Principal & Interest	516,519	659,788	143,269	27.74%	7
<b>Total Expenditures</b>	<b>1,758,197</b>	<b>1,967,900</b>	<b>209,703</b>	<b>11.93%</b>	
<b>Total Net Levy</b>	<b>(347)</b>	<b>(25,577)</b>	<b>(25,230)</b>	<b>(7,270.89%)</b>	
<b>Notes:</b>					
	1	Increased Fleet Charges			
	2	Payroll costs, Benefits, COLA			
	3	Equipment Supplies & Repairs, Insurance and Lease Payments Expenses			
	4	Subcontractor Expense decrease			
	5	Contribution to the Fleet Reserve			
	6	IT Charges			
	7	New Debt Principle and Interest			




 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Fleet</b>										
	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
User Charges	1,757,850	1,942,323	184,473	(10.49%)	2,118,175	(9.05%)	2,293,451	(8.27%)	2,544,156	(10.93%)
<b>Total Revenues</b>	<b>1,757,850</b>	<b>1,942,323</b>	<b>184,473</b>	<b>(10.49%)</b>	<b>2,118,175</b>	<b>(9.05%)</b>	<b>2,293,451</b>	<b>(8.27%)</b>	<b>2,544,156</b>	<b>(10.93%)</b>
<b>Expenditures</b>										
Labour	245,347	274,600	29,253	11.92%	281,685	2.58%	288,983	2.59%	296,500	2.60%
Purchases	892,643	986,362	93,719	10.50%	993,575	0.73%	1,011,566	1.81%	1,011,674	0.01%
Contracted Services	24,588	7,877	(16,711)	(67.96%)	8,085	2.64%	8,256	2.12%	8,256	
Contribution to Reserves	67,600		(67,600)	(100.00%)	219,098	#DIV/0!	450,990	105.84%	696,006	54.33%
Interfunctional Adjustments	11,500	39,273	27,773	241.50%	42,622	8.53%	46,342	8.73%	49,634	7.10%
Debt Principal & Interest	516,519	659,788	143,269	27.74%	601,321	(8.86%)	518,488	(13.78%)	516,552	(0.37%)
<b>Total Expenditures</b>	<b>1,758,197</b>	<b>1,967,900</b>	<b>209,703</b>	<b>11.93%</b>	<b>2,146,386</b>	<b>9.07%</b>	<b>2,324,625</b>	<b>8.30%</b>	<b>2,578,622</b>	<b>10.93%</b>
<b>Total Net Levy</b>	<b>(347)</b>	<b>(25,577)</b>	<b>(25,230)</b>	<b>(7,270.89%)</b>	<b>(28,211)</b>	<b>(10.30%)</b>	<b>(31,174)</b>	<b>(10.50%)</b>	<b>(34,466)</b>	<b>(10.56%)</b>


 <b>2028 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>OPS Admin</b>					
	2024	2025			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
Grants	103,500		(103,500)	100.00%	1
Contribution from Reserves	141,500		(141,500)	100.00%	1
<b>Total Revenues</b>	<b>245,000</b>		<b>(245,000)</b>	<b>100.00%</b>	
<b>Expenditures</b>					
Labour	294,810	313,500	18,690	6.34%	2
Purchases	257,087	12,522	(244,565)	(95.13%)	3
Interfunctional Adjustments	(65,756)	(68,409)	(2,653)	4.03%	
<b>Total Expenditures</b>	<b>486,141</b>	<b>257,613</b>	<b>(228,528)</b>	<b>(47.01%)</b>	
<b>Total Net Levy</b>	<b>(241,141)</b>	<b>(257,613)</b>	<b>(16,472)</b>	<b>(6.83%)</b>	
<b>Notes:</b>					
	1 DC Reserves - One-time Funding - Transportation Master Plan				
	2 Payroll costs, Benefits, COLA				
	3 One-time Expenses - Transportation Master Plan				


 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>OPS Admin</b>										
	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
Grants	103,500		(103,500)	100.00%						
Contribution from Reserves	141,500		(141,500)	100.00%						
<b>Total Revenues</b>	<b>245,000</b>		<b>(245,000)</b>	<b>100.00%</b>						
<b>Expenditures</b>										
Labour	294,810	313,500	18,690	6.34%	322,520	2.88%	331,810	2.88%	341,379	2.88%
Purchases	257,087	12,522	(244,565)	(95.13%)	12,836	2.51%	13,094	2.01%	13,094	
Interfunctional Adjustments	(65,756)	(68,409)	(2,653)	4.03%	(70,048)	2.40%	(71,706)	2.37%	(74,532)	3.94%
<b>Total Expenditures</b>	<b>486,141</b>	<b>257,613</b>	<b>(228,528)</b>	<b>(47.01%)</b>	<b>265,308</b>	<b>2.99%</b>	<b>273,198</b>	<b>2.97%</b>	<b>279,941</b>	<b>2.47%</b>
<b>Total Net Levy</b>	<b>(241,141)</b>	<b>(257,613)</b>	<b>(16,472)</b>	<b>(6.83%)</b>	<b>(265,308)</b>	<b>(2.99%)</b>	<b>(273,198)</b>	<b>(2.97%)</b>	<b>(279,941)</b>	<b>(2.47%)</b>

 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Engineering</b>					
	2024	2025			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
User Charges	153,400	199,500	46,100	(30.05%)	1
Contribution from Reserves		140,000	140,000		2
<b>Total Revenues</b>	<b>153,400</b>	<b>339,500</b>	<b>186,100</b>	<b>(121.32%)</b>	
<b>Expenditures</b>					
Labour	626,881	649,800	22,919	3.66%	3
Purchases	62,653	206,420	143,767	229.47%	4
Contracted Services		32,925	32,925		5
Contribution to Reserves					
Interfunctional Adjustments	(6,020)	32,281	38,301	(636.23%)	6
<b>Total Expenditures</b>	<b>683,514</b>	<b>921,426</b>	<b>237,912</b>	<b>34.81%</b>	
<b>Total Net Levy</b>	<b>(530,114)</b>	<b>(581,926)</b>	<b>(51,812)</b>	<b>(9.77%)</b>	
<b>Notes:</b>					
	1 Increased to Reviewing Fees				
	2 To fund One-time Expenses				
	3 Payroll costs, Benefits, COLA & Staff Allocations				
	4 One-time Expenses - OSIM Inspections & Roads Needs Study				
	5 Consulting Costs				
	6 Fleet and IT Charges				

	2024		2025		2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
User Charges	153,400	199,500	46,100	(30.05%)	199,500		199,500		199,500	
Contribution from Reserves		140,000	140,000	#DIV/0!		100.00%	70,000	#DIV/0!		100.00%
<b>Total Revenues</b>	<b>153,400</b>	<b>339,500</b>	<b>186,100</b>	<b>(121.32%)</b>	<b>199,500</b>	<b>41.24%</b>	<b>269,500</b>	<b>(35.09%)</b>	<b>199,500</b>	<b>25.97%</b>
<b>Expenditures</b>										
Labour	626,881	649,800	22,919	3.66%	668,331	2.85%	687,418	2.86%	707,077	2.86%
Purchases	62,653	206,420	143,767	229.47%	67,748	(67.18%)	139,225	105.50%	70,970	(49.02%)
Contracted Services		32,925	32,925	#DIV/0!	32,925		32,925		32,925	
Contribution to Reserves				#DIV/0!	35,000	#DIV/0!	35,000		70,000	100.00%
Interfunctional Adjustments	(6,020)	32,281	38,301	(636.23%)	39,415	22.10%	47,475	20.45%	53,431	12.55%
<b>Total Expenditures</b>	<b>683,514</b>	<b>921,426</b>	<b>237,912</b>	<b>34.81%</b>	<b>843,419</b>	<b>(8.47%)</b>	<b>942,043</b>	<b>11.69%</b>	<b>934,403</b>	<b>(0.81%)</b>
<b>Total Net Levy</b>	<b>(530,114)</b>	<b>(581,926)</b>	<b>(51,812)</b>	<b>(9.77%)</b>	<b>(643,919)</b>	<b>(10.65%)</b>	<b>(672,543)</b>	<b>(4.45%)</b>	<b>(734,903)</b>	<b>(9.27%)</b>


 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Public Works</b>					
	2024	2025			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
Grants	135,200	125,000	(10,200)	7.54%	1
<b>Total Revenues</b>	<b>135,200</b>	<b>125,000</b>	<b>(10,200)</b>	<b>7.54%</b>	
<b>Expenditures</b>					
Labour	1,240,886	1,572,423	331,537	26.72%	2
Purchases	825,457	851,796	26,339	3.19%	3
Contracted Services	328,246	357,463	29,217	8.90%	4
Interfunctional Adjustments	568,224	631,889	63,665	11.20%	5
Debt Principal & Interest	486,782	546,003	59,221	12.17%	6
<b>Total Expenditures</b>	<b>3,449,595</b>	<b>3,959,574</b>	<b>509,979</b>	<b>14.78%</b>	
<b>Total Net Levy</b>	<b>(3,314,395)</b>	<b>(3,834,574)</b>	<b>(520,179)</b>	<b>(15.69%)</b>	
<b>Notes:</b>					
	1 County Funding - Urban Roads Agreement				
	2 Payroll costs, Benefits, COLA plus new FTE's				
	3 Supplies & Heat, Light & Water				
	4 Subcontractor Expenses				
	5 Fleet Charges				
	6 New Debt Principle & Interest				


 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Public Works</b>										
	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
Grants	135,200	125,000	(10,200)	7.54%	125,000		125,000		125,000	
<b>Total Revenues</b>	<b>135,200</b>	<b>125,000</b>	<b>(10,200)</b>	<b>7.54%</b>	<b>125,000</b>		<b>125,000</b>		<b>125,000</b>	
<b>Expenditures</b>										
Labour	1,240,886	1,572,423	331,537	26.72%	1,615,113	2.71%	1,658,593	2.69%	1,701,419	2.58%
Purchases	825,457	851,796	26,339	3.19%	885,955	4.01%	918,974	3.73%	918,974	
Contracted Services	328,246	357,463	29,217	8.90%	367,104	2.70%	375,085	2.17%	375,555	0.13%
Interfunctional Adjustments	568,224	631,889	63,665	11.20%	695,670	10.09%	762,539	9.61%	831,733	9.07%
Debt Principal & Interest	486,782	546,003	59,221	12.17%	531,872	(2.59%)	496,407	(6.67%)	494,896	(0.30%)
<b>Total Expenditures</b>	<b>3,449,595</b>	<b>3,959,574</b>	<b>509,979</b>	<b>14.78%</b>	<b>4,095,714</b>	<b>3.44%</b>	<b>4,211,598</b>	<b>2.83%</b>	<b>4,322,577</b>	<b>2.64%</b>
<b>Total Net Levy</b>	<b>(3,314,395)</b>	<b>(3,834,574)</b>	<b>(520,179)</b>	<b>(15.69%)</b>	<b>(3,970,714)</b>	<b>(3.55%)</b>	<b>(4,086,598)</b>	<b>(2.92%)</b>	<b>(4,197,577)</b>	<b>(2.72%)</b>


 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Parking</b>					
	2024	2025			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
Levy, PILS	162,897	182,897	20,000	(12.28%)	1
<b>Total Revenues</b>	<b>162,897</b>	<b>182,897</b>	<b>20,000</b>	<b>(12.28%)</b>	
<b>Expenditures</b>					
Labour	34,356	35,461	1,105	3.22%	
Purchases	15,539	15,633	94	0.60%	
Contracted Services	50,000	50,000			
Contribution to Reserves	1,570	742	(828)	(52.74%)	
Interfunctional Adjustments	49,270	69,270	20,000	40.59%	2
Debt Principal & Interest	12,162	11,791	(371)	(3.05%)	
<b>Total Expenditures</b>	<b>162,897</b>	<b>182,897</b>	<b>20,000</b>	<b>12.28%</b>	
<b>Total Net Levy</b>					
<b>Notes:</b>					
	1 Increased Downtown Parking Lot Levy				
	2 Fleet Charges				




	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
Levy, PILS	162,897	182,897	20,000	(12.28%)	202,897	(10.94%)	230,253	(13.48%)	265,981	(15.52%)
<b>Total Revenues</b>	<b>162,897</b>	<b>182,897</b>	<b>20,000</b>	<b>(12.28%)</b>	<b>202,897</b>	<b>(10.94%)</b>	<b>230,253</b>	<b>(13.48%)</b>	<b>265,981</b>	<b>(15.52%)</b>
<b>Expenditures</b>										
Labour	34,356	35,461	1,105	3.22%	36,599	3.21%	37,771	3.20%	37,771	
Purchases	15,539	15,633	94	0.60%	15,711	0.50%	15,792	0.52%	15,792	
Contracted Services	50,000	50,000			50,000		50,000		50,000	
Contribution to Reserves	1,570	742	(828)	(52.74%)	(159)	(121.43%)	(1,084)	581.76%		-100
Interfunctional Adjustments	49,270	69,270	20,000	40.59%	89,270	28.87%	116,626	30.64%	150,354	28.92%
Debt Principal & Interest	12,162	11,791	(371)	(3.05%)	11,476	(2.67%)	11,148	(2.86%)	11,148	
<b>Total Expenditures</b>	<b>162,897</b>	<b>182,897</b>	<b>20,000</b>	<b>12.28%</b>	<b>202,897</b>	<b>10.94%</b>	<b>230,253</b>	<b>13.48%</b>	<b>263,981</b>	<b>14.65%</b>
<b>Total Net Levy</b>										


 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Airport</b>						
	2024	2025			Note	
	Total	Total	Budget	%	Reference	
	Budget	Budget	Variance	Variance		
<b>Revenues</b>						
Grants						
User Charges	573,600	868,800	295,200	(51.46%)	1	
Other Revenue	8,400	8,400				
<b>Total Revenues</b>	<b>582,000</b>	<b>877,200</b>	<b>295,200</b>	<b>(50.72%)</b>		
<b>Expenditures</b>						
Purchases	264,812	571,823	307,011	115.94%	2	
Contracted Services	257,100	270,100	13,000	5.06%	3	
Interfunctional Adjustments	39,600	19,465	(20,135)	(50.85%)	4	
Debt Principal & Interest	4,955	4,750	(205)	(4.14%)		
<b>Total Expenditures</b>	<b>566,467</b>	<b>866,138</b>	<b>299,671</b>	<b>52.90%</b>		
<b>Total Net Levy</b>	<b>15,533</b>	<b>11,062</b>	<b>(4,471)</b>	<b>28.78%</b>		
<b>Notes:</b>						
	1	Rent and Fuel Sales Increases				
	2	Fuel Purchases				
	3	Aviation Legal costs				
	4	Fleet Charges				


 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Airport</b>										
	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
Grants										#DIV/0!
User Charges	573,600	868,800	295,200	(51.46%)	868,800		868,800		868,800	
Other Revenue	8,400	8,400			8,400		8,400		8,400	
<b>Total Revenues</b>	<b>582,000</b>	<b>877,200</b>	<b>295,200</b>	<b>(50.72%)</b>	<b>877,200</b>		<b>877,200</b>		<b>877,200</b>	
<b>Expenditures</b>										
Purchases	264,812	571,823	307,011	115.94%	573,172	0.24%	574,551	0.24%	575,625	0.19%
Contracted Services	257,100	270,100	13,000	5.06%	270,100		270,100		270,100	
Interfunctional Adjustments	39,600	19,465	(20,135)	(50.85%)	20,773	6.72%	22,198	6.86%	22,948	3.38%
Debt Principal & Interest	4,955	4,750	(205)	(4.14%)	4,552	(4.17%)	4,351	(4.42%)	4,351	
<b>Total Expenditures</b>	<b>566,467</b>	<b>866,138</b>	<b>299,671</b>	<b>52.90%</b>	<b>868,597</b>	<b>0.28%</b>	<b>871,200</b>	<b>0.30%</b>	<b>873,024</b>	<b>0.21%</b>
<b>Total Net Levy</b>	<b>15,533</b>	<b>11,062</b>	<b>(4,471)</b>	<b>28.78%</b>	<b>8,603</b>	<b>22.23%</b>	<b>6,000</b>	<b>30.26%</b>	<b>4,176</b>	<b>30.40%</b>

 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Waste Management</b>					
	2024	2025			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
Grants	308,950	202,531	(106,419)	34.45%	1
User Charges	129,400	148,400	19,000	(14.68%)	2
<b>Total Revenues</b>	<b>438,350</b>	<b>350,931</b>	<b>(87,419)</b>	<b>19.94%</b>	
<b>Expenditures</b>					
Labour	89,130	95,708	6,578	7.38%	
Purchases	131,792	70,816	(60,976)	(46.27%)	3
Contracted Services	107,000	107,000			
Interfunctional Adjustments	144,175	145,783	1,608	1.12%	
<b>Total Expenditures</b>	<b>472,097</b>	<b>419,307</b>	<b>(52,790)</b>	<b>(11.18%)</b>	
<b>Total Net Levy</b>	<b>(33,747)</b>	<b>(68,376)</b>	<b>(34,629)</b>	<b>(102.61%)</b>	
<b>Notes:</b>					
	1 Revenue from Oxford County				
	2 Tipping Fees increase & Bag Tags sales decrease				
	3 Reduction of Bag Tag Purchases				

	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
Grants	308,950	202,531	(106,419)	34.45%	202,531		202,531		202,531	
User Charges	129,400	148,400	19,000	(14.68%)	148,400		148,400		148,400	
<b>Total Revenues</b>	<b>438,350</b>	<b>350,931</b>	<b>(87,419)</b>	<b>19.94%</b>	<b>350,931</b>		<b>350,931</b>		<b>350,931</b>	
<b>Expenditures</b>										
Labour	89,130	95,708	6,578	7.38%	98,363	2.77%	101,098	2.78%	101,098	
Purchases	131,792	70,816	(60,976)	(46.27%)	70,836	0.03%	70,857	0.03%	70,857	
Contracted Services	107,000	107,000			107,000		107,000		107,000	
Interfunctional Adjustments	144,175	145,783	1,608	1.12%	146,865	0.74%	147,980	0.76%	148,744	0.52%
<b>Total Expenditures</b>	<b>472,097</b>	<b>419,307</b>	<b>(52,790)</b>	<b>(11.18%)</b>	<b>423,064</b>	<b>0.90%</b>	<b>426,935</b>	<b>0.91%</b>	<b>427,699</b>	<b>0.18%</b>
<b>Total Net Levy</b>	<b>(33,747)</b>	<b>(68,376)</b>	<b>(34,629)</b>	<b>(102.61%)</b>	<b>(72,133)</b>	<b>(5.49%)</b>	<b>(76,004)</b>	<b>(5.37%)</b>	<b>(76,768)</b>	<b>(1.01%)</b>


 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Transit Services</b>					
	2024	2025			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
Grants	624,402	369,202	(255,200)	40.87%	1
User Charges	49,400	38,800	(10,600)	21.46%	2
<b>Total Revenues</b>	<b>673,802</b>	<b>408,002</b>	<b>(265,800)</b>	<b>39.45%</b>	
<b>Expenditures</b>					
Labour	114,233	109,500	(4,733)	(4.14%)	3
Purchases	24,872	33,256	8,384	33.71%	4
Contracted Services	668,000	370,600	(297,400)	(44.52%)	5
Interfunctional Adjustments	(44,100)	(44,350)	(250)	0.57%	
<b>Total Expenditures</b>	<b>763,005</b>	<b>469,006</b>	<b>(293,999)</b>	<b>(38.53%)</b>	
<b>Total Net Levy</b>	<b>(89,203)</b>	<b>(61,004)</b>	<b>28,199</b>	<b>31.61%</b>	
<b>Notes:</b>					
<b>Inter-Community bus Routes only budget for Q1 - Grant funding status is unknow past March 31 2025</b>					
	1	Decreased Grant Funding			
	2	Bus Fares Revenue decreased			
	3	Correction to FT labour			
	4	Supplies Expense increase			
	5	Decreased in Contract			


 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Transit Services</b>										
	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
Grants	624,402	369,202	(255,200)	40.87%	133,600	63.81%	133,600		133,600	
User Charges	49,400	38,800	(10,600)	21.46%	31,000	20.10%	32,000	(3.23%)	32,000	
<b>Total Revenues</b>	<b>673,802</b>	<b>408,002</b>	<b>(265,800)</b>	<b>39.45%</b>	<b>164,600</b>	<b>59.66%</b>	<b>165,600</b>	<b>(0.61%)</b>	<b>165,600</b>	
<b>Expenditures</b>										
Labour	114,233	109,500	(4,733)	(4.14%)	110,359	0.78%	111,244	0.80%	111,244	
Purchases	24,872	33,256	8,384	33.71%	5,587	(83.20%)	5,717	2.33%	5,717	
Contracted Services	668,000	370,600	(297,400)	(44.52%)	247,600	(33.19%)	253,539	2.40%	253,539	
Interfunctional Adjustments	(44,100)	(44,350)	(250)	0.57%	(45,711)	3.07%	(47,113)	3.07%	(48,559)	3.07%
<b>Total Expenditures</b>	<b>763,005</b>	<b>469,006</b>	<b>(293,999)</b>	<b>(38.53%)</b>	<b>317,835</b>	<b>(32.23%)</b>	<b>323,387</b>	<b>1.75%</b>	<b>321,941</b>	<b>(0.45%)</b>
<b>Total Net Levy</b>	<b>(89,203)</b>	<b>(61,004)</b>	<b>28,199</b>	<b>31.61%</b>	<b>(153,235)</b>	<b>(151.19%)</b>	<b>(157,787)</b>	<b>(2.97%)</b>	<b>(156,341)</b>	<b>0.92%</b>

 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Protection</b>					
	2024	2025			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
User Charges	59,500	64,500	5,000	(8.40%)	1
<b>Total Revenues</b>	<b>59,500</b>	<b>64,500</b>	<b>5,000</b>	<b>(8.40%)</b>	
<b>Expenditures</b>					
Labour	460,306	487,217	26,911	5.85%	2
Purchases	45,553	36,610	(8,943)	(19.63%)	
Contracted Services	20,108	24,223	4,115	20.46%	
Interfunctional Adjustments	38,214	74,957	36,743	96.15%	3
<b>Total Expenditures</b>	<b>564,181</b>	<b>623,007</b>	<b>58,826</b>	<b>10.43%</b>	
<b>Total Net Levy</b>	<b>(504,681)</b>	<b>(558,507)</b>	<b>(53,826)</b>	<b>(10.67%)</b>	
<b>Notes:</b>					
	1	Increased Fines Revenue			
	2	Payroll costs, Benefits & COLA			
	3	Fleet Charges			



	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
User Charges	59,500	64,500	5,000	(8.40%)	64,500		64,500		64,500	
<b>Total Revenues</b>	59,500	64,500	5,000	(8.40%)	64,500		64,500		64,500	
<b>Expenditures</b>										
Labour	460,306	487,217	26,911	5.85%	498,173	2.25%	519,458	4.27%	531,081	2.24%
Purchases	45,553	36,610	(8,943)	(19.63%)	37,360	2.05%	38,077	1.92%	38,388	0.82%
Contracted Services	20,108	24,223	4,115	20.46%	35,679	47.29%	29,613	(17.00%)	30,945	4.50%
Interfunctional Adjustments	38,214	74,957	36,743	96.15%	80,249	7.06%	86,096	7.29%	92,509	7.45%
<b>Total Expenditures</b>	564,181	623,007	58,826	10.43%	651,461	4.57%	673,244	3.34%	692,923	2.92%
<b>Total Net Levy</b>	(504,681)	(558,507)	(53,826)	(10.67%)	(586,961)	(5.09%)	(608,744)	(3.71%)	(628,423)	(3.23%)

 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Building</b>						Note
		2024	2025			
	Total	Total	Budget	%	Reference	
	Budget	Budget	Variance	Variance		
<b>Revenues</b>						
User Charges	751,500	1,156,800	405,300	(53.93%)	1	
Contribution from Reserves	298,807	-	(298,807)	100.00%	2	
<b>Total Revenues</b>	<b>1,050,307</b>	<b>1,156,800</b>	<b>106,493</b>	<b>(10.14%)</b>		
<b>Expenditures</b>						
Labour	743,190	769,625	26,435	3.56%	3	
Purchases	92,061	102,310	10,249	11.13%	4	
Contracted Services	94,512	100,273	5,761	6.10%	5	
Contribution to Reserves		54,782	54,782		6	
Interfunctional Adjustments	120,544	129,810	9,266	7.69%	7	
<b>Total Expenditures</b>	<b>1,050,307</b>	<b>1,156,800</b>	<b>106,493</b>	<b>10.14%</b>		
<b>Total Net Levy</b>						
<b>Notes:</b>						
	1 Revenue from Permits increased					
	2 Building Dept. Reserve					
	3 Payroll costs, Benefits & COLA					
	4 Special Projects - File Scanning Project					
	5 Water/Sewer Inspections					
	6 Surplus contributed into the Building Dept. Reserve					
	7 Staff allocations and IT charge allocations Increase; Fleet Charges decreased					

 <b>2026 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Building</b>										
	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
User Charges	751,500	1,156,800	405,300	(53.93%)	1,207,670	(4.40%)	1,258,820	(4.24%)	1,259,656	(0.07%)
Contribution from Reserves	298,807	183	(298,624)	99.94%	183		183		183	
<b>Total Revenues</b>	<b>1,050,307</b>	<b>1,156,983</b>	<b>106,676</b>	<b>(10.16%)</b>	<b>1,207,853</b>	<b>(4.40%)</b>	<b>1,259,003</b>	<b>(4.23%)</b>	<b>1,259,839</b>	<b>(0.07%)</b>
<b>Expenditures</b>										
Labour	743,190	769,625	26,435	3.56%	793,863	3.15%	818,829	3.14%	844,544	3.14%
Purchases	92,061	102,310	10,249	11.13%	96,059	(6.11%)	99,556	3.64%	103,025	3.48%
Contracted Services	94,512	100,273	5,761	6.10%	106,356	6.07%	108,071	1.61%	109,624	1.44%
Contribution to Reserves		54,965	54,965	#DIV/0!	75,267	36.94%	89,244	18.57%	53,896	(39.61%)
Interfunctional Adjustments	120,544	129,810	9,266	7.69%	136,308	5.01%	143,303	5.13%	148,750	3.80%
<b>Total Expenditures</b>	<b>1,050,307</b>	<b>1,156,983</b>	<b>106,676</b>	<b>10.16%</b>	<b>1,207,853</b>	<b>4.40%</b>	<b>1,259,003</b>	<b>4.23%</b>	<b>1,259,839</b>	<b>0.07%</b>
<b>Total Net Levy</b>										

Town of Tillsonburg  
10 Year Continuity Schedule  
2024 - 2033

AIRPORT Capital

INDEX	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>RESERVES</b>										
<b>Opening Balance:</b>	45,628	1,284,892	702,967	167,172	2,611	(405,322)	(1,277,298)	(1,381,684)	(2,060,368)	(2,759,561)
<b>Funding Sources:</b>										
Contributions from Capital Levy	0	0	0	0	0	0	0	0	0	0
Grants and Subsidies - Federal										
Grants and Subsidies - Municipal										
Sale of land	1,461,000									
Transfer from Other Reserve										
<b>Total Funding Available for Projects</b>	<b>1,506,628</b>	<b>1,284,892</b>	<b>702,967</b>	<b>167,172</b>	<b>2,611</b>	<b>(405,322)</b>	<b>(1,277,298)</b>	<b>(1,381,684)</b>	<b>(2,060,368)</b>	<b>(2,759,561)</b>
<b>CAPITAL PROJECT COMMITMENTS:</b>										
Tillsonburg Airport EcDev Expansion and Job Creation										
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
Papi Light(s) Installation		160,000								
Café Improvments		50,000								
** All above projects are dependant on sale of land										
<b>Inflation Adjustment</b>	0	34,272	41,200	15,615	45,432	111,525	12,870	107,305	109,256	117,060
<b>Total Commitments To Capital Projects</b>	<b>0</b>	<b>594,272</b>	<b>541,200</b>	<b>165,615</b>	<b>405,432</b>	<b>861,525</b>	<b>87,870</b>	<b>657,305</b>	<b>669,256</b>	<b>717,060</b>
<b>TRANSFERS OUT:</b>										
Transfers to Operating budget										
Transfer to Tax Rate Stabilization Reserve	230,000									
<b>Total Expenditures Against Reserves</b>	<b>230,000</b>	<b>594,272</b>	<b>541,200</b>	<b>165,615</b>	<b>405,432</b>	<b>861,525</b>	<b>87,870</b>	<b>657,305</b>	<b>669,256</b>	<b>717,060</b>
<b>Closing Balance Before Interest</b>	<b>1,276,628</b>	<b>690,620</b>	<b>161,767</b>	<b>1,557</b>	<b>(402,821)</b>	<b>(1,266,847)</b>	<b>(1,365,168)</b>	<b>(2,038,989)</b>	<b>(2,729,624)</b>	<b>(3,476,621)</b>
Interest Income	8,264	12,347	5,405	1,055	(2,501)	(10,451)	(16,515)	(21,379)	(29,937)	(38,976)
<b>Closing Reserve Balance</b>	<b>1,284,892</b>	<b>702,967</b>	<b>167,172</b>	<b>2,611</b>	<b>(405,322)</b>	<b>(1,277,298)</b>	<b>(1,381,684)</b>	<b>(2,060,368)</b>	<b>(2,759,561)</b>	<b>(3,515,597)</b>

