

# STAFF REPORT

Report #CAO2015-10

**To:** His Worship the Mayor and Members of Council

**From:** Jeff Carswell, Chief Administrative Officer

**Subject:** 2015 Budget – Report #1

**Date:** January 30, 2015

## **Background:**

This is the first report of several related to development of the 2015 -2019 Capital Forecast and 2015 Operating Budget. As in previous years, this first report provides some background information and context for the upcoming budget discussion.

## **Discussion:**

### **OMPF**

The Township's OMPF allocation has seen a further reduction for 2015. The OMPF is down to \$937,760 for 2015, compared to \$1,172,200 in 2014. This is a reduction of \$234,440 and it is anticipated this could continue to decrease into 2016. When looking at the details of the calculation, \$522,800 of the amount is shown as "Transitional Assistance". With respect to the Transitional Assistance, following is an excerpt from the OMPF Technical Guide:

#### *V. Transitional Assistance*

*Transitional Assistance is designed to provide stability and assist municipalities in adjusting to the redesigned program. This assistance ensures that municipalities receive a guaranteed level of support based on their 2014 OMPF allocation. Specifically, municipalities in the north will receive at least 90 per cent of their 2014 allocation, while municipalities in other regions of the province will receive at least 80 per cent of their 2014 allocation.*

It appears from this that the OMPF will continue to decline in the coming years. Based on the very high level of transitional assistance for many municipalities and the intent the \$500 million overall program will be

reached in 2016, it is difficult to say how long the transitional component will remain or whether it will be rolled into other components in the future. In the Q & A section on the OMPF website there is the following information:

*Given the significant amount of Transitional Assistance provided in 2014, these consultations will focus on whether the program should further enhance targeted support or include other objectives beyond those announced as part of the redesign.*

When viewed against the 2014 levy, the decrease in the OMPF would mean a 5.65% levy increase for 2015.

## **Police**

Projections for the OPP contract cost for 2015 are \$1,124,179. This is a decrease of \$135,786 over 2014. **If there wasn't a phase-in program from OPP increases and decreases, the Township's estimate for 2015 would be \$905,657 or a decrease of \$303,228.** This estimate would be very similar for either the contract (section 10) or non-contract (section 5.1) scenarios. It is anticipated the full savings will not realized until 2018.

When viewed against the 2014 levy, the OPP decrease would mean a 3.27% levy decrease. However, to mitigate and phase-in the police increase last year, the Township utilized \$45,000 from the Police Reserve. This would mean the 2015 impact will only be a 2.19% decrease.

## **Debt**

The Township's debt load continues to be reasonable for the amount of capital work and projects undertaken in recent years. Existing debt is comprised of the following:

### **Tavistock Firehall**

Year: 2005

Rate: 4.68%

Term: 10 Years

Principle Amount: \$367,000

Annual Payment: \$46,163

Balance Remaining: Principle \$44,847 + Interest \$1,316

Last Payment Year: 2015

**Innerkip Street Reconstruction**

Year: 2011

Rate: 3.72%

Term: 15 Years

Principle Amount: \$1,500,000

Annual Payment: \$132,284

Balance Remaining: Principle \$1,261,907 + Interest \$325,496

Last Payment Year: 2026

**LED Streetlight Conversion Program**

Year: 2012

Rate: 2.67%

Term: 10 Years

Principle: \$450,000

Annual Payment: \$56,713 - \$45,903

Balance Remaining: Principle \$360,000 + Interest \$40,891

Last Payment Year: 2022

**Tavistock Queen's Park Pavilion**

Year: 2013

Rate: 4.06%

Term: 15 Years

Principle: \$250,000

Annual Payment: \$22,417

Balance Remaining: Principle \$237,608 + Interest \$76,232

Last Payment Year: 2028

Total Principle and Interest Payments for 2015: \$255,174

According to the Province's Annual Repayment Limit information, the Township could commit another \$981,215 to payments related to debt. At current interest rates, this would be \$12,000,000. A detailed copy of the Debt Repayment Schedule and ARL is attached.

Another document that from the Province that relates to municipal fiscal health is the Financial Indicator Review. A copy is attached. It uses the concept of Financial Indicators and whether the **municipality's** level of financial challenge is high, medium **or low**. **You will see the Township's** level of challenge is rated low for all indicators.

## **Gravel Road to Hardtop Rating**

Staff have updated the Gravel Road Improvement Rating chart for review with Council. As in past years, this chart attempts to use a rating system to help identify which gravel road sections should be considered for hard-topping. The last couple of years **there hasn't been gravel to hardtop** conversions, but there continues to be demand and interest. This information can be utilized when determining projects and priorities for the Capital Budget.

## **Road Section Condition Ratings**

To improve the quality and accuracy of the Township asset management data, all road sections have been evaluated using criteria appropriate for the type of road. Hard-top roads are evaluated based on:

- Rutting
- Pot Holes
- Depressions/Shoving
- Lateral Cracking
- Transverse Cracking
- Alligator Cracking
- Edge Break Off
- Utility Cuts
- Ride Comfort
- Corrugation

Gravel Roads are evaluated based on:

- Depressions
- Road Width
- Pot Holes
- Ditching
- Ride Comfort

The data summary, ranked in order of poorest to best, is attached for reference. From this data, we can see that most roadways are in relatively good condition, especially the hard surface ones. This information will be incorporated into the Asset Management Plan as the original condition ratings were aged based and may not correlate to the actual condition of the asset. One thing to keep in mind with respect to these ratings is that the ratings do not necessarily determine the order in which improvements are made. Sometimes a very poor road may be deferred as significant work must be completed which will require an appropriate budget amount that may not be available. Sometimes a road section that is in reasonable

condition could have treatment completed which will extend the life and prevent it from moving into a Poor condition for many years. Overall, you **end up with better service (ie. letting a bad road get a bit worse isn't a big impact, but letting a fair road slip to poor may result in significantly lower service)** The ranking is only one of several indicators that staff use to recommend projects for inclusion in the Capital Forecast.

