

THE CORPORATION OF THE TOWNSHIP OF SABLES-SPANISH RIVERS

**PRESENT: MAYOR:** Leslie GAMBLE  
**COUNCILLORS:** Kevin BURKE; Edith FAIRBURN; Patricia HNATUIK; Dale RIVERS; Tim WEATHERLEY  
**CLERK-ADMINISTRATOR:** Anne WHALEN  
**ABSENT: COUNCILLOR:** Cheryl PHILLIPS

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Motion No: 2022-276  
Moved By: P.HNATUIK  
Seconded By: K.BURKE  
WHEREAS there is a quorum of Council present and the time is 6:00 p.m.;  
BE IT RESOLVED THAT this regular meeting be open for business at the Massey & District Community Centre & Arena;  
AND THAT the minutes of the regular meeting of August 10, 2022 be approved.  
**CARRIED**

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Agenda Addition  
Motion No. 2022-277  
Moved By: D. RIVERS  
Seconded By: P. HNATUIK  
BE IT RESOLVED THAT the following be added to the regular agenda:  
– C2 – Algoma/Front Street Watermain Replacement Project – Progress Payment #1  
**CARRIED**

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A1 – Treasurer’s Quarterly Report  
Motion No. 2022-278  
Moved By: P. HNATUIK  
Seconded By: T. WEATHERLEY  
BE IT RESOLVED THAT the Treasurer’s second quarterly report be accepted.  
**CARRIED**

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A2 – Asset Management Plan  
Motion No. 2022-279  
Moved By: D. RIVERS  
Seconded By: T. WHEATHERLEY  
BE IT RESOLVED THAT the updated 2022 Asset Management Plan for the Township of Sables-Spanish Rivers be accepted.  
**CARRIED**

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B1 – Building Inspector’s Report  
Motion No. 2022-280  
Moved By: K. BURKE  
Seconded By: E. FAIRBURN  
BE IT RESOLVED THAT the Building Inspector’s Report to July 2022 be accepted as presented.  
**CARRIED**

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C2 – Progress Payment #1  
JI Enterprises Algoma/Front Watermain  
Motion No. 2022-281  
Moved By: D. RIVERS  
Seconded By: P. HNATUIK  
BE IT RESOLVED THAT the attached Progress Payment #1 in favour of J.I. Enterprises in the amount of \$29,984.55 including HST for the Algoma/Front Street Watermain Replacement Project be approved for payment.  
**CARRIED**

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E1 – Donation to Friends of the Mouth Park Jack-O-Lantern Walk  
Motion No. 2022-282  
Moved By: D. RIVERS  
Seconded By: P. HNATUIK  
BE IT RESOLVED THAT we have no objection to the Friends of the Mouth Park holding a Jack ‘O’Lantern Walk at the Mouth Park on Saturday, October 15, 2022;  
AND THAT we provide a donation in the amount of \$400 to assist with prizes.  
**CARRIED**

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F1 – Flower Tender  
Motion No. 2022-283  
Moved By: P. HNATUIK  
Seconded By: E. FAIRBURN  
BE IT RESOLVED THAT the 2023 Flower Tender be awarded to Martin Family Farm at the bid price of \$1,610.00 plus applicable taxes.  
**CARRIED**

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Closed Session  
Motion No. 2022-284  
Moved By: T. WEATHERLEY  
Seconded By: K. BURKE  
BE IT RESOLVED THAT we move into closed session at 6:22 p.m., pursuant to Section 239(2)(b) of the Municipal Act to consider personal matters about identifiable individuals including municipal and local board employees, respecting employees;  
**CARRIED**

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Open Session      Motion No.      2022-285  
Moved By:      K. BURKE  
Seconded By:    T. WEATHERLEY  
BE IT RESOLVED THAT this closed session be adjourned at 9:20 p.m. and the regular meeting resumed.  
**CARRIED**

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*Councillor Rivers left the meeting at 9:00 pm*  
*Councillor Fairburn left the meeting at 9:10 pm*

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Fire Vehicles to remain at Station      Motion No.      2022-286  
Moved By:      K. BURKE  
Seconded By:    T. WEATHERLEY  
BE IT RESOLVED THAT Council directs the Fire Chief to refrain from bringing the fire vehicles to each station for training as this leaves areas of the township without fire protection.  
**CARRIED**

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Adjourn      Motion No.      2022-287  
Moved By:      T. WEATHERLEY  
Seconded By:    P. HNATUIK  
BE IT RESOLVED THAT the time is 9:22 p.m. and this meeting be adjourned until the next regular meeting or call of the Chair.  
**CARRIED**

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MAYOR – L. GAMBLE

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CLERK-ADMINISTRATOR – A. WHALEN

**TOWNSHIP OF SABLES-SPANISH RIVERS**  
**Q2 (as of AUGUST 19, 2022) STATEMENT OF REVENUES AND EXPENDITURES**

	Account	2022 Budget	YTD Actual	% of Budget Remaining	Notes
<b>Administration Revenues</b>					
	01-100-000-6100 General Government Federal Conditional Grants	\$ -	\$ -	0.00%	
	01-100-000-6201 General Government Provincial Employment Grants	\$ -	\$ -	0.00%	
	01-100-000-6215 General Government Provincial OMPF Grants	\$ 1,674,500.00	\$ 1,255,875.00	25.00%	
	01-100-000-6310 General Government User Fees	\$ 2,000.00	\$ 3,043.25	(52.16%)	
	01-100-000-6320 General Government Hawkers & Pedlar's Licence	\$ 100.00	\$ -	100.00%	
	01-100-000-6512 General Government Penalty & Interest	\$ 65,000.00	\$ 35,347.30	45.62%	
	01-100-000-6514 General Government Bank Interest	\$ 15,000.00	\$ 31,942.26	(112.95%)	current RBC prime is 4.7% - Twp has been earning more interest
	01-100-000-6515 General Government Investment Interest	\$ 25,000.00	\$ 10,844.26	56.62%	
	01-100-000-6530 General Government Donations	\$ -	\$ 4,771.00	0.00%	
	01-100-000-6560 General Government Other Revenue	\$ 1,000.00	\$ 19,486.43	(1848.64%)	WSIB COVID-19 credit received
	01-100-000-6620 General Government Transfer from Reserve	\$ -	\$ -	0.00%	
	01-100-000-6710 General Administration IFT Salaries	\$ 1,000.00	\$ 250.00	75.00%	
	01-100-100-6320 Marriage Licenses & Permits	\$ 750.00	\$ 975.00	(30.00%)	
	01-100-101-6320 Lottery Licenses & Permits	\$ 100.00	\$ 93.75	6.25%	
	01-100-102-6320 Wrecking Yard Licenses	\$ 100.00	\$ 100.00	0.00%	
	01-100-103-6320 Kennel Licence Fees	\$ 200.00	\$ 400.00	(100.00%)	
<b>Fire Department Revenues</b>					
	01-200-000-6200 Fire Dept Provincial Conditional Grants	\$ -	\$ -	0.00%	
	01-200-000-6560 Fire Dept Other Revenue	\$ 15,000.00	\$ 15,540.88	(3.61%)	
	01-200-000-6620 Fire Dept. Transfer from Reserve	\$ 150,000.00	\$ -	100.00%	
<b>Court Security Prisoner Transportation Program Revenues</b>					
	01-215-000-6560 Court Security Prisoner Transportation Revenue	\$ 2,179.00	\$ 545.00	74.99%	
<b>Protective Inspection &amp; Control</b>					
	01-220-250-6320 Building Permits	\$ 45,000.00	\$ 42,624.00	5.28%	
	01-220-250-6725 Building Dept. IFT Machine Time	\$ 500.00	\$ -	100.00%	
	01-220-260-6310 Bylaw Enforcement User Fees	\$ 500.00	\$ 274.44	45.11%	
	01-220-290-6310 Property Standards User Fees	\$ 500.00	\$ 2,130.86	(326.17%)	garbage clean-up charged to persons or added to tax roll
<b>COVID 19 Pandemic Revenues</b>					

	01-255-000-6200 COVID 19 Pandemic Provincial Conditional Grants	\$ -	\$ -	0.00%	
	01-255-000-6620 COVID 19 Pandemic Transfer from Reserve	\$ 38,000.00	\$ -	100.00%	
Provincial Offences Revenues					
	01-260-000-6310 Provincial Offences User Fees	\$ -	\$ -	0.00%	
Roadways Revenues					
	01-300-000-6100 General Roads Federal Conditional Grants	\$ 350,000.00	\$ -	100.00%	
	01-300-000-6111 General Roads Federal Employment Grants	\$ -	\$ -	0.00%	
	01-300-000-6120 General Roads Federal Capital Grants	\$ -	\$ -	0.00%	
	01-300-000-6220 General Roads Provincial Capital Grants	\$ 416,805.00	\$ -	100.00%	
	01-300-000-6310 General Roads User Fees	\$ 15,000.00	\$ 3,491.51	76.72%	
	01-300-000-6560 General Roads Other Revenue	\$ -	\$ 2,163.40	0.00%	
	01-300-000-6620 General Roads Transfer from Reserve	\$ 456,000.00	\$ -	100.00%	
	01-300-000-6725 General Roads IFT Machine Time	\$ 1,000.00	\$ 594.00	40.60%	
Sanitary Sewers Revenues					
	01-400-000-6310 Sanitary Sewers User Fees	\$ 80,700.00	\$ 80,746.90	(0.06%)	
	01-400-000-6620 Sanitary Sewers Transfer from Reserve	\$ 31,130.00	\$ -	100.00%	
	01-400-402-6310 May Twp Septic Disposal Site User Fees	\$ 12,000.00	\$ 6,200.00	48.33%	
Storm Sewers Revenues					
	01-405-000-6620 Storm Sewers Transfer from Reserve	\$ -	\$ -	0.00%	
Waterworks Revenues					
	01-410-000-6120 Waterworks Federal Capital Grants	\$ 590,369.00	\$ -	100.00%	
	01-410-000-6220 Waterworks Provincial Capital Grants	\$ 491,925.00	\$ -	100.00%	
	01-410-000-6310 Waterworks User Fees	\$ 350,000.00	\$ 260,396.00	25.60%	
	01-410-000-6512 Waterworks Penalty & Interest	\$ 2,500.00	\$ 1,784.85	28.61%	
	01-410-000-6560 Waterworks Other Revenue	\$ -	\$ -	0.00%	
	01-410-000-6620 Waterworks Transfer from Reserve	\$ 424,787.00	\$ -	100.00%	
Waste Collection Revenues					
	01-420-000-6310 Waste Collection Bag Tag Fees	\$ 2,500.00	\$ 3,095.00	(23.80%)	
Waste Disposal Revenues					
	01-430-431-6310 Tennyson Landfill Site User Fees	\$ 40,000.00	\$ 34,900.94	12.75%	
Recycling Revenues					
	01-440-000-6560 Blue Box Program Revenue	\$ 42,026.00	\$ 10,506.44	75.00%	
Public Health Services Revenues					
	01-500-501-6200 NP Program Provincial Conditional Grants	\$ 162,153.00	\$ 95,199.66	41.29%	MOHLTC funded

	01-500-502-6200 RNPG Program Provincial Conditional Grants	\$ 221,375.00	\$ 154,176.43	30.36%	RNPG funds overhead costs
Hospitals Revenues					
	01-510-000-6620 Medical Clinic Transfer from Reserve Funds	\$ 18,532.00	\$ -	100.00%	
Cemeteries Revenues					
	01-540-547-6327 Grandview Cemetery Plot Fees	\$ -	\$ -	0.00%	
	01-540-548-6327 Immaculate Conception Cemetery Plot Fees	\$ -	\$ -	0.00%	
Parks Revenues					
	01-700-701-6402 Heritage Park Advertising Revenue	\$ -	\$ -	0.00%	
	01-700-702-6620 Mouth Park Transfer from Reserve	\$ -	\$ -	0.00%	
	01-700-704-6435 Ballfield Rental Revenue	\$ -	\$ 106.19	0.00%	
Recreation Programs Revenues					
	01-710-000-6442 Recreation Programs Revenue	\$ 2,700.00	\$ 849.56	68.53%	
	01-710-741-6442 Youth Recreation Programs Revenue	\$ 6,750.00	\$ 205.00	96.96%	
	01-710-741-6530 Youth Recreation Programs Donations	\$ -	\$ -	0.00%	
Recreation Facilities Revenues					
	01-720-721-6430 WCCB Hall Rental	\$ 1,500.00	\$ 1,275.00	15.00%	
	01-720-721-6530 WCCB Donations	\$ 15,425.00	\$ 4,520.00	70.70%	
Arena Revenues					
	01-730-000-6120 Arena Federal Capital Grants	\$ -	\$ -	0.00%	
	01-730-000-6201 Arena Provincial Employment Grants	\$ -	\$ -	0.00%	
	01-730-000-6310 Arena Public Skating Revenue	\$ 2,000.00	\$ 345.14	82.74%	
	01-730-000-6400 Arena Administration Revenue	\$ -	\$ 5.75	0.00%	
	01-730-000-6410 Arena Skate Sharpening Revenue	\$ -	\$ -	0.00%	
	01-730-000-6412 Arena Vending Machine Revenue	\$ 300.00	\$ 56.46	81.18%	
	01-730-000-6420 Arena Ice Rental Revenue	\$ 27,000.00	\$ 8,477.43	68.60%	
	01-730-000-6430 Arena Hall Rental	\$ 3,000.00	\$ 3,611.70	(20.39%)	
	01-730-000-6432 Arena Floor Rental	\$ 1,500.00	\$ -	100.00%	
	01-730-000-6530 Arena Donations	\$ -	\$ -	0.00%	
	01-730-000-6560 Arena Other Revenue	\$ -	\$ 130,030.27	0.00%	
	01-730-000-6620 Arena Transfer from Reserve	\$ -	\$ -	0.00%	
	01-730-731-6418 Arena Bar Liquor & Beer Sales	\$ 10,000.00	\$ 1,570.88	84.29%	
	01-730-732-6434 Canteen Revenue	\$ 1,200.00	\$ -	100.00%	
Other Recreation and Culture					
	01-760-000-6100 Other Recreation & Cult.Federal Conditional Grants	\$ -	\$ 1,160.00	0.00%	
	01-760-000-6560 Other Recreation & Culture Other Revenue	\$ -	\$ 9,343.22	0.00%	
Planning & Zoning Revenues					
	01-800-000-6340 Planning Dept Consent Application Fees	\$ 4,000.00	\$ 1,400.00	65.00%	
	01-800-000-6345 Planning Dept ZBA & OP Fees	\$ 2,000.00	\$ 1,500.00	25.00%	

	01-800-000-6560	Planning&Zoning Other Revenue	\$ 1,000.00	\$ 2,259.35	(125.94%)	increase in Planning/Consent applications
	01-800-801-6560	Economic Development Other Revenue	\$ -	\$ 450.00	0.00%	
Agricultural Revenues						
	01-810-810-6216	MOT & MNR Drainage Grants	\$ -	\$ 601.76	0.00%	
	01-810-810-6218	OMAFRA Municipal Drainage Grants	\$ 20,010.00	\$ 24,756.34	(23.72%)	2021 drain maintenance
	01-810-810-6310	Municipal Drainage User Fees	\$ 10,000.00	\$ 1,403.51	85.96%	2021 drain maintenance
	01-810-810-6720	Municipal Drain Maintenance IFT Supplies	\$ -	\$ 33,718.60	0.00%	2021 drain maintenance
Municipal Taxation Revenues						
	01-900-910-5110	MUN Residential Full	\$ 4,174,990.00	\$ 4,033,806.92	3.38%	
	01-900-910-5113	MUN Res/Farm PIL General	\$ 3,474.00	\$ 3,356.22	3.39%	
	01-900-910-5114	MUN Res/Farm PIL Full Taxable Tenant of Province	\$ 3,424.00	\$ 3,307.71	3.40%	
	01-900-910-5210	MUN Multi-Residential	\$ 28,124.00	\$ 27,173.34	3.38%	
	01-900-910-5310	MUN Farmland	\$ 90,479.00	\$ 87,419.76	3.38%	
	01-900-910-5410	MUN Managed Forest	\$ 5,941.00	\$ 5,739.98	3.38%	
	01-900-910-5510	MUN Commercial Full	\$ 169,568.00	\$ 163,834.10	3.38%	
	01-900-910-5511	MUN Commercial Excess	\$ 1,080.00	\$ 1,043.81	3.35%	
	01-900-910-5512	MUN Commercial Vacant	\$ 5,890.00	\$ 5,690.47	3.39%	
	01-900-910-5513	MUN Commercial PIL Full	\$ 16,159.00	\$ 15,612.46	3.38%	
	01-900-910-5514	MUN Commercial PIL General	\$ 29,555.00	\$ 28,555.51	3.38%	
	01-900-910-5515	MUN Commercial Vacant Shared PIL	\$ 214.00	\$ 206.94	3.30%	
	01-900-910-5517	MUN Commercial PIL Full Vacant Tenant of Province	\$ 423.00	\$ 408.84	3.35%	
	01-900-910-5550	MUN Landfill PIL Full	\$ 60.00	\$ 57.69	3.85%	
	01-900-910-5610	MUN Industrial Full	\$ 4,502.00	\$ 4,349.64	3.38%	
	01-900-910-5611	MUN Industrial Vacant Shared PIL	\$ -	\$ -	0.00%	
	01-900-910-5612	MUN Industrial Full Shared PIL	\$ 1,522.00	\$ 1,470.51	3.38%	
	01-900-910-5614	MUN Industrial Excess	\$ 439.00	\$ 424.02	3.41%	
	01-900-910-5710	MUN Railway ROW	\$ 23,300.00	\$ 23,300.25	0.00%	
	01-900-910-5810	MUN Power Dams	\$ 79,798.00	\$ 79,797.59	0.00%	
	01-900-910-5910	MUN Hydro Corridor	\$ 308.00	\$ 307.86	0.05%	
	01-900-920-5110	MUN Residential Full Supps/Omits	\$ -	\$ 7,187.85	0.00%	

