

# Municipality of Middlesex Centre

## August 2022 Budget

### Introduction

At the beginning of every month the detailed budget to actual reports are reviewed by the Director of Corporate Services and are provided to each Department and Directors perform a detailed analysis on their accounts.

When looking at the % used column in this analysis, for a 12 month period a monthly average % used would equate to 8.33%, which means for August (8 months) this should be around 66.64%, however as the Municipality operates on a cash basis, the expenses will be lacking at this time of year due to timing. As one can see from this analysis, few expenses are tracking close to the monthly amount, this is due to many reasons, but mainly due to the timing of processing invoices and expenses.

The Municipality reports on a cash basis.

In 2021 and 2022, staff reorganized the general ledger and created a facilities section. This section outlines the facility specific costs and better reflects the costs associated with managing the specific facility, such as hydro, insurance, building repairs and maintenance and grounds maintenance.

Additionally, in 2021, staff have removed the Transfer to and Transfer from Reserve Fund accounts from the general Revenue and Expenses analysis, these are reported separately. This will allow Council and the public to get a clearer picture of the department performance.

# Municipality of Middlesex Centre

## August 2022 Budget

### Revenues

In 2022, this report has been altered by removing the revenue associated with the transfers from reserve funds. This information is reported with the transfers to reserve funds in the "Reserve Fund Transfers" report.

| Budget Item                                       | Actual Revenue (\$) | Budget Revenue (\$) | \$ Difference      | % Used  | Explanation                                                                                                                                                                                                                                                                |
|---------------------------------------------------|---------------------|---------------------|--------------------|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>General Government</b>                         |                     |                     | -                  |         |                                                                                                                                                                                                                                                                            |
| Property Taxes                                    | 21,981,484          | 21,636,601          | 344,883            | 101.59% | Final tax bills issued in August. Projecting to be slightly over budget due to increase in supplemental and omitted assessments in 2022. Additionally, staff budgeted for the adjustment for the farm properties that switch from residential to farm throughout the year. |
| Administration                                    | 1,691,384           | 3,802,241           | - 2,110,857        | 44.48%  | No issues noted at this time, timing of grant payments.                                                                                                                                                                                                                    |
| Council                                           | -                   | -                   | -                  | N/A     | N/A                                                                                                                                                                                                                                                                        |
| Economic Development                              | -                   | -                   | -                  | N/A     | N/A                                                                                                                                                                                                                                                                        |
| COVID-19                                          | 65,235              | -                   | 65,235             | N/A     | COVID-19 worker benefit payment from WSIB, and WSIB has applied a rebate of surplus funds to eligible accounts (which included the Municipality) in recognition of the significant impact the COVID-19 pandemic has had on many businesses.                                |
| <b>Total General Government</b>                   | <b>23,738,103</b>   | <b>25,438,842</b>   | <b>- 1,700,739</b> |         |                                                                                                                                                                                                                                                                            |
| <b>Protection to Persons &amp; Property</b>       |                     |                     | -                  |         |                                                                                                                                                                                                                                                                            |
| Fire Department                                   | 132,598             | 149,300             | - 16,702           | 88.81%  | No issues noted, timing of billings.                                                                                                                                                                                                                                       |
| Policing                                          |                     | -                   | -                  | N/A     | N/A                                                                                                                                                                                                                                                                        |
| Conservation Authorities                          |                     | -                   | -                  | N/A     | N/A                                                                                                                                                                                                                                                                        |
| Emergency Operations Centre                       |                     | -                   | -                  | N/A     | N/A                                                                                                                                                                                                                                                                        |
| Building Inspection & By-Law Enforcement          | 1,041,446           | 1,541,100           | - 499,654          | 67.58%  | Currently on track to meet budget, however, permits have slowed down this summer.                                                                                                                                                                                          |
| Animal Control                                    | 5,210               | 4,460               | 750                | 116.82% | No issues noted, the municipality no longer charges for the first dog tag a resident obtains. The revenue earned is mainly from kennel licenses, however small amounts will be from replacement tags.                                                                      |
| <b>Total Protection to Persons &amp; Property</b> | <b>1,179,254</b>    | <b>1,694,860</b>    | <b>- 515,606</b>   |         |                                                                                                                                                                                                                                                                            |
| <b>Public Works &amp; Engineering</b>             |                     |                     | -                  |         |                                                                                                                                                                                                                                                                            |
| Transportation                                    | 105,043             | 43,000              | 62,043             | 244.29% | No issues noted at this time, revenue is from snow plowing sub contracted and any future roads upgrades collected (which would not be budgeted for and transfer to reserve funds).                                                                                         |
| Waste Management                                  | 1,113,297           | 1,055,200           | 58,097             | 105.51% | No issues noted at this time, waste bins are added to the final property tax bill issued in August 2022 and over due to more growth than anticipated.                                                                                                                      |