### **Capital Projects in Progress**

There are only a few major projects that will be in progress over 2014/2015. These include:

- Bridge #0003 (11<sup>th</sup> Line – Mud Creek)
- Innerkip Estates Park Improvements
- Victoria / Homewood Reconstruction
- Innerkip Community Centre – Wastewater Connection requires Grease Interceptor – to be completed shortly

### **Items to Consider in 2015**

Normally in the first budget report, there is a listing of projects and ideas that have been captured over the previous year for consideration in the budget. Since Council is conducting a priority setting exercise, many of the items that would normally be listed here are already contained in that list. **Based on Council's ranking of the items, they may form part of the Budget for 2015 and beyond.**

### **Summary**

In 2014, the Township Tax Levy was \$4,152,772. Between the OMPF reduction and OPP decrease, the Township is immediately faced with a 3.46% Tax Levy increase before any other departments or programs are even considered. An initial review of the departmental budgets and actuals **from 2014 isn't** showing any significant or unusual increases, but there will be inflationary increases and adjustments to some specific areas. Staff believe there continue to be requests and demands for increased service levels. The only way to address these is to dedicate more resources (time and money) and this will need to come from new resources, eliminating some programs and services or shifting capital funding to operating.

Following is the breakdown of the tax levy between Operating and Capital for the last several years. As you will see, the taxation allocated to capital has remained relatively steady from a dollar perspective, but is getting to be a smaller percentage of the overall levy. While this may be a concern, capital

spending continues to be much higher than in the early 2000s when there was only \$357,500 or 19% of the levy dedicated to capital. While we are currently seeing decreases in the OMPF there were several years where the CRF / OMPF grew quite rapidly and this increase was predominately allocated to capital. I am hoping to provide some additional analysis on this in the coming meetings.

Levy	Operating	Capital	Total		Operating	Capital
2000	\$ 1,445,464	\$ 357,500	\$ 1,802,964		80.17%	19.83%
2011	\$ 2,105,960	\$ 1,218,000	\$ 3,323,960		63.36%	36.64%
2012	\$ 2,228,184	\$ 1,244,500	\$ 3,472,684		64.16%	35.84%
2013	\$ 2,487,915	\$ 1,268,950	\$ 3,756,865		66.22%	33.78%
2014	\$ 2,886,010	\$ 1,266,762	\$ 4,152,772		69.50%	30.50%

**Timeline:**

Staff is suggesting the following timeline for review and approval of the budget:

February 18<sup>th</sup> – Capital Budget Review

March 4<sup>th</sup> – 2014 Overall Operating + Capital, Taxation Impact, User Fees

March 18<sup>th</sup> – Further Review, direction on Public Meeting Presentation

April 1<sup>st</sup> – Budget Public Meeting, Budget Approval – Public Notice Required – see attached.

**As in past years, all budget reports will be posted to the Township's website at:**

<http://ezt.ca/Township-Office/Budget-Finances/Budget>

along with the timeline and ways to contact staff and councillors about the budget. All documents can also be made available in hardcopy, if requested. The Township does go beyond the minimum requirements for giving notice about the budget. The mandatory budget public meeting was removed from the Municipal Act many years ago, but the Township has continued to maintain this even though public interest has typically been quite low.

A report outlining the 2014 Year End position will also be available at the February 18<sup>th</sup> meeting. This information is needed to provide a baseline for items such as reserves that form a critical funding component for capital projects. This information also gets incorporated into Capital Budget and Operating Budget review that will take place on February 18<sup>th</sup> and March 4<sup>th</sup>.

**Recommendation:**

1. That Council authorize holding the Budget Public Meeting at the April 1, 2015 Council Meeting.

Report prepared  
and submitted by:

A handwritten signature in black ink that reads "Jeff Carswell". The signature is written in a cursive style with a large, stylized "J" and "C".

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Jeff Carswell, AMCT  
Chief Administrative Officer

# Ontario Municipal Partnership Fund (OMPF) 2015 Allocation Notice



**Township of East Zorra-Tavistock**  
**County of Oxford**

37602

## 2015 Highlights for the Township of East Zorra-Tavistock

- The Township of East Zorra-Tavistock's combined benefit of the 2015 OMPF and provincial uploads totals \$936,400 which is the equivalent of 25% of the Township's municipal property tax revenue.
- This exceeds the payments received in 2004 by \$37,400.
- The estimated total benefit of the 2015 provincial uploads for the County of Oxford is \$11,353,600 which is the equivalent of 8% of all municipal property tax revenue in the County.

<b>A</b>	<b>Total 2015 OMPF</b>	<b>\$934,000</b>
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1. Assessment Equalization Grant	-
2. Northern Communities Grant	-
3. Rural Communities Grant	\$364,800
4. Northern and Rural Fiscal Circumstances Grant	\$46,400
5. Transitional Assistance	\$522,800

<b>B</b>	<b>2015 Combined Benefit of OMPF and Provincial Uploads (Line B1 + Line B2)</b>	<b>\$936,400</b>
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1. Total OMPF (Equal to Line A)	\$934,000
2. Court Security and Prisoner Transportation Upload	\$2,400

**The estimated total benefit of the 2015 provincial uploads for the County of Oxford is \$11,353,600.**

The removal of these costs off the property tax base benefits all taxpayers within the County of Oxford, including those residing in the Township of East Zorra-Tavistock.

<b>C</b>	<b>Other Ongoing Provincial Support</b>	<b>n/a</b>
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1. Public Health	n/a
2. Land Ambulance	n/a

## D Key OMPF Data Inputs

1. Households	2,712
2. Total Weighted Assessment per Household	\$336,451
3. Rural and Small Community Measure	100.0%
4. Northern and Rural Municipal Fiscal Circumstances Index	1.9
5. 2015 Guaranteed Level of Support	80.0%
6. 2014 OMPF (Line A from 2014 Allocation Notice)	\$1,167,500