**Town of Tillsonburg**  
**10 Year Continuity Schedule**  
**2024 - 2033**

FLEET Capital

INDEX		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	<b>Opening Balance:</b>	<b>495,042</b>	<b>228,218</b>	<b>(176,699)</b>	<b>202,042</b>	<b>245,496</b>	<b>1,001,523</b>	<b>1,416,493</b>	<b>2,009,761</b>	<b>683,155</b>	<b>299,323</b>
<b>TRANSFERS IN:</b>											
	Contributions from Fleet Operating	-	219,098	450,990	696,006	996,750	996,750	996,750	996,750	996,750	996,750
	Contributions from Capital Levy	-	-	-	-	-	-	-	-	-	-
	Debenture Funding										
	Contribution from Development Charges Reserve	30,400	549,670	172,216						1,456,578	
	Sale of Fleet - Proceeds										
	<b>Total Funding Available for Projects</b>	<b>525,442</b>	<b>996,986</b>	<b>446,507</b>	<b>898,048</b>	<b>1,242,246</b>	<b>1,998,273</b>	<b>2,413,243</b>	<b>3,006,511</b>	<b>3,136,483</b>	<b>1,296,073</b>
<b>CAPITAL PROJECT COMMITMENTS:</b>											
	<b>LIGHT DUTY</b>										
	<b>MEDIUM DUTY</b>							338,775			150,000
	<b>HEAVY DUTY</b>		432,000								
	<b>FIRE TRUCKS</b>								1,858,064		
	<b>HYDRO TRUCKS</b>				593,544						
	<b>OFF-ROAD</b> Ice Resurfacer	250,000				220,625	417,490		100,000		250,000
	<b>ATTACHMENTS</b>										2,000
	<b>TRAILERS</b>						55,665	23,774			
	<b>GENERATORS</b>						46,388				
	<b>SMALL EQUIPMENT</b>										
<b>NEW PROJECTS - FROM GROWTH</b>											
	<b>HEAVY DUTY</b> Heavy Duty Fleet		463,500								
	<b>FIRE TRUCKS</b> Full Size Rescue Unit									1,500,000	
	<b>OFF-ROAD</b> Sidewalk Plow (1)			226,000							
	<b>OFF-ROAD</b> Backhoe									231,800	
	<b>OFF-ROAD</b> Loader									363,100	
	<b>OFF-ROAD</b> ATV	40,000									
	<b>OFF-ROAD</b> Ice Resurfacer-3rd Ice Pad									225,000	
	<b>OFF-ROAD</b> Lawn Tractor		25,800								
	<b>OFF-ROAD</b> Mini Excavator		133,900								
	<b>TRAILERS</b> Single Axle Enclosed Trailer		15,000								
	<b>LIGHT DUTY</b> Pickup Truck									59,200	
	<b>SMALL EQUIPMENT</b> Scissor Lift		36,100								
	<b>Inflation Adjustment</b>	11,716	67,706	18,622	61,788	27,843	77,256	62,213	382,018	464,162	78,430
	<b>Total Commitments To Capital Projects</b>	<b>301,716</b>	<b>1,174,006</b>	<b>244,622</b>	<b>655,332</b>	<b>248,468</b>	<b>596,799</b>	<b>424,762</b>	<b>2,340,082</b>	<b>2,843,262</b>	<b>480,430</b>
<b>TRANSFERS OUT:</b>											
	Transfers to Operating budget										
	<b>Total Expenditures Against Reserves</b>	<b>301,716</b>	<b>1,174,006</b>	<b>244,622</b>	<b>655,332</b>	<b>248,468</b>	<b>596,799</b>	<b>424,762</b>	<b>2,340,082</b>	<b>2,843,262</b>	<b>480,430</b>
	<b>Closing Balance Before Interest</b>	<b>223,726</b>	<b>(177,019)</b>	<b>201,884</b>	<b>242,716</b>	<b>993,778</b>	<b>1,401,474</b>	<b>1,988,480</b>	<b>666,429</b>	<b>293,221</b>	<b>815,643</b>
	Interest Income	4,492	320	157	2,780	7,745	15,019	21,281	16,726	6,102	6,969
	<b>Closing Reserve Balance</b>	<b>228,218</b>	<b>(176,699)</b>	<b>202,042</b>	<b>245,496</b>	<b>1,001,523</b>	<b>1,416,493</b>	<b>2,009,761</b>	<b>683,155</b>	<b>299,323</b>	<b>822,612</b>

**Town of Tillsonburg**  
**10 Year Continuity Schedule**  
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BRIDGES & Culverts

INDEX		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>RESERVES</b>											
<b>Opening Balance:</b>		727,884	4,549	(1,780,078)	(4,481,762)	(6,283,098)	(6,890,654)	(6,191,051)	(5,093,379)	(3,924,001)	(2,682,022)
<b>TRANSFERS IN:</b>											
Contributions from Capital Levy		900,980	807,515	954,840	1,005,545	1,057,897	1,111,951	1,167,762	1,225,386	1,283,010	1,343,345
Debenture Funding -approved request			0								
Debenture Funding - new request		2,056,315									
Grants and Subsidies - Federal											
Grants and Subsidies - Provincial											
Grants and Subsidies - Municipal											
Contribution from Development Charges Reserve		1,004,821									
<b>Total Funding Available for Projects</b>		<b>4,690,000</b>	<b>812,064</b>	<b>(825,237)</b>	<b>(3,476,217)</b>	<b>(5,225,201)</b>	<b>(5,778,703)</b>	<b>(5,023,289)</b>	<b>(3,867,993)</b>	<b>(2,640,991)</b>	<b>(1,338,677)</b>
<b>CAPITAL PROJECT COMMITMENTS:</b>											
<b>BRIDGES</b>	Kinsmen Ped Bridge	4,690,000									
<b>BRIDGES</b>	Kinsmen Ped Bridge Decomissioning <i>If Required</i>		1,509,259								
<b>BRIDGES</b>	Hawkins Ped Bridge		300,000								
<b>BRIDGES</b>	Concession St W Bridge					182,000					
<b>BRIDGES</b>	Simcoe St Bridge			44,000							
<b>CULVERTS</b>	Lisgar Ave Culvert outlet at brock st e				968,000						
<b>CULVERTS</b>	Lake Lisgar Outlet culvert			295,000							
<b>CULVERTS</b>	Baldwin St. Culvert at participark Trail					578,000					
<b>CULVERTS</b>	Victoria St. Driveway access culvert				72,000						
<b>CULVERTS</b>	Newell Road Culvert			1,682,000							
<b>CULVERTS</b>	Bladwin St. Culvert at Whispering Pine					466,800					
<b>CULVERTS</b>	Broadway & Christie St Culvert				994,000						
<b>CULVERTS</b>	Lisgar Ave North Culvert					265,500					
<b>CULVERTS</b>	Lisgar Ave Culvert		623,000								
<b>RETAINING WALLS</b>	Newell Road East RW			681,000							
<b>RETAINING WALLS</b>	Newell Road West RW			707,000							
<b>RETAINING WALLS</b>	Broadway St @ Bloomer						312,000				
<b>RETAINING WALLS</b>	QTL				548,000						
<b>Inflation Adjustment</b>			148,854	208,631	158,018	91,329	19,094	0	0	0	0
<b>Total Commitments To Capital Projects</b>		<b>4,690,000</b>	<b>2,581,113</b>	<b>3,617,631</b>	<b>2,740,018</b>	<b>1,583,629</b>	<b>331,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS OUT:</b>											
Transfers to Operating budget											
<b>Total Expenditures Against Reserves</b>		<b>4,690,000</b>	<b>2,581,113</b>	<b>3,617,631</b>	<b>2,740,018</b>	<b>1,583,629</b>	<b>331,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Closing Balance Before Interest</b>		<b>0</b>	<b>(1,769,049)</b>	<b>(4,442,868)</b>	<b>(6,216,235)</b>	<b>(6,808,830)</b>	<b>(6,109,798)</b>	<b>(5,023,289)</b>	<b>(3,867,993)</b>	<b>(2,640,991)</b>	<b>(1,338,677)</b>
Interest Income		4,549	(11,028)	(38,893)	(66,862)	(81,825)	(81,253)	(70,090)	(56,009)	(41,031)	(25,129)
<b>Closing Reserve Balance</b>		<b>4,549</b>	<b>(1,780,078)</b>	<b>(4,481,762)</b>	<b>(6,283,098)</b>	<b>(6,890,654)</b>	<b>(6,191,051)</b>	<b>(5,093,379)</b>	<b>(3,924,001)</b>	<b>(2,682,022)</b>	<b>(1,363,807)</b>

**Town of Tillsonburg**  
**10 Year Continuity Schedule**  
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ROADS Capital

INDEX		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	<b>Opening Balance:</b>	240,000	470,388	1,407,550	815,260	706,629	(92,782)	567,747	52,849	(502,597)	(777,101)
	<b>TRANSFERS IN:</b>										
	Contributions from Capital Levy	160,000	170,040	201,062	211,739	222,763	234,145	245,897	258,032	270,166	282,870
	Grants and Subsidies - Federal Gas Tax	591,042	591,042	614,683	614,683	614,683	614,683	614,683	614,683	614,683	614,683
	Grants and Subsidies - Provincial - OCIF	442,956	465,104	488,359	512,777	538,416	565,337	593,603	623,284	654,448	687,170
	Grants and Subsidies - Municipal				-		-				
	Debenture Funding										
	Contribution from Development Charges Reserve	1,374,658	104,000	104,000	104,000	104,000	104,000	778,545	104,000	210,112	104,000
	<b>Total Funding Available for Projects</b>	<b>2,808,656</b>	<b>1,800,573</b>	<b>2,815,654</b>	<b>2,258,459</b>	<b>2,186,491</b>	<b>1,425,383</b>	<b>2,800,476</b>	<b>1,652,847</b>	<b>1,246,812</b>	<b>911,622</b>
	<b>CAPITAL PROJECT COMMITMENTS:</b>										
ROADS	Fox Alley Reconstruction					554,000					
ROADS	Charlotte and Clarence Construction			1,468,426							
ROADS	Cranberry Line Reconstruction - DCs	1,867,536									
ROADS	Woodcock and Pheasant Construction				1,038,220						
ROADS	Ball St Reconstruction					1,100,056					
ROADS	Ontario St Reconstruction							464,415		135,240	
ROADS	Thomas Ave Reconstruction						378,600	110,250			
ROADS	Coon Alley Reconstruction							426,114			
ROADS	Brock Street Reconstruction							244,425			
ROADS	Alley Alley Reconstruction							195,540			
ROADS	Earle Street Reconstruction								394,770	94,080	
ROADS	Elm Street Reconstruction							576,532		132,300	
ROADS	FairField Street Reconstruction									240,390	52,920
ROADS	Hyman Street Reconstruction									447,392	98,490
ROADS	Bloomer Street Reconstruction										659,947
ROADS	Harvey Street Reconstruction										244,425
ROADS	Asphalt Maintenance Program	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
	<b>NEW PROJECTS - FROM GROWTH</b>										
ROADS	Concession Street Tillson To Maple Lane							1,046,800			
ROADS	West Town Line - Boundary with Norwich										
ROADS	Concession Street E - Broadway to Tillson										
ROADS	Transportation Master Plan									325,000	
SIDEWALKS	Sidewalk Connectivity Program	150,000	150,000	165,000	150,000	150,000	150,000	100,000	150,000	150,000	150,000
	<b>Inflation Adjustment</b>	85,144	14,688	140,774	133,063	239,030	91,986	388,353	326,932	251,562	252,807
	<b>Total Commitments To Capital Projects</b>	<b>2,342,680</b>	<b>404,688</b>	<b>2,014,200</b>	<b>1,561,283</b>	<b>2,283,086</b>	<b>860,585</b>	<b>2,751,482</b>	<b>2,152,650</b>	<b>2,015,965</b>	<b>1,698,589</b>
	<b>TRANSFERS OUT:</b>										
	Transfers to Operating budget										
	<b>Total Expenditures Against Reserves</b>	<b>2,342,680</b>	<b>404,688</b>	<b>2,014,200</b>	<b>1,561,283</b>	<b>2,283,086</b>	<b>860,585</b>	<b>2,751,482</b>	<b>2,152,650</b>	<b>2,015,965</b>	<b>1,698,589</b>
	<b>Closing Balance Before Interest</b>	<b>465,976</b>	<b>1,395,885</b>	<b>801,454</b>	<b>697,177</b>	<b>(96,595)</b>	<b>564,797</b>	<b>48,994</b>	<b>(499,803)</b>	<b>(769,153)</b>	<b>(786,967)</b>
	Interest Income	4,412	11,664	13,806	9,453	3,813	2,950	3,855	(2,793)	(7,948)	(9,775)
	<b>Closing Reserve Balance</b>	<b>470,388</b>	<b>1,407,550</b>	<b>815,260</b>	<b>706,629</b>	<b>(92,782)</b>	<b>567,747</b>	<b>52,849</b>	<b>(502,597)</b>	<b>(777,101)</b>	<b>(796,743)</b>

**Town of Tillsonburg**  
**10 Year Continuity Schedule**  
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STORM CAPITAL

INDEX		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	<b>Opening Balance:</b>	<b>100,000</b>	<b>550,695</b>	<b>1,642,774</b>	<b>2,290,653</b>	<b>3,143,739</b>	<b>4,099,472</b>	<b>5,448,219</b>	<b>7,008,595</b>	<b>7,660,963</b>	<b>9,146,360</b>
	<b>TRANSFERS IN:</b>										
	Contributions from Capital Levy	1,146,551	1,218,495	1,440,801	1,517,311	1,596,308	1,677,872	1,762,087	1,849,039	1,935,991	2,027,033
	Grants and Subsidies - Federal Gas Tax	318,000	-	-	-	-	-	-	-	-	-
	Grants and Subsidies - Provincial - OCIF	710,856	-	-	-	-	-	-	-	-	-
	Contribution - Development Charges Reserve		337,500								
	Grants and Subsidies - Municipal										
	<b>Total Funding Available for Projects</b>	<b>2,275,407</b>	<b>2,106,690</b>	<b>3,083,574</b>	<b>3,807,964</b>	<b>4,740,047</b>	<b>5,777,344</b>	<b>7,210,306</b>	<b>8,857,634</b>	<b>9,596,954</b>	<b>11,173,393</b>
	<b>CAPITAL PROJECT COMMITMENTS:</b>										
STORM	Charlotte and Clarence Reconstruction			725,349							
STORM	Cranberry Rd Construction	1,416,624									
STORM	Woodcock and Pheasant St. Reconstruction				547,170						
STORM	Ball St Construction					608,741					
STORM	Ontario St Reconstruction								414,791		
STORM	Thomas St Reconstruction						338,145				
STORM	Racoon Alley Reconstruction							75,000			
STORM	Brock Street Reconstruction							55,000			
STORM	Alley Alley Reconstruction							108,206			
STORM	Earle Street Reconstruction								270,516		
STORM	Elm Street Reconstruction								392,248		
STORM	FairField Street Reconstruction									162,310	
STORM	Hyman Street Reconstruction									302,076	
STORM	Bloomer Street Reconstruction										35,000
STORM	Harvey Street Reconstruction										55,000
STORM	Lincoln Street Reconstruction										369,705
SWM PONDS	Storm Pond Maintenance			85,000	85,000						
	<b>NEW PROJECTS - FROM GROWTH</b>										
STORM	Lake Lisgar Weir	120,000									
STORM	Rolling Meadows SWM Pond sharing	125,000									
STORM	Stormwater Master Plan		450,000								
	<b>Inflation Adjustment</b>	<b>67,130</b>	<b>27,540</b>	<b>7,004</b>	<b>65,809</b>	<b>76,823</b>	<b>50,282</b>	<b>40,876</b>	<b>210,231</b>	<b>90,602</b>	<b>89,689</b>
	<b>Total Commitments To Capital Projects</b>	<b>1,728,754</b>	<b>477,540</b>	<b>817,353</b>	<b>697,979</b>	<b>685,564</b>	<b>388,427</b>	<b>279,083</b>	<b>1,287,787</b>	<b>554,988</b>	<b>549,394</b>
	<b>TRANSFERS OUT:</b>										
	Transfers to Operating budget										
	<b>Total Expenditures Against Reserves</b>	<b>1,728,754</b>	<b>477,540</b>	<b>817,353</b>	<b>697,979</b>	<b>685,564</b>	<b>388,427</b>	<b>279,083</b>	<b>1,287,787</b>	<b>554,988</b>	<b>549,394</b>
	<b>Closing Balance Before Interest</b>	<b>546,653</b>	<b>1,629,150</b>	<b>2,266,222</b>	<b>3,109,985</b>	<b>4,054,483</b>	<b>5,388,917</b>	<b>6,931,224</b>	<b>7,569,848</b>	<b>9,041,967</b>	<b>10,623,999</b>
	Interest Income	4,042	13,624	24,431	33,754	44,989	59,302	77,372	91,115	104,393	123,565
	<b>Closing Reserve Balance</b>	<b>550,695</b>	<b>1,642,774</b>	<b>2,290,653</b>	<b>3,143,739</b>	<b>4,099,472</b>	<b>5,448,219</b>	<b>7,008,595</b>	<b>7,660,963</b>	<b>9,146,360</b>	<b>10,747,564</b>



STREETLIGHTS Capital

INDEX		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>RESERVES</b>											
<b>Opening Balance:</b>		0	0	(9,237)	(103,169)	(305,356)	(961,364)	(765,540)	(556,836)	(334,752)	(99,121)
<b>Funding Sources:</b>											
Contributions from Capital Levy		0	150,000	177,366	186,785	196,510	206,551	216,918	227,622	238,326	249,533
Grants and Subsidies - Federal											
Grants and Subsidies - Municipal											
Contribution - Development Charges Reserve											
Transfer from Other Reserve											
<b>Total Funding Available for Projects</b>		0	150,000	168,129	83,616	(108,847)	(754,814)	(548,622)	(329,214)	(96,426)	150,412
<b>CAPITAL PROJECT COMMITMENTS:</b>											
STREETLIGHTS	Yearly Streetlight Renewal Program		150,000	250,000	350,000						
TRAFFIC SIGNALS	Gibson and Broadway Traffic Lights					750,000					
<b>NEW PROJECTS - FROM GROWTH</b>											
TRAFFIC SIGNALS	Signal Priority Control - From DC's										
STREETLIGHTS	Wren Court Streetlights										
STREETLIGHTS	Town-Wide Signalization										
<b>Inflation Adjustment</b>		0	9,180	20,600	36,435	94,650	0	0	0	0	0
<b>Total Commitments To Capital Projects</b>		0	159,180	270,600	386,435	844,650	0	0	0	0	0
<b>TRANSFERS OUT:</b>											
Transfers to Operating budget											
<b>Total Expenditures Against Reserves</b>		0	159,180	270,600	386,435	844,650	0	0	0	0	0
<b>Closing Balance Before Interest</b>		0	(9,180)	(102,471)	(302,819)	(953,497)	(754,814)	(548,622)	(329,214)	(96,426)	150,412
Interest Income		0	(57)	(698)	(2,537)	(7,868)	(10,726)	(8,214)	(5,538)	(2,695)	321
<b>Closing Reserve Balance</b>		0	(9,237)	(103,169)	(305,356)	(961,364)	(765,540)	(556,836)	(334,752)	(99,121)	150,733



**2025 Capital Project Listing - New Requests**

**Operations**

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
<b>Project Listing</b>											
<b>130 Fleet</b>											
X74 Ice Resurfacer for RCP	250,000				(250,000)						Fleet Reserve
X73 ATV for Fire & Rescue Service	40,000				(9,600)	(30,400)					Fleet Reserve
<b>Total 130 Fleet</b>	<b>290,000</b>				<b>(259,600)</b>	<b>(30,400)</b>					
<b>220 Public Works</b>											
X99 Sidewalk Connectivity Program	150,000				(46,000)	(104,000)					Linear Infrastructure Reserve
X98 Asphalt Maintenance Program	240,000		(240,000)								Fed. Gas Tax (CCBF)
X97 Cranberry Line Reconstruction	1,867,500		(349,900)		(443,000)	(914,600)				<b>160,000</b>	Fed. Gas Tax (CCBF)
X96 Kinsmen Pedestrian Bridge	4,690,000			(2,056,300)	(727,900)	(1,004,800)				<b>901,000</b>	Linear Infrastructure Reserve
<b>Total 220 Public Works</b>	<b>6,947,500</b>		<b>(589,900)</b>	<b>(2,056,300)</b>	<b>(1,216,900)</b>	<b>(2,023,400)</b>				<b>1,061,000</b>	
<b>260 Storm Sewers</b>											
X97 Cranberry Line Reconstruction	1,416,600				(515,000)					<b>901,600</b>	OCIF formula Funding
X75 Lake Lasgar Weir	120,000									<b>120,000</b>	
X72 Rolling Meadows SWM Pond Cost Sharing	125,000									<b>125,000</b>	
<b>Total 260 Storm Sewers</b>	<b>1,661,600</b>				<b>(515,000)</b>					<b>1,146,600</b>	
<b>Total Project Listing</b>	<b>\$8,899,100</b>		<b>(\$589,900)</b>	<b>(\$2,056,300)</b>	<b>(\$1,991,500)</b>	<b>(\$2,053,800)</b>				<b>\$2,207,600</b>	

**Town of Tillsonburg**

**Capital Projects**

<b>Project</b>	X72 Rolling Meadows SWM Pond Cost Sharing		
<b>Department</b>	Storm Sewers		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Description**

Towns' contribution to the Storm Water Management Pond oversizing at Rolling Meadows Subdivision.

**Justification**

Developer is constructing a Storm Water Management Pond at Rolling Meadows Subdivision that will accept flows from Bobolink (outside Rolling Meadows boundary); Town agreed to contribute for the benefit at the planning stage in 2022.

Community Strategic Plan

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

**Budget**

	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	125,000	125,000					
<b>Expenditures Total</b>	<b>125,000</b>	<b>125,000</b>					
<b>Funding</b>							
Taxation	125,000	125,000					
<b>Funding Total</b>	<b>125,000</b>	<b>125,000</b>					

**Town of Tillsonburg**

**Capital Projects**

<b>Project</b>	X73 ATV for Fire & Rescue Service		
<b>Department</b>	Fleet		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Description**

Fire and Rescue Services, through Public Works Fleet Services, have demonstrated a need for the purchase of a specialized All-Terrain Vehicle (ATV) to meet growth-related emergency response requirements.

An ATV for fire rescue provides quick, agile access to rugged and narrow trails that larger vehicles can't reach, making it ideal for firefighting and rescue operations in challenging terrain. Equipped with emergency lighting, radio communications equipment, pump, water supply, stretcher and medical equipment to aid emergency responders, it ensures rapid response and efficient rescue in hard-to-access areas.

**Justification**

Tillsonburg is very fortunate to have a vast trail system and naturalized areas including ravines, rivers and wildland areas. As our community grows, more and more people enjoy the trail systems and naturalized areas throughout Tillsonburg for recreation, exercise and site seeing. This growth-related use was identified in the Community Risk Assessment and responses to these challenging access locations within our trails, railway lines, ravines, and wildland areas are increasing and expected to continue to increase with growth and homelessness pressures.

The Master Fire Plan has recognized this increasing growth-related risk in the Community and was identified in the Development Charges study for specialized response equipment to respond to these challenging to access areas.

Accordingly, we identified a need for an ATV to meet these growth-related emergency response challenges to these difficult to access areas in our community.

**Budget**

	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	40,000	40,000					
<b>Expenditures Total</b>	<b>40,000</b>	<b>40,000</b>					
<b>Funding</b>							
Cont.from Reserves	9,600	9,600					
Cont from DC Reserves	30,400	30,400					
<b>Funding Total</b>	<b>40,000</b>	<b>40,000</b>					

Town of Tillsonburg

Capital Projects

<b>Project</b>	X74 Ice Resurfacer for RCP		
<b>Department</b>	Fleet		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Description**

The Recreation, Culture and Parks Department, through Public Works Fleet Services, have demonstrated a need for the purchase of an additional ice resurfacer.

The current fleet unit is a 2020 Olympia Millenium H Resurfacer.

**Justification**

**Asset Management Plan**

Although the Asset Management Plan, as well as staff and the manufacturer, indicates a useful life expectancy of 10 years, this life cycle was based on a single unit performing duties on a single pad arena. At the Complex, since its purchase, this unit has been maintaining three ice surfaces, the two indoor pads as well as the outdoor pad.

**Maintenance History**

This extensive use has significantly impacted its useful life from 10 years to 4 (essentially in half). This past year, the ice resurfacer has undergone frequent repairs and maintenance issues (13 in 2024, 17 in 2023) ranging from engine, electrical, heating & cooling, steering, hydraulics and suspension. This past year also, unit breakdowns have necessitated extended out-of-service periods affecting arena operations and either cancelling of programs and/or acquiring and arranging a rental replacement unit. Also, additional expenses related to both transporting the unit to the Fleet garage (as the complex does not have adequate space to provide for any repairs on-site) as well as transporting the rental replacement unit from the rental supplier thereby adding numerous towing fees to the repairs.

**Ice Resurfacer Mobility Impacts**

The current facility layout where the ice resurfacer operates is such that the unit, upon exiting the ice surfaces, is required to perform a hard, nearly 90-degree turn. This turn, to successfully navigate, requires an exact movement by the operator so they can maneuver between the concrete wall, a staircase and the garage door. As stated, this maneuver must be exact.

The operating requirement to drive the ice resurfacer to the outdoor pad (as well as unloading the ice shavings) requires the unit to encounter a significant incline. An ice resurfacer is designed to operate in near level environments, (hence the lack of any ride suspension components) which stresses the unit when making this incline. Additionally, during winter months, although the incline is heated, it cannot be treated with any anti icing products (brine, salt, etc.) to deal with any ice buildup during operations.

Adding a new unit will allow the current unit to provide for backup availability on site which reduces/mitigates any losses of programs during downtime and allows to lessen stresses of each unit due to overwork.

**Budget**

	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	250,000	250,000					
<b>Expenditures Total</b>	<b>250,000</b>	<b>250,000</b>					
<b>Funding</b>							
Cont.from Reserves	250,000	250,000					
<b>Funding Total</b>	<b>250,000</b>	<b>250,000</b>					

## Town of Tillsonburg

### Capital Projects

<b>Project</b>	X75 Lake Lasgar Weir		
<b>Department</b>	Storm Sewers		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

#### Description

The Lake Lisgar weir acts as a valve that can be opened to let water out and lower the water level of the lake. Lowering the water level would allow equipment to be brought in to remove the sediment deposits that have been accumulating at the lake's north end. Reportedly, this weir has not been operational since 1969.



#### Justification

Growing sediment deposit at the Lake's north end requires removal. Restoring the weir's function will facilitate equipment access for periodic sediment removal.

Community Strategic Plan

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

#### Budget

	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	120,000	120,000					
<b>Expenditures Total</b>	<b>120,000</b>	<b>120,000</b>					
<b>Funding</b>							
Taxation	120,000	120,000					
<b>Funding Total</b>	<b>120,000</b>	<b>120,000</b>					

Town of Tillsonburg

Capital Projects

<b>Project</b>	X96 Kinsmen Pedestrian Bridge		
<b>Department</b>	Public Works		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

Description

Replacement of the Kinsmen Pedestrian Bridge. (More information will be provided during budget meeting).



Justification

An enhanced structural inspection was completed in 2019 which found severe corrosion and section loss throughout the steel superstructure and further highlights that many elements have reached the end of their service life.

Overall, the structure is in poor condition with a general life expectancy remaining of 1-5 years (cerci 2019).

The bridge connects a large number of the Town's residents (including an abutting large senior's subdivision) to each other and directly "outlets" to the Town's downtown core. Approximately 250 to 500 pedestrians utilize this bridge per day depending on the season.



Budget

	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	4,690,000	4,690,000					
<b>Expenditures Total</b>	<b>4,690,000</b>	<b>4,690,000</b>					
<b>Funding</b>							
Cont.from Reserves	727,900	727,900					
Debt	2,056,300	2,056,300					
Cont from DC Reserves	1,004,800	1,004,800					
Taxation	901,000	901,000					
<b>Funding Total</b>	<b>4,690,000</b>	<b>4,690,000</b>					

## Town of Tillsonburg

### Capital Projects

<b>Project</b>	X97 Cranberry Line Reconstruction		
<b>Department</b>	Public Works		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

#### Description

Cranberry Road extends from North Street East at Tillson Avenue to Town's north limit. This construction project, which is driven by growth opportunities, will extend water, sanitary and storm services up Cranberry Road to Town Limits. Currently, only 160m of roadway is serviced. This project will extend water, sanitary and storm infrastructure 640m to the Town boundary. It will also include roadway paving and the installation of sidewalks.

#### Justification

Servicing this corridor will permit housing development at currently underutilized sites.

Community Strategic Plan

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

#### Budget

	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	3,284,100	3,284,100					
<b>Expenditures Total</b>	<b>3,284,100</b>	<b>3,284,100</b>					
<b>Funding</b>							
Grants	349,900	349,900					
Cont.from Reserves	958,000	958,000					
Cont from DC Reserves	914,600	914,600					
Taxation	1,061,600	1,061,600					
<b>Funding Total</b>	<b>3,284,100</b>	<b>3,284,100</b>					



**Town of Tillsonburg**

**Capital Projects**

<b>Project</b>	X98 Asphalt Maintenance Program		
<b>Department</b>	Public Works		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Description**

Resurface approximately 450 to 500 metres of existing roadways annually; segments selected based on periodic Pavement Condition Assessments

**Justification**

Realizing full useful service life of our roadway paving requires periodic larger scale rehabilitation

Community Strategic Plan

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

**Budget**

	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	240,000	240,000					
<b>Expenditures Total</b>	<b>240,000</b>	<b>240,000</b>					
<b>Funding</b>							
Grants	240,000	240,000					
<b>Funding Total</b>	<b>240,000</b>	<b>240,000</b>					

**Town of Tillsonburg**

**Capital Projects**

<b>Project</b>	X99 Sidewalk Connectivity Program		
<b>Department</b>	Public Works		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Description**

The sidewalk connectivity program allows the Town to create a safer and more accessible network of sidewalks. This program builds new sidewalks in locations where they currently do not exist, which connects key places for pedestrians.