	01-900-920-5310	MUN Farmland Supps/Omits	\$ -	\$ 80.78	0.00%
	01-900-920-5510	MUN Commercial Full Supps/Omits	\$ -	\$ -	0.00%
Education - English Public Revenues					
	01-901-910-5110	EP Residential Full	\$ 395,094.00	\$ 395,086.31	0.00%
	01-901-910-5114	EP Res/Farm PIL Full Taxable Tenant of Province	\$ 290.00	\$ 290.39	(0.13%)
	01-901-910-5210	EP Multi-Residential	\$ 1,579.00	\$ 1,579.07	0.00%
	01-901-910-5310	EP Farmland	\$ 9,663.00	\$ 9,662.83	0.00%
	01-901-910-5410	EP Managed Forest	\$ 423.00	\$ 464.56	(9.83%)
	01-901-910-5510	EP Commercial Full	\$ 65,662.00	\$ -	100.00%
	01-901-910-5511	EP Commercial Excess	\$ 598.00	\$ -	100.00%
	01-901-910-5512	EP Commercial Vacant	\$ 3,258.00	\$ -	100.00%
	01-901-910-5517	EP Commercial PIL Full Vacant Tenant of Province	\$ 261.00	\$ -	100.00%
	01-901-910-5610	EP Industrial Full	\$ 1,137.00	\$ -	100.00%
	01-901-910-5614	EP Industrial Excess	\$ 171.00	\$ -	100.00%
	01-901-910-5710	EP Railway ROW	\$ 8,594.00	\$ -	100.00%
	01-901-910-5910	EP Hydro Corridor	\$ 215.00	\$ -	100.00%
	01-901-920-5110	EP Residential Full Supps/Omits	\$ -	\$ 822.07	0.00%
	01-901-920-5310	EP Farmland Supps/Omits	\$ -	\$ 9.43	0.00%
	01-901-920-5510	EP Commercial Full Supps/Omits	\$ -	\$ -	0.00%
Education - French Public Revenues					
	01-902-910-5110	FP Residential Full	\$ 1,472.00	\$ 1,471.86	0.01%
	01-902-910-5210	FP Multi-Residential	\$ 40.00	\$ 39.84	0.40%
Education - English Separate					
	01-903-910-5110	ES Residential Full	\$ 57,129.00	\$ 57,126.26	0.00%
	01-903-910-5210	ES Multi-Residential	\$ 122.00	\$ 121.66	0.28%
	01-903-910-5310	ES Farmland	\$ 244.00	\$ 243.62	0.16%
	01-903-910-5410	ES Managed Forest	\$ 181.00	\$ 179.59	0.78%
	01-903-910-5510	ES Commercial Full	\$ 26,320.00	\$ -	100.00%
	01-903-910-5511	ES Commercial Excess	\$ 239.00	\$ -	100.00%
	01-903-910-5512	ES Commercial Vacant	\$ 1,306.00	\$ -	100.00%
	01-903-910-5517	ES Commercial PIL Full Vacant Tenant of Province	\$ 104.00	\$ -	100.00%
	01-903-910-5610	ES Industrial Full	\$ 456.00	\$ -	100.00%
	01-903-910-5614	ES Industrial Excess	\$ 68.00	\$ -	100.00%
	01-903-910-5710	ES Railway ROW	\$ 3,445.00	\$ -	100.00%
	01-903-910-5910	ES Hydro Corridor	\$ 86.00	\$ -	100.00%
	01-903-920-5110	ES Residential Full Supps/Omits	\$ -	\$ 23.57	0.00%
	01-903-920-5510	ES Commercial Full Supps/Omits	\$ -	\$ -	0.00%
Education - French Separate					

	01-904-910-5110 FS Residential Full	\$ 17,061.00	\$ 17,060.45	0.00%
	01-904-910-5114 FS Res/Farm PIL Full Taxable Tenant of Province	\$ 96.00	\$ 95.63	0.39%
	01-904-910-5210 FS Multi-Residential	\$ 53.00	\$ 52.58	0.79%
	01-904-910-5310 FS Farmland	\$ 296.00	\$ 295.76	0.08%
	01-904-910-5410 FS Managed Forest	\$ 26.00	\$ 25.73	1.04%
	01-904-910-5510 FS Commercial Full	\$ 7,991.00	\$ -	100.00%
	01-904-910-5511 FS Commercial Excess	\$ 72.00	\$ -	100.00%
	01-904-910-5512 FS Commercial Vacant	\$ 397.00	\$ -	100.00%
	01-904-910-5517 FS Commercial PIL Full Vacant Tenant of Province	\$ 32.00	\$ -	100.00%
	01-904-910-5610 FS Industrial Full	\$ 139.00	\$ -	100.00%
	01-904-910-5614 FS Industrial Excess	\$ 21.00	\$ -	100.00%
	01-904-910-5710 FS Railway ROW	\$ 1,046.00	\$ -	100.00%
	01-904-910-5910 FS Hydro Corridor	\$ 26.00	\$ -	100.00%
	01-904-920-5510 FS Commercial Full Supps/Omits	\$ -	\$ -	0.00%
Education - No Support Revenues				
	01-905-910-5110 EDU NS Residential Full	\$ -	\$ 12.55	0.00%
	01-905-910-5510 EDU NS Commercial Full	\$ -	\$ 99,973.28	0.00%
	01-905-910-5511 EDU NS Commercial Excess	\$ -	\$ 909.92	0.00%
	01-905-910-5512 EDU NS Commercial Vacant	\$ -	\$ 4,960.56	0.00%
	01-905-910-5513 EDU NS Commercial PIL Full	\$ 10,609.00	\$ 10,609.48	0.00%
	01-905-910-5515 EDU NS Commercial Vacant Shared PIL	\$ 201.00	\$ 200.90	0.05%
	01-905-910-5517 EDU NS Commercial PIL Vacant Tenant of Province	\$ -	\$ 396.90	0.00%
	01-905-910-5550 EDU NS Landfill PIL Full	\$ 43.00	\$ 43.12	(0.28%)
	01-905-910-5610 EDU NS Industrial Full	\$ -	\$ 1,730.96	0.00%
	01-905-910-5612 EDU NS Industrial Full Shared PIL	\$ 652.00	\$ 651.70	0.05%
	01-905-910-5614 EDU NS Industrial Excess Land	\$ -	\$ 259.60	0.00%
	01-905-910-5710 EDU NS Railway ROW	\$ -	\$ 13,085.22	0.00%
	01-905-910-5910 EDU NS Hydro Corridor	\$ -	\$ 327.01	0.00%
<b>Total Revenues</b>		<b>\$11,109,784.00</b>	<b>\$ 7,416,089.38</b>	
Administration Expenditures				
	01-100-000-7010 General Government Wages	\$ 261,411.00	\$ 184,798.67	29.31%
	01-100-000-7015 General Government Benefits	\$ 88,247.00	\$ 58,109.61	34.15%
	01-100-000-7030 General Government Transfer to Capital	\$ 55,000.00	\$ -	100.00%
	01-100-000-8000 General Government Materials, Parts & Supplies	\$ 4,000.00	\$ 2,197.62	45.06%



	01-100-000-8010 General Government Office Supplies	\$ 6,500.00	\$ 5,689.33	12.47%	
	01-100-000-8011 General Government Office Equipment Maintenance	\$ 35,000.00	\$ 24,200.07	30.86%	
	01-100-000-8012 General Government Small Tools and Equipment	\$ 1,500.00	\$ -	100.00%	
	01-100-000-8013 General Government Computer Hardware/Software	\$ 2,500.00	\$ 3,621.99	(44.88%)	financial software required a microsoft office update that was not planned for
	01-100-000-8020 General Government Postage, Courier	\$ 8,000.00	\$ 3,227.47	59.66%	
	01-100-000-8025 General Government Advertising, Publications	\$ 4,000.00	\$ 2,304.98	42.38%	
	01-100-000-8026 General Government Donations, Tributes	\$ 20,000.00	\$ 8,630.80	56.85%	
	01-100-000-8027 General Government Succession Planning	\$ 25,000.00	\$ -	100.00%	
	01-100-000-8028 General Government Elections Costs	\$ 10,000.00	\$ 6,268.84	37.31%	
	01-100-000-8040 General Government Building Repairs & Maintenance	\$ 3,000.00	\$ -	100.00%	
	01-100-000-8045 General Government Licenses & Permits	\$ -	\$ 15.00	0.00%	
	01-100-000-8050 General Government Hydro, Heat	\$ 4,500.00	\$ 2,972.78	33.94%	
	01-100-000-8051 General Government Telephone & Internet	\$ 5,000.00	\$ 3,260.19	34.80%	
	01-100-000-8052 General Government Insurance	\$ 35,127.00	\$ 56,012.04	(59.46%)	cyber security portion was not included in our originally billing for 2022
	01-100-000-8053 General Government Janitorial	\$ 5,500.00	\$ 3,158.91	42.57%	
	01-100-000-8060 General Government Training and Conference Expense	\$ 2,500.00	\$ -	100.00%	
	01-100-000-8061 General Government Mileage	\$ 1,000.00	\$ 116.71	88.33%	
	01-100-000-8062 General Government Meals & Accommodations	\$ 500.00	\$ -	100.00%	
	01-100-000-8081 General Government Asset Management Project Exp	\$ -	\$ 24,918.48	0.00%	carry forward from 2021 - 2022 project complete
	01-100-000-8094 General Government Other Write-Offs	\$ 10,000.00	\$ 2,857.11	71.43%	
	01-100-000-8095 General Government Amortization Expense	\$ -	\$ -	0.00%	
	01-100-000-8110 Gen Gov Consulting/Legal Fees/Memberships	\$ 50,000.00	\$ 35,140.89	29.72%	
	01-100-000-8111 General Government Assessment Costs	\$ 67,808.00	\$ 50,855.55	25.00%	
	01-100-000-8200 General Government Rent and Lease Agreements	\$ 1,200.00	\$ 660.31	44.97%	
	01-100-000-8204 General Government Interest - Other	\$ 12,000.00	\$ 12.00	99.90%	
	01-100-000-8205 General Government Bank Charges	\$ 3,700.00	\$ 2,272.16	38.59%	
Council Expenditures					

	01-110-000-7011 Council Honorariums	\$ 46,513.00	\$ 22,227.91	52.21%	
	01-110-000-7012 Council Per Diem Remuneration	\$ 28,066.00	\$ -	100.00%	
	01-110-000-7015 Council Benefits	\$ 5,083.00	\$ 775.95	84.73%	
	01-110-000-8060 Council Training and Conference Expenses	\$ 5,000.00	\$ -	100.00%	
	01-110-000-8061 Council Mileage	\$ 2,000.00	\$ -	100.00%	
	01-110-000-8062 Council Meals & Accommodations	\$ 2,500.00	\$ -	100.00%	
Municipal Health & Safety					
	01-120-000-8000 Municipal Health & Safety Materials, Parts & Suppl	\$ 500.00	\$ -	100.00%	
	01-120-000-8025 Health & Safety Advertising, Publications	\$ 200.00	\$ -	100.00%	
	01-120-000-8060 Municipal Health & Safety Training and Conference	\$ 1,000.00	\$ -	100.00%	
Fire Department Expenditures					
	01-200-000-7010 Fire Dept. Wages	\$ 34,767.00	\$ 26,923.42	22.56%	
	01-200-000-7011 Fire Dept. Honorariums	\$ 16,800.00	\$ 7,000.00	58.33%	
	01-200-000-7012 Fire Dept. Per Diem Remuneration	\$ 35,000.00	\$ -	100.00%	
	01-200-000-7015 Fire Dept. Benefits	\$ 14,945.00	\$ 14,987.42	(0.28%)	
	01-200-000-7020 Fire Dept. Long Term Debt Charges (Interest)	\$ -	\$ 6.51	0.00%	
	01-200-000-7030 Fire Dept. Transfer to Capital	\$ 246,000.00	\$ 145,415.04	40.89%	
	01-200-000-7031 Fire Dept. Transfer to Reserves	\$ 61,756.00	\$ -	100.00%	
	01-200-000-8000 Fire Dept. Materials, Parts & Supplies	\$ 5,000.00	\$ 2,499.12	50.02%	
	01-200-000-8010 Fire Dept. Office Supplies	\$ 2,000.00	\$ 499.43	75.03%	
	01-200-000-8012 Fire Dept. Small Tools and Equipment	\$ 5,000.00	\$ 3,043.79	39.12%	
	01-200-000-8015 Fire Dept. Bunker Gear	\$ 15,500.00	\$ 231.87	98.50%	
	01-200-000-8020 Fire Dept. Postage, Courier	\$ 30.00	\$ 200.67	(568.90%)	Fire Chief has been provided the departments
	01-200-000-8024 Fire Dept. Public Education	\$ 2,000.00	\$ -	100.00%	
	01-200-000-8025 Fire Dept. Advertising, Publications	\$ 500.00	\$ 633.79	(26.76%)	Fire Chief has been provided the departments updated statement and advised to be mindful of items over budget
	01-200-000-8035 Fire Department Fuel/Gas	\$ 700.00	\$ 533.60	23.77%	
	01-200-000-8042 Fire Dept Hydrant Maintenance	\$ 750.00	\$ -	100.00%	
	01-200-000-8043 Fire Dept. Equipment Compliance Testing	\$ 12,500.00	\$ 2,188.34	82.49%	
	01-200-000-8044 Fire Dept. Radio Equipment Maintenance	\$ 3,000.00	\$ 315.52	89.48%	
	01-200-000-8045 Fire Radio Licenses	\$ 1,800.00	\$ 1,436.00	20.22%	
	01-200-000-8051 Fire Dept. Telephone & Internet	\$ 3,200.00	\$ 1,897.64	40.70%	
	01-200-000-8052 Fire Dept Insurance	\$ 6,054.00	\$ 6,053.40	0.01%	