# Ontario Municipal Partnership Fund (OMPF)

## 2015 Allocation Notice



**Township of East Zorra-Tavistock**  
**County of Oxford**

37602

### 2015 OMPF Allocation Notice - Line Item Descriptions

- A** The OMPF grants are described in detail in the OMPF Technical Guide – this document can be found on the Ministry of Finance's website at: <http://www.fin.gov.on.ca/en/budget/ompf/2015>
- A5** If applicable, reflects the amount of transitional support provided to assist the municipality in adjusting to the redesigned OMPF program.
- B1** Sum of 2015 OMPF grants. (Equal to Line A)
- B2** Estimated 2015 benefit from the provincial upload of court security and prisoner transportation costs provided by the OPP. Actual allocations will be confirmed by the OPP in 2015.
- C1** The estimated 2015 municipal benefit of the Province's 75 per cent share of public health funding relative to its 50 per cent share in 2004. In two-tier systems, this benefit is identified at the upper-tier level. Actual municipal savings may not correspond with the Allocation Notice due to budget approvals made by the local Boards of Health. Municipalities may provide additional funding beyond their obligated cost share. Any additional municipal funding is not included in the calculation of the public health figure.
- C2** The estimated 2015 municipal benefit of the Province's 50 per cent share of land ambulance funding is relative to its share in 2005. This incremental increase in land ambulance funding delivers on the Province's commitment to strengthen land ambulance services and maintain the 50:50 sharing of land ambulance costs. In two-tier systems, this benefit is identified at the upper-tier level.
- D2** Refers to the total assessment for a municipality weighted by the tax ratio for each class of property (including payments in lieu of property taxes retained by the municipality) divided by the total number of households.
- D3** Represents the proportion of a municipality's population that resides in rural areas or small communities. For additional information see the 2015 OMPF Technical Guide.
- D4** The northern and rural Municipal Fiscal Circumstances Index (MFCI) measures a municipality's fiscal circumstances relative to other northern and rural municipalities in the province, and ranges from 0 to 10. A lower MFCI corresponds to relatively positive fiscal circumstances, whereas a higher MFCI corresponds to more challenging fiscal circumstances. For additional information see the 2015 OMPF Technical Guide.
- D5** Represents the guaranteed level of support the municipality will receive from the Province through the 2015 OMPF. For additional information see the 2015 OMPF Technical Guide.
- D6** 2014 OMPF allocation.

*Note: Provincial funding and other ongoing provincial support initiatives rounded to multiples of \$100.*

# OPP Annual Billing Statement

East Zorra-Tavistock Tp

Estimated costs for the period January 1 to December 31, 2015

Excluding Enhancements

(see notes)

				Cost per Property	\$
<b>Base Service</b>					
	<u>Property Counts</u>				
	Household	2,667			
	Commercial and Industrial	<u>157</u>			
	Total properties	<u>2,824</u>		\$200.51	\$566,240
<b>Calls for Service</b>					
	Total all municipalities	\$138,122,392			
	Total municipal portion	0.2263%		\$110.69	\$312,601
<b>Overtime</b>				\$7.09	\$20,010
<b>Court Security</b>					
<b>Prisoner Transportation</b>	(per property cost)			\$2.41	\$6,806
<b>Accommodation</b>	(per property cost)				
<b>Cleaning Services</b>	(per property cost)				
<b>Total 2015 Calculated Cost before Phase-In Adjustment</b>				<b>\$320.70</b>	<b>\$905,657</b>
<b>2015 Phase-In Adjustment Billing Summary</b>					
<b>2014 Forecasted cost</b>	(see below)	Total	\$1,207,424	\$427.56	
<b>2015 Calculated Cost per Property (see above)</b>				<u>\$320.70</u>	
<b>Cost per Property Variance</b>			(Decrease)	\$106.86	
<b>2015 Adjustment (Maximum per property)</b>			(Decrease)	<u>\$30.00</u>	
<b>Actual 2015 Phase-In Adjustment</b>				<u>\$76.86</u>	<u>\$217,053</u>
<b>Total Billing for 2015</b>				<b>\$397.56</b>	<b>\$1,122,710</b>

Removed the following from the 2014 Forecasted Costs:

35% of the Office Automation Cost for the Court Officer

One Small Network Printer

## 2014 ANNUAL REPAYMENT LIMIT

(UNDER ONTARIO REGULATION 403 / 02)

<b>MMAH CODE:</b>	<b>37602</b>	<b>FIR CLEAN FLAG:</b>	<b>C</b>
<b>MUNID:</b>	<b>32038</b>		
<b>MUNICIPALITY:</b>	<b>East Zorra - Tavistock Tp</b>		
<b>UPPER TIER:</b>	<b>Oxford Co</b>		
<b>REPAYMENT LIMIT:</b>		<b>\$</b>	<b>981,215</b>

The repayment limit has been calculated based on data contained in the 2012 Financial Information Return, as submitted to the Ministry. This limit represents the maximum amount which the municipality had available as of December 31, 2012 to commit to payments relating to debt and financial obligation. Prior to the authorization by Council of a long term debt or financial obligation, this limit must be adjusted by the Treasurer in the prescribed manner. The limit is effective January 01, 2014.

### FOR ILLUSTRATION PURPOSES ONLY,

The additional long-term borrowing which a municipality could undertake over a 5-year, a 10-year, a 15-year and a 20-year period is shown.

If the municipalities could borrow at 5% or 7% annually, the annual repayment limits shown above would allow it to undertake additional long-term borrowing as follows:

5% Interest Rate			
(a)	20 years @ 5% p.a.	\$	12,228,105
(a)	15 years @ 5% p.a.	\$	10,184,674
(a)	10 years @ 5% p.a.	\$	7,576,680
(a)	5 years @ 5% p.a.	\$	4,248,146
7% Interest Rate			
(a)	20 years @ 7% p.a.	\$	10,395,003
(a)	15 years @ 7% p.a.	\$	8,936,820
(a)	10 years @ 7% p.a.	\$	6,891,642
(a)	5 years @ 7% p.a.	\$	4,023,174

# DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

(UNDER ONTARIO REGULATION 403/02)

MUNICIPALITY:

East Zorra - Tavistock Tp

MMAH CODE:

37602

## Debt Charges for the Current Year

0210	Principal (SLC 74 3099 01).	226,378
0220	Interest (SLC 74 3099 02).	88,100
0299	<b>Subtotal</b>	<b>314,478</b>

## Ontario Clean Water Agency Provincial Projects

0410	Water projects - For this Municipality only (SLC 74 2810 03).	0
0420	Water projects - Share of integrated project(s) (SLC 74 2820 03).	0
0430	Wastewater projects - For this Municipality only (SLC 74 2830 03).	0
0440	Wastewater projects - Share of integrated project(s) (SLC 74 2840 03).	0
0499	<b>Subtotal</b>	<b>0</b>

0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	<b>Total Debt Charges</b>	<b>314,478</b>

## Amounts Recovered from Unconsolidated Entities

1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	<b>Subtotal</b>	<b>0</b>

1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	43,876
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0

1420	<b>Total Debt Charges to be Excluded</b>	<b>43,876</b>
9920	<b>Net Debt Charges</b>	<b>270,602</b>

## Excluded Revenue Amounts

1610	Total Revenues (Sale of Hydro Utilities Removed) (SLC 10 9910 01)	7,155,543
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	13,266
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	1,744,767
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	253,441
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 831 01)	0
2230	Revenue from other municipalities including revenue for Tangible Capital Assets (SLC 10 1098 01 + SLC 10 1099 01)	243,200
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-104,945
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	21,663
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	-23,116
2299	<b>Subtotal</b>	<b>2,135,010</b>

2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
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2610	<b>Net Revenues</b>	<b>5,007,267</b>
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2620	<b>25% of Net Revenues</b>	<b>1,251,817</b>
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9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>981,215</b>
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(25% of Net Revenues less Net Debt Charges)

\* SLC denotes Schedule, Line Column.

