

Appendix A

Yearly Revenue and Expenditure Summary

Estimated Annual Rate of Inflation 2.00%

	Actual		Budget	Forecast										10-Year Total
	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	
<b>Capital and Operating Expenditures</b>														
Non-infrastructure solutions <sup>1</sup>	41,577	50,103	48,845	45,742	50,819	51,835	57,034	58,174	63,499	64,769	70,226	71,630	77,225	610,951
Maintenance activities <sup>2</sup>	673,310	631,706	769,069	784,450	800,139	816,142	832,465	849,114	866,096	883,418	901,086	919,108	937,490	8,589,508
Renewal/Rehabilitation and Replacement activities (Capital):														
Roads	127,537	103,270	317,975	154,594	149,359	142,693	139,392	157,995	317,381	299,362	252,808	249,546	300,919	2,164,051
Bridges and Culverts	0	0	0	38,100	10,000	853,860	85,404	10,612	10,824	11,040	11,261	51,486	11,716	1,094,303
Buildings	7,060	336,220	162,150	0	20,000	0	0	25,000	0	0	0	0	0	45,000
Vehicles	159,788	0	295,000	45,900	280,908	0	0	65,141	0	310,145	0	0	0	702,094
Machinery and Equipment	0	0	0	0	0	0	8,571	19,771	6,429	0	43,245	0	10,621	88,636
Shared Services Assets- 2022 and beyond is fire only	11,002	15,799	22,387	84,109	36,768	18,752	2,019	4,658	0	1,771	0	0	0	148,077
Other Assets (land improvements, computer hardware & software)	10,883	26,291	20,200	9,100	9,700	7,750	10,000	11,000	5,000	5,000	7,500	18,917	11,500	95,467
Disposal Activities <sup>3</sup>	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Expansion Activities <sup>4</sup>	0	6,075	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Capital and Operating Expenditures</b>	<b>1,031,157</b>	<b>1,169,464</b>	<b>1,635,626</b>	<b>1,161,995</b>	<b>1,357,692</b>	<b>1,891,032</b>	<b>1,134,885</b>	<b>1,201,465</b>	<b>1,269,229</b>	<b>1,575,506</b>	<b>1,286,126</b>	<b>1,310,688</b>	<b>1,349,470</b>	<b>13,538,087</b>
<b>Reserves and Reserve Funds for Capital Purposes</b>														
Balance, beginning of year	528,292	644,288	859,649	1,234,638	1,266,965	1,082,621	899,316	996,145	1,093,111	1,190,217	1,312,465	1,409,857	1,507,396	1,605,085
Transfers to reserves and interest earned:														
General Capital (closing 2020: \$348,040)	81,364	169,768	214,857	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
Fire (closing 2020: \$102,988)	13,152	6,680	23,794	2,059	2,100	2,142	2,185	2,229	2,274	2,319	2,365	2,412	2,460	22,545
Fire Capital (closing 2020: \$8,950)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Roads Capital (closing 2020: \$254,277)	40,000	41,850	202,000	60,000	40,000	40,000	40,000	40,000	40,000	65,000	40,000	40,000	40,000	445,000
Landfill and Recycling (closing 2020: \$116,712)	5,279	2,367	4,294	2,405	2,453	2,502	2,552	2,603	2,655	2,708	2,762	2,817	2,873	26,330
Arena (closing 2020: \$26,990)	2,300	2,350	11,894	1,972	2,011	2,051	2,092	2,134	2,177	2,221	2,265	2,310	2,356	21,589
Proportionate share of Fire Donation Reserve (closing 2020: \$1,692)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers from reserves <sup>5</sup>	(26,099)	(7,654)	(81,850)	(84,109)	(280,908)	(280,000)	0	0	0	0	0	0	0	(645,017)
<b>Net increase (decrease) in Reserves and Reserve Funds for Capital Purposes</b>	<b>115,996</b>	<b>215,361</b>	<b>374,989</b>	<b>32,327</b>	<b>(184,344)</b>	<b>(183,305)</b>	<b>96,829</b>	<b>96,966</b>	<b>97,106</b>	<b>122,248</b>	<b>97,392</b>	<b>97,539</b>	<b>97,689</b>	<b>370,447</b>