| Budget Item                                     | Actual Revenue (\$) | Budget Revenue (\$) | \$ Difference      | % Used  | Explanation                                                                                                                                                                                                                                         |
|-------------------------------------------------|---------------------|---------------------|--------------------|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Total Public Works &amp; Engineering</b>     | <b>1,218,340</b>    | <b>1,098,200</b>    | <b>120,140</b>     |         |                                                                                                                                                                                                                                                     |
| <b>Environment Services</b>                     |                     |                     | -                  |         |                                                                                                                                                                                                                                                     |
| Water Systems                                   | 2,299,622           | 3,515,806           | - 1,216,184        | 65.41%  | No issues noted at this time, August billing is processed in September.                                                                                                                                                                             |
| Wastewater Systems                              | 2,343,466           | 3,046,373           | - 702,907          | 76.93%  | No issues noted at this time, August billing is processed in September.                                                                                                                                                                             |
| Stormwater Systems                              | 611,788             | 1,004,088           | - 392,300          | 60.93%  | No issues noted at this time, August billing is processed in September.                                                                                                                                                                             |
| <b>Total Environmental Services</b>             | <b>5,254,876</b>    | <b>7,566,267</b>    | <b>- 2,311,391</b> |         |                                                                                                                                                                                                                                                     |
| <b>Cemetery Services</b>                        |                     |                     |                    |         |                                                                                                                                                                                                                                                     |
| Cemetery Services                               |                     | 2,250               | - 2,250            | 0.00%   | No issues noted, timing of receipt of payments and no activity to date.                                                                                                                                                                             |
| <b>Total Cemetery Services</b>                  | <b>-</b>            | <b>2,250</b>        | <b>- 2,250</b>     |         |                                                                                                                                                                                                                                                     |
| <b>Facility Services</b>                        |                     |                     | -                  |         |                                                                                                                                                                                                                                                     |
| Administration                                  | -                   | -                   | -                  | #DIV/0! | N/A                                                                                                                                                                                                                                                 |
| Municipal Office and Rental Facilities          | 153,408             | 238,539             | - 85,131           | 64.31%  | This account is for revenue earned with respect to municipal facilities and rental income on the properties the municipality manages such as the medical center. Doctors and pharmacy rent processed monthly, rent payments contain property taxes. |
| Fire Halls                                      |                     | -                   | -                  | N/A     | N/A                                                                                                                                                                                                                                                 |
| Public Works Facilities - Denfield and Delaware |                     | -                   | -                  | N/A     | N/A                                                                                                                                                                                                                                                 |
| Community Services Facilities                   | 1,255,130           | 1,815,031           | - 559,901          | 69.15%  | This is revenue related to the facilities, such as the community centers, arenas and libraries managed by Community Services. Library rent is billed quarterly, beginning in March.                                                                 |
| <b>Total Facility Services</b>                  | <b>1,408,538</b>    | <b>2,053,570</b>    | <b>- 645,032</b>   |         |                                                                                                                                                                                                                                                     |
| <b>Community Services</b>                       |                     |                     | -                  |         |                                                                                                                                                                                                                                                     |
| Parks & Open Space                              | 63,663              | 67,523              | - 3,860            | 94.28%  | The majority of this revenue is recognized and earned in the spring and summer months.                                                                                                                                                              |
| Community Centers                               | -                   | -                   | -                  | #DIV/0! | There is no revenue budgeted in this account as it will be reflected in the Facilities department under Community Services facilities.                                                                                                              |
| Arenas                                          | -                   | -                   | -                  | #DIV/0! | There is no revenue budgeted in this account as it will be reflected in the Facilities department under Community Services facilities.                                                                                                              |
| Recreational Programs                           | 2,880               | 43,200              | - 40,320           | 6.67%   | New recreational programming account. Revenue was budgeted to offset all costs in "expenses tab", however this account is tracking to be under budget in 2022.                                                                                      |
| <b>Total Community Services</b>                 | <b>66,543</b>       | <b>110,723</b>      | <b>- 44,180</b>    |         |                                                                                                                                                                                                                                                     |
| <b>Planning &amp; Development</b>               |                     |                     | -                  |         |                                                                                                                                                                                                                                                     |
| Planning                                        | 116,552             | 305,600             | - 189,048          | 38.14%  | No issues noted, timing of applications and the Zoning bylaw work.                                                                                                                                                                                  |