# FINANCIAL INDICATOR REVIEW

(Based on 2013 Financial Information Return)  
East Zorra - Tavistock Tp (Oxford Co)

Date Prepared:	06-Oct-14	Tier:	Lower Tier
MSO Office:	Western Ontario	MAH Code:	37602
Prepared By:	Jill Bellchamber-Glazier	MUNID:	32038
		REV Code:	3238

## FINANCIAL INDICATORS

Indicator	Ranges		Actuals	South - LT - Regions - Rural		Level of Challenge
				Median	Average	
Net Financial Assets or Net Debt as a % of Own Purpose Taxation Plus User Fees	Low: > -50% Mod: -50% to -100% High: < -100%	2011	84.6%	58.4%	54.3%	Low
		2012	26.9%	26.6%	53.9%	
		2013	43.8%	41.5%	62.0%	
Total Reserves and Discretionary Reserve Funds as a % of Operating Expenses	Low: > 20% Mod: 10% to 20% High: < 10%	2011	61.9%	43.2%	45.2%	Low
		2012	50.8%	47.7%	47.2%	
		2013	41.2%	47.7%	47.7%	
Debt Servicing Cost as a % of Total Operating Revenue	Low: < 5% Mod: 5% to 10% High: > 10%	2011	3.0%	2.9%	3.4%	Low
		2012	4.7%	3.3%	3.7%	
		2013	4.7%	3.1%	4.1%	
Total Taxes Receivable less Allowance for Uncollectables as a % of Total Taxes Levied	Low: < 10% Mod: 10% to 15% High: > 15%	2011	4.7%	9.0%	9.1%	Low
		2012	4.9%	9.4%	9.0%	
		2013	4.3%	8.6%	9.1%	
Total Cash and Temporary Investments as a % of Operating Expenses	Low: > 10% Mod: 5% to 10% High: < 5%	2011	52.6%	36.4%	43.0%	Low
		2012	33.4%	41.1%	46.7%	
		2013	31.5%	43.9%	56.2%	
Net Working Capital as a % of Total Municipal Operating Expenses	Low: > 10% Mod: 10% to -10% High: < -10%	2011	63.6%	42.6%	52.1%	Low
		2012	36.1%	46.4%	54.1%	
		2013	41.6%	51.8%	60.0%	
Net Book Value of Capital Assets as a % of Cost of Capital Assets	Low: > 50% Mod: 35% to 50% High: < 35%	2009	83.8%	58.4%	58.0%	Low
		2010	90.0%	59.6%	61.0%	
		2011	76.7%	58.5%	58.6%	
		2012	81.0%	56.7%	56.3%	
		2013	75.4%	55.6%	54.6%	

\*\*\*\*\*  
The data and information contained in this document is for informational purposes only. Any use of the data and information in this document should be done by qualified individuals. This information is not intended to be used on its own and should be used in conjunction with other financial information and resources available.  
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# FINANCIAL INDICATOR REVIEW

(Based on 2013 Financial Information Return)  
East Zorra - Tavistock Tp (Oxford Co)

## NOTES

*Financial Information Returns ("FIRs") are a standard set of year-end reports submitted by municipalities to the Province which capture certain financial information. On an annual basis, Ministry staff prepare certain financial indicators for each municipality, based on the information contained in the FIRs. It is important to remember that these financial indicators provide a snapshot at a particular moment in time and should not be considered in isolation, but supported with other relevant information sources. In keeping with our Financial Information Return review process and follow-up, Ministry staff may routinely contact and discuss this information with municipal officials.*

### ***Additional Notes on what Financial Indicators may indicate:***

**Net Financial Assets or Net Debt as a % of Own Purpose Taxation Plus User Fees** - *How much tax and fee revenue is servicing debt?*

**Reserves and Reserve Funds as a % of Operating Expenses (excluding amortization)** - *How much money is set aside for future needs / contingencies?*

**Debt Charges as a % of Total Operating Revenue** - *How much of each dollar raised is spent on debt?*

**Total Taxes Receivable less Allowance for Uncollectables as a % of Total Taxes Levied** - *High percentages may indicate collection challenges.*

**Total Cash and Temporary Investments as a % of Operating Expenses (excluding amortization)** - *How much cash and liquid investments could be available to cover operating expenses?*

**Net Working Capital as a % of Total Municipal Operating Expenses (excluding amortization)** - *How much cash, receivables and inventory less short-term debt could be available to cover operating expenses?*

**Net Book Value of Capital Assets as a % of Cost of Capital Assets** - *Remaining life / value of infrastructure; high percentage may indicate "new" assets while a low percentage may indicate "used up" assets that may need repair / replacement soon.*

## Township of East Zorra-Tavistock

### Gravel Road Improvement Rating System

Factor	Point Range		Description
	Min	Max	
Connectivity	0	5	0 - little connectivity, 10 high connectivity
Current Traffic Volumes	0	10	use a range, 50 AADT increments
Anticipated Traffic Volumes	0	1	0 for no change, 1 for increased volume
# Households	0	5	use a range - ex. 1-5, 1 point, 6-10 2 points, etc.?
House Proximity	0	5	0 - most houses back from road, 5 - many houses near road
Eco Development	0	5	0 - little business opportunity or need, 5 - high business opportunity or benefit, several businesses
Readiness	0	5	0 - not ready, 5 ready
Geography	0	5	0 - very poor conditions - 5 very good geography
Parallel Hard Surface Roads	0	5	0 - parallel roads nearby - parallel roads several roads away
Equipment Routing Efficiencies	0	5	0 - negative impact on routing efficiencies - 5 positive impact on equipment routing and utilization
Total	0	51	

#### Current Traffic Volume Ranges

0 - 50	1
51-100	2
101 -150	3
151-200	4
201-250	5
251-300	6
301-350	7
351-400	8
401-450	9
>450	10

Formula used for calculation =IF(B35>450, 10,ROUNDUP(B35/50,0))