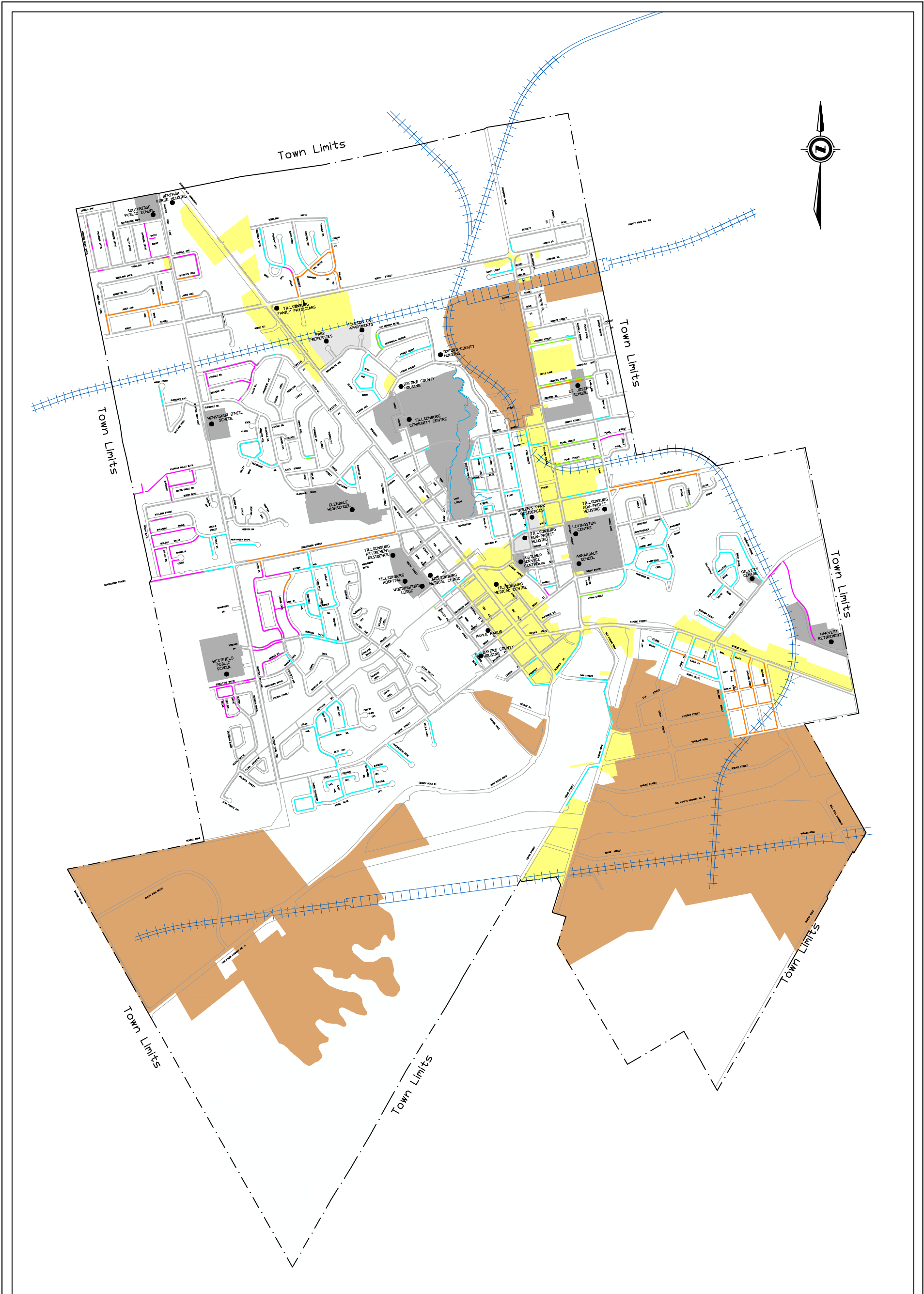
(See attached map)

**Justification**

The Sidewalk Connectivity Program was identified in the Development Charges study to connect sidewalks due to growth pedestrian access and safety throughout the community

**Budget**

	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	150,000	150,000					
<b>Expenditures Total</b>	<b>150,000</b>	<b>150,000</b>					
<b>Funding</b>							
Cont.from Reserves	46,000	46,000					
Cont from DC Reserves	104,000	104,000					
<b>Funding Total</b>	<b>150,000</b>	<b>150,000</b>					



**TOWN OF TILLSONBURG**  
**ENGINEERING SERVICES**  
**CUSTOMER SERVICE CENTRE**  
 10 LISGAR AVE, TILLSONBURG, ON, N46 5A5

**SIDEWALK**  
**CONNECTIVITY PLAN**

- |               |                          |           |                |
|---------------|--------------------------|-----------|----------------|
| COMMERCIAL    | RESIDENTIAL              | EXISTING  | RECONSTRUCTION |
| INDUSTRIAL    | HIGH DENSITY RESIDENTIAL | INFILL    | REMOVALS       |
| INSTITUTIONAL |                          | DEVELOPER |                |



# Town of Tillsonburg 2025 Business Plan

## Fire & Rescue Services



# 2025 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Grow Fire Communications Partnerships	<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 to enhance 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	\$44,800	Ongoing
Implementation Plan of Short Term Master Fire Plan Objectives	<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

# 2025 Business Objectives

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Continue to Enhance Cancer, PTSD and Mental Health Risk Reduction Initiatives	<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
NG-911 System Implementation to meet CRTC Deadline, per funding application.	<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
Asset Management Work, Fire Equipment	<b>Goal</b> – Tillsonburg residents and businesses will be connected to each other, regional networks, and the world through effective traditional and digital infrastructure <b>Strategic Direction</b> – Develop a robust, long-term asset mgmt. plan to inform evidence-based decisions on the maintenance, rehabilitation and replacements of municipal infrastructure <b>Priority Project – Short Term</b> - Asset Management Plan	Fire Chief	Staff time	Q1 first draft of 2025 AMP; Ongoing

# 2025 Capital Summary

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
<b>Facility (In Facilities Capital)</b> Repair Bay Floor, Drains, Grates & Resurface	<i>Council Priority – Emergency Services Growth</i> <i>Staff to consider the growth of emergency services in line with growth of the Municipality</i>	Fire Chief	\$160,000	Q3
<b>Fire Equipment</b> Portable Radio Replacement	<i>Council Priority – Emergency Services Growth</i> <i>Staff to consider the growth of emergency services in line with growth of the Municipality</i>	Fire Chief	\$40,000	Q2
<b>ATV Response Unit ( In Fleet Capital)</b> Aid emergency responses to trails, ravines, difficult terrain (\$31,400 From DC's)	<i>Council Priority – Emergency Services Growth</i> <i>Staff to consider the growth of emergency services in line with growth of the Municipality</i>	Fire Chief	\$40,000	Q3

# Risks

- Capacity challenges in achieving Council approved service levels, legislative compliance and industry standards and best practices related to:
- Emergency Response Staffing / Supervision & Incident Command
- Inspections, Public Education & Investigations Programs
- OFM Required NFPA Professional Qualifications Certification & Training Standards
- Administrative Support Functions



# Risks

- Decreased staff availability 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 employees allowing firefighters to leave work to respond to emergencies reducing available staffing resources for fire response during peak hours
- Increase absence to PTSD, Mental Health and Occupational Disease may increase staffing costs and reduce available staffing

# Opportunities

- Increased fire prevention and public education capacity to maintain Council approved service level, legislative compliance, industry standards and best practices is shown to reduce fire loss.
- Increasing fire training resource capacity is required to achieve and maintain OFM NFPA professional qualifications, legislative compliance and enhance firefighter safety


# 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 programs to 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


## 2026-2028

- Implementation of Master Fire Plan Objectives
- Grow Fire Communications Partnerships
- Fire Communication to New Town Hall Building?
- Conceptual Design for Fire Hall Addition/Renovation
- Conduct Fire Underwriter Survey
- Officer Development & Succession Planning
- Annual Emergency Management Requirements
- Construction of Fire Hall Addition/Renovation


 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Fire</b>						
		2024	2025			Note
	Total	Total	Budget	%	Reference	
	Budget	Budget	Variance	Variance		
<b>Revenues</b>						
User Charges	1,119,105	1,423,344	304,239	(27.19%)	1	
<b>Total Revenues</b>	<b>1,119,105</b>	<b>1,423,344</b>	<b>304,239</b>	<b>(27.19%)</b>		
<b>Expenditures</b>						
Labour	1,804,709	2,122,306	317,597	17.60%	2	
Purchases	308,339	264,794	(43,545)	(14.12%)	3	
Contracted Services	112,031	162,251	50,220	44.83%	4	
Contribution to Reserves	90,000	90,000				
Interfunctional Adjustments	359,125	327,542	(31,583)	(8.79%)	5	
Debt Principal & Interest	77,152	68,178	(8,974)	(11.63%)	6	
<b>Total Expenditures</b>	<b>2,751,356</b>	<b>3,035,071</b>	<b>283,715</b>	<b>10.31%</b>		
<b>Total Net Levy</b>	<b>(1,632,251)</b>	<b>(1,611,727)</b>	<b>20,524</b>	<b>1.26%</b>		
<b>Notes:</b>						
	1 Increased Fire Communications Revenue					
	2 Payroll costs, Benefits, COLA & new FTE's plus Part Time decrease					
	3 Equipment Supplies & Repairs Exp decrease; Training Expense decrease; Supplies Expense decrease					
	4 Equipment Maintenance Contract increase - Fire Comm					
	5 Decrease in Fleet Charges					
	6 Debt Principle & Interest decrease					


 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Fire</b>										
	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
User Charges	1,119,105	1,423,344	304,239	(27.19%)	1,534,017	(7.78%)	1,576,519	(2.77%)	1,618,971	(2.69%)
<b>Total Revenues</b>	<b>1,119,105</b>	<b>1,423,344</b>	<b>304,239</b>	<b>(27.19%)</b>	<b>1,534,017</b>	<b>(7.78%)</b>	<b>1,576,519</b>	<b>(2.77%)</b>	<b>1,618,971</b>	<b>(2.69%)</b>
<b>Expenditures</b>										
Labour	1,804,709	2,122,306	317,597	17.60%	2,324,356	9.52%	2,390,056	2.83%	2,449,546	2.49%
Purchases	308,339	264,794	(43,545)	(14.12%)	274,240	3.57%	283,655	3.43%	290,217	2.31%
Contracted Services	112,031	162,251	50,220	44.83%	164,831	1.59%	167,421	1.57%	167,871	0.27%
Contribution to Reserves	90,000	90,000			90,000		95,000	5.56%	95,000	
Interfunctional Adjustments	359,125	327,542	(31,583)	(8.79%)	362,890	10.79%	402,599	10.94%	441,448	9.65%
Debt Principal & Interest	77,152	68,178	(8,974)	(11.63%)	66,859	(1.93%)	35,692	(46.62%)	35,620	(0.20%)
<b>Total Expenditures</b>	<b>2,751,356</b>	<b>3,035,071</b>	<b>283,715</b>	<b>10.31%</b>	<b>3,283,176</b>	<b>8.17%</b>	<b>3,374,423</b>	<b>2.78%</b>	<b>3,479,702</b>	<b>3.12%</b>
<b>Total Net Levy</b>	<b>(1,632,251)</b>	<b>(1,611,727)</b>	<b>20,524</b>	<b>1.26%</b>	<b>(1,749,159)</b>	<b>(8.53%)</b>	<b>(1,797,904)</b>	<b>(2.79%)</b>	<b>(1,860,731)</b>	<b>(3.49%)</b>

 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Police</b>		2024	2025			Note
		Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance		
<b>Revenues</b>						
Grants	121,786	121,786				
User Charges	346,900	353,500	6,600	(1.90%)		
<b>Total Revenues</b>	<b>468,686</b>	<b>475,286</b>	<b>6,600</b>	<b>(1.41%)</b>		
<b>Expenditures</b>						
Labour	32,100	32,300	200	0.62%		
Purchases	87,137	93,301	6,164	7.07%	1	
Contracted Services	3,749,060	4,554,691	805,631	21.49%	2	
<b>Total Expenditures</b>	<b>3,868,297</b>	<b>4,680,292</b>	<b>811,995</b>	<b>20.99%</b>		
<b>Total Net Levy</b>	<b>(3,399,611)</b>	<b>(4,205,006)</b>	<b>(805,395)</b>	<b>(23.69%)</b>		
<b>Notes:</b>						
	1	Increase to Insurance Costs				
	2	Police Contract				

 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Police</b>										
	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
Grants	121,786	121,786			121,786		121,786		121,786	
User Charges	346,900	353,500	6,600	(1.90%)	345,669	2.22%	337,838	2.27%	330,000	2.32%
<b>Total Revenues</b>	<b>468,686</b>	<b>475,286</b>	<b>6,600</b>	<b>(1.41%)</b>	<b>467,455</b>	<b>1.65%</b>	<b>459,624</b>	<b>1.68%</b>	<b>451,786</b>	<b>1.71%</b>
<b>Expenditures</b>										
Labour	32,100	32,300	200	0.62%	33,292	3.07%	34,314	3.07%	35,366	3.07%
Purchases	87,137	93,301	6,164	7.07%	95,263	2.10%	97,199	2.03%	98,137	0.97%
Contracted Services	3,749,060	4,554,691	805,631	21.49%	4,655,871	2.22%	4,757,546	2.18%	4,857,546	2.10%
<b>Total Expenditures</b>	<b>3,868,297</b>	<b>4,680,292</b>	<b>811,995</b>	<b>20.99%</b>	<b>4,784,426</b>	<b>2.22%</b>	<b>4,889,059</b>	<b>2.19%</b>	<b>4,991,049</b>	<b>2.09%</b>
<b>Total Net Levy</b>	<b>(3,399,611)</b>	<b>(4,205,006)</b>	<b>(805,395)</b>	<b>(23.69%)</b>	<b>(4,316,971)</b>	<b>(2.66%)</b>	<b>(4,429,435)</b>	<b>(2.61%)</b>	<b>(4,539,263)</b>	<b>(2.48%)</b>



	<b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Fire Communications</b>				
	2024	2025			
	Total Budget	Total Budget	Budget Variance	% Variance	Note Reference
<b>Revenues</b>					
User Charges	1,068,805	1,366,394	297,589	(27.8%)	1
<b>Total Revenues</b>	<b>1,068,805</b>	<b>1,366,394</b>	<b>297,589</b>	<b>(27.8%)</b>	
<b>Expenditures</b>					
Labour	911,703	1,169,537	257,834	28.3%	2
Purchases	20,600	18,650	(1,950)	(9.5%)	
Contracted Services	69,800	123,200	53,400	76.5%	3
Contribution to Reserves	45,000	45,000			
Interfunctional Adjustments	(125,575)	(125,547)	28	-	
Debt Principal & Interest	57,766	49,110	(8,656)	(15.0%)	4
<b>Total Expenditures</b>	<b>979,294</b>	<b>1,279,950</b>	<b>300,656</b>	<b>30.7%</b>	
<b>Total Net Levy</b>	<b>89,511</b>	<b>86,444</b>	<b>(3,067)</b>	<b>3.4%</b>	
<b>Notes:</b>					
	1	Increased Fire Communications Revenue			
	2	Payroll costs, Benefits, COLA & new FTE's plus Part Time decrease			
	3	Equipment Maintenance Contract			
	4	Debt Principle & Interest decrease			

 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Fire Communications</b>							
	2024	2025			2026	2027	2028
	Total	Total	Budget	%			
	Budget	Budget	Variance	Variance	Budget	Budget	Budget
<b>Revenues</b>							
User Charges	1,068,805	1,366,394	297,589	(27.8%)	1,476,717	1,518,869	1,560,721
<b>Total Revenues</b>	<b>1,068,805</b>	<b>1,366,394</b>	<b>297,589</b>	<b>(27.8%)</b>	<b>1,476,717</b>	<b>1,518,869</b>	<b>1,560,721</b>
<b>Expenditures</b>							
Labour	911,703	1,169,537	257,834	28.3%	1,227,437	1,271,037	1,309,877
Purchases	20,600	18,650	(1,950)	(9.5%)	19,200	19,750	20,200
Contracted Services	69,800	123,200	53,400	76.5%	125,200	127,200	127,200
Contribution to Reserves	45,000	45,000			45,000	50,000	50,000
Interfunctional Adjustments	(125,575)	(125,547)	28	-	(128,514)	(131,462)	(134,191)
Debt Principal & Interest	57,766	49,110	(8,656)	(15.0%)	48,092	17,222	17,150
<b>Total Expenditures</b>	<b>979,294</b>	<b>1,279,950</b>	<b>300,656</b>	<b>30.7%</b>	<b>1,336,415</b>	<b>1,353,747</b>	<b>1,390,236</b>
<b>Total Net Levy</b>	<b>89,511</b>	<b>86,444</b>	<b>(3,067)</b>	<b>3.4%</b>	<b>140,302</b>	<b>165,122</b>	<b>170,485</b>

**Town of Tillsonburg**  
**10 Year Continuity Schedule**  
**2024 - 2033**

FIRE Equipment

INDEX		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<b>RESERVES</b>												
	<b>Opening Balance:</b>	342,525	316,188	276,257	204,662	150,068	96,934	28,757	(47,621)	(209,362)	(278,199)	(270,668)
<b>TRANSFERS IN:</b>												
	Contributions from Capital Levy	-	-	-	-	-	-	-	-	-	-	-
	Contributions from Operating Budget	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
	Contributions from Development Charges	-	-	7,600	45,600	-	-	-	17,024	45,600	-	-
	Contributions from Provincial Grant	-	-	-	-	-	-	-	-	-	-	-
<b>Total Available for Current Projects</b>		<b>387,525</b>	<b>361,188</b>	<b>328,857</b>	<b>295,262</b>	<b>195,068</b>	<b>141,934</b>	<b>73,757</b>	<b>14,403</b>	<b>(118,762)</b>	<b>(233,199)</b>	<b>(225,668)</b>
<b>CAPITAL PROJECT COMMITMENTS:</b>												
<b>STUDIES, PLANS</b>	Radio Communications System review/plan						10,000					
<b>FIRE EQUIPMENT</b>	Traffic Pre-emption Devices			25,000			25,000			25,000		
<b>FIRE EQUIPMENT</b>	Thermal Imager Cameras				25,000							
<b>FIRE EQUIPMENT</b>	PPE Bunker Gear R&R	25,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	24,000
<b>FIRE EQUIPMENT</b>	Vehicle Extrication Equip							75,000				
<b>FIRE EQUIPMENT</b>	Rescue Equipment	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
<b>FIRE EQUIPMENT</b>	Self-contained Breathing Apparatus (SCBA)											500,000
<b>FIRE EQUIPMENT</b>	Scene lighting			7,000			7,000					7,000
<b>FIRE EQUIPMENT</b>	Gas Detection Equip		10,000									
<b>FIRE EQUIPMENT</b>	Porta tank P2						5,000					
<b>FIRE EQUIPMENT</b>	Training supplies and resources						25,000					25,000
<b>FIRE EQUIPMENT</b>	Confined Space Equipmt			30,000								
<b>FIRE EQUIPMENT</b>	HAZMAT OPS Equipment		30,000									
<b>FIRE EQUIPMENT</b>	Defibrillators (5)		15,000						15,000			
<b>FIRE EQUIPMENT</b>	IPADS Trucks			7,000								
<b>FIRE EQUIPMENT</b>	Portable Mobile Radios/Repeaters	40,000				60,000						
<b>NEW PROJECTS - FROM GROWTH</b>												
<b>FIRE EQUIPMENT</b>	New SCBA Units & Personal Face Masks								122,400			
<b>STUDIES, PLANS</b>	Community Risk Assessment/Master Fire Plan			20,000	80,000				20,000	80,000		
<b>Inflation Adjustment</b>		2,929	5,110	9,682	13,897	11,169	13,457	17,761	36,269	22,909	5,560	96,697
<b>Total Commitments To Capital Projects</b>		<b>75,429</b>	<b>88,610</b>	<b>127,182</b>	<b>147,397</b>	<b>99,669</b>	<b>113,957</b>	<b>121,261</b>	<b>222,169</b>	<b>156,409</b>	<b>34,060</b>	<b>660,197</b>
<b>TRANSFERS OUT:</b>												
	Transfers to Operating budget											
	Transfers to Other Reserves											
<b>Total Expenditures Against Reserves</b>		<b>75,429</b>	<b>88,610</b>	<b>127,182</b>	<b>147,397</b>	<b>99,669</b>	<b>113,957</b>	<b>121,261</b>	<b>222,169</b>	<b>156,409</b>	<b>34,060</b>	<b>660,197</b>
<b>Closing Balance Before Interest</b>		<b>312,096</b>	<b>272,578</b>	<b>201,675</b>	<b>147,865</b>	<b>95,400</b>	<b>27,977</b>	<b>(47,503)</b>	<b>(207,766)</b>	<b>(275,170)</b>	<b>(267,259)</b>	<b>(885,865)</b>
Interest Income		4,091	3,680	2,987	2,203	1,534	781	(117)	(1,596)	(3,028)	(3,409)	(7,228)
<b>Closing Reserve Balance</b>		<b>316,188</b>	<b>276,257</b>	<b>204,662</b>	<b>150,068</b>	<b>96,934</b>	<b>28,757</b>	<b>(47,621)</b>	<b>(209,362)</b>	<b>(278,199)</b>	<b>(270,668)</b>	<b>(893,093)</b>

Town of Tillsonburg  
10 Year Continuity Schedule  
2024 - 2033

FIRECOMM Capital

INDEX		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>RESERVES</b>											
	<i>Opening Balance:</i>	197,806	245,560	80,344	119,680	122,049	168,221	180,758	188,531	203,319	250,161
<b>TRANSFERS IN:</b>											
	Transfer from Comm Ops Budget	45,000	45,000	50,000	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	0
	Contributions from Federal Grant	0	0	0	0	0	0	0	0	0	0
<b>Total Available for Current Projects</b>		<b>242,806</b>	<b>290,560</b>	<b>130,344</b>	<b>169,680</b>	<b>172,049</b>	<b>218,221</b>	<b>230,758</b>	<b>238,531</b>	<b>253,319</b>	<b>300,161</b>
<b>CAPITAL PROJECT COMMITMENTS:</b>											
<b>FIRE DISPATCH EQUIPMENT</b>	Fire Hall Tower Dispatch/OPP										
<b>FIRE DISPATCH EQUIPMENT</b>	Workstation Console							30,000			
<b>FIRE DISPATCH EQUIPMENT</b>	Bell NG 911 Phase 4										
<b>COMMUNICATION EQUIPMENT</b>	Avtec Scout Radio Console (4) @ \$40,000										
<b>COMMUNICATION EQUIPMENT</b>	Reservoir Tower Replacement/Agreement						20,000				
<b>COMMUNICATION EQUIPMENT</b>	Avtec Outposts (18) at \$4500				4,500		4,500		4,500		
<b>NETWORK EQUIPMENT</b>	Network Routers (12) @ \$500			6,000					6,000		
<b>COMMUNICATION EQUIPMENT</b>	Base Radios (27) @ \$1300				35,000						
<b>COMMUNICATION EQUIPMENT</b>	Power Supplies (27) @ 200								5,000		
<b>COMMUNICATION EQUIPMENT</b>	Zetron Encoders (8) @ \$5000			5,000		5,000		5,000		5,000	
<b>COMMUNICATION EQUIPMENT</b>	Radio UPS (14)				5,000						
<b>SERVERS</b>	Dell Server 1 @ 16K								16,000		
<b>COMMUNICATION EQUIPMENT</b>	Phones/System (2)										
<b>FIRE DISPATCH EQUIPMENT</b>	Dispatch UPS (5) @ \$500							3,000			
<b>FIRE DISPATCH EQUIPMENT</b>	CAD Station (5) @ \$2000						10,000				
<b>SECURITY</b>	Camera Security NG911										
<b>FIRE DISPATCH EQUIPMENT</b>	CAD Upgrade		200,000								
<i>Inflation Adjustment</i>		0	12,240	906	4,632	631	5,130	6,521	6,146	976	0
<b>Total Commitments To Capital Projects</b>		<b>0</b>	<b>212,240</b>	<b>11,906</b>	<b>49,132</b>	<b>5,631</b>	<b>39,630</b>	<b>44,521</b>	<b>37,646</b>	<b>5,976</b>	<b>0</b>
<b>TRANSFERS OUT:</b>											
	Transfers to Operating budget										
	Transfers to Other Reserves										
<b>Total Expenditures Against Reserves</b>		<b>0</b>	<b>212,240</b>	<b>11,906</b>	<b>49,132</b>	<b>5,631</b>	<b>39,630</b>	<b>44,521</b>	<b>37,646</b>	<b>5,976</b>	<b>0</b>
<b>Closing Balance Before Interest</b>		<b>242,806</b>	<b>78,320</b>	<b>118,438</b>	<b>120,548</b>	<b>166,418</b>	<b>178,591</b>	<b>186,238</b>	<b>200,886</b>	<b>247,344</b>	<b>300,161</b>
Interest Income		2,754	2,024	1,242	1,501	1,803	2,168	2,294	2,434	2,817	3,440
<b>Closing Reserve Balance</b>		<b>245,560</b>	<b>80,344</b>	<b>119,680</b>	<b>122,049</b>	<b>168,221</b>	<b>180,758</b>	<b>188,531</b>	<b>203,319</b>	<b>250,161</b>	<b>303,600</b>



**2025 Capital Project Listing - New Requests**

**Fire**

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
<b>Project Listing</b>											
<b>150 Fire</b>											
X95 Portable Mobile Radios/Repeaters	40,000				(40,000)						Fire Equipment Reserve
X94 Rescue Equipment	7,500				(7,500)						Fire Equipment Reserve
X93 PPE Bunker Gear R & R	25,000				(25,000)						Fire Equipment Reserve
<b>Total 150 Fire</b>	<b>72,500</b>				<b>(72,500)</b>						
<b>Total Project Listing</b>	<b>\$72,500</b>				<b>(\$72,500)</b>						

Town of Tillsonburg

Capital Projects

<b>Project</b>	X93 PPE Bunker Gear R & R		
<b>Department</b>	Fire		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Description**

Capital Firefighter Bunker Gear Replacement Program

**Justification**

The bunker gear replacement program ensures there is an adequate supply of properly fitting firefighter protective gear available to protect firefighters and ensures the regular replacement when the gear has reached its end of service life. This program is required to meet OHSA requirements.

Occupational Health and Safety Act:

Clause 25 (1) (b) for maintaining equipment in good condition  
 Clause 25 (2) (h) for taking every reasonable precaution in the circumstances to protect workers

O. Reg.714/94 – Firefighters – Protective Equipment Regulation  
 Section 4 – Wearing head protective equipment  
 Section 5 – 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 firefighting 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 firefighting and proximity firefighting 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 firefighting and proximity firefighting.

**Budget**

	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	25,000	25,000					
<b>Expenditures Total</b>	<b>25,000</b>	<b>25,000</b>					
<b>Funding</b>							
Cont.from Reserves	25,000	25,000					
<b>Funding Total</b>	<b>25,000</b>	<b>25,000</b>					

**Town of Tillsonburg**

**Capital Projects**

<b>Project</b>	X94 Rescue Equipment		
<b>Department</b>	Fire		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Description**

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

**Justification**

Replacement of rescue related equipment that has reached the end of its 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	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	7,500	7,500					
<b>Expenditures Total</b>	<b>7,500</b>	<b>7,500</b>					
<b>Funding</b>							
Cont.from Reserves	7,500	7,500					
<b>Funding Total</b>	<b>7,500</b>	<b>7,500</b>					

Town of Tillsonburg

Capital Projects

<b>Project</b>	X95 Portable Mobile Radios/Repeaters		
<b>Department</b>	Fire		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Description**

Portable radios are handheld communications devices critical to safe, coordinated emergency operations. Firefighters must have a method of two-way communication suitable for the circumstances so that they can send and receive the information they need to do their jobs safely, particularly in environments which are immediately dangerous to life or health ( IDLH).

**Justification**

We currently have three different models of portable radios that went in to service between 2005 and 2012. They have reached end of service life and although they still function, servicing and finding parts is becoming increasingly challenging and causing communications coverage issues with some safety features not available on the older models. This increases emergency communications challenges and risk of failure of critical emergency communications and decreases firefighter safety. The portables have exceeded their useful life expectancy and require replacement.

- [Occupational Health and Safety Act](#)
  - clause 25(1)(b) for maintaining equipment in good condition
  - clause 25(2)(a) for providing information and instruction to a worker

New portable radios have enhanced safety features and will enhance firefighter and public safety, increase coverage with advanced safety features and allow firefighters to operate more efficiently and effectively at emergencies.

Some of the old portables will be maintained for Emergency Management.