| Budget Item                                       | Actual Revenue (\$) | Budget Revenue (\$) | \$ Difference      | % Used         | Explanation                                                                                                                                 |
|---------------------------------------------------|---------------------|---------------------|--------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| Drainage                                          | 1,001               | 68,000              | - 66,999           | 1.47%          | Majority of the revenue is from the Drainage Superintendent grant which has not yet been received for 2022 (it will be set up at year end). |
| Debenture Payments                                | 51,791              | 53,791              | - 2,000            | 96.28%         | No issues noted.                                                                                                                            |
| <b>Total Planning &amp; Development</b>           | <b>169,344</b>      | <b>427,391</b>      | <b>- 258,047</b>   |                |                                                                                                                                             |
| <b>Vehicles &amp; Equipment Maintenance</b>       |                     |                     | -                  |                |                                                                                                                                             |
| <b>Total Vehicles &amp; Equipment Maintenance</b> | <b>100,459</b>      | <b>75,841</b>       | <b>24,618</b>      | <b>132.46%</b> | Sale of vehicles and equipment processed to date.                                                                                           |
| <b>Total for Municipal Purposes</b>               | <b>33,135,457</b>   | <b>38,467,944</b>   | <b>- 5,332,487</b> |                |                                                                                                                                             |

## Municipality of Middlesex Centre

### August 2022 Budget

#### Expenditures

In 2022, this report has been altered by removing the revenue associated with the transfers from reserve funds. This information is reported with the transfers to reserve funds in the "Reserve Fund Transfers" report.

| Budget Item                                       | Actual Expenditures (\$) | Budget Expenditures (\$) | \$ Difference    | % Used | Explanation                                                                                                                                                                                                                                                                                |
|---------------------------------------------------|--------------------------|--------------------------|------------------|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>General Government</b>                         |                          |                          | -                |        |                                                                                                                                                                                                                                                                                            |
| Property Taxes                                    | -                        | -                        | -                | N/A    | N/A                                                                                                                                                                                                                                                                                        |
| Administration                                    | 1,396,483                | 2,559,387                | 1,162,904        | 54.56% | No issues noted at this time.                                                                                                                                                                                                                                                              |
| Council                                           | 119,078                  | 237,588                  | 118,510          | 50.12% | No issues noted at this time, timing of mileage payments and conferences and training sessions are lower than budget.                                                                                                                                                                      |
| Economic Development                              | 49,578                   | 74,328                   | 24,750           | 66.70% | No issues noted.                                                                                                                                                                                                                                                                           |
| COVID-19                                          | 32,105                   | 75,850                   | 43,745           | 42.33% | COVID-19 Account set up to track costs associated with the pandemic. Majority of costs relate to hired a security company to assist with vaccination checks at the Wellness Centre and Ilderton Arena, this costs occurred during Q1 of 2022. The costs are approximately \$15K per month. |
| <b>Total General Government</b>                   | <b>1,597,244</b>         | <b>2,947,153</b>         | <b>1,349,909</b> |        |                                                                                                                                                                                                                                                                                            |
| <b>Protection to Persons &amp; Property</b>       |                          |                          | -                |        |                                                                                                                                                                                                                                                                                            |
| Fire Department                                   | 724,526                  | 1,838,322                | 1,113,796        | 39.41% | No issues noted at this time, the majority of the expenses occur at year end when the paid on call firefighters are paid.                                                                                                                                                                  |
| Policing                                          | 1,157,736                | 2,315,475                | 1,157,739        | 50.00% | No issues noted, OPP costs are billed monthly and are normally lagging by a few months.                                                                                                                                                                                                    |
| Conservation Authorities                          | 231,732                  | 346,030                  | 114,298          | 66.97% | No issues noted, invoices paid once received.                                                                                                                                                                                                                                              |
| Emergency Operations Centre                       | 4,734                    | 4,950                    | 216              | 95.64% | No issues noted, costs for 2022 related to organization wide training that has been completed.                                                                                                                                                                                             |
| Building Inspection & By-Law Enforcement          | 603,673                  | 1,051,419                | 447,746          | 57.42% | No issues noted at this time.                                                                                                                                                                                                                                                              |
| Animal Control                                    | 18,879                   | 42,528                   | 23,649           | 44.39% | No issues noted.                                                                                                                                                                                                                                                                           |
| <b>Total Protection to Persons &amp; Property</b> | <b>2,741,280</b>         | <b>5,598,724</b>         | <b>2,857,444</b> |        |                                                                                                                                                                                                                                                                                            |
| <b>Public Works &amp; Engineering</b>             |                          |                          | -                |        |                                                                                                                                                                                                                                                                                            |
| Transportation                                    | 2,874,582                | 5,664,947                | 2,790,365        | 50.74% | No issues noted at this time, higher activity in the spring and summer months.                                                                                                                                                                                                             |
| Waste Management                                  | 847,418                  | 1,381,818                | 534,400          | 61.33% | Recycling Billed Quarterly.<br>Garbage collection and disposal billed monthly.                                                                                                                                                                                                             |
| <b>Total Public Works &amp; Engineering</b>       | <b>3,722,000</b>         | <b>7,046,765</b>         | <b>3,324,765</b> |        |                                                                                                                                                                                                                                                                                            |
| <b>Environment Services</b>                       |                          |                          | -                |        |                                                                                                                                                                                                                                                                                            |
| Water Systems                                     | 1,217,061                | 2,105,589                | 888,528          | 57.80% | No issues noted at this time.                                                                                                                                                                                                                                                              |
| Wastewater Systems                                | 1,480,411                | 2,231,787                | 751,376          | 66.33% | No issues noted at this time.                                                                                                                                                                                                                                                              |
| Stormwater Systems                                | 52,848                   | 697,086                  | 644,238          | 7.58%  | No issues noted at this time, timing of the work being completed (spring/summer)                                                                                                                                                                                                           |
| <b>Total Environmental Services</b>               | <b>2,750,320</b>         | <b>5,034,462</b>         | <b>2,284,142</b> |        |                                                                                                                                                                                                                                                                                            |
| <b>Cemetery Services</b>                          |                          |                          | -                |        |                                                                                                                                                                                                                                                                                            |