**Township of East Zorra-Tavistock**  
**Gravel Road Improvement Rating System**  
**Updated for 2015 Budget**

Road Sections	Characteristics, Comments	Hard/Loosetop	Anticipated Conversion Year	Connectivity	AADT	Current Traffic Volumes	Anticipated Traffic Volume Change	# Households	House Proximity	Eco Development	Readiness	Geography	Parallel Hard Surface Roads	Equipment Routing Efficiencies	Total
						no entry calc'd fid									
<b>North/South Roads</b>															
9th Lots 1 - 5	Shared with Zorra	LT		0	177	4	0	2	2	2	1	2	2	0	15
9th Lots 6 - 10	Shared with Zorra	LT		4	77	2	0	2	2	1	1	2	3	0	17
9th Lots 11 - 15	Shared with Zorra	LT		4	107	3	0	2	2	1	1	1	5	4	23
9th Lots 16 - 20	Shared with Zorra	LT		4	142	3	0	4	3	1	1	1	5	4	26
9th Lots 21 - 25	Shared with Zorra	LT		0	167	4	0	2	3	1	1	2	5	0	18
9th Lots 26 - 30	Shared with Zorra	LT		1	126	3	0	1	2	1	1	3	5	0	17
9th Lots 31 - 36	Shared with Zorra	LT		1	126	3	0	2	2	1	1	3	5	0	18
10th Lots 1 - 5	completed 2010	HT	2010	4	489	10	1	3	3	3	3	4	1	2	34
10th Lots 6 - 10		LT		4	177	4	1	3	2	1	2	4	2	4	27
10th Lots 11 - 15		LT		4	138	3	1	5	2	2	2	2	3	3	27
10th Lots 16 - 20		LT		4	138	3	1	3	3	1	3	3	3	3	27
10th Lots 21 - 25		LT		1	87	2	1	2	4	1	2	3	3	0	19
10th Lots 26 - 30		LT		1	147	3	0	2	2	1	3	4	3	0	19
10th Lots 31 - 36		LT		1	130	3	0	3	4	1	2	3	3	0	20
11th Lots 16 -10	Paved	HT			715										
11th Lots 11 - 15		LT		3	38	1	1	2	2	1	0	0	1	4	15
11th Lots 16 - 20		LT		3	113	3	1	4	3	1	1	1	1	3	21
11th Lots 21 - 25		LT		1	139	3	1	2	3	1	1	3	1	0	16
11th Lots 26 - 30		LT		1	118	3	1	2	3	1	2	4	1	0	18
11th Lots 31 - 36		LT		1	161	4	1	3	4	1	2	3	1	0	20
13th Lots 6 - 10	completed 2009	HT	2009	4	263	6	1	5	5	2	3	3	1	4	34
13th Lots 11 - 15		LT		1	198	4	1	4	4	1	2	3	1	3	24
13th Lots 16 - 20		LT		1	209	5	1	2	4	1	2	2	1	3	22
13th Lots 21 - 25		LT		1	247	5	1	2	3	3	3	4	1	4	27
13th Lots 26 - 30		LT		2	235	5	1	2	3	3	3	4	1	4	28
13th Lots 31 - 36	completed in 2008	HT	2008	3	600	12	1	2	3	4	5	4	1	4	39
14th Lots 6 - 10		LT		3	119	3	1	1	2	1	2	3	1	3	20
14th Lots 11 - 15		LT		1	127	3	0	2	2	1	3	3	3	2	20
14th Lots 16 - 20		LT		1	89	2	0	3	2	2	1	1	2	0	14
14th Lots 21 - 25		LT		1	89	2	0	2	3	1	2	2	3	0	16
14th Lots 26 - 30		LT		1	160	4	0	2	4	1	2	2	3	2	21
14th Lots 31 - 36	completed 2010	HT	2010	5	400	8	1	3	3	3	4	4	3	3	37



Road Sections	Characteristics, Comments	Hard/Loose Top	Anticipated Conversion Year	Connectivity	AADT	Current Traffic Volumes	Points	Anticipated Traffic Volume Change	# Households	House Proximity	Eco Development	Readiness	Geography	Parallel Hard Surface Roads	Equipment Routing	Efficiencies	Total
15th Lots 6 - 10	completed 2009	HT	2009	3	121	3	1	3	5	5	1	3	2	2	2	28	
15th Lots 11 - 15		LT		1	103	3	0	2	3	1	1	3	2	2	18		
15th Lots 16 - 20		LT		1	181	4	0	2	2	1	2	1	2	2	17		
15th Lots 21 - 25		LT		1	244	5	0	1	2	1	2	3	2	2	19		
15th Lots 26 - 30		LT		1	244	5	0	2	2	1	3	3	2	2	21		
15th Lots 31 - 36	Completed 2010	HT	2010	1	265	6	1	3	4	1	3	5	2	4	30		
16th Lots 7 - 10		HT			2201												
16th Lots 11 - 15		HT			2224												
16th Lots 16 - 20		HT			2143												
16th Lots 21 - 25		HT			1590												
16th Lots 26 - 30		HT			1649												
16th Lots 31 - 36		HT			1746												
17th Lot 8	"Laneway to Marshall's"	LT		1	20	1	0	1	0	1	1	2	2	3	12		
17th Lots 9-10	New - Transferred from County - Hardsurfaced	HT		1	411	9	0	1	2	1	2	3	2	2	23		
17th Lots 11 - 15	New - Transferred from County - Hardsurfaced	HT		1	284	6	0	1	2	1	2	3	2	0	18		
17th Lots 15 - BB	New - Transferred from County	LT		1		2	0	1	2	1	2	3	2	0	14		
17th Lots 21 - 25		LT		2	34	1	0	1	1	1	1	1	2	0	10		
17th Lots 26 - 30		LT		0	140	3	1	2	2	1	2	2	2	1	16		
17th Lots 31 - 36		LT		1	140	3	1	2	3	1	3	4	2	1	21		
18th Lots 11 - 15	Hardtop in 2013	HT	2013	1	135												
18th Lots 26 - 30		LT		2	109	3	1	1	1	2	1	3	2	0	16		
18th Lots 31 - 36		LT		1	127	3	1	2	3	1	2	4	1	0	18		
19th Lots 31 - 36		LT		1	245	5	0	1	2	1	1	2	3	0	16		
East/West Roads						0											
Braemar 9th - 59	Paved	HT			808												
Braemar 59-16th		LT		4	104	3	0	3	4	1	1	1	1	3	21		
Braemar 16th-18th		LT		3	68	2	0	1	3	1	1	2	1	3	17		
Strathallen Rd	Paved 2012	LT		2	50	1	0	8	5	1	1	2	1	3	24		
Cassel 9th - 59	part in 2012/2013	LT		1	114	3	1	2	5	1	2	2	1	0	18		
Cassel 59 - 16th		LT		3	129	3	1	3	4	1	1	1	2	1	20		
Cassel 16th - 5		LT		5	140	3	1	3	4	2	1	2	3	2	26		
Maplewood 59 - 16th	Completed 2010	HT	2008-2010	5	794	16	1	3	4	2	2	4	3	3	43		
Maplewood 16th - 5		LT		5	167	4	1	2	2	1	2	2	3	4	26		