	01-200-000-8053	Fire Dept Janitorial	\$ 30.00	\$ -	100.00%
	01-200-000-8060	Fire Dept. Training and Conference Expenses	\$ 3,500.00	\$ -	100.00%
	01-200-000-8061	Fire Dept. Mileage	\$ 1,000.00	\$ 643.27	35.67%
	01-200-000-8062	Fire Dept. Meals & Accommodations	\$ 2,000.00	\$ 299.27	85.04%
	01-200-000-8095	Fire Dept. Amortization Expense	\$ -	\$ -	0.00%
	01-200-000-8100	Fire Dept. Dispatch Services	\$ 10,000.00	\$ 6,627.39	33.73%
	01-200-000-8110	Fire Dept. Memberships, Consulting and Legal Fees	\$ 1,500.00	\$ 359.49	76.03%
	01-200-000-8112	Fire Dept Contracted Services	\$ 5,190.00	\$ 4,970.80	4.22%
	01-200-000-8201	Fire Dept. Hired Equipment	\$ 500.00	\$ -	100.00%
	01-200-000-8204	Fire Dept. Interest - Other	\$ -	\$ 32.23	0.00%
	01-200-201-8000	Fire Station #1 Materials, Parts & Supplies	\$ 400.00	\$ 223.76	44.06%
	01-200-201-8040	Fire Station #1 Building Repairs & Maintenance	\$ 3,250.00	\$ 55.79	98.28%
	01-200-201-8050	Fire Station #1 Hydro, Heat	\$ 4,750.00	\$ 3,219.53	32.22%
	01-200-201-8051	Fire Station #1 Telephone & Internet	\$ 400.00	\$ 156.36	60.91%
	01-200-201-8052	Fire Station #1 Insurance	\$ 783.00	\$ 783.00	0.00%
	01-200-201-8053	Fire Station #1 Janitorial	\$ 30.00	\$ 82.14	(173.80%)
	01-200-202-8000	Fire Station #2 Materials, Parts & Supplies	\$ 400.00	\$ 365.71	8.57%
	01-200-202-8040	Fire Station #2 Building Repairs & Maintenance	\$ 3,250.00	\$ 769.40	76.33%
	01-200-202-8050	Fire Station #2 Hydro, Heat	\$ 5,600.00	\$ 4,840.14	13.57%
	01-200-202-8051	Fire Station #2 Telephone & Internet	\$ 1,200.00	\$ 872.80	27.27%
	01-200-202-8052	Fire Station #2 Insurance	\$ 1,349.00	\$ 1,348.92	0.01%
	01-200-202-8053	Fire Station #2 Janitorial	\$ 30.00	\$ 163.11	(443.70%)
	01-200-204-8000	Fire Station #4 Materials, Parts & Supplies	\$ 400.00	\$ 392.32	1.92%
	01-200-204-8040	Fire Station #4 Building Repairs & Maintenance	\$ 3,250.00	\$ -	100.00%
	01-200-204-8050	Fire Station #4 Hydro, Heat	\$ 4,100.00	\$ 3,493.41	14.79%
	01-200-204-8051	Fire Station #4 Telephone & Internet	\$ 408.00	\$ 301.78	26.03%
	01-200-204-8052	Fire Station #4 Insurance	\$ 401.00	\$ 400.68	0.08%
	01-200-204-8053	Fire Station #4 Janitorial	\$ 30.00	\$ 81.67	(172.23%)
	01-200-205-8000	Fire Station #5 Materials, Parts & Supplies	\$ 400.00	\$ -	100.00%
	01-200-205-8040	Fire Station #5 Building Repairs & Maintenance	\$ 3,250.00	\$ 3,120.69	3.98%

	01-200-205-8050 Fire Station #5 Hydro, Heat	\$ 3,000.00	\$ 3,015.16	(0.51%)	
	01-200-205-8051 Fire Station #5 Telephone & Internet	\$ 400.00	\$ 266.60	33.35%	
	01-200-205-8052 Fire Station #5 Insurance	\$ 387.00	\$ 386.64	0.09%	
	01-200-205-8053 Fire Station #5 Janitorial	\$ 30.00	\$ -	100.00%	
	01-200-206-8000 2013 INTL Rescue Van (#400) Materials, Parts&Supp	\$ 200.00	\$ 93.50	53.25%	
	01-200-206-8035 2013 INTL Rescue Van (#400) Fuel	\$ 1,200.00	\$ 1,507.93	(25.66%)	
	01-200-206-8044 2013 INTL Rescue Van (#400) Vehicle Maintenance	\$ 2,000.00	\$ -	100.00%	
	01-200-206-8052 2013 INTL Rescue Van (#400) Insurance	\$ 1,269.00	\$ 1,269.00	0.00%	
	01-200-207-8000 1986 Int'l Tanker (#410) Materials, Parts &	\$ 200.00	\$ 81.39	59.31%	
	01-200-207-8035 1986 Int'l Tanker (#410) Fuel	\$ 400.00	\$ 462.38	(15.60%)	Fuel costs have risen for all departments - the cost of fuel has now started to decrease
	01-200-207-8044 1986 Int'l Tanker (#410) Vehicle & Equipment Maint	\$ 1,500.00	\$ 366.80	75.55%	
	01-200-207-8045 1986 Int'l Tanker (#410) Licenses & Permits	\$ -	\$ 35.00	0.00%	
	01-200-207-8052 1986 Int'l Tanker (#410) Insurance	\$ 1,195.00	\$ 1,195.00	0.00%	
	01-200-208-8000 1992 Pierce Pumper (#415) Materials, Parts & Supp	\$ 200.00	\$ -	100.00%	
	01-200-208-8035 1992 Pierce Pumper (#415) Fuel	\$ 600.00	\$ 384.66	35.89%	
	01-200-208-8044 1992 Pierce Pumper (#415) Vehicle Maintenance	\$ 2,000.00	\$ -	100.00%	
	01-200-208-8052 1992 Pierce Pumper (#415) Insurance	\$ 1,195.00	\$ 1,195.00	0.00%	
	01-200-209-8000 1991 GMC Tanker (#420) Materials, Parts & Supplies	\$ 200.00	\$ 93.51	53.25%	
	01-200-209-8035 1991 GMC Tanker (#420) Fuel	\$ 400.00	\$ 677.03	(69.26%)	Fuel costs have risen for all departments - the cost of fuel has now started to decrease
	01-200-209-8044 1991 GMC Tanker (#420) Vehicle Maintenance	\$ 1,500.00	\$ -	100.00%	
	01-200-209-8052 1991 GMC Tanker (#420) Insurance	\$ 1,195.00	\$ 1,195.00	0.00%	
	01-200-210-8000 1996 GMC Topkick Pumper (#425) Materials, Parts &	\$ 200.00	\$ 653.99	(227.00%)	
	01-200-210-8035 1996 GMC Topkick Pumper (#425) Fuel	\$ 500.00	\$ 1,375.32	(175.06%)	Fuel costs have risen for all departments - the cost of fuel has now started to decrease
	01-200-210-8044 1996 GMC Topkick Pumper (#425) Vehicle & Equipment	\$ 2,000.00	\$ 1,765.65	11.72%	
	01-200-210-8052 1996 GMC Topkick Pumper (#425) Insurance	\$ 1,195.00	\$ 1,195.00	0.00%	
	01-200-212-8000 2002 Int'l Tanker (#440) Materials, Parts & Suppli	\$ 200.00	\$ 889.10	(344.55%)	Fuel costs have risen for all departments - the cost of fuel has now started to decrease
	01-200-212-8035 2002 Int'l Tanker (#440) Fuel	\$ 750.00	\$ 814.72	(8.63%)	
	01-200-212-8044 2002 Int'l Tanker (#440) Vehicle & Equipment Maint	\$ 1,500.00	\$ 2,769.02	(84.60%)	air brakes repair?

	01-200-212-8052	2002 Int'l Tanker (#440) Insurance	\$ 1,269.00	\$ 1,269.00	0.00%	
	01-200-213-8000	1995 Ferrara Pumper (#445) Materials & Supplies	\$ 200.00	\$ 247.52	(23.76%)	
	01-200-213-8035	1995 Ferrara Pumper (#445) Fuel	\$ 1,200.00	\$ 1,599.54	(33.30%)	Fuel costs have risen for all departments - the cost of fuel has now started to decrease
	01-200-213-8044	1995 Ferrara Pumper (#445) Vehicle & Equip. Maint	\$ 2,000.00	\$ 12,556.80	(527.84%)	repairs were approved by Council
	01-200-213-8045	1995 Ferrara Pumper (#445) Licenses & Permits	\$ -	\$ 488.45	0.00%	
	01-200-213-8052	1995 Ferrara Pumper (#445) Insurance	\$ 901.00	\$ 901.00	0.00%	
	01-200-214-8000	2001 Int'l Tanker (#450) Materials, Parts & Suppl	\$ 200.00	\$ -	100.00%	
	01-200-214-8035	2001 Int'l Tanker (#450) Fuel	\$ 500.00	\$ 1,670.39	(234.08%)	Fuel costs have risen for all departments - the cost of fuel has now started to decrease
	01-200-214-8044	2001 Int'l Tanker (#450) Vehicle Maintenance	\$ 1,500.00	\$ 199.69	86.69%	
	01-200-214-8052	2001 Int'l Tanker (#450) Insurance	\$ 1,195.00	\$ 1,195.00	0.00%	
Policing Expenditures						
	01-210-000-8112	Policing Costs	\$ 683,028.00	\$ 339,971.92	50.23%	
Protective Inspection & Control						
	01-220-250-7010	Building Dept Wages	\$ -	\$ -	0.00%	
	01-220-250-7015	Building Dept Benefits	\$ -	\$ -	0.00%	
	01-220-250-8000	Building Dept Materials, Parts & Supplies	\$ 100.00	\$ -	100.00%	
	01-220-250-8010	Building Dept Office Supplies	\$ 400.00	\$ -	100.00%	
	01-220-250-8011	Bldg Dept Office Equipment Maintenance	\$ 100.00	\$ -	100.00%	
	01-220-250-8020	Building Dept Postage, Courier	\$ 50.00	\$ -	100.00%	
	01-220-250-8025	Building Dept Advertising, Publications	\$ 100.00	\$ -	100.00%	
	01-220-250-8035	Building Dept. Vehicle fuel	\$ 750.00	\$ 223.25	70.23%	
	01-220-250-8044	Building Dept. Vehicle Maintenance	\$ 1,500.00	\$ -	100.00%	
	01-220-250-8045	Building Dept Vehicle Licenses & Permits	\$ 120.00	\$ -	100.00%	
	01-220-250-8051	Bldg Dept Telephone & Internet	\$ 1,000.00	\$ 596.76	40.32%	
	01-220-250-8052	Building Dept. Vehicle Insurance	\$ 1,008.00	\$ 1,008.00	0.00%	
	01-220-250-8110	Building Dept Consulting/Legal Fees/Memberships	\$ 500.00	\$ -	100.00%	
	01-220-250-8112	Building Dept Contracted Services	\$ 74,000.00	\$ 32,031.65	56.71%	
	01-220-260-8112	Bylaw Enforcement Contracted Services	\$ 13,460.00	\$ 10,272.85	23.68%	
	01-220-290-7010	Property Standards Wages	\$ -	\$ -	0.00%	
	01-220-290-7015	Property Standards Wage Benefits	\$ -	\$ -	0.00%	
	01-220-290-8110	Property Standards Consulting and Legal Fees	\$ -	\$ -	0.00%	
	01-220-290-8112	Property Standards Contracted Services	\$ 13,460.00	\$ 10,272.85	23.68%	

Emergency Measures Expenditures					
	01-250-000-8112 Emergency Measures Contracted Services	\$ 11,500.00	\$ 5,851.20	49.12%	
COVID 19 Pandemic Expenditures					
	01-255-000-7010 COVID 19 Pandemic Wages	\$ 12,800.00	\$ 3,473.87	72.86%	
	01-255-000-7015 COVID 19 Pandemic Benefits	\$ 2,100.00	\$ 442.75	78.92%	
	01-255-000-8000 COVID 19 Pandemic Materials, Parts & Supplies	\$ 15,000.00	\$ 6,798.70	54.68%	
	01-255-000-8012 COVID 19 Pandemic Small Tools and Equipment	\$ 1,000.00	\$ -	100.00%	
	01-255-000-8024 COVID 19 Pandemic Public Education	\$ 500.00	\$ -	100.00%	
	01-255-000-8025 COVID 19 Pandemic Advertising, Publications	\$ 500.00	\$ -	100.00%	
	01-255-000-8040 COVID 19 Pandemic Building Repairs & Maintenance	\$ -	\$ -	0.00%	
	01-255-000-8053 COVID 19 Pandemic Janitorial	\$ 3,600.00	\$ 1,892.72	47.42%	
	01-255-000-8060 COVID 19 Pandemic Training and Conference Expenses	\$ 500.00	\$ 203.52	59.30%	
	01-255-000-8110 COVID 19 Pandemic Consulting and Legal Fees	\$ 2,000.00	\$ -	100.00%	
Other Protective Services					
	01-270-000-8100 911 Dispatch Services	\$ -	\$ 1,651.02	0.00%	
	01-270-000-8112 Animal Control Contract	\$ 21,531.00	\$ 16,432.48	23.68%	
Roadways Expenditures					
	01-300-000-7010 General Roads Wages	\$ 94,027.00	\$ 76,985.52	18.12%	
	01-300-000-7014 General Roads Summer Student Wages	\$ -	\$ -	0.00%	
	01-300-000-7015 General Roads Benefits	\$ 62,288.00	\$ 45,808.36	26.46%	
	01-300-000-7016 General Roads Summer Student Benefits	\$ -	\$ -	0.00%	
	01-300-000-7020 General Roads Long Term Debt Charges (Interest)	\$ 30,000.00	\$ 72,805.74	(142.69%)	is adjusted at year end
	01-300-000-7030 General Roads Transfer to Capital	\$ 2,210,000.00	\$ 724,647.15	67.21%	
	01-300-000-8000 General Roads Materials, Parts & Supplies	\$ 18,000.00	\$ 3,976.91	77.91%	
	01-300-000-8012 General Roads Small Tools and Equipment	\$ 8,000.00	\$ 1,775.12	77.81%	
	01-300-000-8015 General Roads Boots & Clothing	\$ 3,200.00	\$ 1,239.39	61.27%	
	01-300-000-8020 General Roads Postage, Courier	\$ 100.00	\$ 147.24	(47.24%)	
	01-300-000-8035 General Roads Fuel/Gas	\$ 500.00	\$ 725.74	(45.15%)	Fuel costs have risen for all departments - the cost of fuel has now started to decrease
	01-300-000-8040 General Roads Building Repairs & Maintenance	\$ 6,000.00	\$ 79.11	98.68%	
	01-300-000-8044 General Roads Crossing & Flasher Maintenance	\$ 10,700.00	\$ 7,120.00	33.46%	
	01-300-000-8045 Public Works Radio Licences	\$ 1,000.00	\$ 995.00	0.50%	

	01-300-000-8050	General Roads Hydro, Heat	\$ 25,000.00	\$ 19,419.74	22.32%	
	01-300-000-8051	General Roads Telephone & Internet	\$ 2,500.00	\$ 979.69	60.81%	
	01-300-000-8052	General Roads Insurance	\$ 38,372.00	\$ 38,371.88	0.00%	
	01-300-000-8053	General Roads Janitorial	\$ 2,000.00	\$ 535.80	73.21%	
	01-300-000-8060	General Roads Training and Conference Expenses	\$ 10,000.00	\$ 3,096.42	69.04%	
	01-300-000-8061	General Roads Mileage	\$ 250.00	\$ -	100.00%	
	01-300-000-8062	General Roads Meals & Accommodations	\$ 500.00	\$ -	100.00%	
	01-300-000-8095	General Roads Amortization Expense	\$ -	\$ -	0.00%	
	01-300-000-8110	General Roads Consulting and Legal Fees	\$ 3,000.00	\$ 1,384.84	53.84%	
	01-300-000-8112	General Roads Contracted Services	\$ 500.00	\$ -	100.00%	
	01-300-000-8200	General Roads Rent and Lease Agreements	\$ 750.00	\$ 712.78	4.96%	
	01-300-000-8201	General Roads Hired Equipment	\$ 2,500.00	\$ -	100.00%	
	01-300-000-8204	General Roads Interest - Other	\$ -	\$ 50.02	0.00%	
	01-300-000-8520	General Roads IFT Materials & Supplies	\$ -	\$ 35,092.57	0.00%	2021 drain maintenance
	01-300-301-7010	740/02 Grader Wages	\$ 3,000.00	\$ 935.20	68.83%	
	01-300-301-7015	740/02 Grader Benefits	\$ 600.00	\$ 199.10	66.82%	
	01-300-301-8000	740/02 Grader Materials, Parts & Supplies	\$ 500.00	\$ -	100.00%	
	01-300-301-8035	740/02 Grader Fuel	\$ 15,000.00	\$ 12,519.66	16.54%	
	01-300-301-8044	740/02 Grader Vehicle & Equipment Maintenance	\$ 20,000.00	\$ 1,340.64	93.30%	
	01-300-302-7010	JD 670G Grader Wages	\$ 2,000.00	\$ 1,401.15	29.94%	
	01-300-302-7015	JD 670G Grader Benefits	\$ 400.00	\$ 279.55	30.11%	
	01-300-302-8000	JD 670G Grader Materials, Parts & Supplies	\$ 500.00	\$ -	100.00%	
	01-300-302-8035	JD 670G Grader Fuel	\$ 17,000.00	\$ 17,983.75	(5.79%)	Fuel costs have risen for all departments - the cost of fuel has now started to decrease
	01-300-302-8044	JD 670G Grader Vehicle & Equipment Maintenance	\$ 17,000.00	\$ 6,891.98	59.46%	
	01-300-303-7010	Sweeper Wages	\$ 500.00	\$ 235.58	52.88%	
	01-300-303-7015	Sweeper Benefits	\$ 100.00	\$ 39.57	60.43%	
	01-300-303-8044	Sweeper Vehicle & Equipment Maintenance	\$ 2,000.00	\$ 2,017.82	(0.89%)	
	01-300-304-7010	Volvo Excavator Wages	\$ 2,000.00	\$ 266.90	86.66%	
	01-300-304-7015	Volvo Excavator Benefits	\$ 400.00	\$ 55.66	86.09%	
	01-300-304-8035	Volvo Excavator Fuel	\$ 5,000.00	\$ 1,558.42	68.83%	
	01-300-304-8044	Volvo Excavator Equipment Maintenance	\$ 4,000.00	\$ 17,246.52	(331.16%)	discussed at Council or PW?
	01-300-305-7010	Case 621 Loader Wages	\$ 1,200.00	\$ 670.59	44.12%	
	01-300-305-7015	Case 621 Loader Benefits	\$ 300.00	\$ 141.25	52.92%	
	01-300-305-8035	Case 621 Loader Fuel	\$ 5,000.00	\$ 3,154.53	36.91%	