**Budget**

	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	40,000	40,000					
<b>Expenditures Total</b>	<b>40,000</b>	<b>40,000</b>					
<b>Funding</b>							
Cont.from Reserves	40,000	40,000					
<b>Funding Total</b>	<b>40,000</b>	<b>40,000</b>					



# Town Of Tillsonburg 2025 Business Plan

Economic Development & Marketing

November 18, 2024



# 2025 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	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	\$20,000	Ongoing
Updated Economic Development Strategy Implementation	Goal – Business Attraction, Retention and Expansion Strategic Direction – Instill an “open for business” culture across the corporation that prioritizes economic development and business attraction Priority Project- Economic Development Strategy update	Economic Development & Marketing	\$5,000	Ongoing
Enhanced Business Processes (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	\$3,000	Q1 – Q4

# 2025 Business Objectives (Ongoing)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
High Tech Manufacturing Action Plan (Hub Development Feasibility)	<p>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</p>	Development Commissioner/ Industry/ Associations	\$20,000	Ongoing
SOMA Membership	<p>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</p>	SOMA	\$24,000	Q4
SOMA Asia Mission	<p>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</p>	SOMA	\$24,000	Q4

# 2025 Business Objectives (Ongoing)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Discover Tillsonburg (Additional Video Production)	<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- Not applicable</p>	Economic Development & Marketing	\$10,000	Q4
Town Hall Project Support	<p>Goal – Customer Service, Communication &amp; Engagement</p> <p>Strategic Direction – Position Tillsonburg as a leader in the municipal sector</p> <p>Priority Project- Consolidated Town Hall initiative</p>	Town Hall Steering Committee/ CAO	Not applicable	Ongoing
Asset Management Work, Land assets	<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 mgmt. plan to inform evidence-based decisions on the maintenance, rehabilitation and replacements of municipal infrastructure</p> <p>Priority Project – <i>Short Term</i> - Asset Management Plan</p>	Ec Dev Commissioner	Staff time	Q1 first draft for 2025 AMP; then Ongoing

# 2025 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	\$5,500	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
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

# 2025 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	\$10,000 (seeking matching funding)	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
Project Big Swing	<p>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</p>	Development Commissioner/ Recreation, Culture & Parks	\$500,000	Ongoing

## 2025 Business Objectives (Carry Forward/Prior CapEx)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Rokeby Road Property - Engineering Design Services	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	Operations Department/ Development Commissioner/Consultant	\$265,000 with offsets per Report DCS 20-22	Q4
Rokeby Road Property - Construction	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	Operations Department/ Development Commissioner/Consultant	\$400,000 with offsets	Q4
Van Norman Innovation Park – Planning & Design	Goal – Business Attraction, Retention and Expansion Strategic Direction – Ensure adequate supply of “shovel ready” land for business attraction and expansion Priority Project- Marketing and build out of Van Norman Innovation Park	Development Commissioner	\$300,000	Q4
Van Norman Innovation Park – Construction	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	\$9,312,000 offset by \$8,096,000 in land sale and debt revenues	Q4
Progress Dr Extension	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	Development Commissioner	\$600,000 with offsetting \$600,000 in land sale revenues	Q4

# 2025 Business Objectives (New)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
FT 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	\$65,000 (\$25K Service Level Increase)	Q4
Van Norman Innovation Park – Marketing Campaign	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	\$30,000	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	\$10,000	Q4
Bridge St Re-imagining	Goal – Community Growth Strategic Direction – Promote, preserve and enhance the downtown core as the retail centre and community hub for Tillsonburg. Priority Project- Enhanced development standards that benefit the community (including tree planting, affordable housing, walkability, livability, connectivity) Enhanced public engagement in planning policies and placemaking	EDM/Operations & Development (Asset Management Planning)	N/A	Ongoing



# 2025 Business Objectives (New)

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Project Polyiso Investment Support	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	Development Commissioner	\$TBD per CLD EDM 23-02	Q4

# Risks


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

# Opportunities


- Investment in the Van Norman Innovation Park, Recreation Facilities, and business to support the growth and diversification of the Town's economy
- Continue to enhance promotion through 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

- 2026
  - Van Norman Innovation Park Expansion (Construction)
  - Implementation of updated Economic Development Strategy
  - Expanded support for Airport Business Development
- 2027
  - Sale of Lands in Van Norman Innovation Park (Phase 2)
  - Implementation of updated Economic Development Strategy
- 2028
  - Implementation of updated Economic Development Strategy

 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Devel &amp; Communication Services</b>					
	2024	2025			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
User Charges	80,000	80,000			
Contribution from Reserves	39,500		(39,500)	100.00%	1
<b>Total Revenues</b>	<b>119,500</b>	<b>80,000</b>	<b>(39,500)</b>	<b>33.05%</b>	
<b>Expenditures</b>					
Purchases	72,000	20,000	(52,000)	(72.22%)	2
<b>Total Expenditures</b>	<b>72,000</b>	<b>20,000</b>	<b>(52,000)</b>	<b>(72.22%)</b>	
<b>Total Net Levy</b>	<b>47,500</b>	<b>60,000</b>	<b>12,500</b>	<b>(26.32%)</b>	
<b>Notes:</b>					
	1	To fund One-time Expenses			
	2	Special Projects - One-time Expense; Net costs for Discover Tillsonburg allocated to Department Economic Development			

	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
User Charges	80,000	80,000			80,000		80,000		80,000	
Contribution from Reserves	39,500		(39,500)	100.00%		#DIV/0!				
<b>Total Revenues</b>	<b>119,500</b>	<b>80,000</b>	<b>(39,500)</b>	<b>33.05%</b>	<b>80,000</b>		<b>80,000</b>		<b>80,000</b>	
<b>Expenditures</b>										
Purchases	72,000	20,000	(52,000)	(72.22%)	55,000	175.00%	55,000		55,000	
<b>Total Expenditures</b>	<b>72,000</b>	<b>20,000</b>	<b>(52,000)</b>	<b>(72.22%)</b>	<b>55,000</b>	<b>175.00%</b>	<b>55,000</b>		<b>55,000</b>	
<b>Total Net Levy</b>	<b>47,500</b>	<b>60,000</b>	<b>12,500</b>	<b>(26.32%)</b>	<b>25,000</b>	<b>58.33%</b>	<b>25,000</b>		<b>25,000</b>	

 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Economic Dev</b>					
	2024	2025			Note
	Total	Total	Budget	%	
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
Grants	5,000	8,000	3,000	(60.00%)	1
User Charges	46,500	44,500	(2,000)	4.30%	
Contribution from Reserves	78,868	67,935	(10,933)	13.86%	2
<b>Total Revenues</b>	<b>130,368</b>	<b>120,435</b>	<b>(9,933)</b>	<b>7.62%</b>	
<b>Expenditures</b>					
Labour	291,325	331,400	40,075	13.76%	3
Purchases	118,518	211,441	92,923	78.40%	4
Contracted Services	70,000	75,000	5,000	7.14%	5
Interfunctional Adjustments	16,900	20,096	3,196	18.91%	6
Debt Principal & Interest	58,868	57,935	(933)	(1.58%)	
<b>Total Expenditures</b>	<b>555,611</b>	<b>695,872</b>	<b>140,261</b>	<b>25.24%</b>	
<b>Total Net Levy</b>	<b>(425,243)</b>	<b>(575,437)</b>	<b>(150,194)</b>	<b>(35.32%)</b>	
<b>Notes:</b>					
	1	SOMA			
	2	To fund Debt P&I payments relating to Industrial Land & One time costs			
	3	Payroll costs, Benefits, COLA & Contract Position			
	4	Special Projects & Special Events increase; Discover Tillsonburg costs allocation			
	5	Legal costs increase			
	6	IT charges			

 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Economic Dev</b>										
	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
Grants	5,000	8,000	3,000	(60.00%)	5,500	31.25%	5,500		5,500	
User Charges	46,500	44,500	(2,000)	4.30%	24,500	44.94%	24,500		24,500	
Contribution from Reserves	78,868	67,935	(10,933)	13.86%	57,055	16.02%	56,175	1.54%	56,175	
<b>Total Revenues</b>	<b>130,368</b>	<b>120,435</b>	<b>(9,933)</b>	<b>7.62%</b>	<b>87,055</b>	<b>27.72%</b>	<b>86,175</b>	<b>1.01%</b>	<b>86,175</b>	
<b>Expenditures</b>										
Labour	291,325	331,400	40,075	13.76%	338,668	2.19%	346,136	2.21%	353,846	2.23%
Purchases	118,518	211,441	92,923	78.40%	122,558	(42.04%)	122,662	0.08%	122,763	0.08%
Contracted Services	70,000	75,000	5,000	7.14%	75,000		75,000		75,000	
Interfunctional Adjustments	16,900	20,096	3,196	18.91%	21,141	5.20%	22,249	5.24%	22,249	
Debt Principal & Interest	58,868	57,935	(933)	(1.58%)	57,055	(1.52%)	56,175	(1.54%)	56,175	
<b>Total Expenditures</b>	<b>555,611</b>	<b>695,872</b>	<b>140,261</b>	<b>25.24%</b>	<b>614,422</b>	<b>(11.70%)</b>	<b>622,222</b>	<b>1.27%</b>	<b>630,033</b>	<b>1.26%</b>
<b>Total Net Levy</b>	<b>(425,243)</b>	<b>(575,437)</b>	<b>(150,194)</b>	<b>(35.32%)</b>	<b>(527,367)</b>	<b>8.35%</b>	<b>(536,047)</b>	<b>(1.65%)</b>	<b>(543,858)</b>	<b>(1.46%)</b>



# Town Of Tillsonburg 2025 Business Plan

Recreation, Culture & Parks

November 18, 2024



# 2025 Business Objectives

## RCP Department

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Enhance Cultural Opportunities and Community Events (Family day, Turtlefest movie on Museum lawn, Bike rodeo, Canada Day fireworks, Anniversaries/grand openings)	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	\$32K	2025 Q1-Q4
Adopt Service Standards for RCP department	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	RCP	N/A	2025 Q2
Continue with Facilities & Parks Asset Management work.	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	2025 Q1-Q4

# 2025 Business Objectives

## Programs & Services Division

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Parks and Recreation Master Plan Implementation	<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 – Maintain and enhance programs to support and active and engaged population</p> <p>Priority Project – N/A</p>	RCP	N/A	2025 Q1-Q4
Expand Recreation Programs	<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 – 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.</p> <p>Priority Project- N/A</p>	Recreation	N/A	2025 Q1-Q4
Revitalize aquatics programs after renovation closure	<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 – 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.</p> <p>Priority Project- N/A</p>	Recreation	N/A	2025 Q1 – Q2

# 2025 Business Objectives

## Culture & Heritage Division

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Support Museum, Culture, Heritage and Special Awards Advisory Committee in Founders Day Community Celebration	<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 - Increase opportunities to enjoy culture, events and leisure activities in Tillsonburg</p> <p>Priority Project – Short Term - Create additional community events</p>	Museum	\$7500	2025 Q4
Explore opportunities to increase revenue	<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 – Increase opportunities to enjoy culture, events and leisure activities in Tillsonburg families</p> <p>Priority Project- N/A</p>	Museum	N/A	2025 Q1 – Q4
Culture & Heritage Masterplan	<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 – Increase opportunities to enjoy culture, events and leisure activities in Tillsonburg families.</p> <p>Priority Project- N/A</p>	Museum	\$50K	2025 Q3-Q4

# 2025 Business Objectives

## Parks & Facilities Division

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Rolling Meadows pathway connectivity to Northcrest park	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	\$60K	2025 Q3
Sports Field upgrades – baseball diamonds (Resurfacing HB1, distance markers, scorer’s box, storage)	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 – N/A	Parks	\$105K	2025 Q2
AODA Regulation Compliance – pathways to parks (Glendale Park and Trottier Park)	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	\$10K	2025 Q2-Q3

# 2025 Business Objectives

## Parks & Facilities Division

Project	Community Strategic Plan	Lead Accountability	Project Cost	Anticipated Completion
Indoor Pool Roof Replacement	<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 – Update municipal facilities consistent with modern standards</p> <p>Priority Project – Immediate - Community Centre Rehabilitation</p>	Facilities	\$477K	2025 Q2
Lake Lisgar Waterpark pool basin and roof repairs/replacement	<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 – Update municipal facilities consistent with modern standards</p> <p>Priority Project – N/A</p>	Facilities	\$450K	2025 Q2
Parks and Recreation Master Plan Implementation – Feasibility study - 3rd Ice Pad, New Multi-use or upgraded Facility	<p>Goal – The Town of Tillsonburg will accommodate and support sustainable growth</p> <p>Strategic Direction - Plan and develop a long-term planning strategy for new services and infrastructure to support</p> <p>Priority Project – Medium Term - Resourcing review to service growth</p>	Facilities	\$155K	2025 Q4

# Risks

- Employee retention and recruitment, high turnover in RCP due to nature of the work
- Length of pool closure could result in lost clientele as they are used to going elsewhere for service
- 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.
- 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 shortage of appropriate dressing room space
- Shortage of space to increase program offerings – space is near capacity during prime program times


# Opportunities


- Improve relationships with local community and user groups
- Recreation Master Plan provides road map for long term planning
- Grant opportunities – Community Sport and Recreation Infrastructure Fund
- Increase attendance at newly renovated aquatics wing at TCC
- Improve online and social media presence to promote programs, activities and events
- Improved customer service with new customer service desk at TCC and the addition of a Business Services Supervisor
- Create and adopt service standards for RCP department
- Facility upgrades through asset management programs to maximize life cycles of equipment and building envelopes
- Operational review of Annandale House to enhance attendance, grow programs/activities and increase revenues while honouring local heritage
- Complete risk assessments for all areas of the departments to ensure safe work environment and mitigate risk to the Town
- Explore training and educational opportunities for staff




# Future Departmental Directions: 3 year outlook


2026	Recreation Master Plan action items Dressing room flooring renovation Cemetery roadway repair New Columbarium
2027	Museum slate roof repairs Rotary Park overflow parking lot New Town Hall
2028	Museum elevator replacement Oxford Parkette water fountain replacement


	<b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Cent</b>				
	2024	2025			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
User Charges	173,085	200,420	27,335	(15.79%)	1
Other Revenue	40,000	40,000			
<b>Total Revenues</b>	<b>213,085</b>	<b>240,420</b>	<b>27,335</b>	<b>(12.83%)</b>	
<b>Expenditures</b>					
Labour	198,432	203,090	4,658	2.35%	
Purchases	73,383	74,116	733	1.00%	
Contracted Services	30,545	31,815	1,270	4.16%	
Contribution to Reserves	31,200	31,200			
Interfunctional Adjustments	78,600	88,877	10,277	13.08%	2
Debt Principal & Interest	2,094	2,060	(34)	(1.62%)	
<b>Total Expenditures</b>	<b>414,254</b>	<b>431,158</b>	<b>16,904</b>	<b>4.08%</b>	
<b>Total Net Levy</b>	<b>(201,169)</b>	<b>(190,738)</b>	<b>10,431</b>	<b>5.19%</b>	
<b>Notes:</b>					
	1 Increased Niche & Plot Sales				
	2 Fleet Charges and IT charge allocations				


	 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Cam</b>									
	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
User Charges	173,085	200,420	27,335	(15.79%)	203,744	(1.66%)	207,149	(1.67%)	210,585	(1.66%)
Other Revenue	40,000	40,000			40,000		40,000		40,000	
<b>Total Revenues</b>	<b>213,085</b>	<b>240,420</b>	<b>27,335</b>	<b>(12.83%)</b>	<b>243,744</b>	<b>(1.38%)</b>	<b>247,149</b>	<b>(1.40%)</b>	<b>250,585</b>	<b>(1.39%)</b>
<b>Expenditures</b>										
Labour	198,432	203,090	4,658	2.35%	208,748	2.79%	214,578	2.79%	220,598	2.81%
Purchases	73,383	74,116	733	1.00%	75,199	1.46%	76,274	1.43%	77,059	1.03%
Contracted Services	30,545	31,815	1,270	4.16%	32,290	1.49%	32,765	1.47%	33,240	1.45%
Contribution to Reserves	31,200	31,200			31,200		31,200		31,200	
Interfunctional Adjustments	78,600	88,877	10,277	13.08%	97,003	9.14%	106,077	9.35%	114,937	8.35%
Debt Principal & Interest	2,094	2,060	(34)	(1.62%)	2,025	(1.70%)	1,990	(1.73%)	1,990	
<b>Total Expenditures</b>	<b>414,254</b>	<b>431,158</b>	<b>16,904</b>	<b>4.08%</b>	<b>446,465</b>	<b>3.55%</b>	<b>462,884</b>	<b>3.68%</b>	<b>479,024</b>	<b>3.49%</b>
<b>Total Net Levy</b>	<b>(201,169)</b>	<b>(190,738)</b>	<b>10,431</b>	<b>5.19%</b>	<b>(202,721)</b>	<b>(6.28%)</b>	<b>(215,735)</b>	<b>(6.42%)</b>	<b>(228,439)</b>	<b>(5.89%)</b>

	<b>2026 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Part 6</b>				
	2024	2025			Note
	Total Budget	Total Budget	Budget Variance	% Variance	Reference
<b>Revenues</b>					
User Charges	16,300	18,300	2,000	(12.27%)	
Other Revenue	1,600		(1,600)	100.00%	
<b>Total Revenues</b>	<b>17,900</b>	<b>18,300</b>	<b>400</b>	<b>(2.23%)</b>	
<b>Expenditures</b>					
Labour	418,874	447,100	28,226	6.74%	1
Purchases	145,891	148,905	3,014	2.07%	
Contracted Services	209,665	252,290	42,625	20.33%	2
Contribution to Reserves	16,300	18,300	2,000	12.27%	
Interfunctional Adjustments	108,825	147,631	38,806	35.66%	3
Debt Principal & Interest	69,789	67,555	(2,234)	(3.20%)	
<b>Total Expenditures</b>	<b>969,344</b>	<b>1,081,781</b>	<b>112,437</b>	<b>11.60%</b>	
<b>Total Net Levy</b>	<b>(951,444)</b>	<b>(1,063,481)</b>	<b>(112,037)</b>	<b>(11.78%)</b>	
<b>Notes:</b>					
	1 Payroll costs, Benefits & COLA				
	2 Grass cutting and Equipment rentals				
	3 Fleet Charges				

	2024		2025		2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
User Charges	16,300	18,300	2,000	(12.27%)	18,300		18,300		18,300	
Other Revenue	1,600		(1,600)	100.00%						
<b>Total Revenues</b>	<b>17,900</b>	<b>18,300</b>	<b>400</b>	<b>(2.23%)</b>	<b>18,300</b>		<b>18,300</b>		<b>18,300</b>	
<b>Expenditures</b>										
Labour	418,874	447,100	28,226	6.74%	459,137	2.69%	471,544	2.70%	484,320	2.71%
Purchases	145,891	148,905	3,014	2.07%	151,547	1.77%	154,229	1.77%	156,124	1.23%
Contracted Services	209,665	252,290	42,625	20.33%	256,405	1.63%	260,575	1.63%	264,750	1.60%
Contribution to Reserves	16,300	18,300	2,000	12.27%	18,300		18,300		18,300	
Interfunctional Adjustments	108,825	147,631	38,806	35.66%	162,362	9.98%	178,919	10.20%	197,301	10.27%
Debt Principal & Interest	69,789	67,555	(2,234)	(3.20%)	65,375	(3.23%)	63,052	(3.55%)	63,052	
<b>Total Expenditures</b>	<b>969,344</b>	<b>1,081,781</b>	<b>112,437</b>	<b>11.60%</b>	<b>1,113,126</b>	<b>2.90%</b>	<b>1,146,619</b>	<b>3.01%</b>	<b>1,183,847</b>	<b>3.25%</b>
<b>Total Net Levy</b>	<b>(951,444)</b>	<b>(1,063,481)</b>	<b>(112,037)</b>	<b>(11.78%)</b>	<b>(1,094,826)</b>	<b>(2.95%)</b>	<b>(1,128,319)</b>	<b>(3.06%)</b>	<b>(1,165,547)</b>	<b>(3.30%)</b>


		<b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Community Events</b>				
		2024	2025			Note
	Total	Total	Budget	%	Reference	
	Budget	Budget	Variance	Variance		
<b>Revenues</b>						
Grants	17,500		(17,500)	100.00%	1	
<b>Total Revenues</b>	<b>17,500</b>		<b>(17,500)</b>	<b>100.00%</b>		
<b>Expenditures</b>						
Purchases	143,220	128,351	(14,869)	(10.38%)	1	
<b>Total Expenditures</b>	<b>143,220</b>	<b>128,351</b>	<b>(14,869)</b>	<b>(10.38%)</b>		
<b>Total Net Levy</b>	<b>(125,720)</b>	<b>(128,351)</b>	<b>(2,631)</b>	<b>(2.09%)</b>		
<b>Notes:</b>						
	1 Correction of Internal Tracking					


 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Community Events</b>										
	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
Grants	17,500		(17,500)	100.00%						
<b>Total Revenues</b>	17,500		(17,500)	100.00%						
<b>Expenditures</b>										
Purchases	143,220	128,351	(14,869)	(10.38%)	130,014	1.30%	131,685	1.29%	133,352	1.27%
<b>Total Expenditures</b>	143,220	128,351	(14,869)	(10.38%)	130,014	1.30%	131,685	1.29%	133,352	1.27%
<b>Total Net Levy</b>	(125,720)	(128,351)	(2,631)	(2.09%)	(130,014)	(1.30%)	(131,685)	(1.29%)	(133,352)	(1.27%)


 <b>2026 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Rec. Programs</b>		2024	2025			Note
		Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance		
<b>Revenues</b>						
Grants	48,200	50,000	1,800	(3.73%)		
User Charges	1,222,076	1,534,240	312,164	(25.54%)	1	
Other Revenue	30,000	28,000	(2,000)	6.67%		
<b>Total Revenues</b>	<b>1,300,276</b>	<b>1,612,240</b>	<b>311,964</b>	<b>(23.99%)</b>		
<b>Expenditures</b>						
Labour	1,881,232	2,364,390	483,158	25.68%	2	
Purchases	314,966	332,961	17,995	5.71%	3	
Contracted Services	7,800	12,300	4,500	57.69%		
Contribution to Reserves	20,000	20,000				
Interfunctional Adjustments	99,100	117,468	18,368	18.53%	4	
<b>Total Expenditures</b>	<b>2,323,098</b>	<b>2,847,119</b>	<b>524,021</b>	<b>22.56%</b>		
<b>Total Net Levy</b>	<b>(1,022,822)</b>	<b>(1,234,879)</b>	<b>(212,057)</b>	<b>(20.73%)</b>		
<b>Notes:</b>						
	1 Increased Rates & Fees & opening of the indoor Aquatics					
	2 Payroll costs, Benefits, COLA, PT labour & New FTE Requests					
	3 Program Supplies Expense - Aquatics & Training Expense					
	4 Staff allocations & IT charges allocation					




	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
Grants	48,200	50,000	1,800	(3.73%)	50,000		50,000		50,000	
User Charges	1,222,076	1,534,240	312,164	(25.54%)	1,560,531	(1.71%)	1,587,436	(1.72%)	1,614,641	(1.71%)
Other Revenue	30,000	28,000	(2,000)	6.67%	28,000		28,000		28,000	
<b>Total Revenues</b>	<b>1,300,276</b>	<b>1,612,240</b>	<b>311,964</b>	<b>(23.99%)</b>	<b>1,638,531</b>	<b>(1.63%)</b>	<b>1,665,436</b>	<b>(1.64%)</b>	<b>1,692,641</b>	<b>(1.63%)</b>
<b>Expenditures</b>										
Labour	1,881,232	2,364,390	483,158	25.68%	2,417,002	2.23%	2,471,060	2.24%	2,526,634	2.25%
Purchases	314,966	332,961	17,995	5.71%	337,951	1.50%	342,135	1.24%	350,170	2.35%
Contracted Services	7,800	12,300	4,500	57.69%	12,300		12,300		12,300	
Contribution to Reserves	20,000	20,000			20,000		20,000		20,000	
Interfunctional Adjustments	99,100	117,468	18,368	18.53%	124,152	5.69%	131,133	5.62%	134,805	2.80%
<b>Total Expenditures</b>	<b>2,323,098</b>	<b>2,847,119</b>	<b>524,021</b>	<b>22.56%</b>	<b>2,911,405</b>	<b>2.26%</b>	<b>2,976,628</b>	<b>2.24%</b>	<b>3,043,909</b>	<b>2.26%</b>
<b>Total Net Levy</b>	<b>(1,022,822)</b>	<b>(1,234,879)</b>	<b>(212,057)</b>	<b>(20.73%)</b>	<b>(1,272,874)</b>	<b>(3.08%)</b>	<b>(1,311,192)</b>	<b>(3.01%)</b>	<b>(1,351,268)</b>	<b>(3.06%)</b>


	<b>2026 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Rec. - Bldg. Office</b>				
	2024	2025			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
User Charges	8,100	8,186	86	(1.06%)	
<b>Total Revenues</b>	<b>8,100</b>	<b>8,186</b>	<b>86</b>	<b>(1.06%)</b>	
<b>Expenditures</b>					
Labour	1,453,741	1,497,409	43,668	3.00%	1
Purchases	895,966	1,130,825	234,859	26.21%	2
Contracted Services	282,800	287,845	5,045	1.78%	
Interfunctional Adjustments	116,875	122,640	5,765	4.93%	
Debt Principal & Interest	324,811	392,223	67,412	20.75%	3
<b>Total Expenditures</b>	<b>3,074,193</b>	<b>3,430,942</b>	<b>356,749</b>	<b>11.60%</b>	
<b>Total Net Levy</b>	<b>(3,066,093)</b>	<b>(3,422,756)</b>	<b>(356,663)</b>	<b>(11.63%)</b>	
<b>Notes:</b>					
	1 Payroll costs, Benefits & COLA				
	2 Heat, Light, & Water, Supplies Expense increase; Special Projects - Feasibility Study & Masonry Study				
	3 New Debt Principle & Interest				

 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Rec - Bldg Mltice</b>										
	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
User Charges	8,100	8,186	86	(1.06%)	8,186		8,186		8,186	
<b>Total Revenues</b>	<b>8,100</b>	<b>8,186</b>	<b>86</b>	<b>(1.06%)</b>	<b>8,186</b>		<b>8,186</b>		<b>8,186</b>	
<b>Expenditures</b>										
Labour	1,453,741	1,497,409	43,668	3.00%	1,537,255	2.66%	1,578,315	2.67%	1,617,091	2.46%
Purchases	895,966	1,130,825	234,859	26.21%	978,421	(13.48%)	1,001,603	2.37%	1,005,611	0.40%
Contracted Services	282,800	287,845	5,045	1.78%	289,470	0.56%	291,105	0.56%	292,705	0.55%
Interfunctional Adjustments	116,875	122,640	5,765	4.93%	131,209	6.99%	140,630	7.18%	147,973	5.22%
Debt Principal & Interest	324,811	392,223	67,412	20.75%	366,644	(6.52%)	356,864	(2.67%)	354,783	(0.58%)
<b>Total Expenditures</b>	<b>3,074,193</b>	<b>3,430,942</b>	<b>356,749</b>	<b>11.60%</b>	<b>3,302,999</b>	<b>(3.73%)</b>	<b>3,368,517</b>	<b>1.98%</b>	<b>3,418,163</b>	<b>1.47%</b>
<b>Total Net Levy</b>	<b>(3,066,093)</b>	<b>(3,422,756)</b>	<b>(356,663)</b>	<b>(11.63%)</b>	<b>(3,294,813)</b>	<b>3.74%</b>	<b>(3,360,331)</b>	<b>(1.99%)</b>	<b>(3,409,977)</b>	<b>(1.48%)</b>

	<b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Elliott Fairbairn Centre</b>			
	2024	2025		
	Total Budget	Total Budget	Budget Variance	% Variance
<b>Revenues</b>				
User Charges	118,700	118,700		
<b>Total Revenues</b>	<b>118,700</b>	<b>118,700</b>		
<b>Expenditures</b>				
Purchases	34,580	35,329	749	2.17%
Contracted Services	2,100	2,160	60	2.86%
Contribution to Reserves	12,500	12,500		
Debt Principal & Interest	41,941	40,680	(1,261)	(3.01%)
<b>Total Expenditures</b>	<b>91,121</b>	<b>90,669</b>	<b>(452)</b>	<b>(0.50%)</b>
<b>Total Net Levy</b>	<b>27,579</b>	<b>28,031</b>	<b>452</b>	<b>(1.64%)</b>

	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
User Charges	118,700	118,700			118,700		118,700		118,700	
<b>Total Revenues</b>	<b>118,700</b>	<b>118,700</b>			<b>118,700</b>		<b>118,700</b>		<b>118,700</b>	
<b>Expenditures</b>										
Purchases	34,580	35,329	749	2.17%	35,804	1.34%	36,250	1.25%	36,592	0.94%
Contracted Services	2,100	2,160	60	2.86%	2,205	2.08%	2,250	2.04%	2,300	2.22%
Contribution to Reserves	12,500	12,500			12,500		12,500		12,500	
Debt Principal & Interest	41,941	40,680	(1,261)	(3.01%)	33,555	(17.51%)	32,421	(3.38%)	32,421	
<b>Total Expenditures</b>	<b>91,121</b>	<b>90,669</b>	<b>(452)</b>	<b>(0.50%)</b>	<b>84,064</b>	<b>(7.28%)</b>	<b>83,421</b>	<b>(0.76%)</b>	<b>83,813</b>	<b>0.47%</b>
<b>Total Net Levy</b>	<b>27,579</b>	<b>28,031</b>	<b>452</b>	<b>(1.64%)</b>	<b>34,636</b>	<b>(23.56%)</b>	<b>35,279</b>	<b>(1.86%)</b>	<b>34,887</b>	<b>1.11%</b>