| Budget Item                                       | Actual Expenditures (\$) | Budget Expenditures (\$) | \$ Difference     | % Used        | Explanation                                                                                                                                                                                      |
|---------------------------------------------------|--------------------------|--------------------------|-------------------|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Total Cemetery Services</b>                    | <b>5,717</b>             | <b>16,535</b>            | <b>10,818</b>     | <b>34.58%</b> | Majority of the costs occur in the spring and summer months with landscaping costs.                                                                                                              |
| <b>Facility Services</b>                          |                          |                          |                   |               |                                                                                                                                                                                                  |
| Administration                                    | 25,200                   | 15,000                   | - 10,200          | 168.00%       | With Facilities being a new department, staff are reviewing the allocation of invoices between facilities and community services as this account is tracking high.                               |
| Municipal Office and Rental Facilities            | 164,703                  | 293,536                  | 128,833           | 56.11%        | This account is for expenses associated with municipal facilities and rental properties the municipality manages such as the medical centre, Bryanston school facility and the municipal office. |
| Fire Halls                                        | 58,313                   | 99,135                   | 40,822            | 58.82%        | No issues noted.                                                                                                                                                                                 |
| Public Works Facilities - Denfield and Delaware   | 110,888                  | 224,390                  | 113,502           | 49.42%        | No issues noted.                                                                                                                                                                                 |
| Community Services Facilities                     | 1,255,130                | 1,957,367                | 702,237           | 64.12%        | No issues noted, amount includes April 2022 debt payment.                                                                                                                                        |
| <b>Total Facility Services</b>                    | <b>1,614,234</b>         | <b>2,589,428</b>         | <b>975,194</b>    |               |                                                                                                                                                                                                  |
| <b>Community Services</b>                         |                          |                          |                   |               |                                                                                                                                                                                                  |
| Parks & Open Space                                | 937,272                  | 1,372,476                | 435,204           | 68.29%        | No issues to date.                                                                                                                                                                               |
| Community Centres                                 | -                        | -                        | -                 | #DIV/0!       | There is no expenses budgeted in this account as it will be reflected in the Facilities department under Community Services facilities.                                                          |
| Arenas                                            | -                        | -                        | -                 | #DIV/0!       | There is no expenses budgeted in this account as it will be reflected in the Facilities department under Community Services facilities.                                                          |
| Recreational Programs                             | 12,221                   | 41,118                   | -                 | 29.72%        | The new staff member has been hired and planning of programming is underway.                                                                                                                     |
| <b>Total Community Services</b>                   | <b>937,272</b>           | <b>1,413,594</b>         | <b>476,322</b>    |               |                                                                                                                                                                                                  |
| <b>Planning &amp; Development</b>                 |                          |                          |                   |               |                                                                                                                                                                                                  |
| Planning                                          | 160,924                  | 392,863                  | 231,939           | 40.96%        | No issues noted at this time.                                                                                                                                                                    |
| Drainage                                          | 84,381                   | 137,727                  | 53,346            | 61.27%        | No issues noted at this time.                                                                                                                                                                    |
| Debenture Payments                                | 20,489                   | 53,791                   | 33,302            | 38.09%        | Timing of Debenture payments is periodically throughout the year.                                                                                                                                |
| <b>Total Planning &amp; Development</b>           | <b>265,794</b>           | <b>584,381</b>           | <b>318,587</b>    |               |                                                                                                                                                                                                  |
| <b>Vehicles &amp; Equipment Maintenance</b>       |                          |                          |                   |               |                                                                                                                                                                                                  |
| <b>Total Vehicles &amp; Equipment Maintenance</b> | <b>797,939</b>           | <b>1,447,273</b>         | <b>649,334</b>    | <b>55.13%</b> | No issues noted at this time.                                                                                                                                                                    |
| <b>Total for Municipal Purposes</b>               | <b>14,431,800</b>        | <b>26,678,316</b>        | <b>12,246,516</b> |               |                                                                                                                                                                                                  |