	01-300-305-8044 Case 621 Loader Vehicle & Equipment Maintenance	\$ 8,000.00	\$ 810.76	89.87%	
	01-300-306-7010 JD 2210 Tractor Wages	\$ 600.00	\$ 189.68	68.39%	
	01-300-306-7015 JD 2210 Tractor Benefits	\$ 100.00	\$ 40.37	59.63%	
	01-300-306-8035 JD 2210 Tractor Fuel	\$ 1,200.00	\$ 71.01	94.08%	
	01-300-306-8044 JD 2210 Tractor Vehicle & Equipment Maintenance	\$ 1,000.00	\$ 861.14	13.89%	
	01-300-307-7010 Sidewalk Cleaner #1 Wages	\$ 600.00	\$ 1,314.19	(119.03%)	
	01-300-307-7015 Sidewalk Cleaner #1 Benefits	\$ 100.00	\$ 242.61	(142.61%)	
	01-300-307-8035 Sidewalk Cleaner #1 Fuel	\$ 1,200.00	\$ 1,571.38	(30.95%)	
	01-300-307-8044 Sidewalk Cleaner #1 Vehicle & Equipment Maintenan	\$ 2,000.00	\$ 980.43	50.98%	
	01-300-308-7010 Sidewalk Cleaner #2 Wages	\$ 500.00	\$ 248.40	50.32%	
	01-300-308-7015 Sidewalk Cleaner #2 Benefits	\$ 100.00	\$ 48.79	51.21%	
	01-300-308-8035 Sidewalk Cleaner #2 Fuel	\$ 750.00	\$ 434.67	42.04%	
	01-300-308-8044 Sidewalk Cleaner #2 Vehicle & Equipment Mai	\$ 2,000.00	\$ 2,703.83	(35.19%)	
	01-300-309-7010 Brushcutter Wages	\$ 100.00	\$ -	100.00%	
	01-300-309-7015 Brushcutter Benefits	\$ 30.00	\$ -	100.00%	
	01-300-309-8044 Brushcutter Vehicle & Equipment Maintenance	\$ 3,000.00	\$ -	100.00%	
	01-300-310-7010 2022 670G JD Wages	\$ -	\$ 266.90	0.00%	
	01-300-310-7015 2022 670G Grader Benefits	\$ -	\$ 57.04	0.00%	
	01-300-310-8035 2022 670G Grader Fuel	\$ -	\$ 5,756.91	0.00%	
	01-300-310-8044 2022 670G JD Grader Vehicle & Equip. Maintenance	\$ -	\$ 839.52	0.00%	
	01-300-311-7010 Tandem Float Wages	\$ 500.00	\$ 25.16	94.97%	
	01-300-311-7015 Tandem Float Benefits	\$ 100.00	\$ 5.38	94.62%	
	01-300-311-8044 Tandem Float Vehicle & Equipment Maintenance	\$ 1,000.00	\$ 1,362.32	(36.23%)	mechanical inspection - required repairs
	01-300-312-7010 JD 410L Backhoe Wages	\$ 3,000.00	\$ 308.48	89.72%	
	01-300-312-7015 JD 410L Backhoe Benefits	\$ 600.00	\$ 65.75	89.04%	
	01-300-312-8035 JD 410L Backhoe Fuel	\$ 10,000.00	\$ 4,152.53	58.47%	
	01-300-312-8044 JD 410L Backhoe Vehicle & Equipment Maintenance	\$ 7,000.00	\$ 2,524.73	63.93%	
	01-300-312-8052 JD 410L Backhoe Insurance	\$ 421.00	\$ 421.00	0.00%	
	01-300-312-8200 JD 410L Backhoe Rent and Lease Agreements	\$ 30,300.00	\$ 17,655.82	41.73%	
	01-300-322-7010 2019 INTL Plow Truck (#9) Wages	\$ 3,000.00	\$ 1,249.23	58.36%	
	01-300-322-7015 2019 INTL Plow Truck (#9) Benefits	\$ 900.00	\$ 262.80	70.80%	
	01-300-322-8035 2019 INTL Plow Truck (#9) Fuel	\$ 10,000.00	\$ 14,606.21	(46.06%)	Fuel costs have risen for all departments - the cost of fuel has now started to decrease
	01-300-322-8044 2019 INTL Plow Truck (#9) Vehicle Maintenance	\$ 5,000.00	\$ 1,730.75	65.39%	
	01-300-322-8045 2019 INTL Plow Truck (#9) Licenses & Permits	\$ 2,000.00	\$ 1,035.00	48.25%	



	01-300-322-8052 2019 INTL Plow Truck (#9) Insurance	\$ 999.00	\$ 999.00	0.00%	
	01-300-325-7010 2005 INTL Plow Truck (#12) Wages	\$ 4,000.00	\$ 3,376.61	15.58%	
	01-300-325-7015 2005 INTL Plow Truck (#12) Benefits	\$ 750.00	\$ 684.61	8.72%	
	01-300-325-8035 2005 INTL Plow Truck (#12) Fuel	\$ 15,000.00	\$ 12,969.94	13.53%	
	01-300-325-8044 2005 INTL Plow Truck (#12) Vehicle Maintenance	\$ 15,000.00	\$ 6,581.13	56.13%	
	01-300-325-8045 2005 INTL Plow Truck (#12) Licenses & Permits	\$ 4,000.00	\$ 499.00	87.53%	
	01-300-325-8052 2005 INTL Plow Truck (#12) Insurance	\$ 999.00	\$ 999.00	0.00%	
	01-300-326-7010 2018 GMC 1/2 Ton (#14) Wages	\$ 200.00	\$ 102.16	48.92%	
	01-300-326-7015 2018 GMC 1/2 Ton (#14) Benefits	\$ 40.00	\$ 20.85	47.88%	
	01-300-326-8035 2018 GMC 1/2 Ton (#14) Fuel	\$ 3,500.00	\$ 3,028.89	13.46%	Fuel costs have risen for all departments - the cost of fuel has now started to decrease
	01-300-326-8044 2018 GMC 1/2 Ton (#14) Vehicle Maintenance	\$ 1,000.00	\$ 3,079.32	(207.93%)	need to follow up with crew supervisor - repairs?
	01-300-326-8045 2018 GMC 1/2 Ton (#14) Licenses & Permits	\$ 150.00	\$ -	100.00%	
	01-300-326-8052 2018 GMC 1/2 Ton (#14) Insurance	\$ 1,008.00	\$ 1,008.00	0.00%	
	01-300-327-7010 2020 Chev 1/2 Ton (#18) Wages	\$ 200.00	\$ 77.51	61.25%	
	01-300-327-7015 2020 Chev 1/2 Ton (#18) Benefits	\$ 42.00	\$ 15.93	62.07%	
	01-300-327-8035 2020 Chev 1/2 Ton (#18) Fuel	\$ 2,500.00	\$ 3,811.56	(52.46%)	Fuel costs have risen for all departments - the cost of fuel has now started to decrease
	01-300-327-8044 2020 Chev 1/2 Ton (#18) Vehicle Maintenance	\$ 2,500.00	\$ 20.45	99.18%	
	01-300-327-8045 2020 Chev 1/2 Ton (#18) Licenses & Permits	\$ 150.00	\$ -	100.00%	
	01-300-327-8052 2020 Chev 1/2 Ton (#18) Insurance	\$ 1,008.00	\$ 1,008.00	0.00%	
	01-300-328-7010 2011 Tandem Truck (#15) Wages	\$ 3,000.00	\$ 1,894.11	36.86%	
	01-300-328-7015 2011 Tandem Truck (#15) Benefits	\$ 600.00	\$ 396.06	33.99%	
	01-300-328-8035 2011 Tandem Truck (#15) Fuel	\$ 10,000.00	\$ 8,336.86	16.63%	
	01-300-328-8044 2011 Tandem Truck (#15) Vehicle Maint	\$ 10,000.00	\$ 9,209.33	7.91%	transmission issues?
	01-300-328-8045 2011 Tandem Truck (#15) Licenses & Permits	\$ 1,800.00	\$ 846.00	53.00%	
	01-300-328-8052 2011 Tandem Truck (#15) Insurance	\$ 999.00	\$ 999.00	0.00%	
	01-300-329-7010 2011 Ford F350 1-Ton (#16) Wages	\$ 4,000.00	\$ 787.86	80.30%	
	01-300-329-7015 2011 Ford F350 1-Ton (#16) Benefits	\$ 800.00	\$ 159.63	80.05%	
	01-300-329-8035 2011 Ford F350 1-Ton (#16) Fuel	\$ 5,000.00	\$ 3,510.40	29.79%	
	01-300-329-8044 2011 Ford F350 1-Ton (#16) Vehicle Maintenance	\$ 10,000.00	\$ 3,342.89	66.57%	
	01-300-329-8045 2011 Ford F350 1-Ton (#16) Licenses & Permits	\$ 400.00	\$ 361.00	9.75%	

	01-300-329-8052	2011 Ford F350 1-Ton (#16) Insurance	\$ 786.00	\$ 786.00	0.00%
	01-300-330-7010	2012 Chev Silverado (#17) Wages	\$ 500.00	\$ 12.83	97.43%
	01-300-330-7015	2012 Chev Silverado (#17) Benefits	\$ 100.00	\$ 2.74	97.26%
	01-300-330-8035	2012 Chev Silverado (#17) Fuel	\$ 5,000.00	\$ 2,470.53	50.59%
	01-300-330-8044	2012 Chev Silverado (#17) Vehicle & Equip. Maint.	\$ 10,000.00	\$ 2,236.49	77.64%
	01-300-330-8045	2012 Chev Silverado (#17) Licenses & Permits	\$ 270.00	\$ 133.00	50.74%
	01-300-330-8052	2012 Chev Silverado (#17) Insurance	\$ 1,008.00	\$ 1,008.00	0.00%
	01-300-340-7010	Bridges & Culverts Wages	\$ 15,000.00	\$ 3,166.57	78.89%
	01-300-340-7015	Bridges & Culverts Benefits	\$ 3,200.00	\$ 661.96	79.31%
	01-300-340-8000	Bridges & Culverts Materials, Parts & Supplies	\$ 50,000.00	\$ -	100.00%
	01-300-340-8201	Bridges & Culverts Hired Equipment	\$ 12,000.00	\$ -	100.00%
	01-300-341-7010	Roadside Maint Wages	\$ 50,000.00	\$ 16,740.44	66.52%
	01-300-341-7015	Roadside Maint Benefits	\$ 10,000.00	\$ 3,331.39	66.69%
	01-300-341-8000	Roadside Maintenance Materials, Parts & Supplies	\$ 10,000.00	\$ 276.28	97.24%
	01-300-341-8201	Roadside Maintenance Hired Equipment	\$ 35,000.00	\$ 16,542.36	52.74%
	01-300-342-7010	Hardtop Maintenance Wages	\$ 25,000.00	\$ 14,696.74	41.21%
	01-300-342-7015	Hardtop Maintenance Benefits	\$ 5,000.00	\$ 2,778.35	44.43%
	01-300-342-8000	Hardtop Maintenance Materials, Parts & Supplies	\$ 45,000.00	\$ 7,620.39	83.07%
	01-300-342-8112	Hardtop Maintenance Contracted Services	\$ 1,000.00	\$ -	100.00%
	01-300-342-8201	Hardtop Maintenance Hired Equipment	\$ 5,000.00	\$ -	100.00%
	01-300-343-7010	Loosetop Maintenance Wages	\$ 65,000.00	\$ 32,767.84	49.59%
	01-300-343-7015	Loosetop Maintenance Benefits	\$ 13,000.00	\$ 6,933.65	46.66%
	01-300-343-8000	Loosetop Maintenance Materials, Parts & Supplies	\$ 250,000.00	\$ 166,899.60	33.24%
	01-300-343-8045	Loosetop Maintenance Licenses & Permits	\$ 2,000.00	\$ 1,809.00	9.55%
	01-300-343-8201	Loosetop Maintenance Hired Equipment	\$ 5,000.00	\$ -	100.00%
	01-300-344-7010	Sidewalk Maint Wages	\$ 800.00	\$ 291.53	63.56%
	01-300-344-7015	Sidewalk Maint Benefits	\$ 170.00	\$ 56.74	66.62%
	01-300-344-7030	Sidewalks Transfer to Capital	\$ -	\$ -	0.00%
	01-300-344-8044	Sidewalk Maintenance	\$ 3,000.00	\$ -	100.00%
Winter Control Expenditures					
	01-310-000-7010	Winter Control Wages	\$ 140,000.00	\$ 84,143.72	39.90%
	01-310-000-7015	Winter Control Benefits	\$ 28,000.00	\$ 16,251.54	41.96%

	01-310-000-8000	Winter Control Materials, Parts & Supplies	\$ 27,500.00	\$ 616.48	97.76%	
	01-310-000-8201	Winter Control Hired Equipment	\$ 65,000.00	\$ 26,070.92	59.89%	
Streetlighting Expenditures						
	01-320-000-8000	Streetlighting Materials, Parts & Supplies	\$ 4,000.00	\$ 2,682.15	32.95%	
	01-320-000-8050	Streetlighting Hydro, Heat	\$ 20,000.00	\$ 12,150.10	39.25%	
Sanitary Sewers Expenditures						
	01-400-000-7010	Sanitary Sewer Wages	\$ 500.00	\$ -	100.00%	
	01-400-000-7015	Sanitary Sewer Benefits	\$ 100.00	\$ -	100.00%	
	01-400-000-7030	Sanitary Sewers Transfer to Capital	\$ 57,000.00	\$ 11,391.49	80.01%	
	01-400-000-7031	Sanitary Sewers Transfer to Reserves	\$ -	\$ -	0.00%	
	01-400-000-8000	Sanitary Sewers Materials, Parts & Supplies	\$ 100.00	\$ -	100.00%	
	01-400-000-8044	Sanitary Sewers Maintenance	\$ 7,350.00	\$ 497.64	93.23%	
	01-400-000-8050	Sanitary Sewers Hydro	\$ 2,800.00	\$ 2,358.78	15.76%	
	01-400-000-8060	Sanitary Sewers Training and Conference Expenses	\$ 500.00	\$ -	100.00%	
	01-400-000-8095	Sanitary Sewers Amortization Expense	\$ -	\$ -	0.00%	
	01-400-000-8112	Sanitary Sewers Contracted Services	\$ 37,730.00	\$ 18,865.02	50.00%	
	01-400-401-7010	Webbwood Lagoon Wages	\$ 600.00	\$ -	100.00%	
	01-400-401-7015	Webbwood Lagoon Benefits	\$ 150.00	\$ -	100.00%	
	01-400-401-8000	Webbwood Lagoon Materials, Parts & Supplies	\$ 3,000.00	\$ -	100.00%	
	01-400-401-8070	Webbwood Lagoon Property Taxes	\$ 2,000.00	\$ 999.13	50.04%	
	01-400-401-8095	Webbwood Lagoon Amortization Expense	\$ -	\$ -	0.00%	
	01-400-402-7010	May Twsp Septic Disposal Site Wages	\$ -	\$ -	0.00%	
	01-400-402-7015	May Twsp Septic Disposal Site Benefits	\$ -	\$ -	0.00%	
	01-400-402-8110	May Twsp Disposal Site Consulting and Legal Fees	\$ 4,000.00	\$ 1,729.92	56.75%	
Storm Sewers Expenditures						
	01-405-000-7010	Storm Sewers Wages	\$ 400.00	\$ -	100.00%	
	01-405-000-7015	Storm Sewers Benefits	\$ 80.00	\$ -	100.00%	
	01-405-000-7030	Storm Sewers Transfer to Capital	\$ -	\$ 27,654.79	0.00%	carry forward from 2021
	01-405-000-8000	Storm Sewers Materials, Parts & Supplies	\$ 500.00	\$ -	100.00%	
	01-405-000-8095	Storm Sewers Amortization Expense	\$ -	\$ -	0.00%	
	01-405-000-8096	Storm Sewers Loss on Disposal of Assets	\$ -	\$ -	0.00%	
	01-405-000-8201	Storm Sewers Hired Equipment	\$ 2,000.00	\$ -	100.00%	
Waterworks Expenditures						