 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Museum</b>					
	2024	2025			Note
	Total	Total	Budget	%	Reference
	Budget	Budget	Variance	Variance	
<b>Revenues</b>					
Grants	19,400	19,700	300	(1.55%)	
User Charges	38,400	23,747	(14,653)	38.16%	1
Other Revenue	10,300	10,489	189	(1.83%)	
<b>Total Revenues</b>	<b>68,100</b>	<b>53,936</b>	<b>(14,164)</b>	<b>20.80%</b>	
<b>Expenditures</b>					
Labour	309,205	345,900	36,695	11.87%	2
Purchases	108,784	174,638	65,854	60.54%	3
Contracted Services	25,554	26,189	635	2.48%	
Interfunctional Adjustments	21,300	25,612	4,312	20.24%	
<b>Total Expenditures</b>	<b>464,843</b>	<b>572,339</b>	<b>107,496</b>	<b>23.13%</b>	
<b>Total Net Levy</b>	<b>(396,743)</b>	<b>(518,403)</b>	<b>(121,660)</b>	<b>(30.66%)</b>	
<b>Notes:</b>					
	1 Reduction to Summer Program Revenue				
	2 Payroll costs, Benefits & COLA				
	3 Advertising Expense increase; Special Projects - Museum, Culture and Heritage Master Plan				

 <b>2025 Financial Plan</b> <b>Operating Plan - Cost Code Summary</b> <b>Millennium</b>										
	2024	2025			2026		2027		2028	
	Total	Total	Budget	%		%		%		%
	Budget	Budget	Variance	Variance	Budget	Variance	Budget	Variance	Budget	Variance
<b>Revenues</b>										
Grants	19,400	19,700	300	(1.55%)	19,700		19,700		19,700	
User Charges	38,400	23,747	(14,653)	38.16%	24,517	(3.24%)	25,322	(3.28%)	26,152	(3.28%)
Other Revenue	10,300	10,489	189	(1.83%)	10,589	(0.95%)	10,659	(0.66%)	10,659	
<b>Total Revenues</b>	<b>68,100</b>	<b>53,936</b>	<b>(14,164)</b>	<b>20.80%</b>	<b>54,806</b>	<b>(1.61%)</b>	<b>55,681</b>	<b>(1.60%)</b>	<b>56,511</b>	<b>(1.49%)</b>
<b>Expenditures</b>										
Labour	309,205	345,900	36,695	11.87%	355,860	2.88%	366,099	2.88%	375,976	2.70%
Purchases	108,784	174,638	65,854	60.54%	113,724	(34.88%)	116,743	2.65%	118,765	1.73%
Contracted Services	25,554	26,189	635	2.48%	26,664	1.81%	27,139	1.78%	27,614	1.75%
Interfunctional Adjustments	21,300	25,612	4,312	20.24%	26,933	5.16%	28,334	5.20%	28,334	
<b>Total Expenditures</b>	<b>464,843</b>	<b>572,339</b>	<b>107,496</b>	<b>23.13%</b>	<b>523,181</b>	<b>(8.59%)</b>	<b>538,315</b>	<b>2.89%</b>	<b>550,689</b>	<b>2.30%</b>
<b>Total Net Levy</b>	<b>(396,743)</b>	<b>(518,403)</b>	<b>(121,660)</b>	<b>(30.66%)</b>	<b>(468,375)</b>	<b>9.65%</b>	<b>(482,634)</b>	<b>(3.04%)</b>	<b>(494,178)</b>	<b>(2.39%)</b>

**Town of Tillsonburg**  
**10 Year Continuity Schedule**  
**2024 - 2033**

FACILITIES Capital

INDEX	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>RESERVES</b>										
<i>Opening Balance:</i>	21,749	130,588	338,941	(820,760)	(2,483,086)	(4,823,301)	(21,086,983)	(23,527,299)	(27,465,593)	(29,652,656)
<b>TRANSFERS IN:</b>										
Contributions from Capital Levy	\$ 1,256,005	\$ 1,334,817	\$ 1,578,345	\$ 1,662,159	\$ 1,748,697	\$ 1,838,048	\$ 1,930,303	\$ 2,025,555	\$ 2,120,808	\$ 2,220,541
Contributions from Reserves - Facilities & RCP	\$ 169,388									
Grants and Subsidies - Federal										
Grants and Subsidies - Provincial	\$ 238,500									
Debenture Funding		\$ 17,000,000	\$ 1,431,264							\$ 10,625,856
Contribution from Development Charges Reserve			\$ 1,568,736			\$ 2,519,476		\$ 5,428,043		\$ 18,313,271
User Fees										
User Pay Debt										
<b>Total Funding Available for Projects</b>	<b>1,685,642</b>	<b>18,465,405</b>	<b>4,917,286</b>	<b>841,400</b>	<b>(734,389)</b>	<b>(465,777)</b>	<b>(19,156,680)</b>	<b>(16,073,701)</b>	<b>(25,344,784)</b>	<b>1,507,011</b>
<b>CAPITAL PROJECT COMMITMENTS:</b>										
<b>A. Substructure (Foundations, Basements)</b>		160,000	15,000	206,500	81,500	455,000	370,000	200,000	415,000	125,000
<b>B. Shell (Exterior Enclosure, Roofing, Superstructure)</b>	722,000	118,200	644,500	847,500	1,263,500	2,290,000	1,060,000	425,000	160,000	2,070,000
<b>C. Interiors (Interior Construction &amp; Finishes, Stairs)</b>	150,000	40,000	210,500	170,000	888,000	315,000	383,000	435,000	183,355	1,001,479
<b>D. Services (Elevators, Plumbing, HVAC, Electrical, Fire Protection)</b>	314,000	324,000	1,366,955	1,573,456	1,257,992	970,100	1,187,800	1,771,410	1,192,230	2,240,000
<b>E. Equipment &amp; Furnishings</b>	70,000		10,000	66,000	10,000	46,500	10,000	100,000	65,000	45,000
<b>F. Special Construction and Demolition</b>	300,000				50,000		10,000	75,000		5,000
<b>G. Building Sitework (Preparation, Improvements, Utilities, Other)</b>		45,000	215,000	210,000	124,945	191,500	570,000	50,000	1,334,500	50,000
<b>NEW PROJECTS - FROM GROWTH</b>										
Facilities - Gymnasium & Multi Use Space								7,529,730		
Facilities - Fire Station Reno & Expansion			3,000,000							
Facilities - New Third Ice Pad										28,939,127
Facilities - New Public Works Yard						14,000,000				
Facilities - New Town Hall		17,000,000								
<b>Inflation Adjustment</b>		442,180	273,098	230,509	367,594	2,192,172	502,712	489,026	603,015	1,107,296
<b>Total Commitments To Capital Projects</b>	<b>1,556,000</b>	<b>18,129,380</b>	<b>5,735,053</b>	<b>3,303,965</b>	<b>4,043,531</b>	<b>20,460,272</b>	<b>4,093,512</b>	<b>11,075,166</b>	<b>3,953,100</b>	<b>35,582,902</b>
<b>TRANSFERS OUT:</b>										
Transfers to Operating budget										
<b>Total Expenditures Against Reserves</b>	<b>1,556,000</b>	<b>18,129,380</b>	<b>5,735,053</b>	<b>3,303,965</b>	<b>4,043,531</b>	<b>20,460,272</b>	<b>4,093,512</b>	<b>11,075,166</b>	<b>3,953,100</b>	<b>35,582,902</b>
<b>Closing Balance Before Interest</b>	<b>129,642</b>	<b>336,025</b>	<b>(817,767)</b>	<b>(2,462,566)</b>	<b>(4,777,920)</b>	<b>(20,926,049)</b>	<b>(23,250,192)</b>	<b>(27,148,867)</b>	<b>(29,297,885)</b>	<b>(34,075,890)</b>
Interest Income	946	2,916	(2,993)	(20,521)	(45,381)	(160,933)	(277,107)	(316,726)	(354,772)	(398,303)
<b>Closing Reserve Balance</b>	<b>130,588</b>	<b>338,941</b>	<b>(820,760)</b>	<b>(2,483,086)</b>	<b>(4,823,301)</b>	<b>(21,086,983)</b>	<b>(23,527,299)</b>	<b>(27,465,593)</b>	<b>(29,652,656)</b>	<b>(34,474,194)</b>



Summary of Projects by Location											10-Yr
Row Labels	Sum of 2025	Sum of 2026	Sum of 2027	Sum of 2028	Sum of 2029	Sum of 2030	Sum of 2031	Sum of 2032	Sum of 2033	Sum of 2034	Total
ANHS	\$40,000	\$195,000	\$200,000	\$546,000	\$209,500	\$1,792,500	\$405,000	\$225,000	\$180,000	\$1,122,000	\$4,915,000
Annandale Canteen			\$40,000	\$15,000	\$40,000	\$5,000	\$10,000				\$110,000
Cemetery Office	\$10,000		\$57,500	\$57,500	\$23,500	\$65,000	\$45,500	\$65,000	\$80,000	\$70,000	\$474,000
Cemetery Old			\$16,000	\$5,000	\$31,500	\$15,000	\$45,000	\$25,000			\$137,500
Clock Twr	\$45,000		\$31,000	\$11,500	\$35,000	\$50,000	\$50,000	\$25,000		\$18,000	\$265,500
EFC	\$39,000	\$108,200	\$412,655	\$308,956	\$473,937	\$262,100	\$249,300	\$301,410	\$357,485	\$216,479	\$2,729,522
Fire	\$150,000	\$5,000	\$203,500	\$156,500	\$245,000	\$345,000	\$168,000	\$340,000	\$352,600	\$265,000	\$2,230,600
Gibson		\$41,000	\$17,500	\$85,000	\$40,000	\$50,000	\$60,000	\$15,000			\$308,500
Lake Lisgar			\$6,000		\$50,000						\$56,000
LLWP	\$450,000		\$35,000	\$105,000	\$185,000	\$67,000	\$310,000	\$50,000	\$40,000		\$1,242,000
PW	\$10,000	\$35,000	\$170,000	\$420,000	\$200,500	\$171,500	\$155,000	\$235,000	\$750,000	\$275,000	\$2,422,000
Stn Arts		\$16,000	\$117,800	\$173,000	\$213,000	\$170,000	\$268,000	\$165,000	\$170,000	\$850,000	\$2,142,800
TCC	\$812,000	\$292,000	\$1,185,000	\$1,220,000	\$1,929,000	\$1,285,000	\$1,825,000	\$1,610,000	\$1,420,000	\$2,720,000	\$14,298,000
<b>Grand Total</b>	<b>\$1,556,000</b>	<b>\$692,200</b>	<b>\$2,491,955</b>	<b>\$3,103,456</b>	<b>\$3,675,937</b>	<b>\$4,278,100</b>	<b>\$3,590,800</b>	<b>\$3,056,410</b>	<b>\$3,350,085</b>	<b>\$5,536,479</b>	<b>\$31,331,422</b>
<b>NEW PROJECTS - FROM GROWTH</b>											
Facilities - Gymnasium & Multi Use Space								\$ 7,529,730			\$7,529,730
Facilities - Fire Station Reno & Expansion			\$ 3,000,000								\$3,000,000
Facilities - New Third Ice Pad										\$ 28,939,127	\$28,939,127
Facilities - New Public Works Yard						\$ 14,000,000					\$14,000,000
Facilities - New Town Hall		\$ 18,000,000									\$18,000,000
											<b>\$71,468,857</b>

**Town of Tillsonburg**  
**10 Year Continuity Schedule**  
**2024 - 2033**

PARKS Capital

INDEX	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>RESERVES</b>										
<i>Opening Balance:</i>	148,000	28,240	-619,648	-1,560,577	-2,195,181	-2,927,334	-3,909,943	-4,793,393	-5,170,854	-6,735,068
<b>TRANSFERS IN:</b>										
Contributions from Capital Levy	241,725	256,893	303,761	319,892	336,546	353,742	371,497	389,829	408,161	427,355
Grants and Subsidies - Federal										
Grants and Subsidies - Provincial										
Contribution from Development Charges Reserve		57,989	198,778	489,812	367,058	45,831			2,095,161	
Contribution from Parkland Trust										
Contribution from Cash-in-Lieu/Parkland Reserve										
Transfers from Other Reserves - Cemetery Reserve		65,000	15,000	68,000	20,000	71,500		75,000		79,000
<b>Total Available Funds</b>	<b>389,725</b>	<b>408,122</b>	<b>(102,108)</b>	<b>(682,874)</b>	<b>(1,471,577)</b>	<b>(2,456,260)</b>	<b>(3,538,445)</b>	<b>(4,328,564)</b>	<b>(2,667,532)</b>	<b>(6,228,712)</b>
<b>CAPITAL PROJECT COMMITMENTS:</b>										
A. Structures			80,000			100,000			305,000	20,000
B. Sports Fields	105,000	50,000	30,000	75,000	160,000	217,500	455,000	100,000	90,000	50,000
C. Site Ammenities		115,000	140,000	55,000	190,000	30,000	150,000	50,000		
D. Parking Lots, Trails & Pathways	10,000	5,000	357,000	170,000	260,000		70,000	130,000	380,000	10,000
E. Pavilions, Gazebos and Gathering Spaces						15,000		100,000		
F: Studies, Plans and Landscape Designs	5,000									
G: General Landscaping	138,500	153,000	113,000	222,500	83,000	68,000	95,000	83,000	158,000	123,000
H: Cemetery		80,000	90,000	130,000	50,000	60,000	95,000	50,000	50,000	50,000
I: Trails	30,000	10,000	5,000	27,500	15,000	30,000	5,000	5,000	12,000	10,000
J: Equipment		7,500	5,000	35,000	20,000	17,800	10,000	5,000	5,000	
<b>New Projects - Parks</b>										
Columbariums	H: Cemetery	65,000	15,000	68,000	20,000	71,500		75,000		79,000
Landscaping	H: Cemetery		113,000							
Paving	H: Cemetery						70,000			
Fencing	G: General Landscaping		50,000							
Fitness	B. Sports Fields			65,000	65,000					
Landscaping	G: General Landscaping					15,000				
Additional Parkland	D. Parking Lots, Trails & Pathways								2,120,772	
Paving	D. Parking Lots, Trails & Pathways		216,429	115,000		30,000				
Rolling Meadows	D. Parking Lots, Trails & Pathways	60,000								
Playgrounds	C. Site Ammenities		26,000	179,948	209,447	350,000	65,000	45,000	115,000	
Site Ammenities	C. Site Ammenities					54,390				
Sports Fields	B. Sports Fields				331,144	386,376				
Studies	F: Studies, Plans and Landscape Designs								105,861	
Signage	I: Trails		20,000	10,000	25,000	15,000	10,000	10,000	10,000	
Trails	I: Trails		54,107	129,981		159,342				
<b>Inflation Adjustment</b>	14,079	59,060	109,998	140,388	159,564	182,683	175,890	127,400	651,953	66,724
<b>TOTAL</b>	<b>362,579</b>	<b>1,024,096</b>	<b>1,444,927</b>	<b>1,488,979</b>	<b>1,423,940</b>	<b>1,411,215</b>	<b>1,200,890</b>	<b>780,400</b>	<b>3,993,586</b>	<b>408,724</b>
<b>TRANSFERS OUT:</b>										
Transfers to Operating budget										
Transfers to Other Reserves										
<b>Total Expenditures Against Reserves</b>	<b>362,579</b>	<b>1,024,096</b>	<b>1,444,927</b>	<b>1,488,979</b>	<b>1,423,940</b>	<b>1,411,215</b>	<b>1,200,890</b>	<b>780,400</b>	<b>3,993,586</b>	<b>408,724</b>
<b>Closing Balance Before Interest</b>	<b>27,146</b>	<b>(615,974)</b>	<b>(1,547,036)</b>	<b>(2,171,853)</b>	<b>(2,895,517)</b>	<b>(3,867,475)</b>	<b>(4,739,335)</b>	<b>(5,108,964)</b>	<b>(6,661,118)</b>	<b>(6,637,437)</b>
Interest Income	1,095	(3,673)	(13,542)	(23,328)	(31,817)	(42,468)	(54,058)	(61,890)	(73,950)	(83,578)
<b>Closing Reserve Balance</b>	<b>28,240</b>	<b>(619,648)</b>	<b>(1,560,577)</b>	<b>(2,195,181)</b>	<b>(2,927,334)</b>	<b>(3,909,943)</b>	<b>(4,793,393)</b>	<b>(5,170,854)</b>	<b>(6,735,068)</b>	<b>(6,721,015)</b>



**2025 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
<b>Project Listing</b>											
<b>450 Parks</b>											
X81 Rolling Meadows Trails Paving	60,000									60,000	
X80 Parks - I. Trails	30,000				(1,800)					28,200	RCP Reserve
X79 Parks - G. General Landscaping	138,500									138,500	
X78 Parks - F. Studies, Plans & Landscape Design	5,000									5,000	
X77 Parks - D. Parking Lots & Pathways	10,000									10,000	
X76 Parks - B. Sports Fields	105,000				(105,000)						RCP Reserve
<b>Total 450 Parks</b>	<b>348,500</b>				<b>(106,800)</b>					<b>241,700</b>	
<b>465 Rec - Bldg Mtce</b>											
X86 Facilities - F. Special Construction & Demo)	300,000									300,000	
X85 Facilities - E. Equipment & Furnishings	70,000									70,000	
X84 Facilities - D. Services (Elevators, Plumbing, HVAC, Electric, Fire Protection)	314,000				(61,500)					252,500	RCP/Facility Infrastructure Reserve
X83 Facilities - C. Interiors (Interior Construction & Finishes, Stairs)	150,000									150,000	
X82 Facilities - B. Shell (Exterior, Enclosures, Roofing & Superstructure)	722,000		(238,500)							483,500	Sports & Rec Infrastructure Fund
<b>Total 465 Rec - Bldg Mtce</b>	<b>1,556,000</b>		<b>(238,500)</b>		<b>(61,500)</b>					<b>1,256,000</b>	
<b>Total Project Listing</b>	<b>\$1,904,500</b>		<b>(\$238,500)</b>		<b>(\$168,300)</b>					<b>\$1,497,700</b>	

Capital Projects

<b>Project</b>	X76 Parks - B. Sports Fields		
<b>Department</b>	Parks		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Description**

Item	Location	Description	2025
1	Hardball 1	Resurfacing Hardball 1 Outfield	\$50,000
2	Hardball 1	Scorer's Box	\$15,000
3	Hardball 1	New Storage Shed	\$15,000

**Justification**

**See Justifications on next page**

**Budget**

	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	105,000	105,000					
<b>Expenditures Total</b>	<b>105,000</b>	<b>105,000</b>					
<b>Funding</b>							
Cont.from Reserves	105,000	105,000					
<b>Funding Total</b>	<b>105,000</b>	<b>105,000</b>					

## Town of Tillsonburg

## Capital Projects

<b>Project</b>	X76 Parks - B. Sports Fields		
<b>Department</b>	Parks		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

## Gallery

G:\Recreation, Culture & Parks\Budgets\2025 Budget\RCP 2025 Capital Budget Lead Sheets\Parks\photos\Parks - B. Sports Fields - Justifications.jpg

Item	Justification
1	Currently, the outfield has poor drainage causing the field to hold water. The puddling is severe and it affects user group's play during rain storms or spring melt. Resurfacing will add elevation to the outside playing surface to allow runoff rather than the retention of water. This will increase usability and availability for our User Groups. TMBI identified this a high priority for baseball.
2	Currently, there is no scorer's box for Hardball 1. A box similar to the scorers box at Sam Lamb diamond would provide an area for Score keepers (who currently don't have an area) and also allow for electrical outlets, bringing electrical to the diamond.
3	When the new dugout was installed at Hardball 1, the storage unit was removed and not replaced. A new storage unit is needed to provide User groups with a secure area to store equipment. This has been identified as a high priority by TMBI
4	TMBI has outgrown the current storage unit so additional storage is needed. This has been identified as a high priority by TMBI.
5	Not all ball diamonds currently have distance markers. Installing markers, the same as those installed on Hardball 1 in 2024, will provide consistency throughout the Town's ball diamonds

Capital Projects

<b>Project</b>	X76 Parks - B. Sports Fields		
<b>Department</b>	Parks		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

Gallery

*Parks - B. Distance Markers*



Capital Projects

<b>Project</b>	X76 Parks - B. Sports Fields		
<b>Department</b>	Parks		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Gallery**

*B. Sports Fields - Current storage box at Sam Lamb Field.jpg*



Capital Projects

<b>Project</b>	X77 Parks - D. Parking Lots & Pathways		
<b>Department</b>	Parks		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

Description				
	Item	Location	Description	2025
	1	Glendale Park	AODA - Pathway To Playground	\$5,000
	2	Trottier Park	AODA - Pathway To Playground	\$5,000
			<b>Total</b>	<b>\$10,000</b>

**Justification**

Items 1 & 2

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 spaces meet AODA minimums.

**Budget**

	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	10,000	10,000					
<b>Expenditures Total</b>	<b>10,000</b>	<b>10,000</b>					
<b>Funding</b>							
Taxation	10,000	10,000					
<b>Funding Total</b>	<b>10,000</b>	<b>10,000</b>					



Capital Projects

<b>Project</b>	X78 Parks - F. Studies, Plans & Landscape Design		
<b>Department</b>	Parks		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Description**

	Item	Location	Description	2025
	1	TCC	Landscape Drawings - Gardens at TCC	\$5,000

**Justification**

Landscape drawings are needed to plan and develop the area on the southwest side of the Tillsonburg Community Centre around the newly renovated pool and entrance areas.

**Budget**

	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	5,000	5,000					
<b>Expenditures Total</b>	<b>5,000</b>	<b>5,000</b>					
<b>Funding</b>							
Taxation	5,000	5,000					
<b>Funding Total</b>	<b>5,000</b>	<b>5,000</b>					

# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X78 Parks - F. Studies, Plans & Landscape Design		
<b>Department</b>	Parks		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

### Gallery

*Parks - F. 1 - Landscape at TCC.jpg*



Town of Tillsonburg

Capital Projects

<b>Project</b>	X79 Parks - G. General Landscaping		
<b>Department</b>	Parks		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Description**

	Location	Description	2025
1	Bert Newman Parkette	Upgrade Fencing	\$35,000
2	Memorial Park	Purchase and Install Gates (X2)	\$8,500
3	Coronation Park/Participark	Invasive Species Control - Phragmytes Removal Program	\$20,000
4	Lake Lisgar	Maintaining Healthy Shoreline	\$35,000

**Justification**

See Justifications next page.

**Budget**

	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	138,500	138,500					
<b>Expenditures Total</b>	<b>138,500</b>	<b>138,500</b>					
<b>Funding</b>							
Taxation	138,500	138,500					
<b>Funding Total</b>	<b>138,500</b>	<b>138,500</b>					

## Town of Tillsonburg

## Capital Projects

<b>Project</b>	X79 Parks - G. General Landscaping		
<b>Department</b>	Parks		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

## Gallery

G:\Recreation, Culture & Parks\Budgets\2025 Budget\RCP 2025 Capital Budget Lead Sheets\Parks\photos\Parks - G. General Landscaping Justifications.

Item	Justification
1	Council resolution #2024-328. That the fence surrounding the perimeter of Bert Newman Park be considered in the 2025 budget to be repaired/refurbished.
2	The greenspace currently assigned to ball tournaments for parking is being used by Lisgar apartment residents. Although there are barriers in place, residents move them and park in the area anyway. A permanent gate would eliminate this issue allowing user groups to use the parking spaces.
3	Phragmites are an invasive grass targeting our wetlands. Removal is necessary as this is hurting the turtle population because turtles can't nest properly. This was identified by Long Point and subsequent removal on the Long Point Cosway, has made a significant difference to wildlife.
4	Remediation and maintenance along the shore line is necessary to protect the habitat and prevent invasive species.
5	The current vegetation has outgrown the available space in the garden. Removal of the current softscape will be replaced with more size appropriate vegetation. The removal of the trees will help to protect against heaving of interlocking brick.
6	Signs are in disrepair and require replacement. End of life signage will be replaced with new Town branded signage.
7	Ongoing tree planting and canopy preservation for the Town. Benefits to the Town include: improved air quality, windbreaks & shade to help with heating and cooling cost, reduced run off into sewers improving water quality, prevention of soil erosion and improved property values.

# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X79 Parks - G. General Landscaping		
<b>Department</b>	Parks		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

### Gallery

*Parks - G. Bert Newman Park Fence.jpg*



Capital Projects

<b>Project</b>	X79 Parks - G. General Landscaping		
<b>Department</b>	Parks		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

Gallery

*Parks - G. Memorial Park - Location for Gates.jpg*



**Town of Tillsonburg**

**Capital Projects**

<b>Project</b>	X80 Parks - I. Trails		
<b>Department</b>	Parks		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Description**

Item	Location	Description	2025
1	Carroll Trail	Invasive Species Control - Norway Maples Removal	\$10,000
2	Veteran's Trail	Design and Installation of Trailhead Signage - wayfinding, bylaws, etc.	\$10,000

**Justification**

Item	Justification
1	Norway maples are invasive and need to be removed. They will be replaced with native species
2	By-law signage will complement the new Parks Use By-Law to ensure public awareness. Trail head sign replacements are required due to deterioration and fading. In addition, signs currently have outdated trail maps (trails no longer in use) and old Tillsonburg Logos.
3	Trans Canada trail signage is three designs behind the current Town logo. Replacement will bring them into compliance with current Town brand standards.

**Budget**

	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	30,000	30,000					
<b>Expenditures Total</b>	<b>30,000</b>	<b>30,000</b>					
<b>Funding</b>							
Cont.from Reserves	1,800	1,800					
Taxation	28,200	28,200					
<b>Funding Total</b>	<b>30,000</b>	<b>30,000</b>					

**Town of Tillsonburg**

**Capital Projects**

<b>Project</b>	X81 Rolling Meadows Trails Paving		
<b>Department</b>	Parks		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Description**

Installation of hardscape (asphalt) trails – Rolling Meadows Parkland.

**Justification**

As the Rolling Meadows parkland is developed it is desirable to have connectivity between Rolling Meadows and Northcrest through an enhanced trail network. CJDJL is working to prepare a draft design for the Rolling Meadows park and a preliminary cost-estimate to review with Hayhoe Homes and the Town of Tillsonburg. Hayhoe Homes has agreed to donate up to \$50,000 towards the installation of hardscape (asphalt) trails in this area, as shown on the attached plan. The intention is that this donation would be in the form of direct payment to the paving contractor as part of a commitment by Hayhoe Homes towards enhancing the park and trails network in the community. This would be a cost sharing and the Town would fund the additional \$60,000 towards parkland development in Rolling Meadows .

**Budget**

	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	60,000	60,000					
<b>Expenditures Total</b>	<b>60,000</b>	<b>60,000</b>					
<b>Funding</b>							
Taxation	60,000	60,000					
<b>Funding Total</b>	<b>60,000</b>	<b>60,000</b>					



**Town of Tillsonburg**

**Capital Projects**

<b>Project</b>	X82 Facilities - B. Shell (Exterior, Enclosures, Roofing & Superstructure)		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

Description			
Item #	Location	AssetDescription	2025
1	LLWP	LLWPRoofReplacement	\$150,000
2	TCC	Pool Roof - Single Ply Membrane	\$477,000
3	TCC	LionsDenCanopy	\$50,000
4	Clock Tower	Masonry Wall repairs	\$45,000

Justification			
Item#	FCI	Justification	
1	50.8%	Facility Audit - Rotted wood and widespread stains on roof deck due to leaking from roof. Tremco Roofing – Attended site on Feb 8, 2024 and found several holes and areas where leaking was occurring. Temporary repairs and sealing were completed until the roof can be restored or replaced this year.	
2	5.7%	Facility Audit - Continuous leaking issues reported. Due to be replaced in 2022 Roof Inspection Report – Deficiencies including slices, tears, cracking, punctures. Moisture encapsulated within roof assembly and water trapped. Previous repairs deteriorating. As directed by Council resolution #2024-471, staff will apply for a Community Sport and Recreation Infrastructure Fund Grant to fund a portion of this project.	
3	5.7%	As the aquatics area of the Tillsonburg Community Centre is currently under repair, council directed staff, by Council Resolution #2024-435, to investigate the cost of repairing and updating the Lions Den entrance façade at the same time, to take advantage of any cost efficiencies.	
4		Facility Audit - Widespread loose bricks, cracks, eroded masonry and damaged and broken bricks. Damage will continue to progress with exposure to the elements. Site is currently fenced off as it poses a health and safety hazard to the public.	

Budget							
	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	722,000	722,000					
<b>Expenditures Total</b>	<b>722,000</b>	<b>722,000</b>					
<b>Funding</b>							
Grants	238,500	238,500					
Taxation	483,500	483,500					
<b>Funding Total</b>	<b>722,000</b>	<b>722,000</b>					

# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X82 Facilities - B. Shell (Exterior, Enclosures, Roofing & Superstructure)		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

### Gallery

Shell - TCC Pool Roof.jpg

#### Facilities – B. Shell - 4 – TCC – Pool Roof Replacement



Capital Projects

<b>Project</b>	X82 Facilities - B. Shell (Exterior, Enclosures, Roofing & Superstructure)		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Gallery**

B. Shell- LLWP Roof.jpg

**Site Images-**



Photo 1-Leak 1

Observation: Leak area overview-building interior.