## Municipality of Middlesex Centre

### August 2022 Budget

#### Transfers to and from Reserve Funds

In 2022, this report has been altered by removing the expenses associated with the transfers to reserve funds. This information is reported with the transfers from reserve funds in the "Reserve Fund Transfers" report. The majority of Reserve Fund transfers are completed in September and December of each year.

| Budget Item                                                          | Actual           | Budget           | \$ Difference      | % Used  | Explanation                                                                                                                                                                                                                                                                       |
|----------------------------------------------------------------------|------------------|------------------|--------------------|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>General Government</b>                                            |                  |                  | -                  |         |                                                                                                                                                                                                                                                                                   |
| Administration - Transfer from Reserve Funds                         | (661)            | (405,347)        | 404,686            | 0.16%   | This funding comes from different reserves and reserve funds to fund operating projects. For 2022 this amount is mainly made up of funding for the Community improvement plan initiatives, long range financial plan, asset management initiatives and communication initiatives. |
| Administration - Transfer to Reserve Funds                           | 1,305,792        | 8,530,416        | (7,224,624)        | 15.31%  | This expense is the transfer to reserve funds completed annually. This transfer is mainly used to fund capital projects each year.                                                                                                                                                |
| <b>Total General Government</b>                                      | <b>1,305,131</b> | <b>8,125,069</b> | <b>(6,819,938)</b> |         |                                                                                                                                                                                                                                                                                   |
| <b>Protection to Persons &amp; Property</b>                          |                  |                  | -                  |         |                                                                                                                                                                                                                                                                                   |
| Fire Department - Transfer from Reserve Funds                        |                  | (57,000)         | 57,000             | 0.00%   | This transfer is from the modernization reserve fund for the fire master plan and other modernization projects.                                                                                                                                                                   |
| Building Inspection & By-Law Enforcement - Transfer to Reserve Funds |                  | 586,314          | (586,314)          | 0.00%   | This is based on the annual reserve fund transfer for the Building Department, cost stabilization reserve fund and administrative support reserve fund.                                                                                                                           |
| <b>Total Protection to Persons &amp; Property</b>                    | <b>-</b>         | <b>529,314</b>   | <b>(529,314)</b>   |         |                                                                                                                                                                                                                                                                                   |
| <b>Public Works &amp; Engineering</b>                                |                  |                  | -                  |         |                                                                                                                                                                                                                                                                                   |
| Transportation - Transfer from Reserve Funds                         |                  | (204,743)        | 204,743            | 0.00%   | This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings, and to cover a portion of the servicing study in 2022.                                                                                                                   |
| Transportation - Transfer to Reserve Funds                           | 312,000          | -                | 312,000            | #DIV/0! | This is a transfer set up for future road upgrades. Nothing is budgeted as it is based on specific development agreements throughout the year.                                                                                                                                    |
| <b>Total Public Works &amp; Engineering</b>                          | <b>312,000</b>   | <b>(204,743)</b> | <b>516,743</b>     |         |                                                                                                                                                                                                                                                                                   |
| <b>Environment Services</b>                                          |                  |                  | -                  |         |                                                                                                                                                                                                                                                                                   |
| Water Systems - Transfer from Reserve Funds                          |                  | (277,915)        | 277,915            | 0.00%   | This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings, and a current servicing study.                                                                                                                                           |
| Water Systems - Transfer to Reserve Funds                            |                  | 1,688,132        |                    |         | This is the transfer to reserve funds based on the budget to ensure this system is self funded.                                                                                                                                                                                   |
| Wastewater Systems - Transfer from Reserve Funds                     |                  | (563,234)        | 563,234            | 0.00%   | This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings, and a current servicing study.                                                                                                                                           |
| Wastewater Systems - Transfer to Reserve Funds                       |                  | 1,377,820        |                    |         | This is the transfer to reserve funds based on the budget to ensure this system is self funded.                                                                                                                                                                                   |