	01-410-000-7010 Waterworks Wages	\$ 13,000.00	\$ 7,316.44	43.72%
	01-410-000-7015 Waterworks Benefits	\$ 3,000.00	\$ 1,492.81	50.24%
	01-410-000-7030 Waterworks Transfer to Capital	\$ 1,556,294.00	\$ 14,210.34	99.09%
	01-410-000-7031 Waterworks Transfer to Reserves	\$ -	\$ -	0.00%
	01-410-000-8000 Waterworks Materials, Parts & Supplies	\$ 5,000.00	\$ -	100.00%
	01-410-000-8010 Waterworks Office Supplies	\$ 1,750.00	\$ 1,593.21	8.96%
	01-410-000-8020 Waterworks Postage, Courier	\$ 1,100.00	\$ 888.25	19.25%
	01-410-000-8025 Waterworks Advertising, Publications	\$ 200.00	\$ -	100.00%
	01-410-000-8040 Waterworks Building Repairs & Maintenance	\$ 3,000.00	\$ 1,490.52	50.32%
	01-410-000-8044 Waterworks Equipment Maintenance	\$ 21,762.00	\$ 4,509.77	79.28%
	01-410-000-8045 Waterworks Licenses & Permits	\$ 1,800.00	\$ 234.05	87.00%
	01-410-000-8050 Waterworks Hydro, Heat	\$ 45,000.00	\$ 28,124.33	37.50%
	01-410-000-8060 Waterworks Training and Conference Expenses	\$ 5,000.00	\$ -	100.00%
	01-410-000-8061 Waterworks Mileage	\$ 800.00	\$ -	100.00%
	01-410-000-8062 Waterworks Meals & Accommodations	\$ 1,200.00	\$ -	100.00%
	01-410-000-8070 Waterworks Property Taxes	\$ 17,000.00	\$ 8,326.06	51.02%
	01-410-000-8094 Waterworks Other Write-Offs	\$ 200.00	\$ 165.00	182.50%
	01-410-000-8095 Waterworks Amortization Expense	\$ -	\$ -	0.00%
	01-410-000-8112 Waterworks Contracted Services	\$ 173,475.00	\$ 90,180.09	48.02%
	01-410-000-8201 Waterworks Hired Equipment	\$ 10,000.00	\$ 1,612.90	83.87%
Waste Collection Expenditures				
	01-420-000-8000 Waste Collection Materials, Parts & Supplies	\$ 200.00	\$ 379.00	(89.50%)
	01-420-000-8112 Waste Collection Contracted Services	\$ 140,000.00	\$ 117,416.63	16.13%
Waste Disposal Expenditures				
	01-430-000-8112 Waste Disposal Contracted Services	\$ -	\$ -	0.00%
	01-430-431-7010 Tennyson Landfill Site Wages	\$ 4,000.00	\$ 128.85	96.78%
	01-430-431-7015 Tennyson Landfill Benefits	\$ 1,000.00	\$ 102.49	89.75%
	01-430-431-8000 Tennyson Landfill Site Materials, Parts & Supplies	\$ 500.00	\$ -	100.00%
	01-430-431-8070 Tennyson Landfill Site Property Taxes	\$ 1,800.00	\$ 896.18	50.21%
	01-430-431-8095 Tennyson Landfill Site Amortization Expense	\$ -	\$ -	0.00%
	01-430-431-8110 Tennyson Landfill Site Consulting and Legal Fees	\$ 8,605.00	\$ 8,523.11	0.95%

	01-430-431-8112 Tennyson Landfill Site Contracted Services	\$ 60,000.00	\$ 2,516.00	95.81%	grinding at landfill still to be completed
	01-430-431-8201 Tennyson Landfill Site Hired Equipment	\$ 80,000.00	\$ 19,847.20	75.19%	
	01-430-432-7010 Webbwood Landfill Site Wages	\$ 500.00	\$ -	100.00%	
	01-430-432-7015 Webbwood Landfill Benefits	\$ 100.00	\$ 43.23	56.77%	
	01-430-432-8000 Webbwood Landfill Site Materials, Parts & Supplies	\$ 100.00	\$ -	100.00%	
	01-430-432-8070 Webbwood Landfill Site Property Taxes	\$ 1,800.00	\$ 893.30	50.37%	
	01-430-432-8110 Webbwood Landfill Consulting and Legal Fees	\$ 10,255.00	\$ 7,724.80	24.67%	
	01-430-432-8112 Webbwood Landfill Site Contracted Services	\$ 2,000.00	\$ 1,088.00	45.60%	
	01-430-433-7010 Chutes Landfill Wages	\$ 1,500.00	\$ 115.50	92.30%	
	01-430-433-7015 Chutes Landfill Benefits	\$ 300.00	\$ 24.68	91.77%	
	01-430-433-8110 Chutes Landfill Site Consulting and Legal Fees	\$ 7,307.00	\$ 3,827.19	47.62%	
	01-430-433-8111 Increase/(Decrease) in Landfill Site Liability	\$ -	\$ -	0.00%	
Recycling Expenditures					
	01-440-000-7030 Recycling Transfer to Capital	\$ -	\$ -	0.00%	
	01-440-000-8000 Recycling Materials, Parts & Supplies	\$ 100.00	\$ -	100.00%	
	01-440-000-8024 Recycling Public Education	\$ 2,500.00	\$ -	100.00%	
	01-440-000-8025 Recycling Advertising, Publications	\$ 300.00	\$ -	100.00%	
	01-440-000-8112 Recycling Contracted Services	\$ 100,000.00	\$ 29,268.36	70.73%	
Other Waste Management					
	01-450-000-7010 Other Waste Management Wages	\$ 3,000.00	\$ 2,282.39	23.92%	
	01-450-000-7015 Other Waste Management Benefits	\$ 600.00	\$ 463.42	22.76%	
	01-450-000-8000 Other Waste Management Materials, Parts & Supplies	\$ 5,000.00	\$ 1,884.57	62.31%	
	01-450-000-8025 Other Waste Management Advertising, Publications	\$ 500.00	\$ 610.28	(22.06%)	
Public Health Services Expenditures					
	01-500-501-7010 NP Program Wages	\$ 122,178.00	\$ 80,041.75	34.49%	
	01-500-501-7015 NP Program Benefits	\$ 31,172.00	\$ 21,899.52	29.75%	
	01-500-501-8000 NP Program Medical Supplies	\$ 1,600.00	\$ 977.00	38.94%	
	01-500-501-8010 NP Program Office Supplies	\$ 1,000.00	\$ 485.94	51.41%	
	01-500-501-8011 NP Program Office Equipment Maintenance	\$ 250.00	\$ -	100.00%	
	01-500-501-8013 NP Program Computer Hardware/Software	\$ 5,400.00	\$ 3,149.30	41.68%	
	01-500-501-8025 NP Program Advertising, Publications	\$ 200.00	\$ -	100.00%	

	01-500-501-8050 NP Program Hydro, Heat & Water	\$ 2,800.00	\$ 1,889.75	32.51%
	01-500-501-8051 NP Program Telephone & Internet	\$ 1,700.00	\$ 988.56	41.85%
	01-500-501-8052 NP Program Insurance	\$ 496.00	\$ 495.72	0.06%
	01-500-501-8060 NP Program Training and Conference Expenses	\$ 1,500.00	\$ 111.94	92.54%
	01-500-501-8061 NP Program Mileage	\$ 500.00	\$ -	100.00%
	01-500-501-8062 NP Program Meals & Accommodations	\$ 1,000.00	\$ -	100.00%
	01-500-501-8110 NP Program Consulting/Legal Fees/Memberships	\$ 1,000.00	\$ 984.54	1.55%
	01-500-502-7010 RNPG Program Wages	\$ 124,186.00	\$ 77,568.87	37.54%
	01-500-502-7015 RNPG Program Benefits	\$ 37,686.00	\$ 20,909.93	44.52%
	01-500-502-8000 RNPG Program Medical Supplies	\$ 8,000.00	\$ 6,854.79	14.32%
	01-500-502-8010 RNPG Program Office Supplies	\$ 4,000.00	\$ 2,377.48	40.56%
	01-500-502-8011 RNPG Program Office Equipment Maintenance	\$ 500.00	\$ 358.40	28.32%
	01-500-502-8012 RNPG Program Small Tools and Equipment	\$ 1,400.00	\$ -	100.00%
	01-500-502-8013 RNPG Program Computer Hardware/Software	\$ 16,500.00	\$ 6,594.20	60.04%
	01-500-502-8020 RNPG Program Postage, Courier	\$ 350.00	\$ 143.96	58.87%
	01-500-502-8040 RNPG Program Building Repairs & Maintenance	\$ 3,000.00	\$ -	100.00%
	01-500-502-8050 RNPG Program Hydro, Heat & Water	\$ 5,500.00	\$ 3,698.66	32.75%
	01-500-502-8051 RNPG Program Telephone & Internet	\$ 5,000.00	\$ 2,962.90	40.74%
	01-500-502-8052 RNPG Program Insurance	\$ 992.00	\$ 991.44	0.06%
	01-500-502-8053 RNPG Program Janitorial	\$ 12,000.00	\$ 6,805.02	43.29%
	01-500-502-8060 RNPG Program Training and Conference Expenses	\$ 90.00	\$ -	100.00%
	01-500-502-8061 RNPG Program Mileage	\$ 55.00	\$ -	100.00%
	01-500-502-8062 RNPG Program Meals & Accommodations	\$ 55.00	\$ -	100.00%
	01-500-502-8070 RNPG Program Property Taxes	\$ -	\$ 1,803.54	0.00%
	01-500-502-8110 RNPG Program Consulting/Legal Fees/Memberships	\$ 550.00	\$ -	100.00%
	01-500-502-8204 RNPG Program Interest - Other	\$ 12.00	\$ -	100.00%
	01-500-502-8510 RNPG Program IFT Salaries & Benefits	\$ 1,000.00	\$ 250.00	75.00%
	01-500-502-8525 RNPG Program IFT Machine Time	\$ 990.00	\$ 594.00	40.00%
	01-500-503-7040 SDHU Levy	\$ 148,068.00	\$ 98,712.00	33.33%
Hospitals Expenditures				
	01-510-000-7030 Medical Clinic Transfer to Capital	\$ 30,000.00	\$ 4,069.38	86.44%

	01-510-000-8095 Medical Clinic Amortization Expense	\$ -	\$ -	0.00%	
Ambulance Expenditures					
	01-530-000-7040 Land Ambulance Levy	\$ 440,177.00	\$ 293,451.36	33.33%	
Cemeteries Expenditures					
	01-540-540-7010 St. Lawrence Cemetery Wages	\$ -	\$ 76.48	0.00%	the interest from care & maintenance is used to pay for the cemetery maintenance throughout the year
	01-540-540-7015 St. Lawrence Cemetery Benefits	\$ -	\$ 16.36	0.00%	
	01-540-540-8000 St. Lawrence Cemetery Materials, Parts & Supplies	\$ -	\$ 12.99	0.00%	
	01-540-541-7010 Walford RC Cemetery Wages	\$ -	\$ 175.24	0.00%	the interest from care & maintenance is used to pay for the cemetery maintenance throughout the year
	01-540-541-7015 Walford RC Cemetery Benefits	\$ -	\$ 27.74	0.00%	
	01-540-542-7010 Walford Protestant Cemetery Wages	\$ -	\$ 310.51	0.00%	the interest from care & maintenance is used to pay for the cemetery maintenance throughout the year
	01-540-542-7015 Walford Protestant Cemetery Benefits	\$ -	\$ 63.95	0.00%	
	01-540-543-7010 Lee Valley Cemetery Wages	\$ -	\$ 63.90	0.00%	the interest from care & maintenance is used to pay for the cemetery maintenance throughout the year
	01-540-543-7015 Lee Valley Cemetery Benefits	\$ -	\$ 13.66	0.00%	
	01-540-544-7010 Zion Lutheran Cemetery Wages	\$ -	\$ 156.05	0.00%	the interest from care & maintenance is used to pay for the cemetery maintenance throughout the year
	01-540-544-7015 Zion Lutheran Cemetery Benefits	\$ -	\$ 33.40	0.00%	
	01-540-545-7010 River Road Cemetery Wages	\$ -	\$ 38.24	0.00%	the interest from care & maintenance is used to pay
	01-540-545-7015 River Road Cemetery Benefits	\$ -	\$ 8.17	0.00%	
	01-540-546-7010 Webbwood Protestant Cemetery Wages	\$ -	\$ 50.82	0.00%	the interest from care & maintenance is used to pay for the cemetery maintenance throughout the year
	01-540-546-7015 Webbwood Protestant Cemetery Benefits	\$ -	\$ 10.87	0.00%	
	01-540-547-7010 Grandview Cemetery Wages	\$ -	\$ 104.20	0.00%	the interest from care & maintenance is used to pay for the cemetery maintenance throughout the year
	01-540-547-7015 Grandview Cemetery Benefits	\$ -	\$ 20.79	0.00%	
	01-540-547-8000 Grandview Cemetery Materials, Parts & Supplies	\$ -	\$ -	0.00%	
	01-540-547-8045 Grandview Cemetery Licenses & Permits	\$ -	\$ 113.45	0.00%	
	01-540-547-8201 Grandview Cemetery Hired Equipment	\$ -	\$ 1,040.40	0.00%	
	01-540-548-7010 Immaculate Conception Cemetery Wages	\$ -	\$ 178.61	0.00%	the interest from care & maintenance is used to pay for the cemetery maintenance throughout the year
	01-540-548-7015 Immaculate Conception Cemetery Benefits	\$ -	\$ 30.64	0.00%	
	01-540-548-8000 Immaculate Conception Cemetery Materials, Parts &	\$ -	\$ -	0.00%	
	01-540-548-8045 Immaculate Conception Cemetery Licenses & Permits	\$ -	\$ 140.15	0.00%	
	01-540-548-8201 Immaculate Conception Cemetery Hired Equipment	\$ -	\$ 1,040.40	0.00%	
General Welfare Expenditures					

	01-600-000-7040 DSSAB Levy	\$ 59,715.00	\$ 39,810.00	33.33%
Senior Citizens Expenditures				
	01-610-000-8201 Senior Citizens Hired Equipment	\$ -	\$ 215.00	0.00%
Child Care Expenditures				
	01-620-000-7040 Child Care Levy	\$ 42,264.00	\$ 28,176.00	33.33%
Social Housing Expenditures				
	01-660-000-7040 Social Housing Levy	\$ 145,435.00	\$ 96,956.64	33.33%
Parks Expenditures				
	01-700-701-7010 Heritage Park Wages	\$ 5,500.00	\$ 844.24	84.65%
	01-700-701-7015 Heritage Park Benefits	\$ 1,175.00	\$ 177.19	84.92%
	01-700-701-8000 Heritage Park Materials, Parts & Supplies	\$ 1,750.00	\$ 41.55	97.63%
	01-700-701-8025 Heritage Park Advertising, Publications	\$ -	\$ -	0.00%
	01-700-701-8040 Heritage Park Building Repairs & Maintenance	\$ 1,500.00	\$ 64.08	95.73%
	01-700-701-8050 Heritage Park Hydro, Heat	\$ 1,200.00	\$ 412.71	65.61%
	01-700-701-8052 Heritage Park Insurance	\$ 6,877.00	\$ 6,876.36	0.01%
	01-700-701-8053 Heritage Park Janitorial	\$ 600.00	\$ 369.23	38.46%
	01-700-701-8095 Heritage Park Amortization Expense	\$ -	\$ -	0.00%
	01-700-702-7010 Mouth Park Wages	\$ 2,675.00	\$ 472.43	82.34%
	01-700-702-7015 Mouth Park Benefits	\$ 575.00	\$ 99.28	82.73%
	01-700-702-7030 Mouth Park Transfer to Capital	\$ 22,000.00	\$ -	100.00%
	01-700-702-7031 Mouth Park Transfer to Reserves	\$ -	\$ -	0.00%
	01-700-702-8000 Mouth Park Materials, Parts & Supplies	\$ 5,000.00	\$ 406.95	91.86%
	01-700-702-8520 Mouth Park IFT Materials & Supplies	\$ -	\$ -	0.00%
	01-700-703-7010 Other Parks/Grounds Wages	\$ 3,200.00	\$ 481.25	84.96%
	01-700-703-7015 Other Parks/Grounds Benefits	\$ 685.00	\$ 102.84	84.99%
	01-700-703-8000 Other Parks Materials, Parts & Supplies	\$ 4,500.00	\$ 96.16	97.86%
	01-700-703-8035 Other Parks/Grounds Fuel	\$ -	\$ -	0.00%
	01-700-703-8044 Other Parks/Grounds Equipment Maintenance	\$ -	\$ 40.69	0.00%
	01-700-704-7010 Ball Diamonds Wages	\$ 2,200.00	\$ 247.25	88.76%
	01-700-704-7015 Ball Diamonds Benefits	\$ 225.00	\$ 52.78	76.54%
	01-700-704-8000 Ball Diamonds Materials, Parts & Supplies	\$ 575.00	\$ 72.85	87.33%
	01-700-704-8040 Ball Diamonds Repairs & Maintenance	\$ 3,500.00	\$ 21.50	99.39%