Photo 2-Leak 2

Observation: Leak area overview-building interior.



Photo 3-Leak 2

Observation: Water staining on floor.



Photo 4-Leak 1

Observation: One of two speakers removed.

Capital Projects

<b>Project</b>	X82 Facilities - B. Shell (Exterior, Enclosures, Roofing & Superstructure)		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

Gallery

B. Shell - LLWP Roof (2).jpg



Photo 7-Leak 2

**Observation:** Overview of incomplete base flashing details concealed by new metal coping.



Photo 8-Leak 2

**Observation:** Existing metal coping details susceptible to leaking.



Photo 9-Leak 2

**Observation:** Large hole in base flashing details.



Photo 10

**Observation:** Open corner of EPDM flashings.

Capital Projects

<b>Project</b>	X82 Facilities - B. Shell (Exterior, Enclosures, Roofing & Superstructure)		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

Gallery

B. Shell - Lions Den entrance.jpg



# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X82 Facilities - B. Shell (Exterior, Enclosures, Roofing & Superstructure)		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

### Gallery

B. Shell - Clock Tower Masonry.jpg

#### Facilities - B. Shell - Clock Tower Masonry Walls



Capital Projects

<b>Project</b>	X83 Facilities - C. Interiors (Interior Construction & Finishes, Stairs)		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

Description			
Item #	Location		2025
1	Fire	Flooring - Truck Bay Concrete Flooring Repairs	\$150,000
		<b>Total</b>	<b>\$150,000</b>

Justification		
Item#	FCI	Justification
1	23.0%	<p>The concrete floor and trench drains in the truck bay require repair.</p> <p>The trench drain are rusting and swelling and the concrete floor has significant spalling and cracking due to inadequate drainage of standing water. In addition to the damage, this also creates slips, trips and falls hazards for staff and visitors. The damaged concrete needs to be removed, new trench drains and grates installed, and the entire bay floor area resurfaced to allow foradequate drainage in order to maintain the floor in a state of good repair.</p> <p>The Fire JHSC has identified and recommended this repair as a priority for 2025. The 2022 Roth IAMS Building Assessment Report and 2020 Balan Engineering Study Report identified this repair as immediate term for the Fire Station.</p>

Budget							
	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	150,000	150,000					
<b>Expenditures Total</b>	<b>150,000</b>	<b>150,000</b>					
<b>Funding</b>							
Taxation	150,000	150,000					
<b>Funding Total</b>	<b>150,000</b>	<b>150,000</b>					

# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X83 Facilities - C. Interiors (Interior Construction & Finishes, Stairs)		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

### Gallery

C. Interiors - Fire Hall Truck Bay Concrete Flooring.jpg

#### C. Interiors -1 – Fire – Truck Bay Flooring Repairs



Damage to ceiling underneath the truck bay floors due to inadequate drainage.





Capital Projects

<b>Project</b>	X84 Facilities - D. Services (Elevators, Plumbing, HVAC, Electric, Fire Protection)		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Description**

Item #	Location		2025
1	PW	HVAC - Gas Detection System Replacement - Fleet Bay	\$10,000
2	ANHS	Lighting - Emergency Lighting (Battery Backup)	\$40,000
3	Cemetery Office	Plumbing - Domestic Pipes and Fixings - Washroom	\$10,000

**Justification**

See justifications next page

**Budget**

	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	314,000	314,000					
<b>Expenditures Total</b>	<b>314,000</b>	<b>314,000</b>					
<b>Funding</b>							
Cont.from Reserves	61,500	61,500					
Taxation	144,600	144,600					
<b>Funding Total</b>	<b>206,100</b>	<b>206,100</b>					

## Town of Tillsonburg

## Capital Projects

<b>Project</b>	X84 Facilities - D. Services (Elevators, Plumbing, HVAC, Electric, Fire Protection)		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

## Gallery

Facilities - D. Services - Justifications.jpg

Item#	FCI	Justification
1	4.9%	Facility Audit – The CO2 detector in the garage area collects air samples and test for carbon monoxide. The current system has reached end of life and a replacement is recommended.
2	20.0%	Facility Audit - It could not be determined if the inverter was providing emergency power to any fixtures in the original area of the building. Based on age and a suspected lack of coverage, a lifecycle replacement is recommended in the short term.
3	.09%	Facility Audit - Plumbing fixtures appear to be from the original construction and their condition consistent with their age. Replacement is recommended.
4	42.2%	Facility Audit - The water fountain condition is consistent with the age. Corrosion was observed on some of the water fountains. Replacement with touchless bottle fill stations is recommended.
5	42.2%	Facility Audit - Condition is consistent with the component age with evidence of corrosion on the exterior. Units could fail at any time. Replacement is recommended.
6	5.7%	The renovation and addition of a ramp to the pool at the Tillsonburg Community Centre has increased the volume of water requiring filtration. The current system is old and does not meet the standards required by South West Public Health (SWPH). It needs to be updated/upgraded. This will be a phased in approach with 2025 focusing on replacing the floor drain/scupper filtration system, pool pumps and heaters.
7		In 2023 Oxford County endorsed Oxford County's Backflow Prevention By-law #6544-2023 to further safeguard the municipal drinking water system. Surveys were conducted on all Town owned buildings and it was determined that several backflow preventers are required. To meet Oxford County's deadline of installation prior to June 14, 2026, The Town endeavors to install half of the preventers in 2025 and the other half the first part of 2026.

Town of Tillsonburg

Capital Projects

<b>Project</b>	X84 Facilities - D. Services (Elevators, Plumbing, HVAC, Electric, Fire Protection)		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Gallery**

*D. Services - EFC Drinking Fountains.jpg*

**Facilities – D. Services EFC Drinking Fountains**



Capital Projects

<b>Project</b>	X84 Facilities - D. Services (Elevators, Plumbing, HVAC, Electric, Fire Protection)		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

Gallery

D. Servicec - EFC Make Up Air Units.jpg

D. Services - EFC Make up Air Units



**Town of Tillsonburg**

**Capital Projects**

<b>Project</b>	X85 Facilities - E. Equipment & Furnishings		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Description**

Item #	Location	Asset Description	2025
1	TCC	Equipment - Public Address and Music System	\$60,000
2	TCC	Equipment- Recreation Minor Capital	\$10,000

**Justification**

Item#	FCI	Justification
1	5.7%	A functioning public address system is necessary for the health and safety of all patrons using the Tillsonburg Community Centre. Funds will be used to update the current system and to expand the system to include the newly renovated pool and customer service areas.
2	5.7%	Recreational programming enhances the physical and mental wellbeing of Town residents. 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	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	70,000	70,000					
<b>Expenditures Total</b>	<b>70,000</b>	<b>70,000</b>					
<b>Funding</b>							
Taxation	70,000	70,000					
<b>Funding Total</b>	<b>70,000</b>	<b>70,000</b>					

Capital Projects

<b>Project</b>	X86 Facilities - F. Special Construction & Demo)		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

**Description**

Item #	Location	Description	2025
1	LLWP	Pool Liner	\$300,000
<b>Total</b>			<b>\$300,000</b>

**Justification**

Item#	FCI	Justification
1	50.8%	The pool basin at LLWP is currently painted cement. Its current condition requires repairs and maintenance to fix several cracks and peeling paint. These types of repairs and maintenance are typically required every 3 – 5 years with the most recent quote for repairs coming in around \$150,000. It is recommended to move to a pool line instead. The initial cost of the liner is higher at \$300,000 however, it is guaranteed for 15 years or longer, creating a savings for the Town over the 15 year time frame.

**Budget**

	Total	2025	2026	2027	2028	2029	2030
<b>Expenditures</b>							
Construction	300,000	300,000					
<b>Expenditures Total</b>	<b>300,000</b>	<b>300,000</b>					
<b>Funding</b>							
Taxation	300,000	300,000					
<b>Funding Total</b>	<b>300,000</b>	<b>300,000</b>					

# Town of Tillsonburg

## Capital Projects

<b>Project</b>	X86 Facilities - F. Special Construction & Demo)		
<b>Department</b>	Rec - Bldg Mtce		
<b>Version</b>	3 - SMT final	<b>Year</b>	2025

### Gallery

F. Special Construction - LLWP Pool Basin



LLWP Pool Basin – cracks & peeling paint



## Capital Budget overview

The following is the **2025 proposed new** capital expenditures that are funded from various sources including grants, reserves, debt and taxation.





**2025 Capital Project Listing - New Requests**

**Town**

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
<b>Project Listing</b>											
<b>110 Corporate Services</b>											
X92 Annual Replacement of IT Capital	(84,000)	84,000									IT Charges
X91 Additional Workstations - From Growth	20,000				(20,000)						IT Reserve
X90 Security Equipment - Firewall, Switches, etc	25,000				(25,000)						IT Reserve
X89 Server Node Replacement	40,000				(40,000)						IT Reserve
X88 Computer Hardware Replacement	60,000				(60,000)						IT Reserve
X87 Cell Phone Replacement	15,000				(15,000)						IT Reserve
<b>Total 110 Corporate Services</b>	<b>76,000</b>	<b>84,000</b>			<b>(160,000)</b>						
<b>130 Fleet</b>											
X74 Ice Resurfacers for RCP	250,000				(250,000)						Fleet Reserve
X73 ATV for Fire & Rescue Service	40,000				(9,600)	(30,400)					Fleet Reserve
<b>Total 130 Fleet</b>	<b>290,000</b>				<b>(259,600)</b>	<b>(30,400)</b>					
<b>150 Fire</b>											
X95 Portable Mobile Radios/Repeaters	40,000				(40,000)						Fire Equipment Reserve
X94 Rescue Equipment	7,500				(7,500)						Fire Equipment Reserve
X93 PPE Bunker Gear R & R	25,000				(25,000)						Fire Equipment Reserve
<b>Total 150 Fire</b>	<b>72,500</b>				<b>(72,500)</b>						
<b>220 Public Works</b>											
X99 Sidewalk Connectivity Program	150,000				(46,000)	(104,000)					Linear Infrastructure Reserve
X98 Asphalt Maintenance Program	240,000		(240,000)								Fed. Gas Tax (CCBF)
X97 Cranberry Line Reconstruction	1,867,500		(349,900)		(443,000)	(914,600)				<b>160,000</b>	Fed. Gas Tax (CCBF)
X96 Kinsmen Pedestrian Bridge	4,690,000			(2,056,300)	(727,900)	(1,004,800)				<b>901,000</b>	Linear Infrastructure Reserve
<b>Total 220 Public Works</b>	<b>6,947,500</b>		<b>(589,900)</b>	<b>(2,056,300)</b>	<b>(1,216,900)</b>	<b>(2,023,400)</b>				<b>1,061,000</b>	
<b>260 Storm Sewers</b>											
X97 Cranberry Line Reconstruction	1,416,600				(515,000)					<b>901,600</b>	OCIF formula Funding
X75 Lake Lasgar Weir	120,000									<b>120,000</b>	
X72 Rolling Meadows SWM Pond Cost Sharing	125,000									<b>125,000</b>	
<b>Total 260 Storm Sewers</b>	<b>1,661,600</b>				<b>(515,000)</b>					<b>1,146,600</b>	
<b>450 Parks</b>											
X81 Rolling Meadows Trails Paving	60,000									<b>60,000</b>	
X80 Parks - I. Trails	30,000				(1,800)					<b>28,200</b>	RCP Reserve
X79 Parks - G. General Landscaping	138,500									<b>138,500</b>	
X78 Parks - F. Studies, Plans & Landscape Design	5,000									<b>5,000</b>	
X77 Parks - D. Parking Lots & Pathways	10,000									<b>10,000</b>	
X76 Parks - B. Sports Fields	105,000				(105,000)						RCP Reserve
<b>Total 450 Parks</b>	<b>348,500</b>				<b>(106,800)</b>					<b>241,700</b>	
<b>465 Rec - Bldg Mtce</b>											
X86 Facilities - F. Special Construction & Demo)	300,000									<b>300,000</b>	
X85 Facilities - E. Equipment & Furnishings	70,000									<b>70,000</b>	



**2025 Capital Project Listing - New Requests**

**Town**

	Expenditures	Contribution to Reserves	Grants	Tax Supported Debt	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
<b>X84 Facilities - D. Services (Elevators, Plumbing, HVAC, Electric, Fire Protection)</b>	314,000				(61,500)					<b>252,500</b>	RCP/Facility Infrastructure Reserve
<b>X83 Facilities - C. Interiors (Interior Construction &amp; Finishes, Stairs)</b>	150,000									<b>150,000</b>	
<b>X82 Facilities - B. Shell (Exterior, Enclosures, Roofing &amp; Superstructure)</b>	722,000		(238,500)							<b>483,500</b>	Sports & Rec Infrastructure Fund
<b>Total 465 Rec - Bldg Mtce</b>	1,556,000		(238,500)		(61,500)					<b>1,256,000</b>	
<b>Total Project Listing</b>	\$10,952,100	\$84,000	(\$828,400)	(\$2,056,300)	(\$2,392,300)	(\$2,053,800)				<b>\$3,705,300</b>	

**Summary Capital Levy**

	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
FI <a href="#">Fire Equipment</a>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OP <a href="#">Airport</a>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OP <a href="#">Bridges</a>	\$ 900,980	\$ 807,515	\$ 954,840	\$ 1,005,545	\$ 1,057,897	\$ 1,111,951	\$ 1,167,762	\$ 1,225,386	\$ 1,283,010	\$ 1,343,345
OP <a href="#">Fleet</a>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OP <a href="#">Roads</a>	\$ 160,000	\$ 170,040	\$ 201,062	\$ 211,739	\$ 222,763	\$ 234,145	\$ 245,897	\$ 258,032	\$ 270,166	\$ 282,870
OP <a href="#">Storm</a>	\$ 1,146,551	\$ 1,218,495	\$ 1,440,801	\$ 1,517,311	\$ 1,596,308	\$ 1,677,872	\$ 1,762,087	\$ 1,849,039	\$ 1,935,991	\$ 2,027,033
OP <a href="#">Streetlights</a>	\$ -	\$ 150,000	\$ 177,366	\$ 186,785	\$ 196,510	\$ 206,551	\$ 216,918	\$ 227,622	\$ 238,326	\$ 249,533
RC <a href="#">Facilities</a>	\$ 1,256,005	\$ 1,334,817	\$ 1,578,345	\$ 1,662,159	\$ 1,748,697	\$ 1,838,048	\$ 1,930,303	\$ 2,025,555	\$ 2,120,808	\$ 2,220,541
RC <a href="#">Parks Equipment</a>	\$ 241,725	\$ 256,893	\$ 303,761	\$ 319,892	\$ 336,546	\$ 353,742	\$ 371,497	\$ 389,829	\$ 408,161	\$ 427,355
EC <a href="#">Land</a>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>\$ 3,705,261</b>	<b>\$ 3,937,758</b>	<b>\$ 4,656,175</b>	<b>\$ 4,903,430</b>	<b>\$ 5,158,721</b>	<b>\$ 5,422,309</b>	<b>\$ 5,694,464</b>	<b>\$ 5,975,463</b>	<b>\$ 6,256,463</b>	<b>\$ 6,550,676</b>

IT Capital

INDEX		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>RESERVES</b>											
<i>Opening Balance:</i>		199,637	119,153	63,613	7,114	(50,348)	(137,088)	(196,782)	(257,390)	(318,919)	(408,159)
<b>Funding Sources:</b>											
Contributions from Operating Budget		84,000	86,587	89,185	91,860	94,616	97,455	100,378	103,390	106,491	109,686
<b>Total Funding Available for Projects</b>		<b>283,637</b>	<b>205,740</b>	<b>152,798</b>	<b>98,974</b>	<b>44,268</b>	<b>(39,633)</b>	<b>(96,403)</b>	<b>(154,001)</b>	<b>(212,427)</b>	<b>(298,473)</b>
<b>CAPITAL PROJECT COMMITMENTS:</b>											
A. Work Stations	Computer Hardware Replacement	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
B. Printers	Printer/Copier Replacement										
C. Software											
D. Communication Equipmen	Cell Phone Replacement	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
E. Servers	Server Node Replacement	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000
F. Network Equipment	Firewall, switches, etc.	25,000				25,000				25,000	25,000
G. Fire Hardware Equipment	Fire Hardware Replacement										
<b>New Projects - Growth</b>											
Additional Work Stations		20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
<b>Inflation Adjustment</b>		6,464	8,262	11,124	14,054	20,192	20,075	23,166	26,339	31,216	31,216
<b>Total Commitments To Capital Projects</b>		<b>166,464</b>	<b>143,262</b>	<b>146,124</b>	<b>149,054</b>	<b>180,192</b>	<b>155,075</b>	<b>158,166</b>	<b>161,339</b>	<b>191,216</b>	<b>191,216</b>
<b>TRANSFERS OUT:</b>											
Transfers to Operating budget											
<b>Total Expenditures Against Reserves</b>		<b>166,464</b>	<b>143,262</b>	<b>146,124</b>	<b>149,054</b>	<b>180,192</b>	<b>155,075</b>	<b>158,166</b>	<b>161,339</b>	<b>191,216</b>	<b>191,216</b>
<b>Closing Balance Before Interest</b>		<b>117,173</b>	<b>62,478</b>	<b>6,674</b>	<b>(50,080)</b>	<b>(135,924)</b>	<b>(194,708)</b>	<b>(254,569)</b>	<b>(315,339)</b>	<b>(403,643)</b>	<b>(489,689)</b>
Interest Income		1,980	1,135	439	(269)	(1,164)	(2,074)	(2,821)	(3,580)	(4,516)	(5,612)
<b>Closing Reserve Balance</b>		<b>119,153</b>	<b>63,613</b>	<b>7,114</b>	<b>(50,348)</b>	<b>(137,088)</b>	<b>(196,782)</b>	<b>(257,390)</b>	<b>(318,919)</b>	<b>(408,159)</b>	<b>(495,301)</b>

**Town of Tillsonburg**  
**10 Year Continuity Schedule**  
**2024 - 2033**

FIRE Equipment

INDEX		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<b>RESERVES</b>												
	<b>Opening Balance:</b>	342,525	316,188	276,257	204,662	150,068	96,934	28,757	(47,621)	(209,362)	(278,199)	(270,668)
<b>TRANSFERS IN:</b>												
	Contributions from Capital Levy	-	-	-	-	-	-	-	-	-	-	-
	Contributions from Operating Budget	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000
	Contributions from Development Charges	-	-	7,600	45,600	-	-	-	17,024	45,600	-	-
	Contributions from Provincial Grant	-	-	-	-	-	-	-	-	-	-	-
<b>Total Available for Current Projects</b>		<b>387,525</b>	<b>361,188</b>	<b>328,857</b>	<b>295,262</b>	<b>195,068</b>	<b>141,934</b>	<b>73,757</b>	<b>14,403</b>	<b>(118,762)</b>	<b>(233,199)</b>	<b>(225,668)</b>
<b>CAPITAL PROJECT COMMITMENTS:</b>												
<b>STUDIES, PLANS</b>	Radio Communications System review/plan						10,000					
<b>FIRE EQUIPMENT</b>	Traffic Pre-emption Devices			25,000			25,000			25,000		
<b>FIRE EQUIPMENT</b>	Thermal Imager Cameras				25,000							
<b>FIRE EQUIPMENT</b>	PPE Bunker Gear R&R	25,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	24,000
<b>FIRE EQUIPMENT</b>	Vehicle Extrication Equip							75,000				
<b>FIRE EQUIPMENT</b>	Rescue Equipment	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
<b>FIRE EQUIPMENT</b>	Self-contained Breathing Apparatus (SCBA)											500,000
<b>FIRE EQUIPMENT</b>	Scene lighting			7,000			7,000					7,000
<b>FIRE EQUIPMENT</b>	Gas Detection Equip		10,000									
<b>FIRE EQUIPMENT</b>	Porta tank P2						5,000					
<b>FIRE EQUIPMENT</b>	Training supplies and resources						25,000					25,000
<b>FIRE EQUIPMENT</b>	Confined Space Equipmt			30,000								
<b>FIRE EQUIPMENT</b>	HAZMAT OPS Equipment		30,000									
<b>FIRE EQUIPMENT</b>	Defibrillators (5)		15,000						15,000			
<b>FIRE EQUIPMENT</b>	IPADS Trucks			7,000								
<b>FIRE EQUIPMENT</b>	Portable Mobile Radios/Repeaters	40,000				60,000						
<b>NEW PROJECTS - FROM GROWTH</b>												
<b>FIRE EQUIPMENT</b>	New SCBA Units & Personal Face Masks								122,400			
<b>STUDIES, PLANS</b>	Community Risk Assessment/Master Fire Plan			20,000	80,000				20,000	80,000		
<b>Inflation Adjustment</b>		2,929	5,110	9,682	13,897	11,169	13,457	17,761	36,269	22,909	5,560	96,697
<b>Total Commitments To Capital Projects</b>		<b>75,429</b>	<b>88,610</b>	<b>127,182</b>	<b>147,397</b>	<b>99,669</b>	<b>113,957</b>	<b>121,261</b>	<b>222,169</b>	<b>156,409</b>	<b>34,060</b>	<b>660,197</b>
<b>TRANSFERS OUT:</b>												
	Transfers to Operating budget											
	Transfers to Other Reserves											
<b>Total Expenditures Against Reserves</b>		<b>75,429</b>	<b>88,610</b>	<b>127,182</b>	<b>147,397</b>	<b>99,669</b>	<b>113,957</b>	<b>121,261</b>	<b>222,169</b>	<b>156,409</b>	<b>34,060</b>	<b>660,197</b>
<b>Closing Balance Before Interest</b>		<b>312,096</b>	<b>272,578</b>	<b>201,675</b>	<b>147,865</b>	<b>95,400</b>	<b>27,977</b>	<b>(47,503)</b>	<b>(207,766)</b>	<b>(275,170)</b>	<b>(267,259)</b>	<b>(885,865)</b>
Interest Income		4,091	3,680	2,987	2,203	1,534	781	(117)	(1,596)	(3,028)	(3,409)	(7,228)
<b>Closing Reserve Balance</b>		<b>316,188</b>	<b>276,257</b>	<b>204,662</b>	<b>150,068</b>	<b>96,934</b>	<b>28,757</b>	<b>(47,621)</b>	<b>(209,362)</b>	<b>(278,199)</b>	<b>(270,668)</b>	<b>(893,093)</b>

**Town of Tillsonburg**  
**10 Year Continuity Schedule**  
**2024 - 2033**

FIRECOMM Capital

INDEX		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>RESERVES</b>											
	<i>Opening Balance:</i>	197,806	245,560	80,344	119,680	122,049	168,221	180,758	188,531	203,319	250,161
<b>TRANSFERS IN:</b>											
	Transfer from Comm Ops Budget	45,000	45,000	50,000	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	0
	Contributions from Federal Grant	0	0	0	0	0	0	0	0	0	0
<b>Total Available for Current Projects</b>		<b>242,806</b>	<b>290,560</b>	<b>130,344</b>	<b>169,680</b>	<b>172,049</b>	<b>218,221</b>	<b>230,758</b>	<b>238,531</b>	<b>253,319</b>	<b>300,161</b>
<b>CAPITAL PROJECT COMMITMENTS:</b>											
<b>FIRE DISPATCH EQUIPMENT</b>	Fire Hall Tower Dispatch/OPP										
<b>FIRE DISPATCH EQUIPMENT</b>	Workstation Console							30,000			
<b>FIRE DISPATCH EQUIPMENT</b>	Bell NG 911 Phase 4										
<b>COMMUNICATION EQUIPMENT</b>	Avtec Scout Radio Console (4) @ \$40,000										
<b>COMMUNICATION EQUIPMENT</b>	Reservoir Tower Replacement/Agreement						20,000				
<b>COMMUNICATION EQUIPMENT</b>	Avtec Outposts (18) at \$4500				4,500		4,500		4,500		
<b>NETWORK EQUIPMENT</b>	Network Routers (12) @ \$500			6,000					6,000		
<b>COMMUNICATION EQUIPMENT</b>	Base Radios (27) @ \$1300				35,000						
<b>COMMUNICATION EQUIPMENT</b>	Power Supplies (27) @ 200								5,000		
<b>COMMUNICATION EQUIPMENT</b>	Zetron Encoders (8) @ \$5000			5,000		5,000		5,000		5,000	
<b>COMMUNICATION EQUIPMENT</b>	Radio UPS (14)				5,000						
<b>SERVERS</b>	Dell Server 1 @ 16K								16,000		
<b>COMMUNICATION EQUIPMENT</b>	Phones/System (2)										
<b>FIRE DISPATCH EQUIPMENT</b>	Dispatch UPS (5) @ \$500							3,000			
<b>FIRE DISPATCH EQUIPMENT</b>	CAD Station (5) @ \$2000						10,000				
<b>SECURITY</b>	Camera Security NG911										
<b>FIRE DISPATCH EQUIPMENT</b>	CAD Upgrade		200,000								
<i>Inflation Adjustment</i>		0	12,240	906	4,632	631	5,130	6,521	6,146	976	0
<b>Total Commitments To Capital Projects</b>		<b>0</b>	<b>212,240</b>	<b>11,906</b>	<b>49,132</b>	<b>5,631</b>	<b>39,630</b>	<b>44,521</b>	<b>37,646</b>	<b>5,976</b>	<b>0</b>
<b>TRANSFERS OUT:</b>											
	Transfers to Operating budget										
	Transfers to Other Reserves										
<b>Total Expenditures Against Reserves</b>		<b>0</b>	<b>212,240</b>	<b>11,906</b>	<b>49,132</b>	<b>5,631</b>	<b>39,630</b>	<b>44,521</b>	<b>37,646</b>	<b>5,976</b>	<b>0</b>
<b>Closing Balance Before Interest</b>		<b>242,806</b>	<b>78,320</b>	<b>118,438</b>	<b>120,548</b>	<b>166,418</b>	<b>178,591</b>	<b>186,238</b>	<b>200,886</b>	<b>247,344</b>	<b>300,161</b>
Interest Income		2,754	2,024	1,242	1,501	1,803	2,168	2,294	2,434	2,817	3,440
<b>Closing Reserve Balance</b>		<b>245,560</b>	<b>80,344</b>	<b>119,680</b>	<b>122,049</b>	<b>168,221</b>	<b>180,758</b>	<b>188,531</b>	<b>203,319</b>	<b>250,161</b>	<b>303,600</b>

Town of Tillsonburg  
10 Year Continuity Schedule  
2024 - 2033

AIRPORT Capital

INDEX	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>RESERVES</b>										
<b>Opening Balance:</b>	45,628	1,284,892	702,967	167,172	2,611	(405,322)	(1,277,298)	(1,381,684)	(2,060,368)	(2,759,561)
<b>Funding Sources:</b>										
Contributions from Capital Levy	0	0	0	0	0	0	0	0	0	0
Grants and Subsidies - Federal										
Grants and Subsidies - Municipal										
Sale of land	1,461,000									
Transfer from Other Reserve										
<b>Total Funding Available for Projects</b>	<b>1,506,628</b>	<b>1,284,892</b>	<b>702,967</b>	<b>167,172</b>	<b>2,611</b>	<b>(405,322)</b>	<b>(1,277,298)</b>	<b>(1,381,684)</b>	<b>(2,060,368)</b>	<b>(2,759,561)</b>
<b>CAPITAL PROJECT COMMITMENTS:</b>										
Tillsonburg Airport EcDev Expansion and Job Creation										
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
Papi Light(s) Installation		160,000								
Café Improvments		50,000								
** All above projects are dependant on sale of land										
<b>Inflation Adjustment</b>	0	34,272	41,200	15,615	45,432	111,525	12,870	107,305	109,256	117,060
<b>Total Commitments To Capital Projects</b>	<b>0</b>	<b>594,272</b>	<b>541,200</b>	<b>165,615</b>	<b>405,432</b>	<b>861,525</b>	<b>87,870</b>	<b>657,305</b>	<b>669,256</b>	<b>717,060</b>
<b>TRANSFERS OUT:</b>										
Transfers to Operating budget										
Transfer to Tax Rate Stabilization Reserve	230,000									
<b>Total Expenditures Against Reserves</b>	<b>230,000</b>	<b>594,272</b>	<b>541,200</b>	<b>165,615</b>	<b>405,432</b>	<b>861,525</b>	<b>87,870</b>	<b>657,305</b>	<b>669,256</b>	<b>717,060</b>
<b>Closing Balance Before Interest</b>	<b>1,276,628</b>	<b>690,620</b>	<b>161,767</b>	<b>1,557</b>	<b>(402,821)</b>	<b>(1,266,847)</b>	<b>(1,365,168)</b>	<b>(2,038,989)</b>	<b>(2,729,624)</b>	<b>(3,476,621)</b>
Interest Income	8,264	12,347	5,405	1,055	(2,501)	(10,451)	(16,515)	(21,379)	(29,937)	(38,976)
<b>Closing Reserve Balance</b>	<b>1,284,892</b>	<b>702,967</b>	<b>167,172</b>	<b>2,611</b>	<b>(405,322)</b>	<b>(1,277,298)</b>	<b>(1,381,684)</b>	<b>(2,060,368)</b>	<b>(2,759,561)</b>	<b>(3,515,597)</b>