**Township of East Zorra-Tavistock**  
**Gravel Road Improvement Rating System**  
**Sorted by Rating**

<b>Road Section</b>	<b>Rating</b>
13th Lots 26 - 30	28
10th Lots 6 - 10	27
10th Lots 11 - 15	27
10th Lots 16 - 20	27
13th Lots 21 - 25	27
Cassel 16th - 5	26
9th Lots 16 - 20	26
Maplewood 16th - 5	26
Strathallen Rd	24
13th Lots 11 - 15	24
9th Lots 11 - 15	23
13th Lots 16 - 20	22
17th Lots 31 - 36	21
Braemar 59-16th	21
11th Lots 16 - 20	21
14th Lots 26 - 30	21
15th Lots 26 - 30	21
10th Lots 31 - 36	20
11th Lots 31 - 36	20
14th Lots 6 - 10	20
14th Lots 11 - 15	20
Cassel 59 - 16th	20
10th Lots 21 - 25	19
10th Lots 26 - 30	19
15th Lots 21 - 25	19
Cassel 9th - 59	18
15th Lots 11 - 15	18
18th Lots 31 - 36	18
9th Lots 21 - 25	18
9th Lots 31 - 36	18
11th Lots 26 - 30	18
9th Lots 6 - 10	17
9th Lots 26 - 30	17
Braemar 16th-18th	17
15th Lots 16 - 20	17
14th Lots 21 - 25	16
11th Lots 21 - 25	16
17th Lots 26 - 30	16
18th Lots 26 - 30	16
19th Lots 31 - 36	16
11th Lots 11 - 15	15
9th Lots 1 - 5	15
14th Lots 16 - 20	14
17th Lots 15 - BB	14
17th Lot 8	12
17th Lots 21 - 25	10

**TOWNSHIP OF EASTFORD**

**2013**  
Jacob St

**2012** Decew/Maria,  
Centennial, Jacob,  
Janelle  
**2013** Surface Asphalt



EZT ST/ROAD SEG ID	ST/ROAD NAME	DESCRIPTION	COMMUNITY	ROAD RATING
6915	17th LINE	33 to Braemar	RURAL	29%
6135	13th LINE	Maplewood to POR	RURAL	35%
6806	VALLEYFIELD DR		RURAL	48%
6925	17th LINE	8 to Cassel	RURAL	48%
3014	JANE ST		TAVISTOCK	53%
3040	VICTORIA ST		TAVISTOCK	56%
6520	15th LINE	Braemar to 8	RURAL	56%
6910	17th LINE	17 to 33	RURAL	57%
8425	BRAEMAR SIDERD	13th to 14th	RURAL	58%
5120	11th LINE	Braemar to 8	RURAL	60%
9640	MAPLEWOOD SIDERD	16th to 17th	RURAL	60%
3052	ADAM ST		TAVISTOCK	61%
5115	11th LINE	33 to Braemar	RURAL	62%
6120	13th LINE	Braemar to 8	RURAL	62%
6310	14th LINE	17 to 33	RURAL	62%
6320	14th LINE	Braemar to 8	RURAL	62%
6905	17th LINE	south of Co Rd 4	RURAL	62%
9230	CASSEL SIDERD	14th to 15th	RURAL	62%
9645	MAPLEWOOD SIDERD	17th to OR 5/18th	RURAL	62%
9815	PERTH OXFORD RD	11th to 59	RURAL	62%
6314	14th LINE	33 to Braemar	RURAL	64%
6325	14th LINE	8 to Cassel	RURAL	64%
9235	CASSEL SIDERD	15th to 16th	RURAL	64%
6510	15th LINE	17 to 33	RURAL	65%
4730	ZORRA/EZT LINE	Cassel to Maplewood	RURAL	66%
6110	13th LINE	17 to 33	RURAL	66%
6514	15th LINE	33 to Braemar	RURAL	66%
6930	17th LINE	Cassel to Maplewood	RURAL	66%
8445	BRAEMAR SIDERD	17th to OR 5/18th	RURAL	66%
9240	CASSEL SIDERD	16th to 17th	RURAL	66%
9245	CASSEL SIDERD	17th to OR 5/18th	RURAL	66%
3084	VICTORIA CRT		TAVISTOCK	68%
4915	10th LINE	33 to Braemar	RURAL	68%
6125	13th LINE	8 to Cassel	RURAL	68%
6130	13th LINE	Cassel to Maplewood	RURAL	68%
7335	19th LINE	Maplewood to POR	RURAL	68%
9205	CASSEL SIDERD	9th to 10th	RURAL	68%
3004	WILLIAM ST S	WOODSTOCK TO HOPE	TAVISTOCK	70%
6115	13th LINE	33 to Braemar	RURAL	70%
6530	15th LINE	Cassel to Maplewood	RURAL	70%
6935	17th LINE	Maplewood to POR	RURAL	70%
9650	MAPLEWOOD SIDERD	18th to 19th	RURAL	70%
3018	MARIA ST		TAVISTOCK	72%
6330	14th LINE	Cassel to Maplewood	RURAL	72%
8430	BRAEMAR SIDERD	14th to 15th	RURAL	72%
6710	16th LINE	17 to 33	RURAL	73%
4920	10th LINE	Braemar to 8	RURAL	74%
4930	10th LINE	Cassel to Maplewood	RURAL	74%
7130	18th LINE	Cassel to Maplewood	RURAL	74%
8420	BRAEMAR SIDERD	59 to 13th	RURAL	74%
8435	BRAEMAR SIDERD	15th to 16th	RURAL	74%
9220	CASSEL SIDERD	59 to 13th	RURAL	74%
9225	CASSEL SIDERD	13th to 14th	RURAL	74%
3062	SCOTT CRT		TAVISTOCK	76%
3066	JACOB ST E	WOODSTOCK TO DEAD-END	TAVISTOCK	76%
3086	BAECHLER AVE		TAVISTOCK	76%
5135	11th LINE	Maplewood to POR	RURAL	76%
6920	17th LINE	Braemar to 8	RURAL	76%
7135	18th LINE	Maplewood to POR	RURAL	76%
2014	MAIN ST		INNERKIP	77%
2048	RAGLAN ST		INNERKIP	77%