Recreation Programs Expenditures					
	01-710-000-7010	Recreation Programs Wages	\$ 2,000.00	\$ -	100.00%
	01-710-000-7015	Recreation Programs Benefits	\$ 200.00	\$ -	100.00%
	01-710-000-8000	Recreation Programs Materials, Parts & Supplies	\$ 3,500.00	\$ -	100.00%
	01-710-000-8010	Recreation Programs Office Supplies	\$ 300.00	\$ -	100.00%
	01-710-000-8045	Recreation Programs Licenses & Permits	\$ 2,700.00	\$ -	100.00%
	01-710-741-7010	Youth Recreation Programs Wages	\$ 5,000.00	\$ 23.00	99.54%
	01-710-741-7015	Youth Recreation Programs Benefits	\$ 625.00	\$ 4.92	99.21%
	01-710-741-8000	Youth Recreation Programs Mat. Parts & Supplies	\$ 1,800.00	\$ -	100.00%
	01-710-741-8010	Youth Recreation Programs Office Supplies	\$ 250.00	\$ 30.51	87.80%
Recreation Facilities Expenditures					
	01-720-721-7010	WCCB Wages	\$ 200.00	\$ -	100.00%
	01-720-721-7015	WCCB Benefits	\$ 50.00	\$ -	100.00%
	01-720-721-7030	WCCB Transfer to Capital	\$ 10,000.00	\$ 12,800.00	(28.00%)
	01-720-721-8000	WCCB Materials, Parts & Supplies	\$ 500.00	\$ 612.40	(22.48%)
	01-720-721-8012	WCCB Small Tools and Equipment	\$ 200.00	\$ -	100.00%
	01-720-721-8026	WCCB Donations, Tributes	\$ 100.00	\$ -	100.00%
	01-720-721-8040	WCCB Building Repairs & Maintenance	\$ 5,000.00	\$ 209.36	95.81%
	01-720-721-8044	WCCB Equipment Maintenance	\$ 750.00	\$ -	100.00%
	01-720-721-8045	WCCB Licenses & Permits	\$ 200.00	\$ -	100.00%
	01-720-721-8050	WCCB Hydro, Heat	\$ 5,000.00	\$ 3,853.46	22.93%
	01-720-721-8051	WCCB Telephone & Internet	\$ 300.00	\$ 153.63	48.79%
	01-720-721-8053	WCCB Janitorial	\$ 1,500.00	\$ 457.50	69.50%
	01-720-721-8095	WCCB Amortization Expense	\$ -	\$ -	0.00%
	01-720-721-8201	WCCB Hired Equipment	\$ 100.00	\$ -	100.00%
	01-720-722-8000	Walford Rink Materials, Parts & Supplies	\$ 600.00	\$ -	100.00%
	01-720-722-8040	Walford Rink Building Repairs & Maintenance	\$ 250.00	\$ -	100.00%
	01-720-722-8050	Walford Rink Hydro, Heat	\$ 1,800.00	\$ 994.56	44.75%
	01-720-722-8095	Walford Rink Amortization Expense	\$ -	\$ -	0.00%
	01-720-722-8201	Walford Rink Hired Equipment	\$ 1,500.00	\$ -	100.00%
	01-720-723-7010	Webbwood Rink Wages	\$ 2,700.00	\$ 80.07	97.03%
	01-720-723-7015	Webbwood Rink Benefits	\$ 475.00	\$ 15.25	96.79%
	01-720-723-7030	Webbwood Rink Transfer to Capital	\$ 105,850.00	\$ -	100.00%
	01-720-723-8000	Webbwood Rink Materials, Parts & Supplies	\$ 2,000.00	\$ 93.20	95.34%
	01-720-723-8040	Webbwood Rink Building Repairs & Maintenance	\$ -	\$ -	0.00%

	01-720-723-8050	Webbwood Rink Hydro, Heat	\$ 2,600.00	\$ 2,141.39	17.64%
	01-720-723-8052	Webbwood Rink Insurance	\$ 303.00	\$ 302.40	0.20%
	01-720-723-8095	Webbwood Rink Amortization Expense	\$ -	\$ -	0.00%
	01-720-725-8050	Lee Valley Hall Hydro, Heat & Water	\$ 2,000.00	\$ 770.68	61.47%
	01-720-725-8052	Lee Valley Hall Insurance	\$ 918.00	\$ 918.00	0.00%
	01-720-725-8095	Lee Valley Hall Amortization Expense	\$ -	\$ -	0.00%
Arena Expenditures					
	01-730-000-7010	Arena Wages	\$ 79,840.00	\$ 50,731.02	36.46%
	01-730-000-7014	Arena Summer Student Wages	\$ 57,600.00	\$ 9,370.20	83.73%
	01-730-000-7015	Arena Wage Benefits	\$ 20,928.00	\$ 14,061.45	32.81%
	01-730-000-7016	Arena Summer Student Benefits	\$ 9,807.00	\$ 1,134.41	88.43%
	01-730-000-7030	Arena Transfer to Capital	\$ 444,000.00	\$ 32,538.97	92.67%
	01-730-000-8000	Arena Materials, Parts & Supplies	\$ 6,200.00	\$ 3,097.07	50.05%
	01-730-000-8010	Arena Office Supplies	\$ 2,000.00	\$ 377.80	81.11%
	01-730-000-8011	Arena Office Equipment Maintenance	\$ 1,500.00	\$ 427.99	71.47%
	01-730-000-8012	Arena Small Tools and Equipment	\$ 1,675.00	\$ 301.16	82.02%
	01-730-000-8015	Arena Boots & Clothing	\$ 1,000.00	\$ -	100.00%
	01-730-000-8020	Arena Postage, Courier	\$ 100.00	\$ 22.59	77.41%
	01-730-000-8035	Arena Fuel	\$ 1,500.00	\$ 403.64	73.09%
	01-730-000-8040	Arena Building Repairs & Maintenance	\$ 22,000.00	\$ 4,579.91	79.18%
	01-730-000-8042	Arena Elevator Maintenance	\$ 3,600.00	\$ 3,406.95	5.36%
	01-730-000-8043	Refrigeration Equipment Maintenance	\$ 18,000.00	\$ 10,864.75	39.64%
	01-730-000-8044	Olympia Millennium Vehicle & Equipment Maintenance	\$ 3,000.00	\$ 3,578.43	(19.28%)
	01-730-000-8045	Arena Licenses & Permits	\$ 2,875.00	\$ 1,107.06	61.49%
	01-730-000-8050	Arena Hydro, Heat, Water	\$ 65,000.00	\$ 42,799.43	34.15%
	01-730-000-8051	Arena Telephone & Internet	\$ 2,300.00	\$ 978.30	57.47%
	01-730-000-8052	Arena Insurance	\$ 25,098.00	\$ 25,097.04	0.00%
	01-730-000-8053	Arena Janitorial Supplies	\$ 4,000.00	\$ 2,089.35	47.77%
	01-730-000-8060	Arena Training and Conference Expenses	\$ 4,900.00	\$ 457.14	90.67%
	01-730-000-8061	Arena Mileage	\$ -	\$ 170.32	0.00%

	01-730-000-8095	Arena Amortization Expense	\$ -	\$ -	0.00%	
	01-730-000-8110	Arena Consulting, Legal Fees and Memberships	\$ 2,800.00	\$ 845.00	69.82%	
	01-730-000-8201	Arena Hired Equipment	\$ 500.00	\$ -	100.00%	
	01-730-000-8204	Arena Interest - Other	\$ -	\$ 32.23	0.00%	
	01-730-000-8205	Arena Bank Charges/Visa Fee	\$ -	\$ -	0.00%	
	01-730-000-8520	Arena IFT Materials & Supplies	\$ -	\$ 210.00	0.00%	
	01-730-731-7010	Arena Bar Wages	\$ 2,875.00	\$ 435.00	84.87%	
	01-730-731-7015	Arena Bar Benefits	\$ 475.00	\$ -	100.00%	
	01-730-731-8000	Arena Bar Materials, Parts & Supplies	\$ 250.00	\$ 59.95	76.02%	
	01-730-731-8029	Arena Bar Pop/Vending Machine Supplies	\$ 300.00	\$ -	100.00%	
	01-730-731-8031	Arena Bar Liquor Supplies	\$ 1,000.00	\$ 124.23	87.58%	
	01-730-731-8032	Arena Bar Beer Supplies	\$ 3,000.00	\$ 198.15	93.40%	
	01-730-731-8045	Arena Bar Licenses & Permits	\$ -	\$ -	0.00%	
Libraries Expenditures						
	01-740-000-7040	Library Requisition	\$ 180,759.00	\$ 180,758.65	0.00%	
Cultural Services Expenditures						
	01-750-000-8026	Cultural Services Donations, Tributes	\$ 7,500.00	\$ 7,500.00	0.00%	
Other Recreation and Culture Expenditures						
	01-760-000-8000	Other Recreation and Culture Materials, Parts & Su	\$ -	\$ -	0.00%	
	01-760-000-8095	Other Recreation Amortization Expense	\$ -	\$ -	0.00%	
Planning & Zoning Expenditures						
	01-800-000-8000	Planning Dept Materials, Parts & Supplies	\$ 400.00	\$ 1,130.56	(182.64%)	increased costs related to the new trailer bylaw and rezoning
	01-800-000-8020	Planning Dept Postage, Courier	\$ 100.00	\$ 239.39	(139.39%)	increased costs related to the new trailer bylaw and rezoning
	01-800-000-8025	Planning Dept Advertising, Publications	\$ 2,000.00	\$ 1,149.33	42.53%	
	01-800-000-8060	Planning Dept Training and Conference Expenses	\$ 300.00	\$ 742.84	(147.61%)	Amanda's planning traing courses
	01-800-000-8061	Planning Dept Mileage	\$ 200.00	\$ -	100.00%	
	01-800-000-8062	Planning Dept Meals & Accommodations	\$ 200.00	\$ -	100.00%	
	01-800-000-8110	Planning Dept Consulting and Legal Fees	\$ 3,500.00	\$ 3,850.56	(10.02%)	increased costs related to the new trailer bylaw and rezoning
	01-800-801-7010	Economic Development Wages	\$ 18,144.00	\$ 7,469.00	58.83%	
	01-800-801-7015	Economic Development Benefits	\$ 3,465.00	\$ 1,589.27	54.13%	
	01-800-801-8000	Economic Development Materials, Parts & Supplies	\$ 20,000.00	\$ 14,143.62	29.28%	
	01-800-801-8010	Economic Development Office Supplies	\$ 100.00	\$ -	100.00%	

	01-800-801-8020 Economic Development Postage, Courier	\$ 200.00	\$ -	100.00%
	01-800-801-8025 Economic Development Advertising, Publications	\$ 500.00	\$ 152.29	69.54%
	01-800-801-8051 Economic Development Telephone & Internet	\$ 1,600.00	\$ 298.33	81.35%
	01-800-801-8060 Economic Development Training and Conference Expen	\$ 500.00	\$ -	100.00%
	01-800-801-8061 Economic Development Mileage	\$ 300.00	\$ -	100.00%
	01-800-801-8062 Econ Dev Meals & Accommodations	\$ 200.00	\$ -	100.00%
	01-800-801-8081 Ec. Dev. Special Programming Expenses	\$ 13,500.00	\$ 5,900.00	56.30%
	01-800-801-8110 Economic Development Consulting and Legal Fees	\$ 500.00	\$ 500.00	0.00%
Agricultural Expenditures				
	01-810-810-7010 Municipal Drainage Wages	\$ 2,000.00	\$ -	100.00%
	01-810-810-7015 Municipal Drainage Benefits	\$ 420.00	\$ -	100.00%
	01-810-810-8000 Municipal Drainage Materials, Parts & Supplies	\$ 5,000.00	\$ -	100.00%
	01-810-810-8110 Muncipal Drainage Consulting and Legal Fees	\$ 2,500.00	\$ -	100.00%
	01-810-810-8112 Municipal Drainage Contracted Services	\$ 30,019.00	\$ 10,973.25	63.45%
	01-810-810-8201 Municipal Drainage Hired Equipment	\$ 8,000.00	\$ -	100.00%
	01-810-810-8525 Municipal Drainage IFT Machine Time	\$ -	\$ -	0.00%
Municipal Taxation Expenditures				
	01-900-930-8090 MUN Residential Write-Offs	\$ -	\$ 4,165.14	0.00%
	01-900-930-8091 MUN Commercial/Industrial Write-offs	\$ -	\$ 116.81	0.00%
	01-900-930-8093 MUN Farmland Write-Offs	\$ -	\$ 22.12	0.00%
Education - English Public				
	01-901-930-8090 EP Residential Write-Offs	\$ -	\$ 476.13	0.00%
	01-901-930-8091 EP Commercial/Industrial Write-offs	\$ -	\$ -	0.00%
	01-901-930-8093 EP Farmland Write-Offs	\$ -	\$ 2.58	0.00%
	01-901-950-7040 EP School Board Requisitions	\$ 486,945.00	\$ 243,471.65	50.00%
Education - French Public				
	01-902-950-7040 FP School Board Requisitions	\$ 1,512.00	\$ 755.85	50.01%
Education - English Separate				
	01-903-930-8090 ES Residential Write-Offs	\$ -	\$ 9.95	0.00%
	01-903-930-8091 ES Commercial/Industrial Write-offs	\$ -	\$ -	0.00%
	01-903-950-7040 ES School Board Requisitions	\$ 89,700.00	\$ 44,850.22	50.00%
Education - French Separate				
	01-904-930-8091 FS Commercial/Industrial Write-offs	\$ -	\$ -	0.00%
	01-904-950-7040 FS School Board Requisitions	\$ 27,256.00	\$ 13,627.64	50.00%

Education - No Support Expenditures					
	01-905-930-8091 EDU NS Commercial/Industrial Write-offs	\$ -	\$ 71.28	0.00%	
<b>Total Expenditures</b>		<b><u>\$11,550,443.00</u></b>	<b><u>\$ 4,897,911.04</u></b>		
	<b>Excess of Revenues Over Expenditures</b>	<b><u>-\$ 440,659.00</u></b>	<b><u>\$ 2,518,178.34</u></b>		

TOWNSHIP OF SABLES-SPANISH RIVERS

Q2 CAPITAL UPDATE

Department	Project	Budget	Cost to Date	Remaining Budget	Notes
PUBLIC WORKS	Caldwell (Lee Valley/Burns Crossover) Bridge	\$750,000	\$0	\$750,000	WSP appointed as Engineering - request for tenders haven't been sent out
	Grader	\$411,000	\$432,290	-\$21,290	<b>COMPLETED</b> (cost includes extended warranty)
	<b>Gravel Projects - 50mm Granular A</b> Old Webbwood Rd - entire length 5km - \$50,000 Victoria Backline - 6km - \$35,000 Waterfalls Rd - 4.5km - \$28,000 Sugar Lake Rd - 4.5km - \$28,000 River Road - 7.8km - \$48,000 Lacloche Lake Rd - 7.3km - \$45,000	\$234,000	\$131,897	\$102,103	Roadwork complete - project accounting reconciliation not yet completed
	Imperial Street South Paving	\$300,000	\$0	\$300,000	request for tenders haven't been sent out
	Surface Treatment - River Rd	\$45,000	\$0	\$45,000	Roadwork complete - project accounting reconciliation not yet completed
	Surface Treatment - Agnew Lake Rd/Powell Dr	\$230,000	\$60,693	\$169,307	Roadwork complete - project accounting reconciliation not yet completed
	Wilkinson Rd upgrade	\$50,000	\$0	\$50,000	in progress - almost complete
	<b>UPDATED PROJECT COST</b> - Bolton St. Bridge repairs (original budget was \$170,000)	\$327,370	\$4,884	\$322,486	in progress - almost complete - Council approved use of NORDS funds for this project
	Bridge Survey	\$20,000	\$0	\$20,000	assessments have been done - waiting for report
	WATER & SEWER	<b>UPDATED PROJECT COST</b> - Front Street/Algoma St Watermain replacement (original budget was \$1,477,294 this included WSP engineering costs)	\$1,499,650	\$0	\$1,499,650
	Front/Algoma St. Watermain - Engineering services	\$59,675	\$2,399	\$57,276	in progress
	WTP - new roof design w/ snow guards	\$55,000	\$0	\$55,000	RFQ was sent out and awarded to Gilles carpentry - contractor will be starting within the next 2 weeks - 8/15/22