Town of Tillsonburg  
10 Year Continuity Schedule  
2024 - 2033

FLEET Capital

INDEX		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	<b>Opening Balance:</b>	495,042	228,218	(176,699)	202,042	245,496	1,001,523	1,416,493	2,009,761	683,155	299,323
<b>TRANSFERS IN:</b>											
	Contributions from Fleet Operating	-	219,098	450,990	696,006	996,750	996,750	996,750	996,750	996,750	996,750
	Contributions from Capital Levy	-	-	-	-	-	-	-	-	-	-
	Debenture Funding										
	Contribution from Development Charges Reserve	30,400	549,670	172,216						1,456,578	
	Sale of Fleet - Proceeds										
	<b>Total Funding Available for Projects</b>	<b>525,442</b>	<b>996,986</b>	<b>446,507</b>	<b>898,048</b>	<b>1,242,246</b>	<b>1,998,273</b>	<b>2,413,243</b>	<b>3,006,511</b>	<b>3,136,483</b>	<b>1,296,073</b>
<b>CAPITAL PROJECT COMMITMENTS:</b>											
	<b>LIGHT DUTY</b>										
	<b>MEDIUM DUTY</b>							338,775			150,000
	<b>HEAVY DUTY</b>		432,000								
	<b>FIRE TRUCKS</b>								1,858,064		
	<b>HYDRO TRUCKS</b>				593,544						
	<b>OFF-ROAD</b> Ice Resurfacer	250,000				220,625	417,490		100,000		250,000
	<b>ATTACHMENTS</b>										2,000
	<b>TRAILERS</b>						55,665	23,774			
	<b>GENERATORS</b>						46,388				
	<b>SMALL EQUIPMENT</b>										
<b>NEW PROJECTS - FROM GROWTH</b>											
	<b>HEAVY DUTY</b> Heavy Duty Fleet		463,500								
	<b>FIRE TRUCKS</b> Full Size Rescue Unit									1,500,000	
	<b>OFF-ROAD</b> Sidewalk Plow (1)			226,000							
	<b>OFF-ROAD</b> Backhoe									231,800	
	<b>OFF-ROAD</b> Loader									363,100	
	<b>OFF-ROAD</b> ATV	40,000									
	<b>OFF-ROAD</b> Ice Resurfacer-3rd Ice Pad									225,000	
	<b>OFF-ROAD</b> Lawn Tractor		25,800								
	<b>OFF-ROAD</b> Mini Excavator		133,900								
	<b>TRAILERS</b> Single Axle Enclosed Trailer		15,000								
	<b>LIGHT DUTY</b> Pickup Truck									59,200	
	<b>SMALL EQUIPMENT</b> Scissor Lift		36,100								
	<b>Inflation Adjustment</b>	11,716	67,706	18,622	61,788	27,843	77,256	62,213	382,018	464,162	78,430
	<b>Total Commitments To Capital Projects</b>	<b>301,716</b>	<b>1,174,006</b>	<b>244,622</b>	<b>655,332</b>	<b>248,468</b>	<b>596,799</b>	<b>424,762</b>	<b>2,340,082</b>	<b>2,843,262</b>	<b>480,430</b>
<b>TRANSFERS OUT:</b>											
	Transfers to Operating budget										
	<b>Total Expenditures Against Reserves</b>	<b>301,716</b>	<b>1,174,006</b>	<b>244,622</b>	<b>655,332</b>	<b>248,468</b>	<b>596,799</b>	<b>424,762</b>	<b>2,340,082</b>	<b>2,843,262</b>	<b>480,430</b>
	<b>Closing Balance Before Interest</b>	<b>223,726</b>	<b>(177,019)</b>	<b>201,884</b>	<b>242,716</b>	<b>993,778</b>	<b>1,401,474</b>	<b>1,988,480</b>	<b>666,429</b>	<b>293,221</b>	<b>815,643</b>
	Interest Income	4,492	320	157	2,780	7,745	15,019	21,281	16,726	6,102	6,969
	<b>Closing Reserve Balance</b>	<b>228,218</b>	<b>(176,699)</b>	<b>202,042</b>	<b>245,496</b>	<b>1,001,523</b>	<b>1,416,493</b>	<b>2,009,761</b>	<b>683,155</b>	<b>299,323</b>	<b>822,612</b>



**Town of Tillsonburg**  
**10 Year Continuity Schedule**  
**2024 - 2033**

BRIDGES & Culverts

INDEX		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>RESERVES</b>											
<i>Opening Balance:</i>		727,884	4,549	(1,780,078)	(4,481,762)	(6,283,098)	(6,890,654)	(6,191,051)	(5,093,379)	(3,924,001)	(2,682,022)
<b>TRANSFERS IN:</b>											
Contributions from Capital Levy		900,980	807,515	954,840	1,005,545	1,057,897	1,111,951	1,167,762	1,225,386	1,283,010	1,343,345
Debenture Funding -approved request			0								
Debenture Funding - new request		2,056,315									
Grants and Subsidies - Federal											
Grants and Subsidies - Provincial											
Grants and Subsidies - Municipal											
Contribution from Development Charges Reserve		1,004,821									
<b>Total Funding Available for Projects</b>		<b>4,690,000</b>	<b>812,064</b>	<b>(825,237)</b>	<b>(3,476,217)</b>	<b>(5,225,201)</b>	<b>(5,778,703)</b>	<b>(5,023,289)</b>	<b>(3,867,993)</b>	<b>(2,640,991)</b>	<b>(1,338,677)</b>
<b>CAPITAL PROJECT COMMITMENTS:</b>											
<b>BRIDGES</b>	Kinsmen Ped Bridge	4,690,000									
<b>BRIDGES</b>	Kinsmen Ped Bridge Decomissioning <i>If Required</i>		1,509,259								
<b>BRIDGES</b>	Hawkins Ped Bridge		300,000								
<b>BRIDGES</b>	Concession St W Bridge					182,000					
<b>BRIDGES</b>	Simcoe St Bridge			44,000							
<b>CULVERTS</b>	Lisgar Ave Culvert outlet at brock st e				968,000						
<b>CULVERTS</b>	Lake Lisgar Outlet culvert			295,000							
<b>CULVERTS</b>	Baldwin St. Culvert at participark Trail					578,000					
<b>CULVERTS</b>	Victoria St. Driveway access culvert				72,000						
<b>CULVERTS</b>	Newell Road Culvert			1,682,000							
<b>CULVERTS</b>	Bladwin St. Culvert at Whispering Pine					466,800					
<b>CULVERTS</b>	Broadway & Christie St Culvert				994,000						
<b>CULVERTS</b>	Lisgar Ave North Culvert					265,500					
<b>CULVERTS</b>	Lisgar Ave Culvert		623,000								
<b>RETAINING WALLS</b>	Newell Road East RW			681,000							
<b>RETAINING WALLS</b>	Newell Road West RW			707,000							
<b>RETAINING WALLS</b>	Broadway St @ Bloomer						312,000				
<b>RETAINING WALLS</b>	QTL				548,000						
<i>Inflation Adjustment</i>			148,854	208,631	158,018	91,329	19,094	0	0	0	0
<b>Total Commitments To Capital Projects</b>		<b>4,690,000</b>	<b>2,581,113</b>	<b>3,617,631</b>	<b>2,740,018</b>	<b>1,583,629</b>	<b>331,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS OUT:</b>											
Transfers to Operating budget											
<b>Total Expenditures Against Reserves</b>		<b>4,690,000</b>	<b>2,581,113</b>	<b>3,617,631</b>	<b>2,740,018</b>	<b>1,583,629</b>	<b>331,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Closing Balance Before Interest</b>		<b>0</b>	<b>(1,769,049)</b>	<b>(4,442,868)</b>	<b>(6,216,235)</b>	<b>(6,808,830)</b>	<b>(6,109,798)</b>	<b>(5,023,289)</b>	<b>(3,867,993)</b>	<b>(2,640,991)</b>	<b>(1,338,677)</b>
Interest Income		4,549	(11,028)	(38,893)	(66,862)	(81,825)	(81,253)	(70,090)	(56,009)	(41,031)	(25,129)
<b>Closing Reserve Balance</b>		<b>4,549</b>	<b>(1,780,078)</b>	<b>(4,481,762)</b>	<b>(6,283,098)</b>	<b>(6,890,654)</b>	<b>(6,191,051)</b>	<b>(5,093,379)</b>	<b>(3,924,001)</b>	<b>(2,682,022)</b>	<b>(1,363,807)</b>

**Town of Tillsonburg**  
**10 Year Continuity Schedule**  
**2024 - 2033**

ROADS Capital

INDEX		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	<b>Opening Balance:</b>	240,000	470,388	1,407,550	815,260	706,629	(92,782)	567,747	52,849	(502,597)	(777,101)
	<b>TRANSFERS IN:</b>										
	Contributions from Capital Levy	160,000	170,040	201,062	211,739	222,763	234,145	245,897	258,032	270,166	282,870
	Grants and Subsidies - Federal Gas Tax	591,042	591,042	614,683	614,683	614,683	614,683	614,683	614,683	614,683	614,683
	Grants and Subsidies - Provincial - OCIF	442,956	465,104	488,359	512,777	538,416	565,337	593,603	623,284	654,448	687,170
	Grants and Subsidies - Municipal				-		-				
	Debenture Funding										
	Contribution from Development Charges Reserve	1,374,658	104,000	104,000	104,000	104,000	104,000	778,545	104,000	210,112	104,000
	<b>Total Funding Available for Projects</b>	<b>2,808,656</b>	<b>1,800,573</b>	<b>2,815,654</b>	<b>2,258,459</b>	<b>2,186,491</b>	<b>1,425,383</b>	<b>2,800,476</b>	<b>1,652,847</b>	<b>1,246,812</b>	<b>911,622</b>
	<b>CAPITAL PROJECT COMMITMENTS:</b>										
ROADS	Fox Alley Reconstruction					554,000					
ROADS	Charlotte and Clarence Construction			1,468,426							
ROADS	Cranberry Line Reconstruction - DCs	1,867,536									
ROADS	Woodcock and Pheasant Construction				1,038,220						
ROADS	Ball St Reconstruction					1,100,056					
ROADS	Ontario St Reconstruction							464,415		135,240	
ROADS	Thomas Ave Reconstruction						378,600	110,250			
ROADS	Coon Alley Reconstruction							426,114			
ROADS	Brock Street Reconstruction							244,425			
ROADS	Alley Alley Reconstruction							195,540			
ROADS	Earle Street Reconstruction								394,770	94,080	
ROADS	Elm Street Reconstruction							576,532		132,300	
ROADS	FairField Street Reconstruction									240,390	52,920
ROADS	Hyman Street Reconstruction									447,392	98,490
ROADS	Bloomer Street Reconstruction										659,947
ROADS	Harvey Street Reconstruction										244,425
ROADS	Asphalt Maintenance Program	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000	240,000
	<b>NEW PROJECTS - FROM GROWTH</b>										
ROADS	Concession Street Tillson To Maple Lane							1,046,800			
ROADS	West Town Line - Boundary with Norwich										
ROADS	Concession Street E - Broadway to Tillson										
ROADS	Transportation Master Plan									325,000	
SIDEWALKS	Sidewalk Connectivity Program	150,000	150,000	165,000	150,000	150,000	150,000	100,000	150,000	150,000	150,000
	<b>Inflation Adjustment</b>	85,144	14,688	140,774	133,063	239,030	91,986	388,353	326,932	251,562	252,807
	<b>Total Commitments To Capital Projects</b>	<b>2,342,680</b>	<b>404,688</b>	<b>2,014,200</b>	<b>1,561,283</b>	<b>2,283,086</b>	<b>860,585</b>	<b>2,751,482</b>	<b>2,152,650</b>	<b>2,015,965</b>	<b>1,698,589</b>
	<b>TRANSFERS OUT:</b>										
	Transfers to Operating budget										
	<b>Total Expenditures Against Reserves</b>	<b>2,342,680</b>	<b>404,688</b>	<b>2,014,200</b>	<b>1,561,283</b>	<b>2,283,086</b>	<b>860,585</b>	<b>2,751,482</b>	<b>2,152,650</b>	<b>2,015,965</b>	<b>1,698,589</b>
	<b>Closing Balance Before Interest</b>	<b>465,976</b>	<b>1,395,885</b>	<b>801,454</b>	<b>697,177</b>	<b>(96,595)</b>	<b>564,797</b>	<b>48,994</b>	<b>(499,803)</b>	<b>(769,153)</b>	<b>(786,967)</b>
	Interest Income	4,412	11,664	13,806	9,453	3,813	2,950	3,855	(2,793)	(7,948)	(9,775)
	<b>Closing Reserve Balance</b>	<b>470,388</b>	<b>1,407,550</b>	<b>815,260</b>	<b>706,629</b>	<b>(92,782)</b>	<b>567,747</b>	<b>52,849</b>	<b>(502,597)</b>	<b>(777,101)</b>	<b>(796,743)</b>

**Town of Tillsonburg**  
**10 Year Continuity Schedule**  
**2024 - 2033**

STORM CAPITAL

INDEX		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
	<b>Opening Balance:</b>	<b>100,000</b>	<b>550,695</b>	<b>1,642,774</b>	<b>2,290,653</b>	<b>3,143,739</b>	<b>4,099,472</b>	<b>5,448,219</b>	<b>7,008,595</b>	<b>7,660,963</b>	<b>9,146,360</b>
	<b>TRANSFERS IN:</b>										
	Contributions from Capital Levy	1,146,551	1,218,495	1,440,801	1,517,311	1,596,308	1,677,872	1,762,087	1,849,039	1,935,991	2,027,033
	Grants and Subsidies - Federal Gas Tax	318,000	-	-	-	-	-	-	-	-	-
	Grants and Subsidies - Provincial - OCIF	710,856	-	-	-	-	-	-	-	-	-
	Contribution - Development Charges Reserve		337,500								
	Grants and Subsidies - Municipal										
	<b>Total Funding Available for Projects</b>	<b>2,275,407</b>	<b>2,106,690</b>	<b>3,083,574</b>	<b>3,807,964</b>	<b>4,740,047</b>	<b>5,777,344</b>	<b>7,210,306</b>	<b>8,857,634</b>	<b>9,596,954</b>	<b>11,173,393</b>
	<b>CAPITAL PROJECT COMMITMENTS:</b>										
STORM	Charlotte and Clarence Reconstruction			725,349							
STORM	Cranberry Rd Construction	1,416,624									
STORM	Woodcock and Pheasant St. Reconstruction				547,170						
STORM	Ball St Construction					608,741					
STORM	Ontario St Reconstruction								414,791		
STORM	Thomas St Reconstruction						338,145				
STORM	Racoon Alley Reconstruction							75,000			
STORM	Brock Street Reconstruction							55,000			
STORM	Alley Alley Reconstruction							108,206			
STORM	Earle Street Reconstruction								270,516		
STORM	Elm Street Reconstruction								392,248		
STORM	FairField Street Reconstruction									162,310	
STORM	Hyman Street Reconstruction									302,076	
STORM	Bloomer Street Reconstruction										35,000
STORM	Harvey Street Reconstruction										55,000
STORM	Lincoln Street Reconstruction										369,705
SWM PONDS	Storm Pond Maintenance			85,000	85,000						
	<b>NEW PROJECTS - FROM GROWTH</b>										
STORM	Lake Lisgar Weir	120,000									
STORM	Rolling Meadows SWM Pond sharing	125,000									
STORM	Stormwater Master Plan		450,000								
	<b>Inflation Adjustment</b>	<b>67,130</b>	<b>27,540</b>	<b>7,004</b>	<b>65,809</b>	<b>76,823</b>	<b>50,282</b>	<b>40,876</b>	<b>210,231</b>	<b>90,602</b>	<b>89,689</b>
	<b>Total Commitments To Capital Projects</b>	<b>1,728,754</b>	<b>477,540</b>	<b>817,353</b>	<b>697,979</b>	<b>685,564</b>	<b>388,427</b>	<b>279,083</b>	<b>1,287,787</b>	<b>554,988</b>	<b>549,394</b>
	<b>TRANSFERS OUT:</b>										
	Transfers to Operating budget										
	<b>Total Expenditures Against Reserves</b>	<b>1,728,754</b>	<b>477,540</b>	<b>817,353</b>	<b>697,979</b>	<b>685,564</b>	<b>388,427</b>	<b>279,083</b>	<b>1,287,787</b>	<b>554,988</b>	<b>549,394</b>
	<b>Closing Balance Before Interest</b>	<b>546,653</b>	<b>1,629,150</b>	<b>2,266,222</b>	<b>3,109,985</b>	<b>4,054,483</b>	<b>5,388,917</b>	<b>6,931,224</b>	<b>7,569,848</b>	<b>9,041,967</b>	<b>10,623,999</b>
	Interest Income	4,042	13,624	24,431	33,754	44,989	59,302	77,372	91,115	104,393	123,565
	<b>Closing Reserve Balance</b>	<b>550,695</b>	<b>1,642,774</b>	<b>2,290,653</b>	<b>3,143,739</b>	<b>4,099,472</b>	<b>5,448,219</b>	<b>7,008,595</b>	<b>7,660,963</b>	<b>9,146,360</b>	<b>10,747,564</b>

STREETLIGHTS Capital

INDEX		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>RESERVES</b>											
<b>Opening Balance:</b>		0	0	(9,237)	(103,169)	(305,356)	(961,364)	(765,540)	(556,836)	(334,752)	(99,121)
<b>Funding Sources:</b>											
Contributions from Capital Levy		0	150,000	177,366	186,785	196,510	206,551	216,918	227,622	238,326	249,533
Grants and Subsidies - Federal											
Grants and Subsidies - Municipal											
Contribution - Development Charges Reserve											
Transfer from Other Reserve											
<b>Total Funding Available for Projects</b>		0	150,000	168,129	83,616	(108,847)	(754,814)	(548,622)	(329,214)	(96,426)	150,412
<b>CAPITAL PROJECT COMMITMENTS:</b>											
STREETLIGHTS	Yearly Streetlight Renewal Program		150,000	250,000	350,000						
TRAFFIC SIGNALS	Gibson and Broadway Traffic Lights					750,000					
<b>NEW PROJECTS - FROM GROWTH</b>											
TRAFFIC SIGNALS	Signal Priority Control - From DC's										
STREETLIGHTS	Wren Court Streetlights										
STREETLIGHTS	Town-Wide Signalization										
<b>Inflation Adjustment</b>		0	9,180	20,600	36,435	94,650	0	0	0	0	0
<b>Total Commitments To Capital Projects</b>		0	159,180	270,600	386,435	844,650	0	0	0	0	0
<b>TRANSFERS OUT:</b>											
Transfers to Operating budget											
<b>Total Expenditures Against Reserves</b>		0	159,180	270,600	386,435	844,650	0	0	0	0	0
<b>Closing Balance Before Interest</b>		0	(9,180)	(102,471)	(302,819)	(953,497)	(754,814)	(548,622)	(329,214)	(96,426)	150,412
Interest Income		0	(57)	(698)	(2,537)	(7,868)	(10,726)	(8,214)	(5,538)	(2,695)	321
<b>Closing Reserve Balance</b>		0	(9,237)	(103,169)	(305,356)	(961,364)	(765,540)	(556,836)	(334,752)	(99,121)	150,733

**Town of Tillsonburg**  
**10 Year Continuity Schedule**  
**2024 - 2033**

FACILITIES Capital

INDEX	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>RESERVES</b>										
<i>Opening Balance:</i>	21,749	130,588	338,941	(820,760)	(2,483,086)	(4,823,301)	(21,086,983)	(23,527,299)	(27,465,593)	(29,652,656)
<b>TRANSFERS IN:</b>										
Contributions from Capital Levy	\$ 1,256,005	\$ 1,334,817	\$ 1,578,345	\$ 1,662,159	\$ 1,748,697	\$ 1,838,048	\$ 1,930,303	\$ 2,025,555	\$ 2,120,808	\$ 2,220,541
Contributions from Reserves - Facilities & RCP	\$ 169,388									
Grants and Subsidies - Federal										
Grants and Subsidies - Provincial	\$ 238,500									
Debenture Funding		\$ 17,000,000	\$ 1,431,264							\$ 10,625,856
Contribution from Development Charges Reserve			\$ 1,568,736			\$ 2,519,476		\$ 5,428,043		\$ 18,313,271
User Fees										
User Pay Debt										
<b>Total Funding Available for Projects</b>	<b>1,685,642</b>	<b>18,465,405</b>	<b>4,917,286</b>	<b>841,400</b>	<b>(734,389)</b>	<b>(465,777)</b>	<b>(19,156,680)</b>	<b>(16,073,701)</b>	<b>(25,344,784)</b>	<b>1,507,011</b>
<b>CAPITAL PROJECT COMMITMENTS:</b>										
<b>A. Substructure (Foundations, Basements)</b>		160,000	15,000	206,500	81,500	455,000	370,000	200,000	415,000	125,000
<b>B. Shell (Exterior Enclosure, Roofing, Superstructure)</b>	722,000	118,200	644,500	847,500	1,263,500	2,290,000	1,060,000	425,000	160,000	2,070,000
<b>C. Interiors (Interior Construction &amp; Finishes, Stairs)</b>	150,000	40,000	210,500	170,000	888,000	315,000	383,000	435,000	183,355	1,001,479
<b>D. Services (Elevators, Plumbing, HVAC, Electrical, Fire Protection)</b>	314,000	324,000	1,366,955	1,573,456	1,257,992	970,100	1,187,800	1,771,410	1,192,230	2,240,000
<b>E. Equipment &amp; Furnishings</b>	70,000		10,000	66,000	10,000	46,500	10,000	100,000	65,000	45,000
<b>F. Special Construction and Demolition</b>	300,000				50,000		10,000	75,000		5,000
<b>G. Building Sitework (Preparation, Improvements, Utilities, Other)</b>		45,000	215,000	210,000	124,945	191,500	570,000	50,000	1,334,500	50,000
<b>NEW PROJECTS - FROM GROWTH</b>										
Facilities - Gymnasium & Multi Use Space								7,529,730		
Facilities - Fire Station Reno & Expansion			3,000,000							
Facilities - New Third Ice Pad										28,939,127
Facilities - New Public Works Yard						14,000,000				
Facilities - New Town Hall		17,000,000								
<b>Inflation Adjustment</b>		442,180	273,098	230,509	367,594	2,192,172	502,712	489,026	603,015	1,107,296
<b>Total Commitments To Capital Projects</b>	<b>1,556,000</b>	<b>18,129,380</b>	<b>5,735,053</b>	<b>3,303,965</b>	<b>4,043,531</b>	<b>20,460,272</b>	<b>4,093,512</b>	<b>11,075,166</b>	<b>3,953,100</b>	<b>35,582,902</b>
<b>TRANSFERS OUT:</b>										
Transfers to Operating budget										
<b>Total Expenditures Against Reserves</b>	<b>1,556,000</b>	<b>18,129,380</b>	<b>5,735,053</b>	<b>3,303,965</b>	<b>4,043,531</b>	<b>20,460,272</b>	<b>4,093,512</b>	<b>11,075,166</b>	<b>3,953,100</b>	<b>35,582,902</b>
<b>Closing Balance Before Interest</b>	<b>129,642</b>	<b>336,025</b>	<b>(817,767)</b>	<b>(2,462,566)</b>	<b>(4,777,920)</b>	<b>(20,926,049)</b>	<b>(23,250,192)</b>	<b>(27,148,867)</b>	<b>(29,297,885)</b>	<b>(34,075,890)</b>
Interest Income	946	2,916	(2,993)	(20,521)	(45,381)	(160,933)	(277,107)	(316,726)	(354,772)	(398,303)
<b>Closing Reserve Balance</b>	<b>130,588</b>	<b>338,941</b>	<b>(820,760)</b>	<b>(2,483,086)</b>	<b>(4,823,301)</b>	<b>(21,086,983)</b>	<b>(23,527,299)</b>	<b>(27,465,593)</b>	<b>(29,652,656)</b>	<b>(34,474,194)</b>

**Town of Tillsonburg**  
**10 Year Continuity Schedule**  
**2024 - 2033**

PARKS Capital

INDEX	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
<b>RESERVES</b>										
<i>Opening Balance:</i>	148,000	28,240	-619,648	-1,560,577	-2,195,181	-2,927,334	-3,909,943	-4,793,393	-5,170,854	-6,735,068
<b>TRANSFERS IN:</b>										
Contributions from Capital Levy	241,725	256,893	303,761	319,892	336,546	353,742	371,497	389,829	408,161	427,355
Grants and Subsidies - Federal										
Grants and Subsidies - Provincial										
Contribution from Development Charges Reserve		57,989	198,778	489,812	367,058	45,831			2,095,161	
Contribution from Parkland Trust										
Contribution from Cash-in-Lieu/Parkland Reserve										
Transfers from Other Reserves - Cemetery Reserve		65,000	15,000	68,000	20,000	71,500		75,000		79,000
<b>Total Available Funds</b>	<b>389,725</b>	<b>408,122</b>	<b>(102,108)</b>	<b>(682,874)</b>	<b>(1,471,577)</b>	<b>(2,456,260)</b>	<b>(3,538,445)</b>	<b>(4,328,564)</b>	<b>(2,667,532)</b>	<b>(6,228,712)</b>
<b>CAPITAL PROJECT COMMITMENTS:</b>										
A. Structures			80,000			100,000			305,000	20,000
B. Sports Fields	105,000	50,000	30,000	75,000	160,000	217,500	455,000	100,000	90,000	50,000
C. Site Ammenities		115,000	140,000	55,000	190,000	30,000	150,000	50,000		
D. Parking Lots, Trails & Pathways	10,000	5,000	357,000	170,000	260,000		70,000	130,000	380,000	10,000
E. Pavilions, Gazebos and Gathering Spaces						15,000		100,000		
F: Studies, Plans and Landscape Designs	5,000									
G: General Landscaping	138,500	153,000	113,000	222,500	83,000	68,000	95,000	83,000	158,000	123,000
H: Cemetery		80,000	90,000	130,000	50,000	60,000	95,000	50,000	50,000	50,000
I: Trails	30,000	10,000	5,000	27,500	15,000	30,000	5,000	5,000	12,000	10,000
J: Equipment		7,500	5,000	35,000	20,000	17,800	10,000	5,000	5,000	
<b>New Projects - Parks</b>										
Columbariums	H: Cemetery	65,000	15,000	68,000	20,000	71,500		75,000		79,000
Landscaping	H: Cemetery		113,000							
Paving	H: Cemetery						70,000			
Fencing	G: General Landscaping		50,000							
Fitness	B. Sports Fields			65,000	65,000					
Landscaping	G: General Landscaping					15,000				
Additional Parkland	D. Parking Lots, Trails & Pathways								2,120,772	
Paving	D. Parking Lots, Trails & Pathways		216,429	115,000		30,000				
Rolling Meadows	D. Parking Lots, Trails & Pathways	60,000								
Playgrounds	C. Site Ammenities		26,000	179,948	209,447	350,000	65,000	45,000	115,000	
Site Ammenities	C. Site Ammenities					54,390				
Sports Fields	B. Sports Fields				331,144	386,376				
Studies	F: Studies, Plans and Landscape Designs								105,861	
Signage	I: Trails		20,000	10,000	25,000	15,000	10,000	10,000	10,000	
Trails	I: Trails		54,107	129,981		159,342				
<b>Inflation Adjustment</b>	14,079	59,060	109,998	140,388	159,564	182,683	175,890	127,400	651,953	66,724
<b>TOTAL</b>	<b>362,579</b>	<b>1,024,096</b>	<b>1,444,927</b>	<b>1,488,979</b>	<b>1,423,940</b>	<b>1,411,215</b>	<b>1,200,890</b>	<b>780,400</b>	<b>3,993,586</b>	<b>408,724</b>
<b>TRANSFERS OUT:</b>										
Transfers to Operating budget										
Transfers to Other Reserves										
<b>Total Expenditures Against Reserves</b>	<b>362,579</b>	<b>1,024,096</b>	<b>1,444,927</b>	<b>1,488,979</b>	<b>1,423,940</b>	<b>1,411,215</b>	<b>1,200,890</b>	<b>780,400</b>	<b>3,993,586</b>	<b>408,724</b>
<b>Closing Balance Before Interest</b>	<b>27,146</b>	<b>(615,974)</b>	<b>(1,547,036)</b>	<b>(2,171,853)</b>	<b>(2,895,517)</b>	<b>(3,867,475)</b>	<b>(4,739,335)</b>	<b>(5,108,964)</b>	<b>(6,661,118)</b>	<b>(6,637,437)</b>
Interest Income	1,095	(3,673)	(13,542)	(23,328)	(31,817)	(42,468)	(54,058)	(61,890)	(73,950)	(83,578)
<b>Closing Reserve Balance</b>	<b>28,240</b>	<b>(619,648)</b>	<b>(1,560,577)</b>	<b>(2,195,181)</b>	<b>(2,927,334)</b>	<b>(3,909,943)</b>	<b>(4,793,393)</b>	<b>(5,170,854)</b>	<b>(6,735,068)</b>	<b>(6,721,015)</b>

**Town of Tillsonburg**  
**10 Year Continuity Schedule**  
**2024 - 2033**

Land Capital - DO NOT INCLUDE

INDEX	2025	2026	2027	2028	2029	2030	2031	2032	2033
<b>RESERVES</b>									
<b>Opening Balance:</b>	0	-1,546,503	0	-1,871,574	-625,537	681,623	2,015,340	2,638,040	3,664,290
<b>TRANSFERS IN:</b>									
Contributions from Capital Levy	-	-	-	-	-	-	-	-	-
Big Swing Land Sales - 160 Concession St E - 13 acres	9,000,000								
VIP2 - 25 parcels or 140 acres total									
VIP 2 Land Sales - Phase 2	3,330,000	1,156,250	462,500	462,500	462,500	462,500	308,500	151,250	
VIP 2 Land Sales - Phase 3		875,000	875,000	875,000	875,000	875,000	875,000	875,000	875,000
Other Revenue									
Contributions from Other Municipalities - Norfolk County									
IO Construction Financing	8,624,475	3,725,586	993,939						
<b>Total Available Funds</b>	<b>20,954,475</b>	<b>4,210,333</b>	<b>2,331,439</b>	<b>(534,074)</b>	<b>711,963</b>	<b>2,019,123</b>	<b>3,198,840</b>	<b>3,664,290</b>	<b>4,539,290</b>
<b>CAPITAL PROJECT COMMITMENTS:</b>									
Big Swing									
Acquisition of Land - Acquired 2024, internal financing	4,344,000								
Design and Construction of ball diamonds	1,440,000								
Interest on borrowing	173,760								
VIP Phase 2/3									
VIP 2 - Land Acquisition (Redling Farms) - 2024, internal	4,280,475								
VIP 2 - Servicing Costs	2,850,000	2,400,000	3,364,275						
VIP 2 - Servicing Costs - Hwy 3 Improvements (Unknown)	250,000	1,000,000					500,000		
VIP 2 - Other Costs (Electrical - 2026 onwards)		500,000	500,000						
Interest on borrowing	171,219								
<b>Inflation Adjustment</b>		97,500	163,845	0	0	0	60,800	0	0
<b>TOTAL</b>	<b>13,509,454</b>	<b>3,997,500</b>	<b>4,028,120</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>560,800</b>	<b>0</b>	<b>0</b>
<b>TRANSFERS OUT:</b>									
Transfers to Operating budget	367,049	212,833	174,893	91,463	30,340	3,783			
Transfers to Other Reserves	8,624,475								
<b>Total Expenditures Against Reserves</b>	<b>22,500,978</b>	<b>4,210,333</b>	<b>4,203,013</b>	<b>91,463</b>	<b>30,340</b>	<b>3,783</b>	<b>560,800</b>	<b>0</b>	<b>0</b>
<b>Closing Balance Before Interest</b>	<b>(1,546,503)</b>	<b>(0)</b>	<b>(1,871,574)</b>	<b>(625,537)</b>	<b>681,623</b>	<b>2,015,340</b>	<b>2,638,040</b>	<b>3,664,290</b>	<b>4,539,290</b>
Interest Income									
<b>Closing Reserve Balance</b>	<b>(1,546,503)</b>	<b>(0)</b>	<b>(1,871,574)</b>	<b>(625,537)</b>	<b>681,623</b>	<b>2,015,340</b>	<b>2,638,040</b>	<b>3,664,290</b>	<b>4,539,290</b>



## **Capital Budget overview**

The following is the 2024 approved project listing in progress.