<b>Long-term Debt Repayment</b>														
<b>Debt Principal and Interest Repayments</b>	<b>64,446</b>	<b>63,283</b>	<b>93,457</b>	<b>146,730</b>	<b>145,538</b>	<b>144,349</b>	<b>110,439</b>	<b>90,088</b>	<b>31,002</b>	<b>61,847</b>	<b>72,229</b>	<b>69,749</b>	<b>67,269</b>	<b>939,240</b>
<b>Total Net Capital, Reserve, and Long-term Debt Funding Requirements</b>	<b>1,211,599</b>	<b>1,448,108</b>	<b>2,104,072</b>	<b>1,341,052</b>	<b>1,318,886</b>	<b>1,852,076</b>	<b>1,342,153</b>	<b>1,388,519</b>	<b>1,397,337</b>	<b>1,759,601</b>	<b>1,455,747</b>	<b>1,477,976</b>	<b>1,514,428</b>	<b>14,847,774</b>
<b>Sources of Funding</b>														
Use of accumulated surplus/other operating funds	172,630	490,930	619,892	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	500,000
Federal/Provincial Grants-confirmed	282,337	31,870	23,700	0	0	0	0	0	0	0	0	0	0	0
Federal/Provincial Grants-speculative	0	0	41,450	0	20,000	560,000	0	25,000	0	0	0	0	0	605,000
OCIF Funding	0	0	162,000	102,700	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	552,700
Gas Tax Funding	85,334	39,587	41,100	70,900	41,100	42,900	43,800	44,700	45,600	46,500	47,400	48,300	49,300	480,500
Parkland Contributions/Deferred Revenue	8,193	5,184	3,700	0	0	0	0	0	0	0	0	0	0	0
Insurance Proceeds and Asset Donations	2,879	224,172	3,600	0	0	0	0	0	0	0	0	0	0	0
Asset Sale Proceeds	20,908	0	0	20,000	20,000	0	0	0	0	25,000	0	0	0	65,000
Taxation- Capital Funds	639,318	656,365	288,852	294,629	300,522	306,532	312,663	318,916	325,294	331,800	338,436	345,205	352,109	3,226,106
Taxation- O&M Costs	0	0	624,778	830,192	850,958	867,977	889,499	907,288	929,595	948,187	971,312	990,738	1,014,715	9,200,459
Additional taxation - 1% capital levy	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Long-term Debt	0	0	295,000	0	0	0	0	0	0	310,000	0	0	0	310,000
<b>Total Sources of Funding</b>	<b>1,211,599</b>	<b>1,448,108</b>	<b>2,104,072</b>	<b>1,368,421</b>	<b>1,332,580</b>	<b>1,877,409</b>	<b>1,345,962</b>	<b>1,395,904</b>	<b>1,400,489</b>	<b>1,761,487</b>	<b>1,457,148</b>	<b>1,484,243</b>	<b>1,516,124</b>	<b>14,939,765</b>
<b>Funding Surplus (Deficit) Relative to Financial Requirements</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,369</b>	<b>13,694</b>	<b>25,333</b>	<b>3,809</b>	<b>7,385</b>	<b>3,152</b>	<b>1,886</b>	<b>1,401</b>	<b>6,267</b>	<b>1,696</b>	<b>91,991</b>

Notes:

1. Non-infrastructure solutions are those measures which are not capital in nature but result in lowering the costs and/or extending the useful life of an asset. This includes, but is not limited to insurance, training, and asset need studies.
2. Includes all maintenance costs associated with maintaining and operating equipment, and other repairs and similar work that can be linked to one or more asset categories in the Plan. Maintenance costs associated with generic overhead expenses, which cannot be definitively linked to an asset category, have been excluded.
3. There are no significant disposal expenditures anticipated in the planning period. Landfill closure will be addressed in a future version of the Plan.
4. The Township is not contemplating any expansion of its existing asset base at the present time. 2020 additions relate to land acquisitions re: Nipissing Bridge replacement
5. Reserve withdrawals for machinery replacement and for the Nipissing Bridge project.