Department	Project	Budget	Cost to Date	Remaining Budget	Notes
	WTP - Caustic containment (fibreglass liner)	\$12,500	\$0	\$12,500	progress report requested from OCWA - waiting on contractor to do a site visit
	WTP - Flow meter replacement	\$6,000	\$0	\$6,000	progress report requested from OCWA - parts on order
	WTP - sludge pump rebuild	\$5,500	\$5,696	<b>-\$196</b>	<b>COMPLETE</b>
	WWTL - base 90 repair on pump #1	\$17,500	\$0	\$17,500	progress report requested from OCWA - in planning
	WWTL - replace check valve & install air release	\$12,000	\$0	\$12,000	progress report requested from OCWA - in planning
	WWTL - High pressure sewer flushing - Webbwood	\$18,500	\$0	\$18,500	progress report requested from OCWA - waiting on contractor to give date
	WWTL - Chemical treatment for lagoon - Webbwood	\$9,000	\$0	\$9,000	progress report requested from OCWA - as required in the fall

FIRE	Fire Training Ground Project	\$16,000	\$16,000	\$0	Fire Chief to update Council
	Fire Hose Replacment*	\$48,000	\$48,000	\$0	4 quotes received - waiting on one more quote - quotes are in line with budget
	MVC Stabilizer kit*	\$12,000	\$12,000	\$0	2 quotes received - waiting on one more quote - quotes are in line with budget
	Replace 2 CO Detectors and Calibration Stations	\$10,000	\$10,000	\$0	Fire Chief to update on use of a different apparatus - cost savings possible
	Fire Truck*	\$160,000	\$145,415	\$14,585	<b>COMPLETED</b>

PARKS & RECREATION	Pickup Truck - Arena	\$52,000	\$52,000	\$0	RFQ approved by Council - Aug 10/22
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Department	Project	Budget	Cost to Date	Remaining Budget	Notes
	Chiller	\$125,000	\$125,000	\$0	Still awaiting a quote from Metal Air, Cimco indicated that installtion should be done in the spring after shutdown to not prolong start up.
	Arena Fencing	\$16,000	\$16,000	\$0	not started
	Guardrails at Mouth Park	\$22,000	\$22,000	\$0	not started
	Grass cutting equipment	\$8,000	\$7,599	\$401	<b>COMPLETE</b>
	Arena Roof repair/replacement?	\$243,000	\$243,000	\$0	requested quotes from Engineers to provide serivces to manage this project
	Walford Hall roof repair	\$10,000	\$12,800	-\$2,800	<b>COMPLETE</b>
	Webbwood Outdoor Rink replacement	\$105,850	\$105,850	\$0	Still pricing options and gathering quotes there several options for this some are 80,000 or more and some are under 20,000 or around there. Almost have everything I need to move forward on this project (Shawn).

CEMETERY	Cemetery Fencing replacement/repairs	\$35,000	\$35,000	\$0	\$20,000 for Walford Cemeteries. Estimated \$15,000 for all other cemeteries - working on RFQ
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ADMINISTRATION	Office - A/C/HVAC	\$20,000	\$0	\$20,000	had 3 companies come and do a site - only 2 companies submitted proposals for review. Possibly defer to 2023?
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CLINIC	Clinic phone system	\$6,000	\$6,000	\$0	quotes received
	Medical Equipment	\$4,000	\$4,069	-\$69	<b>COMPLETE</b>
	Basement leak	\$0		\$0	
	<b>UPDATED PROJECT</b> - Clinic Reno and Upgrades funding application approved May 12, 2022	\$123,750		\$123,750	waiting for an update from WSP

**TOTAL            \$5,079,295            \$1,498,593            \$3,580,702**



# Asset Management Plan

 Township of Sables-Spanish Rivers

2022

This Asset Management Program was prepared by:



Empowering your organization through advanced  
asset management, budgeting & GIS solutions

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# Key Statistics

Replacement cost of asset portfolio  
**\$106** million

Replacement cost of infrastructure per household  
**\$61,717**(2021)

Percentage of assets in fair or better condition  
**61%**

Percentage of assets with assessed condition data  
**55%**

Annual capital infrastructure deficit  
**\$1.31** million

Recommended timeframe for eliminating annual infrastructure deficit  
**20** Years

Target reinvestment rate  
**2.64%**

Actual reinvestment rate  
**1.41%**

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# Executive Summary

Municipal infrastructure provides the foundation for the economic, social, and environmental health and growth of a community through the delivery of critical services. The goal of asset management is to deliver an adequate level of service in the most cost-effective manner. This involves the development and implementation of asset management strategies and long-term financial planning.

## Scope

Identifying the current practices and strategies that are in place to manage public infrastructure and making recommendations where they can be further refined. Through the implementation of sound asset management strategies, the Township can ensure that public infrastructure is managed to support the sustainable delivery of municipal services.

The following asset categories are addressed in further sections:

## Asset Categories

 Road Network	 Bridges & Culverts
 Stormwater Network	 Buildings
 Vehicles	 Machinery & Equipment
 Waste Management	 Water Network
	 Sanitary Network

The Township has achieved compliance with O. Reg. 588/17 to the extent of the requirements that must be completed by July 1, 2022. There are additional requirements concerning general infrastructure, proposed levels of service and growth that must be met by July 1, 2024 and 2025.

## Findings

The overall replacement cost of the asset categories owned by Sables-Spanish Rivers totals \$106 million. 61% of all assets analysed are in fair or better condition and assessed condition data was available for 55% of assets. For the remaining 45% of assets, assessed condition data was unavailable, and asset age was used to approximate condition – a data gap that persists in most municipalities. Generally, age misstates the true condition of assets, making assessments essential to accurate asset management planning, and a recurring recommendation.

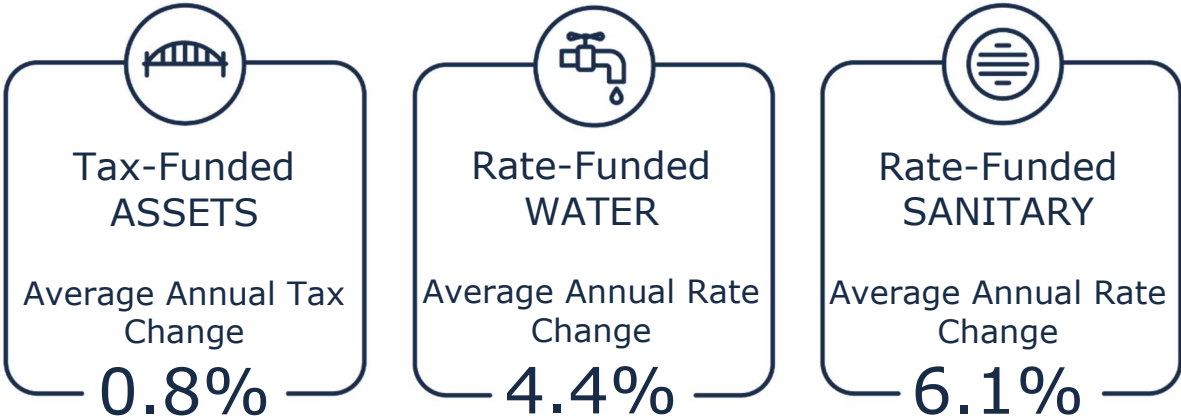
The development of a long-term, sustainable financial plan requires an analysis of whole lifecycle costs. By using a combination of proactive lifecycle strategies (roads) and replacement only strategies (all other assets) to determine the lowest cost option to maintain the current level of service.

To meet capital replacement and rehabilitation needs for existing infrastructure, prevent infrastructure backlogs, and achieve long-term sustainability, the Township’s average annual capital requirement totals \$2.8 million. Based on a historical analysis of sustainable capital funding sources, the Township is committing approximately \$1.49 million towards capital projects or reserves per year. As a result, there is currently an annual funding gap of \$1.3 million.

It is important to note that this represents a snapshot in time and is based on the best available processes, data, and information at the Township. Strategic asset management planning is an ongoing and dynamic process that requires continuous improvement and dedicated resources.

## Recommendations

A financial strategy was developed to address the annual capital funding gap. The annual tax/rate change required to eliminate the Township’s infrastructure deficit based on a 20-year plan is:



Recommendations to guide continuous refinement of the Township's asset management program. These include:

- Review data to update and maintain a complete and accurate dataset
- Develop a condition assessment strategy with a regular schedule
- Review and update lifecycle management strategies
- Development and regularly review short- and long-term plans to meet capital requirements
- Measure current levels of service and identify sustainable proposed levels of service

# 1 Introduction

## 1.1 Key Insights

- The goal of asset management is to minimize the lifecycle costs of delivering infrastructure services, manage the associated risks, while maximizing the value ratepayers receive from the asset portfolio
- The Township’s asset management policy provides clear direction to staff on their roles and responsibilities regarding asset management
- An asset management plan is a living document that should be updated regularly to inform long-term planning

## 1.2 Sables-Spanish Rivers Community Profile

Census Characteristic	Sables-Spanish Rivers	Ontario
Population 2021	3,237	14,223,942
Population Change 2016-2021	1.5	5.8
Total Private Dwellings	1,718	5,929,250
Population Density	4.0/km <sup>2</sup>	15.9/km <sup>2</sup>
Land Area	801.04 km <sup>2</sup>	892,411.76 km <sup>2</sup>

The Township of Sables-Spanish Rivers is located on the north shore of Georgian Bay in the Sudbury District of northern Ontario. The township was incorporated in 1998 by amalgamating the former towns of Walford, Massey, and Webbwood with the township of Spanish River and the unorganized geographic townships of May and Shakespeare.

Massey is located at the junction of the aux Sables and Spanish Rivers, close to the northern shore of Lake Huron. Chutes Provincial Park is one of its principal attractions. Massey is one of several sites that claim to be the home of broomball.

Walford is the westernmost community of the township located along Highway 17. Its economy was primarily based on logging and mining. The old Walford fire tower still stands north of the village on Tube Lake.

Webbwood is home of Canada's first female mayor, Barbara Hanley, in 1936.

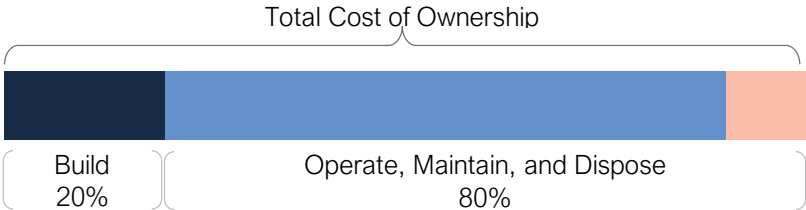
A well-staffed medical clinic, volunteer fire department, two libraries, arena facility, two community halls, outdoor rinks, restaurants and farming history are but a few reasons why visitors to our community often become long-term residents



### 1.3 An Overview of Asset Management

Municipalities are responsible for managing and maintaining a broad portfolio of infrastructure assets to deliver services to the community. The goal of asset management is to minimize the lifecycle costs of delivering infrastructure services, manage the associated risks, while maximizing the value ratepayers receive from the asset portfolio.

The acquisition of capital assets accounts for only 10-20% of their total cost of ownership. The remaining 80-90% derives from operations and maintenance. The Township focused its analysis on the capital costs to maintain, rehabilitate and replace existing municipal infrastructure assets.



These costs can span decades, requiring planning and foresight to ensure financial responsibility is spread equitably across generations. An asset management plan is critical to this planning, and an essential element of broader asset management program. The industry-standard approach and sequence to developing a practical asset management program begins with a Strategic Plan, followed by an Asset Management Policy and an Asset Management Strategy, concluding with an Asset Management Plan.

This industry standard, defined by the Institute of Asset Management (IAM), emphasizes the alignment between the corporate strategic plan and various asset management documents. The strategic plan has a direct, and cascading impact on asset management planning and reporting.

#### 1.3.1 Asset Management Policy

An asset management policy represents a statement of the principles guiding the Township’s approach to asset management activities. It aligns with the organizational strategic plan and provides clear direction to municipal staff on their roles and responsibilities.

The Township adopted By-law No. 2019-31 “A By-law to Adopt an Asset Management Strategy Policy” in accordance with Ontario Regulation 588/17. The objective of the policy is to establish consistent standards and guidelines for management of the Township’s assets by applying sound technical, social, and economic principles that consider present and future needs of users, and the service expected from the assets.

**1.3.2 Asset Management Strategy**

An asset management strategy outlines the translation of organizational objectives into asset management objectives and provides a strategic overview of the activities required to meet these objectives. It provides greater detail than the policy on how the Township plans to achieve asset management objectives through planned activities and decision-making criteria.

The Township’s Asset Management Policy contains many of the key components of an asset management strategy and may be expanded on in future revisions or as part of a separate strategic document.

**1.3.3 Asset Management Plan**

The asset management plan (AMP) presents the outcomes of the Township’s asset management program and identifies the resource requirements needed to achieve a defined level of service. The AMP typically includes the following content:

- State of Infrastructure
- Asset Management Strategies
- Levels of Service
- Financial Strategies

The AMP is a living document that should be updated regularly as additional asset and financial data becomes available.

**1.4 Key Concepts in Asset Management**

Effective asset management integrates several key components, including lifecycle management, risk management, and levels of service. These concepts are applied throughout this asset management plan and are described below in greater detail.

**1.4.1 Lifecycle Management Strategies**

The condition or performance of most assets will deteriorate over time. This process is affected by a range of factors including an asset’s characteristics, location, utilization, maintenance history and environment. Asset deterioration has a negative effect on the ability of an asset to fulfill its intended function, and may be characterized by increased cost, risk and even service disruption.

To ensure that municipal assets are performing as expected and meeting the needs of customers, it is important to establish a lifecycle management strategy to proactively manage asset deterioration. There are several field intervention activities that are available to extend the life of an asset. These activities can be generally placed into one of three categories: maintenance, rehabilitation, and replacement.

The following table provides a description of each type of activity and the general difference in cost.

<b>Lifecycle Activity</b>	<b>Description</b>	<b>Example (Roads)</b>	<b>Cost</b>
Maintenance	Activities that prevent defects or deteriorations from occurring	Crack Seal	\$
Rehabilitation/ Renewal	Activities that rectify defects or deficiencies that are already present and may be affecting asset performance	Mill & Re-surface	\$\$
Replacement/ Reconstruction	Asset end-of-life activities that often involve the complete replacement of assets	Full Reconstruction	\$\$\$

Depending on initial lifecycle management strategies, asset performance can be sustained through a combination of maintenance and rehabilitation, but at some point, replacement is required. Understanding what effect these activities will have on the lifecycle of an asset, and their cost, will enable staff to make better recommendations.

The Township’s approach to lifecycle management is described within each asset category. Developing and implementing a proactive lifecycle strategy will help staff to determine which activities to perform on an asset and when they should be performed to maximize useful life at the lowest total cost of ownership.

**1.4.2 Risk Management Strategies**

Municipalities generally take a ‘worst-first’ approach to infrastructure spending. Rather than prioritizing assets based on their importance to service delivery, assets in the worst condition are fixed first, regardless of their criticality. However, not all assets are created equal. Some are more important than others, and their failure or disrepair poses more risk to the community than that of others. For example, a road with a high volume of traffic that provides access to critical services poses a higher risk than a low volume rural road. These high-value assets should receive funding before others.

By identifying the various impacts of asset failure and the likelihood that it will fail, risk management strategies can identify critical assets, and determine where maintenance efforts, and spending, should be focused.

A high-level evaluation of asset risk and criticality was performed. Each asset has been assigned a probability of failure score and consequence of failure score based on available asset data. These risk scores can be used to prioritize maintenance, rehabilitation, and replacement strategies for critical assets.

**1.4.3 Levels of Service**

A level of service (LOS) is a measure of what the Township is providing to the community and the nature and quality of that service. Within each asset category, technical metrics and qualitative descriptions that measure both technical and community levels of service have been established and measured as data is available.

These measures include a combination of those that have been outlined in O. Reg. 588/17 in addition to performance measures identified by the Township as worth measuring and evaluating. The Township measures the level of service provided at two levels: Community Levels of Service, and Technical Levels of Service.

**Community Levels of Service**

Community levels of service are a simple, plain language description or measure of the service that the community receives. For core asset categories the province, through O. Reg. 588/17, has provided qualitative descriptions that are required. For non-core asset categories, the Township must determine the qualitative descriptions that will be used by July 1, 2024. These descriptions can be found in the Levels of Service subsection within each asset category.

**Technical Levels of Service**

Technical levels of service are a measure of key technical attributes of the service being provided to the community. These include mostly quantitative measures and tend to reflect the impact of the Township’s asset management strategies on the physical condition of assets or the quality/capacity of the services they provide.

For core asset categories the province, through O. Reg. 588/17, has provided technical metrics that are required. For non-core asset categories, the Township must determine the technical metrics that will be used by July 1, 2024. The metrics can be found in the Levels of Service subsection within each asset category.