| Budget Item                                                        | Actual           | Budget            | \$ Difference      | % Used  | Explanation                                                                                                                                                                            |
|--------------------------------------------------------------------|------------------|-------------------|--------------------|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Stormwater Systems - Transfer from Reserve Funds                   | -                | (75,000)          | 75,000             | 0.00%   | This transfer from reserve funds is to fund a current servicing study.                                                                                                                 |
| Stormwater Systems - Transfer to Reserve Funds                     |                  | 382,002           | (382,002)          |         | This is the transfer to reserve funds based on the budget to ensure this system is self funded.                                                                                        |
| <b>Total Environmental Services</b>                                | -                | <b>2,531,805</b>  | <b>(2,531,805)</b> |         |                                                                                                                                                                                        |
| <b>Cemetery Services</b>                                           |                  |                   |                    |         |                                                                                                                                                                                        |
| Cemetery Services- Transfer to Reserve Funds                       |                  | 400               | (400)              | 0.00%   | This transfer represents the 40% of plot sales that is transfer to the public guardian and trustee which is required.                                                                  |
| <b>Total Cemetery Services</b>                                     | -                | <b>400</b>        | <b>(400)</b>       |         |                                                                                                                                                                                        |
| <b>Facility Services</b>                                           |                  |                   | -                  |         |                                                                                                                                                                                        |
| Municipal Office and Rental Facilities - Transfer to Reserve Funds |                  | 84,661            | (84,661)           | 0.00%   | This is the transfer to the medical centre reserve fund and buildings and facility reserve fund to support future asset maintenance on the facility and the Bryanston school property. |
| Community Services Facilities - Transfer from Reserve Funds        |                  | (142,336)         | 142,336            | 0.00%   | This transfer from reserve funds is from Development Charges to fund the portion of the debt borrowings.                                                                               |
| <b>Total Facility Services</b>                                     | -                | <b>(57,674)</b>   | <b>57,674</b>      |         |                                                                                                                                                                                        |
| <b>Community Services</b>                                          |                  |                   | -                  |         |                                                                                                                                                                                        |
| Park - Ilderton Lions - Transfer to Reserve Funds                  | 12,000           | 12,000            | -                  | 100.00% | This is the transfer to the buildings and facility reserve fund to support future park in Ilderton from the Ilderton Lions Donation for a future park.                                 |
| <b>Total Community Services</b>                                    | <b>12,000</b>    | <b>12,000</b>     | -                  |         |                                                                                                                                                                                        |
| <b>Planning &amp; Development</b>                                  |                  |                   | -                  |         |                                                                                                                                                                                        |
| Planning - Transfer from Reserve Funds                             |                  | (54,000)          | 54,000             | 0.00%   | Funding from Development Charges for official plan and zoning bylaw.                                                                                                                   |
| Planning - Transfer to Reserve Funds                               |                  | 4,800             | (4,800)            | 0.00%   | This transfer to reserve funds is related to parkland reserve fund transfers.                                                                                                          |
| <b>Total Planning &amp; Development</b>                            | -                | <b>(49,200)</b>   | <b>49,200</b>      |         |                                                                                                                                                                                        |
| <b>Total for Municipal Purposes</b>                                | <b>1,617,131</b> | <b>10,886,970</b> | <b>(9,257,839)</b> | -       |                                                                                                                                                                                        |