### Legend

HARDTOP STREETS/ ROADS	
LOOSE TOP ROADS	
POOR	1-40%
FAIR	41-69%
GOOD	70-90%
EXCELLENT	91-100%

EZT ST/ROAD SEG ID	ST/ROAD NAME	DESCRIPTION	COMMUNITY	ROAD RATING
3064	HENRY ST		TAVISTOCK	77%
2044	SCOTT ST	BLANDFORD TO QUEEN	INNERKIP	78%
3024	WELLINGTON ST		TAVISTOCK	78%
3026	ELIZABETH ST		TAVISTOCK	78%
3038	14th ST		TAVISTOCK	78%
4725	ZORRA/EZT LINE	8 to Cassel	RURAL	78%
4925	10th LINE	8 to Cassel	RURAL	78%
6525	15th LINE	8 to Cassel	RURAL	78%
8440	BRAEMAR SIDERD	16th to 17th	RURAL	78%
9210	CASSEL SIDERD	10th to 11th	RURAL	78%
1002	JOHN ST		HICKSON	80%
3006	WILLIAM ST N	HOPE TO DEAD-END	TAVISTOCK	80%
3022	JOHN ST		TAVISTOCK	80%
3060	DIETRICH RD		TAVISTOCK	80%
4910	10th LINE	17 to 33	RURAL	80%
8420	BRAEMAR SIDERD	59 to 13th	RURAL	80%
4735	ZORRA/EZT LINE	Maplewood to POR	RURAL	82%
2020	JAMES ST	BALSAM TO MAIN ST	INNERKIP	84%
3020	JANELLE DR		TAVISTOCK	84%
3056	STATION ST		TAVISTOCK	84%
3080	WESTWOOD AVE		TAVISTOCK	84%
4935	10th LINE	Maplewood to POR	RURAL	84%
2008	GEORGE ST	BLANDFORD TO DEAD-END	INNERKIP	85%
9215	CASSEL SIDERD	11th to 59	RURAL	85%
3016	MOGK ST		TAVISTOCK	86%
3088	HOMEWOOD AVE E		TAVISTOCK	86%
4720	ZORRA/EZT LINE	Braemar to 8	RURAL	86%
5110	11th LINE	17 to 33	RURAL	86%
7115	18th LINE	33 to Braemar	RURAL	86%
6725	16th LINE	8 to Cassel	RURAL	87%
8405	BRAEMAR SIDERD	9th to 10th	RURAL	87%
3002	WILLIAM ST S	13TH LINE TO WOODSTOCK	TAVISTOCK	88%
3028	FUHR ST		TAVISTOCK	88%
3030	KING ST		TAVISTOCK	88%
3092	MINERVA ST		TAVISTOCK	88%
5125	11th LINE	8 to Cassel	RURAL	88%
5130	11th LINE	Cassel to Maplewood	RURAL	88%
8410	BRAEMAR SIDERD	10th to 11th	RURAL	88%
6720	16th LINE	Braemar to 8	RURAL	89%
9625	MAPLEWOOD SIDERD	13th to 14th	RURAL	89%
3050	OXFORD ST		TAVISTOCK	90%
3068	HENDERSHOT ST W	MARIA TO DECEW ST E	TAVISTOCK	90%
3034	QUEEN ST	HOPE TO VICTORIA	TAVISTOCK	91%
3082	QUEEN ST	KING TO QUEEN (E TO W)	TAVISTOCK	91%
6335	14th LINE	Maplewood to POR	RURAL	91%
9630	MAPLEWOOD SIDERD	14th to 15th	RURAL	91%
1004	KING CRES		HICKSON	92%
3044	WETTLAUFER ST		TAVISTOCK	92%
3072	DECEW ST E	HENDERSHOT TO WELLINGTON	TAVISTOCK	92%
4905	10th LINE	Hwy 2 to 17	RURAL	92%
3078	FREDERICK CRT		TAVISTOCK	93%
8415	BRAEMAR SIDERD	11th to 59	RURAL	93%
9620	MAPLEWOOD SIDERD	59 to 13th	RURAL	93%
9635	MAPLEWOOD SIDERD	15th to 16th	RURAL	93%
2038	YOUNG ST	QUEEN TO DEAD-END	INNERKIP	94%
3008	WILTON ST		TAVISTOCK	94%
3074	ROTH ST		TAVISTOCK	94%
6730	16th LINE	Cassel to Maplewood	RURAL	94%
2040	ALDERGRANGE AVE		INNERKIP	95%
5923	STRATHALLAN RD		RURAL	95%

EZT ST/ROAD SEG ID	ST/ROAD NAME	DESCRIPTION	COMMUNITY	ROAD RATING
6714	16th LINE	33 to Braemar	RURAL	95%
2002	QUEEN ST	MAIN TO ALMA	INNERKIP	96%
2006	THOMPSON PL		INNERKIP	96%
2026	BALSAM ST	COLEMAN TO BLANDFORD	INNERKIP	96%
2034	STRATFORD ST		INNERKIP	96%
2036	YOUNG ST	BLANDFORD TO QUEEN	INNERKIP	96%
3032	HOLLEY AVE		TAVISTOCK	96%
3036	HENRY VOGT AVE		TAVISTOCK	96%
3042	BAUER ST		TAVISTOCK	96%
3090	RUDY AVE		TAVISTOCK	96%
6535	15th LINE	Maplewood to POR	RURAL	96%
2018	DAY ST	BLANDFORD TO QUEEN	INNERKIP	97%
2030	BALSAM ST	QUEEN TO DEAD-END	INNERKIP	97%
2054	NORTHWOOD DR		INNERKIP	97%
2004	COLEMAN ST		INNERKIP	98%
2012	BURTON ST	COLEMAN TO BLANDFORD	INNERKIP	98%
2016	VINCENT ST	COLEMAN TO BLANDFORD	INNERKIP	98%
2024	THAMES AVE		INNERKIP	98%
2028	BALSAM ST	BLANDFORD TO QUEEN	INNERKIP	98%
2042	CURRAH LANE		INNERKIP	98%
2050	ALMA ST		INNERKIP	98%
2056	OAKRIDGE AVE		INNERKIP	98%
2058	STONEGATE RD		INNERKIP	98%
3046	LUNOR CRT		TAVISTOCK	98%
3048	LIEBLER ST		TAVISTOCK	98%
3054	JACOB ST W	EXTENTION TO WOODSTOCK	TAVISTOCK	98%
3076	BENDER AVE		TAVISTOCK	98%
6735	16th LINE	Maplewood to POR	RURAL	98%
3010	CENTENNIAL DR		TAVISTOCK	99%
3058	DECEW ST W	WOODSTOCK TO DEAD-END	TAVISTOCK	99%
2022	BRIAR DR		INNERKIP	100%
2046	SCOTT ST	QUEEN TO DEAD-END	INNERKIP	100%
2052	PARK AVE		INNERKIP	100%
2010	GEORGE ST	THE CURVE	INNERKIP	incomplete
3070	HENDERSHOT ST E	MINERVA TO WELLINGTON	TAVISTOCK	incomplete
6808	VALLEYFIELD DR		RURAL	incomplete