**2025 Approved Capital Projects (Includes Carryforward)**  
**Town**

	Expenditures	Contribution to Reserves	Grants	Debentures	Reserves	DC Reserves	Donation	Miscellaneous	User Pay Debt	Taxation	Comments
<b>Project Listing</b>											
<b>130 Fleet</b>											
052 New Scissor Lift	35,000				(35,000)						Cfwd from 2024
057 Replace #140 Airflow Slide San	15,000				(15,000)						Cfwd from 2024
059 Repalce #135 Boom Flail Mower	40,000				(40,000)						CFWD from 2024
063 New Leaf Vac	275,000				(275,000)						Cfwd from 2024
135 New - Tack Coat Sprayer	5,000				(5,000)						CFWD from 2024
<b>Total 130 Fleet</b>	<b>370,000</b>				<b>(370,000)</b>						
<b>220 Public Works</b>											
222 TGO Bus Shelters	191,800		(153,400)		(38,400)						Rural Transit Solution Fund
237 Devonshire Ave Culvert	838,000			(838,000)							
<b>Total 220 Public Works</b>	<b>1,029,800</b>		<b>(153,400)</b>	<b>(838,000)</b>	<b>(38,400)</b>						
<b>240 Airport</b>											
323 Ec Dev Expansion & Job Creation	99,400		(49,700)		(49,700)						
<b>Total 240 Airport</b>	<b>99,400</b>		<b>(49,700)</b>		<b>(49,700)</b>						
<b>450 Parks</b>											
624 Pedestrian Connection Langrell	31,500				(23,500)	(8,000)					
<b>Total 450 Parks</b>	<b>31,500</b>				<b>(23,500)</b>	<b>(8,000)</b>					
<b>465 Rec - Bldg Mtce</b>											
641 New Town Hall	450,000				(450,000)						CFWD from 2024
642 LLWP Basin Repair	12,000				(12,000)						CFWD from 2024
643 Natatorium	200,000				(200,000)						CFWD from 2024
644 TCC Office Renos	70,000				(70,000)						CFWD from 2024
704 Health Club	80,000				(73,700)	(6,300)					CFWD from 2024
728 TCC Furnishings	30,000				(30,000)						CFWD from 2024
737 Signage	5,000				(5,000)						CFWD from 2024
<b>Total 465 Rec - Bldg Mtce</b>	<b>847,000</b>				<b>(840,700)</b>	<b>(6,300)</b>					
<b>500 Devel &amp; Communication Services</b>											
801 Two Phase 1 EA's	56,200				(56,200)						
<b>Total 500 Devel &amp; Communication Services</b>	<b>56,200</b>				<b>(56,200)</b>						
<b>505 Economic Dev</b>											
805 VIP Phase 2 - Planning & Design	300,000				(300,000)						
814 Rokeby Road - Eng. Design	265,000				(265,000)						Ec Dev Res
815 Rokeby Rd Reconstruction	850,300				(400,000)			(450,300)			
817 Progress Dr Extension	600,000							(600,000)			Land Sales
818 VIP Phase 2 Construction	9,312,000			(5,846,000)				(3,466,000)			Land Sales
819 Project Big Swing	6,284,000							(6,284,000)			Land Sales
<b>Total 505 Economic Dev</b>	<b>17,611,300</b>			<b>(5,846,000)</b>	<b>(965,000)</b>			<b>(10,800,300)</b>			
<b>Total Project Listing</b>	<b>\$20,045,200</b>		<b>(\$203,100)</b>	<b>(\$6,684,000)</b>	<b>(\$2,343,500)</b>	<b>(\$14,300)</b>		<b>(\$10,800,300)</b>			

## PRINCIPAL BALANCES O/S AT DECEMBER 31

	<u>2023</u> <u>PRINCIPAL</u>	<u>2024</u> <u>PRINCIPAL</u>	<u>2025</u> <u>PRINCIPAL</u>
Elliot Fairbairn Centre	123,768	108,303	92,839
Superbuild Project	63,965	55,963	47,960
Arena HVAC	215,987	187,187	158,386
Golf Course	135,013	117,013	99,014
Glendale/Glenridge/Poplar	1,505	1,005	505
Glendale/Glenridge/Winona	24,001	16,001	8,002
Glendale/Allen	11,248	7,498	3,748
Elgin	2,153	1,431	709
Lisgar	8,153	5,441	2,728
Dereham	2,589	1,727	865
Tanager	2,203	1,466	729
Townline	11,673	7,781	3,889
Delevan Road Work	33,180	30,810	28,440
Roads Resurfacing	35,000	32,500	30,000
Edgewood Drive	48,407	44,950	41,492
Venision East	8,689	8,069	7,448
Quarterline South	86,333	80,167	74,000
Concession St. Bridge	93,333	86,667	80,000
Glendale Poplar	24,889	23,111	21,333
GPS Equipment	4,110	3,083	2,055
Airport Hanger Taxiway	10,000	7,500	5,000
Airport Lighting	1,800	1,350	900
Airport Taxiway	4,732	3,549	2,366
Arena Floor	136,643	121,460	106,278
Tennis Courts	34,560	30,720	26,880
CCC Lobby Floor	5,774	5,133	4,491
CSC-HVAC	9,000	7,200	5,400
Maple Lane	174,763	163,112	151,461
Lincoln Street	88,789	82,870	76,951
Quarterline	203,158	189,614	176,070
350HP Truck Rep #111	30,861	25,250	19,639
Quarterline Railway Track	298,132	278,898	259,664
Misc Street Paving	196,333	183,667	171,000
Works Building Drain	15,500	14,500	13,500
Trail Development	315,851	295,473	275,096
William to Beech Blvd	137,125	128,836	120,546
Downtown Parking-Epple	112,466	105,628	98,791
Hydro Hybrid Bucket Truck	29,731	9,910	0
Lisgar & 4th	221,000	208,000	195,000
Fire Truck	128,200	85,466	42,733
Fleet - Replace #062	47,154	23,676	0
Fleet - Replace #040	6,523	3,212	0
Fleet - Replace #046	6,523	3,212	0
TCC - Roof- Senior Centre/Auditorium	31,000	15,500	0
EFC Roof	12,000	6,000	0
Trottier Stage 3	260,000	240,000	220,000
Replaces 1995 Freightliner FL70 (#072)	116,267	101,733	87,200
Fleet - Replace #062	104,000	78,000	52,000
Riverview Stage 1	68,110	63,245	58,380
Fire Pumper Truck # 070	298,500	265,333	232,167
Sidewalk Machine, replaces #083	60,000	45,000	30,000
55HP Tractor Service Expansion #089	30,000	26,667	23,333
Gas detection and Air monitoring	10,400	7,800	5,200
Carroll Trail	30,000	22,500	15,000
Roof Repairs at TCC	100,500	89,333	78,167
LED lights on Ice pads at TCC	63,000	58,500	54,000
Design Energy Conservation at TCC	30,100	27,950	25,800
Water Service Truck - Rep. #044	86,071	68,857	51,643
Fire Comm - New Console	46,750	37,400	28,050
Broadway&Brock St interesction- Accessible Upgrade	45,000	42,000	39,000
TCC -Retrofit	1,563,750	1,459,500	1,355,250
Waterpark renos	50,000	40,000	30,000
Streetlights LED Conversion	825,000	675,000	525,000
Streetlights LED Conversion - BIA	57,500	46,000	34,500
Broadway&Glendale St interesction- Pedestrian Crossing	20,000	16,000	12,000
Snowplow Truck #064	137,500	110,000	82,500
Bay lights conversion to LED	20,000	16,000	12,000

## PRINCIPAL BALANCES O/S AT DECEMBER 31

	<u>2023</u> <u>PRINCIPAL</u>	<u>2024</u> <u>PRINCIPAL</u>	<u>2025</u> <u>PRINCIPAL</u>
Fire Comm - Dispatching eqpt- South Huron	7,499	0	
Roads- Lawrie/Jane & Ried St	285,600	272,000	258,400
Roads- Bradbun stage 2 of 2	411,600	392,000	372,400
Replace #26 w Dodge Ram	7,000	0	
DHW System replacement	57,000	47,500	38,000
Replace #41 Hydro Service Truck	39,000	32,500	26,000
Aerial Fire Truck Repl #73	713,000	667,000	621,000
Replacement of heavy duty hydro cable truck	278,320	255,127	231,933
Lighting conversion to LED in the work bays at the CSC	28,000	24,000	20,000
Replacement of a F350 Truck with and aluminum dump body	51,450	44,100	36,750
Installing municipal infrastructure/services to three privately owned lots which will be fully recovered.	46,000	23,000	0
New Columbaria	31,680	30,240	28,800
Replacement of off road equipment 420D backhoe	91,000	78,000	65,000
Replacement of light duty cable trailer	8,000	7,333	6,667
Purchase of light duty utility van	16,000	8,000	0
Purchase of medium duty 1-ton with aluminum dump body truck	26,250	22,500	18,750
Replacement of existing self contained breathing apparatus	105,000	90,000	75,000
To upgrade the fire dispatch radio console to move from our current system of 24 channels to 40.	26,600	22,800	19,000
widening of the intersection to accommodate a left turn lane into a potential new industrial park	70,017	65,898	61,780
Van Norman Innovation Park - Phase 2	792,000	756,000	720,000
Overhead Door Repairs	25,500	24,000	22,500
7400 Plow/wing Truck Rpl# 61	110,490	96,679	82,868
Replace Parks Unit # 88	74,651	65,320	55,988
New Cemetery Unit	37,687	25,124	12,562
Replace Buidling unit #39	21,966	14,644	7,322
TFRS Radio Communication Towers Equipment	33,277	30,718	28,158
Replace Hydro unit # 65	29,206	19,471	9,735
Fire Communication Customers	33,101	22,068	11,034
Next Gen 911	57,000	38,000	19,000
Elliot Fairbairn Roof	164,183	155,062	145,941
BIA Special Projects	25,316	15,579	5,328
LLWP Building Renos	250,000	240,000	230,000

<b>Total Debt before new debt</b>	<b><u>11,169,660</u></b>	<b><u>9,941,390</u></b>	<b><u>8,737,013</u></b>
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Retaining Wall - Quarterline Rd		882,000	846,720
Replace unit #87 Cemetery		164,851	148,366
New RCP Mini Cargo Van		34,692	27,754
Replace Water unit #28		36,709	29,367
New Skid Steer		128,400	115,560
Replace #099 MT6 Sidewalk		193,866	174,479
Replace # 096 - Sciard		182,000	145,600
Replace #63 -Snowplow/Sander		377,321	339,589
Replace #37 Fire		84,778	67,822
Replace #060 - Snowplow		90,000	81,000
TCC indoor pool Reno		828,800	801,174

<b>Total new debt</b>	<b><u>0</u></b>	<b><u>3,003,417</u></b>	<b><u>2,777,431</u></b>
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<b>Total Debt outstanding</b>	<b><u>11,169,660</u></b>	<b><u>12,944,807</u></b>	<b><u>11,514,444</u></b>
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**Committed debt but not issued**

Big Swing Land Acquisition	4,344,000
VIP Phase 2 Land Acquisition and Servicing Costs	9,000,000

<b>Total Debt Outstanding + Committed</b>	<b><u>24,858,444</u></b>
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## PRINCIPAL BALANCES O/S AT DECEMBER 31 - TAX SUPPORTED

	TERM	Year of Maturity	2023 PRINCIPAL	2024 PRINCIPAL	2025 PRINCIPAL
Hydro Hybrid Bucket Truck	15	2025	29,731	9,910	0
Fleet - Replace #075	10	2025	47,154	23,676	0
Fleet - Replace #040	10	2025	6,523	3,212	0
Fleet - Replace #046	10	2025	6,523	3,212	0
TCC - Roof- Senior Centre/Auditorium	10	2025	31,000	15,500	0
EFC Roof	10	2025	12,000	6,000	0
Installing municipal infrastructure/services to three privately owned lot	5	2025	46,000	23,000	0
Glendale/Glenridge/Poplar	20	2026	1,505	1,005	505
Glendale/Glenridge/Winona	20	2026	24,001	16,001	8,002
Glendale/Allen	20	2026	11,248	7,498	3,748
Elgin	20	2026	2,153	1,431	709
Lisgar	20	2026	8,153	5,441	2,728
Dereham	20	2026	2,589	1,727	865
Tanager	20	2026	2,203	1,466	729
Townline	20	2026	11,673	7,781	3,889
New Cemetery Unit	5	2026	37,687	25,124	12,562
Replace Buidling unit #39	5	2026	21,966	14,644	7,322
BIA Special Projects	3.5	2026	25,316	15,579	5,328
GPS Equipment	20	2027	4,110	3,083	2,055
Airport Hanger Taxiway	20	2027	10,000	7,500	5,000
Airport Lighting	20	2027	1,800	1,350	900
Airport Taxiway	20	2027	4,732	3,549	2,366
Fleet - Replace #062	10	2027	104,000	78,000	52,000
Sidewalk Machine, replaces #083	10	2027	60,000	45,000	30,000
Gas detection and Air monitoring	10	2027	10,400	7,800	5,200
Carroll Trail	10	2027	30,000	22,500	15,000
CSC-HVAC	20	2028	9,000	7,200	5,400
Broadway&Glendale St interesction- Pedestrian Crossing	10	2028	20,000	16,000	12,000
Snowplow Truck Rep #064	10	2028	137,500	110,000	82,500
350 HP Truck Rep # 111	20	2029	30,861	25,250	19,639
Replacement of a F350 Truck with and aluminum dump body	10	2030	51,450	44,100	36,750
Self contained breathing apparatus - Fire	10	2030	105,000	90,000	75,000
Elliot Fairbairn Centre	25	2031	123,768	108,303	92,839
Superbuild Project	25	2031	63,965	55,963	47,960
Arena HVAC	25	2031	215,987	187,187	158,386
Golf Course	25	2031	135,013	117,013	99,014
7400 Plow/wing Truck Rp/# 61	10	2031	110,490	96,679	82,868
Replace Parks Unit # 88	10	2031	74,651	65,320	55,988
Arena Floor	25	2032	136,643	121,460	106,278
Tennis Courts	25	2032	34,560	30,720	26,880
CCC Lobby Floor	25	2032	5,774	5,133	4,491
55HP Tractor Service Expansion #089	15	2032	30,000	26,667	23,333
Roof Repairs at TCC	15	2032	100,500	89,333	78,167
Trottier Stage 3	20	2036	260,000	240,000	220,000
TFRS Radio Communication Towers Equipment	15	2036	33,277	30,718	28,158
Delevan Road Work	30	2037	33,180	30,810	28,440
Roads Resurfacing	30	2037	35,000	32,500	30,000
Edgewood Drive	30	2037	48,407	44,950	41,492
Venison East	30	2037	8,689	8,069	7,448
Quarterline South	30	2037	86,333	80,167	74,000
Concession St. Bridge	30	2037	93,333	86,667	80,000
Glendale Poplar	30	2037	24,889	23,111	21,333
Riverview Stage 1	20	2037	68,110	63,245	58,380
LED lights on Ice pads at TCC	20	2037	63,000	58,500	54,000
Design Energy Conservation at TCC	20	2037	30,100	27,950	25,800
Maple Lane	30	2038	174,763	163,112	151,461
Lincoln Street	30	2038	88,789	82,870	76,951
Quaterline	30	2038	203,158	189,614	176,070
Broadway&Brock St intersection- Accessible Upgrade	20	2038	45,000	42,000	39,000
Quaterline Railway Track	30	2039	298,132	278,898	259,664
Misc Street Paving	30	2039	196,333	183,667	171,000

**PRINCIPAL BALANCES O/S AT DECEMBER 31 - TAX SUPPORTED**

	TERM	Year of Maturity	2023 PRINCIPAL	2024 PRINCIPAL	2025 PRINCIPAL
Works Building Drain	30	2039	15,500	14,500	13,500
Trail Development	30	2039	315,851	295,473	275,096
Aerial Fire Truck	20	2039	713,000	667,000	621,000
William to Beech Blvd	30	2040	137,125	128,836	120,546
Downtown Parking-Epple	30	2040	112,466	105,628	98,791
widening of the intersection to accommodate a left turn lane into a	20	2040	70,017	65,898	61,780
Overhead Door Repairs	20	2040	25,500	24,000	22,500
Elliot Fairbairn Roof	20	2041	164,183	155,062	145,941
Roads- Lawrie/Jane & Ried St	25	2044	285,600	272,000	258,400
Roads- Bradbun stage 2 of 2	25	2044	411,600	392,000	372,400
Van Norman Innovation Park - Phase 2	25	2045	792,000	756,000	720,000
LLWP building Renovations	25	2048	250,000	240,000	230,000
<b>Total Tax Supported Debt before new debt</b>			<b>7,784,933</b>	<b>6,991,094</b>	<b>6,206,651</b>

**New Debt Proceeds**

Replace #096 - Sicard	5	2029	-	182,000	145,600
Replace Fire Unit #37	5	2029	-	84,778	67,822
070 Rpl Cemetery Unit# 87	10	2034	-	164,851	148,366
New RCP Mini Cargo Van	10	2034	-	34,692	27,754
New skid Steer	10	2034	-	128,400	115,560
Replace #99 MT6 Sidewalk machine	10	2034	-	193,866	174,479
Replace # 63 Snowplow/Sanders	10	2034	-	377,321	339,589
Rpl#60 335 Snowplow Truck	10	2034	-	90,000	81,000
Indoor Pool Asset Renewal	20	2044	-	828,800	787,360
Beech Blvd & Stoney Creek Retaining Walls -Roads	25	2049	-	882,000	846,720

Total New Tax supported Debt

**0      2,966,708      2,734,250****Committed debt but not issued**

Indoor Pool Asset Renewal			735,000	-	
Rpl#60 335 Snowplow Truck			90,000	-	
Replace Fire Unit #37			88,000	-	
Replace Fire Unit# 38			50,000	-	-
New RCP Mini Cargo Van			40,000	-	-
Replace # 63 Snowplow/Sanders			280,000	-	-
070 Rpl Cemetery Unit# 87			175,000	-	-
071 Rpl Parks Unit # 88			125,000	-	-
073 New Cemetery Mower			115,000	-	-
LLWP building Renovations			250,000	-	-
Beech Blvd & Stoney Creek Retaining Walls -Roads			646,800	-	-
Beech Blvd & Stoney Creek Retaining Walls -Storm Sewers			235,200	-	-
			<b>2,830,000</b>	-	-

Request for 2025

**2,056,300**

Total Tax Supported Debt Outstanding

**10,614,933      9,957,802      8,940,901**

## PRINCIPAL BALANCES O/S AT DECEMBER 31 - User Pay / Operational Savings Debt

	<u>TERM</u>	Year of Maturity	2023 PRINCIPAL	2024 PRINCIPAL	2025 PRINCIPAL
<b>User Pay Debt</b>					
Fire Comm - Dispatching equipment- South Huron	5	2024	7,499	0	
Fleet -Replace Caravan with Dodge Ram	5	2024	7,000	-	
light duty utility van	5	2025	16,000	8,000	-
Replace Hydro unit # 65	5	2026	29,206	19,471	9,735
Fire Communication Customers	5	2026	33,101	22,068	11,034
Next Gen 911	5	2026	57,000	38,000	19,000
Service Truck Rep#044 - Water Dept	10	2028	86,071	68,857	51,643
Waterpark renos	10	2028	50,000	40,000	30,000
LED Streetlights Conversion - BIA	10	2028	57,500	46,000	34,500
Fire Comm Console	10	2028	46,750	37,400	28,050
Hydro Service truck	10	2029	39,000	32,500	26,000
Replace Water Unit #28	5	2029	-	36,709	29,367
Off road equipment 420D backhoe	10	2030	91,000	78,000	65,000
medium duty 1-ton with aluminum dump body truck	10	2030	26,250	22,500	18,750
Fire dispatch radio console	10	2030	26,600	22,800	19,000
Hydro Cable truck	15	2035	278,320	255,127	231,933
light duty cable trailer	5	2035	8,000	7,333	6,667
New Columbaria	25	2045	31,680	30,240	28,800
<b>User pay debt Outstanding</b>			<b>890,978</b>	<b>765,004</b>	<b>609,479</b>

**Committed User pay debt but not issued**

Construction Financing - Hwy # 3 Clearview Drive Extension			-	-	-
Constructing Financing - Hwy # 3 Business Park SWM Facility			-	-	-
Indoor Pool Asset Renewal			148,400	-	-
Replace Water Unit #28			35,000	-	-
			<b>183,400</b>	<b>-</b>	<b>-</b>

Request for 2025

0

<b>Total User pay debt Outstanding</b>			<b>1,074,378</b>	<b>765,004</b>	<b>609,479</b>
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Bay lights conversion to LED	10	2028	20,000	16,000	12,000
LED Streetlights Conversion - Town - Construction Financing	10	2029	825,000	675,000	525,000
DHW System replacement	10	2029	57,000	47,500	38,000
Lighting conversion to LED in the work bays at the CSC	10	2030	28,000	24,000	20,000
TCC Retrofit - Cogen	20	2038	1,563,750	1,459,500	1,355,250

**Committed Operational Savings debt but not issued**

<b>Total Operational Savings Debt Outstanding</b>			<b>2,493,750</b>	<b>2,222,000</b>	<b>1,950,250</b>
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Land Capital - RP

DEBT Funding Overview																														
2024													2025													2024-2025				
January	February	March	April	May	June	July	August	September	October	November	December	2024 Forecast	January	February	March	April	May	June	July	August	September	October	November	December	2025 Forecast	TOTALS				
<b>CAPITAL PROJECT COMMITMENTS:</b>																														
<b>Project Big Swing - Town Purposes - Recreation</b>																														
<b>Revenue</b>																														
Land Sales - 160 Concession St E - 13 acres													-														9,000,000	9,000,000	Based on \$750,000 per acre	
<b>Expenses</b>																														
Acquisition of Land													4,344,000														1,440,000	4,344,000	Acquisition of Land	
Design and Construction of ball diamonds													50,000														-	1,440,000	Design and Construction of ball diamonds	
Interest, internally																												-	Interest (to be calculated)	
																												5,784,000	Total costs	
																												3,216,000	Gross Rev, less interest accrued to deduct	
<b>Project VIP Phase 2-3 - Industrial Park Dvlpmt</b>																														
<b>Revenue</b>																														
Land Sales - Phase 2													200,000														750,000	1,500,000	3,330,000	
Land Sales - Phase 3																											880,000	750,000	1,830,000	
																												750,000	750,000	
<b>Expenses</b>																														
VIP Phase 2 - Land Acquisition (Redling Farms)													4,080,475														450,000	200,000	4,280,475	Land Acquisition (Redling Farms)
VIP Phase 2 - Servicing Costs																												2,400,000	2,850,000	Servicing Costs
VIP Phase 2 - Servicing Costs - Hwy 3 Improvements (Unknown)																												250,000	250,000	Servicing Costs - Hwy 3 Improvements (Unknown)
VIP Phase 2 - Other Costs (Electrical - 2026 onwards)																													-	Other Costs (Electrical - 2026 onwards)
Interest, internally																													-	Interest (to be calculated)
																													7,380,475	





**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 TILSONBURG**  
**PSAB 3160 RECONCILIATION**

	2024 Budget	Sub-Total	Total	2025 Budget	Sub-Total	Total
<b>REVENUES</b>						
Operating	\$28,831,580			\$33,110,268		
Capital	22,672,600			11,036,100		
<b>LESS:</b>						
Transfer from other funds	2,340,168			3,229,185		
Proceeds on debenture issue	7,257,400			2,056,300		
Proceeds on user pay debenture issue	0			0		
<b>TOTAL REVENUE</b>		<b>41,906,612</b>			<b>38,860,883</b>	
<b>EXPENSES</b>						
Operating	28,971,620			33,250,268		
Non-Tangible Capital	161,100			84,000		
Capital	22,511,500			10,952,100		
<b>LESS:</b>						
Transfer to other funds	415,270			717,198		
Capital Expenses	22,511,500			10,952,100		
Debt Principal payments	1,234,104			1,421,684		
<b>TOTAL EXPENSES</b>		<b>27,483,346</b>			<b>31,195,386</b>	
<b>ANNUAL SURPLUS: before exclusions</b>		<b>14,423,266</b>			<b>7,665,497</b>	
<b>EXCLUSIONS:</b>						
Amortization of TCA	3,724,887			4,042,322		
Post Employment Benefits						
Solid Waste Landfill Closure and Post-Closures						
<b>TOTAL EXCLUSIONS</b>		<b>3,724,887</b>			<b>4,042,322</b>	
<b>CHANGE TO ANNUAL SURPLUS: after exclusions</b>			<b>10,698,379</b>			<b>3,623,175</b>

## Example 2:

<b>Outline for Conversion from Fund to Accrual Accounting</b>		
<b>Revenues</b>		
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.
<b>Total Revenues</b>	<input type="text"/>	
<b>Expenses</b>		
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.
<b>Total Expenses</b>	<input type="text"/>	
<b>Annual Surplus: before exclusions</b>	<input type="text"/>	Revenues less Expenses
<b>Exclusions:</b>		
<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.
<b>Total Exclusions:</b>	<input type="text"/>	
<b>Annual Surplus: after exclusions</b>	<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

**THE CORPORATION OF THE TOWN OF TILLSONBURG**  
**BY-LAW 2024-122**

**A BY-LAW to confirm the proceedings of Council at its meeting held on November 18, 2024.**

**WHEREAS** Section 5(1) of the *Municipal Act, 2001*, as amended, provides that the powers of a municipal corporation shall be exercised by its council;

**AND WHEREAS** Section 5(3) of the *Municipal Act, 2001*, as amended, provides that municipal powers shall be exercised by by-law;

**AND WHEREAS** it is deemed expedient that the proceedings of the Council of the Town of Tillsonburg at this meeting be confirmed and adopted by by-law;

**BE IT THEREFORE ENACTED** by the Council of the Corporation of the Town of Tillsonburg as follows:

1. All actions of the Council of the Corporation of the Town of Tillsonburg at its meeting held on November 18, 2024, with respect to every report, motion, by-law or other action passed and taken by the Council, including the exercise of natural person powers, are hereby adopted, ratified and confirmed as if all such proceedings were expressly embodied in this or a separate by-law.
2. That the Mayor and Clerk are authorized and directed to do all things necessary to give effect to the action of the Council of The Corporation of the Town of Tillsonburg referred to in the preceding section.
3. The Mayor and the Clerk are authorized and directed to execute all documents necessary in that behalf and to affix thereto the seal of the Corporation of the Town of Tillsonburg.
4. That this by-law shall come into force and take effect on the date it is passed.

**READ A FIRST AND SECOND TIME THIS 18th day of NOVEMBER, 2024.**

**READ A THIRD AND FINAL TIME AND PASSED THIS 18th day of NOVEMBER,  
2024.**

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MAYOR – Deb Gilvesy

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CLERK – Tanya Daniels