## Township of East Zorra-Tavistock

### Loose Top Road Condition Inspection Form

Date of Inspection: \_\_\_\_\_

Inspected by: \_\_\_\_\_

Notes:

1. Rate the road on the list of criteria; giving each a condition rating between 1 and 10.
2. Total the ratings and divide by 50 to give you a rating percentage (ex.  $44/50 = 88\%$ ).
3. Check the box matching the road rating you have given the said road section.

Road Name: \_\_\_\_\_

Road Section: \_\_\_\_\_

CRITERIA	RATING
Depressions	
Road Width	
Pot Holes	
Ditching	
Ride Comfort	
Total	
Total / 50	%

#### CONDITION RATING

Sever 1 - 3  
Moderate 4 - 6  
Light 7 - 9  
None 10

#### ROAD RATING

☐ Excellent 91 - 100%  
☐ Good 70 - 90%  
☐ Fair 41 - 69%  
☐ Poor 1 - 40%



## Township of East Zorra-Tavistock

### Hard Top Road Condition Inspection Form

Date of Inspection: \_\_\_\_\_

Inspected by: \_\_\_\_\_

Notes:

1. Rate the road on the list of criteria; giving each a condition rating between 1 and 10.
2. Total the ratings and divide by 100 to give you a rating percentage (ex. 88/100 = 88%).
3. Check the box matching the road rating you have given the said road section.

Road Name: \_\_\_\_\_

Road Section: \_\_\_\_\_

CRITERIA	RATING
Rutting	
Pot Holes	
Depressions/Shoving	
Lateral Cracking	
Transverse Cracking	
Alligator Cracking	
Edge Break Off	
Utility Cuts	
Ride Comfort	
Corrugation	
<b>Total</b>	
<b>Total / 100</b>	%

#### CONDITION RATING

**Sever** 1 - 3

**Moderate** 4 - 6

**Light** 7 - 9

**None** 10

#### ROAD RATING

☐ **Excellent** 91 - 100%

☐ **Good** 70 - 90%

☐ **Fair** 41 - 69%

☐ **Poor** 1 - 40%



CRF / OMPF History	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
	CRF	CRF	CRF	CRF	CRF	CRF	OMPF	OMPF	OMPF	OMPF	OMPF	OMPF	OMPF	OMPF	OMPF	OMPF
Households							2617	2632	2555	2573	2579	2595	2660	2660	2672	2712
Total Assessment per Household							\$253,710	\$243,351	\$252,735	\$267,321	\$279,542	\$292,757	\$299,143	\$299,143	\$323,627	\$336,451
Farm & MF % of Tax Base													11.50%	11.50%		
Policing Costs							\$477	\$494	\$543	\$585	\$610	\$655	\$396	\$418.73		
Rural & Small Community Measure							100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Per HH Amount														\$156		
Northern and Rural Fiscal Circumstance															1.9	1.9
Guaranteed Level of Support														92.50%	85.00%	80.00%
														\$1,373,500		
2.b Farmland & MF							\$510,658	\$564,568	\$608,000	\$586,900	\$565,400	\$544,800	\$515,800	\$0		
3.a Rural Communities							\$400,401	\$410,592	\$398,600	\$401,400	\$402,400	\$404,900	\$415,000	\$0	\$360,800	\$364,800
Rural Fiscal Circumstance															\$45,700	\$46,400
4 - Police Grant							\$428,507	\$453,223	\$502,500	\$560,200	\$592,800	\$654,900	\$327,100	\$0		
5 Phase-in Adj							-\$90,725	-\$130,129	-\$30,700	\$0	\$0	\$0	\$0	\$0		
B. Transitional Assistance							\$0	\$0	\$0	\$0	\$0	\$0	\$184,800	\$0	\$761,000	\$522,800
Court Security													\$1,500	\$3,100	\$4,700	\$2,400
Total	\$732,000	\$732,000	\$732,000	\$859,000	\$899,000	\$899,000	\$1,248,841	\$1,298,254	\$1,478,400	\$1,548,500	\$1,560,600	\$1,604,600	\$1,444,200	\$1,376,600	\$1,172,200	\$937,760.00
Change from Prior Year		\$0	\$0	\$127,000	\$40,000	\$0	\$349,841	\$49,413	\$180,146	\$70,100	\$12,100	\$44,000	-\$160,400	-\$67,600	-\$204,400	-\$234,440

<b>Section/Subject Matter</b>	<b>Requirement in the Act</b>	<b>Policy</b>
291 Budget – Adoption or Amendment	Section repealed – no notice required	<p>Annual Budget Adoption</p> <p>Notice of public meeting to be provided at least two (2) weeks prior to the meeting:</p> <ul style="list-style-type: none"><li>▪ Publication within a newspaper having general circulation in the area;</li><li>▪ Township website</li></ul> <p>Amendment to Budget</p> <ul style="list-style-type: none"><li>▪ Included on Council Agenda and identified as "Amendment to Budget";</li><li>▪ Township website</li></ul> <p>New Projects</p> <ul style="list-style-type: none"><li>▪ New projects that have not been included in the annual budget shall be detailed in a staff report and notice of such amendment to the budget shall be included in the report and the printing of this item on the Council and/or Committee Agenda, with the notation "Amendment to Budget", shall constitute sufficient notice.</li></ul> <p>Operating Costs Incurred Prior to Budget Approval</p> <ul style="list-style-type: none"><li>▪ Normal operating costs incurred prior to the adoption of the annual budget shall not require notice, and approval of such expenditures shall be deemed ratified upon the adoption of the annual budget.</li></ul>