**Current and Proposed Levels of Service**

The Township is focusing on measuring the current level of service provided to the community. Once current levels of service have been measured, the Township plans to establish proposed levels of service over a 10-year period, in accordance with O. Reg. 588/17.

Proposed levels of service should be realistic and achievable within the timeframe outlined by the Township. They should also be determined with consideration of a variety of community expectations, fiscal capacity, regulatory requirements, corporate goals, and long-term sustainability. Once proposed levels of service have been established, and prior to July 2025, the Township must identify a lifecycle management and financial strategy which allows these targets to be achieved.

## 1.5 Climate Change

Climate change can cause severe impacts on human and natural systems around the world. The effects of climate change include increasing temperatures, higher levels of precipitation, droughts, and extreme weather events. In 2019, Canada's Changing Climate Report (CCCR 2019) was released by Environment and Climate Change Canada (ECCC).

The report revealed that between 1948 and 2016, the average temperature increase across Canada was 1.7°C; moreover, during this period, Northern Canada experienced a 2.3°C increase. The temperature increase in Canada has doubled that of the global average. If emissions are not significantly reduced, the temperature could increase by 6.3°C in Canada by the year 2100 compared to 2005 levels. Observed precipitation changes in Canada include an increase of approximately 20% between 1948 and 2012.

By the late 21st century, the projected increase could reach an additional 24%. During the summer months, some regions in Southern Canada are expected to experience periods of drought at a higher rate. Extreme weather events and climate conditions are more common across Canada. Recorded events include droughts, flooding, cold extremes, warm extremes, wildfires, and record minimum arctic sea ice extent.

The changing climate poses a significant risk to the Canadian economy, society, environment, and infrastructure. The impacts on infrastructure are often a result of climate-related extremes such as droughts, floods, higher frequency of freeze-thaw cycles, extended periods of high temperatures, high winds, and wildfires. Physical infrastructure is vulnerable to damage and increased wear when exposed to these extreme events and climate variabilities. Canadian Municipalities are faced with the responsibility to protect their local economy, citizens, environment, and physical assets.

### 1.5.1 Sables-Spanish Rivers Climate Profile

The Township of Sables-Spanish Rivers is in Northern Ontario in the district of Sudbury. The Township is expected to experience notable effects of climate change which include higher average annual temperatures, an increase in total annual precipitation, and an increase in the frequency and severity of extreme events. According to [Climatedata.ca](http://Climatedata.ca) – a collaboration supported by Environment and Climate Change Canada (ECCC) – the Township of Sables-Spanish Rivers may experience the following trends:

### **Higher Average Annual Temperature:**

- Between the years 1981 and 2010 the annual average temperature was 4.7°C
- Under a high emissions scenario, the annual average temperatures are projected to increase by 2 °C by the year 2050 and by 5.7 °C by the end of the century.

### **Increase in Total Annual Precipitation:**

- Under a high emissions scenario, Sables-Spanish Rivers is projected to experience an 7% increase in precipitation by the year 2050 and a 16% increase by the end of the century.

### **Increase in Frequency of Extreme Weather Events:**

- It is expected that the frequency and severity of extreme weather events will change.

## **1.5.2 Integration Climate change and Asset Management**

Asset management practices aim to deliver sustainable service delivery - the delivery of services to residents today without compromising the services and well-being of future residents. Climate change threatens sustainable service delivery by reducing the useful life of an asset and increasing the risk of asset failure. Desired levels of service can be more difficult to achieve because of climate change impacts such as flooding, high heat, drought, and more frequent and intense storms.

To achieve the sustainable delivery of services, climate change considerations should be incorporated into asset management practices. The integration of asset management and climate change adaptation observes industry best practices and enables the development of a holistic approach to risk management.

## **1.6 Ontario Regulation 588/17**

As part of the *Infrastructure for Jobs and Prosperity Act, 2015*, the Ontario government introduced Regulation 588/17 - Asset Management Planning for Municipal Infrastructure (O. Reg 588/17). Along with creating better performing organizations, more liveable and sustainable communities, the regulation is a key, mandated driver of asset management planning and reporting. It places substantial emphasis on current and proposed levels of service and the lifecycle costs incurred in delivering them.

The diagram below outlines key reporting requirements under O. Reg 588/17 and the associated timelines.

**2019**

Strategic Asset Management Policy

**2022**

Asset Management Plan for Core Assets with the following components:

1. Current levels of service
2. Inventory analysis
3. Lifecycle activities to sustain LOS
4. Cost of lifecycle activities
5. Population and employment forecasts
6. Discussion of growth impacts

**2024**

Asset Management Plan for Core and Non-Core Assets (same components as 2022) and Asset Management Policy Update

**2025**

Asset Management Plan for All Assets with the following additional components:

1. Proposed levels of service for next 10 years
2. Updated inventory analysis
3. Lifecycle management strategy
4. Financial strategy and addressing shortfalls
5. Discussion of how growth assumptions impacted lifecycle and financial

**1.6.1 O. Reg. 588/17 Compliance Review**

The following table identifies the requirements outlined in Ontario Regulation 588/17 for municipalities to meet by July 1, 2024. Next to each requirement a page or section reference is included in addition to any necessary commentary.

<b>Requirement</b>	<b>O. Reg. Section</b>	<b>AMP Section Reference</b>	<b>Status</b>
Summary of assets in each category	S.5(2), 3(i)	4 - 12	Complete
Replacement cost of assets in each category	S.5(2), 3(ii)	4 - 12	Complete
Average age of assets in each category	S.5(2), 3(iii)	4 - 12	Complete
Condition of assets in each category	S.5(2), 3(iv)	4 - 12	Complete
Description of municipality’s approach to assessing the condition of assets in each category	S.5(2), 3(v)	4 - 12	Complete
Current levels of service in each category	S.5(2), 1(i-ii)	4 - 12	Complete for Core Assets Only
Current performance measures in each category	S.5(2), 2	4 - 12	Complete for Core Assets Only
Lifecycle activities needed to maintain current levels of service for 10 years	S.5(2), 4	4 - 12	Complete
Costs of providing lifecycle activities for 10 years	S.5(2), 4	Appendix B	Complete
Growth assumptions	S.5(2), 5(i-ii) S.5(2), 6(i-vi)	13	Complete



# 2 Scope and Methodology

## 2.1 Key Insights

- Sables-Spanish Rivers has 9 different asset categories and is divided between tax-funded and rate-funded categories
- The source and recency of replacement costs impacts the accuracy and reliability of asset portfolio valuation
- Accurate and reliable condition data helps to prevent premature and costly rehabilitation or replacement and ensures that lifecycle activities occur at the right time to maximize asset value and useful life

## 2.2 Asset Categories

To ensure compliance with Ontario Regulation 588/17 the July 2022 deadline under the regulation requires analysis of only core assets (roads, bridges and culverts, water, wastewater, and stormwater). Where the July 2025 requires analysis of all other assets.

The state of the infrastructure for the Township’s asset portfolio, establishes current levels of service and the associated technical and customer oriented key performance indicators (KPIs), outlines lifecycle strategies for optimal asset management and performance, and provides financial strategies to reach sustainability for the asset categories listed below.

<b>Asset Category</b>	<b>Source of Funding</b>
Road Network	Tax Levy
Bridges & Culverts	
Stormwater Network	
Buildings	
Vehicles	
Machinery & Equipment	
Waste Management	User Rates
Water Network	
Sanitary Network	

## 2.3 Deriving Replacement Costs

There are a range of methods to determine the replacement cost of an asset, and some are more accurate and reliable than others. The two methodologies are:

- **User-Defined Cost and Cost/Unit:** Based on costs provided by municipal staff which could include average costs from recent contracts; data from engineering reports and assessments; staff estimates based on knowledge and experience
- **Cost Inflation/CPI Tables:** Historical cost of the asset is inflated based on Consumer Price Index or Non-Residential Building Construction Price Index

User-defined costs based on reliable sources are a reasonably accurate and reliable way to determine asset replacement costs. Cost inflation is typically used in the absence of reliable replacement cost data. It is a reliable method for recently purchased and/or constructed assets where the total cost is reflective of the actual costs that the Township incurred. As assets age, and new products and technologies become available, cost inflation becomes a less reliable method.

## 2.4 Estimated Useful Life and Service Life Remaining

The estimated useful life (EUL) of an asset is the period over which the Township expects the asset to be available for use and remain in service before requiring replacement or disposal. The EUL for each asset was assigned according to the knowledge and expertise of municipal staff and supplemented by existing industry standards when necessary.

By using an asset's in-service date and its EUL, the Township can determine the service life remaining (SLR) for each asset. Using condition data and the asset's SLR, the Township can more accurately forecast when it will require replacement. The SLR is calculated as follows:

$$\text{Service Life Remaining (SLR)} = \text{In Service Date} + \text{Estimated Useful Life (EUL)} - \text{Current Year}$$

## 2.5 Reinvestment Rate

As assets age and deteriorate they require additional investment to maintain a state of good repair. The reinvestment of capital funds, through asset renewal or replacement, is necessary to sustain an adequate level of service. The reinvestment rate is a measurement of available or required funding relative to the total replacement cost. By comparing the actual vs. target reinvestment rate the Township can determine the extent of any existing funding gap.

The reinvestment rate is calculated as follows:

$$\text{Target Reinvestment Rate} = \frac{\text{Annual Capital Requirement}}{\text{Total Replacement Cost}}$$

$$\text{Actual Reinvestment Rate} = \frac{\text{Annual Capital Funding}}{\text{Total Replacement Cost}}$$

## 2.6 Deriving Asset Condition

An incomplete or limited understanding of asset condition can mislead long-term planning and decision-making. Accurate and reliable condition data helps to prevent premature and costly rehabilitation or replacement and ensures that lifecycle activities occur at the right time to maximize asset value and useful life.

A condition assessment rating system provides a standardized descriptive framework that allows comparative benchmarking across the Township’s asset portfolio. The table below outlines the condition rating system used to determine asset condition. This rating system is aligned with the Canadian Core Public Infrastructure Survey which is used to develop the Canadian Infrastructure Report Card.

Condition	Description	Criteria	Service Life Remaining (%)
Very Good	Fit for the future	Well maintained, good condition, new or recently rehabilitated	80-100
Good	Adequate for now	Acceptable, generally approaching mid-stage of expected service life	60-80
Fair	Requires attention	Signs of deterioration, some elements exhibit significant deficiencies	40-60
Poor	Increasing potential of affecting service	Approaching end of service life, condition below standard, large portion of system exhibits significant deterioration	20-40
Very Poor	Unfit for sustained service	Near or beyond expected service life, widespread signs of advanced deterioration, some assets may be unusable	0-20

The analysis is based on assessed condition data only as available. In the absence of assessed condition data, asset age is used as a proxy to determine asset condition. Appendix E includes additional information on the role of asset condition data and provides basic guidelines for the development of a condition assessment program.

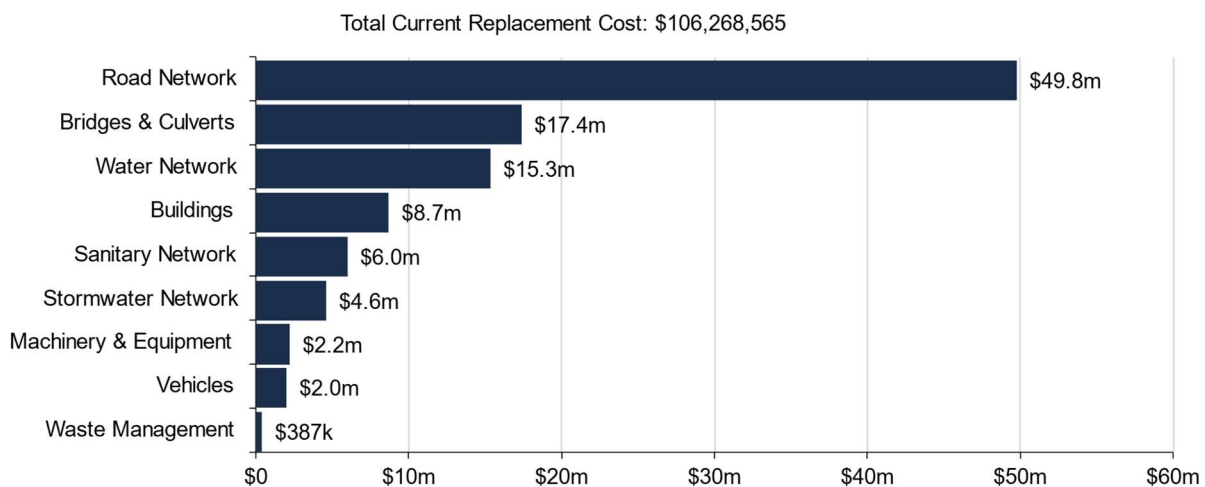
### 3 Portfolio Overview

#### 3.1 Key Insights

- The total replacement cost of the Township’s asset portfolio is \$106.3 million
- The Township’s target re-investment rate is 2.84%, and the actual re-investment rate is 1.39%, contributing to an expanding infrastructure deficit
- 61% of all assets are in fair or better condition
- 36% of assets are projected to require rehabilitation / replacement in the next 10 years
- Average annual capital requirements total \$3.02 million per year across all assets

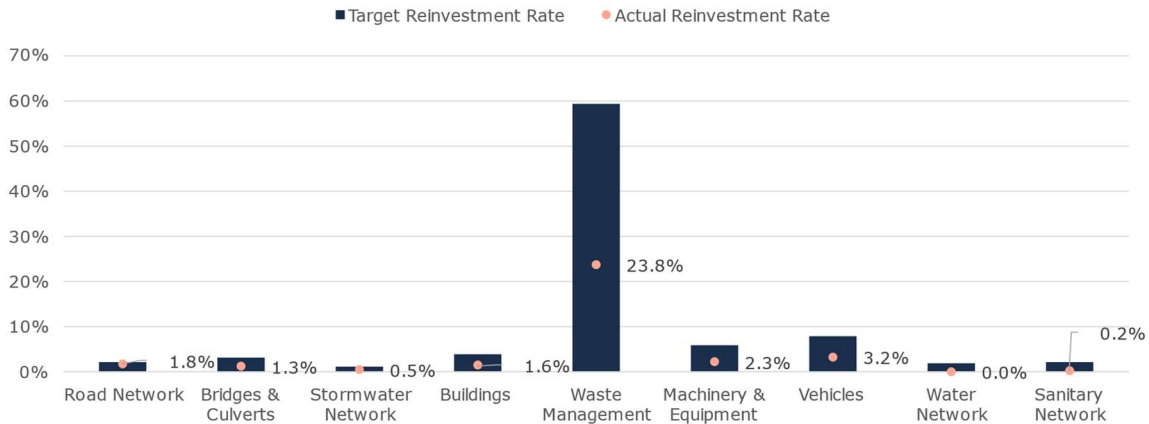
#### 3.2 Total Replacement Cost of Asset Portfolio

The asset categories have a total replacement cost of \$106.3 million based on inventory data from 2022. This total was determined based on a combination of user-defined costs and historical cost inflation. This estimate reflects replacement of historical assets with similar, not necessarily identical, assets available for procurement today.



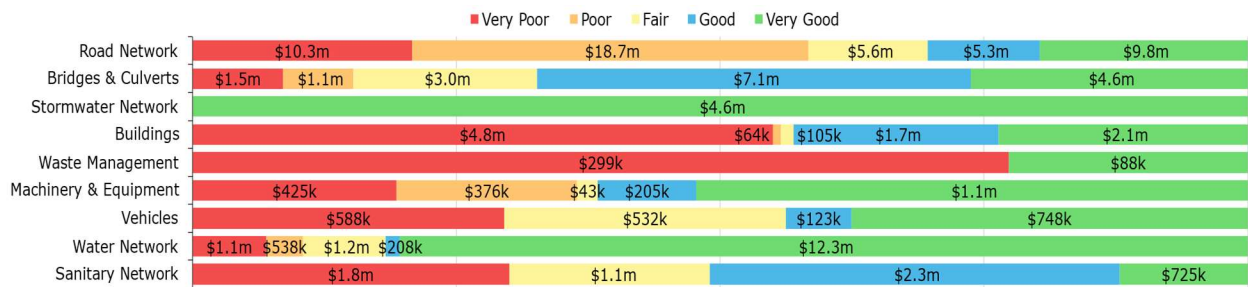
### 3.3 Target vs. Actual Reinvestment Rate

The graph below depicts funding gaps or surpluses by comparing target vs actual reinvestment rate. To meet the long-term replacement needs, the Township should be allocating approximately \$3.02 million annually, for a target reinvestment rate of 2.84%. Actual annual spending on infrastructure totals approximately \$1.48 million, for an actual reinvestment rate of 1.39%.



### 3.4 Condition of Asset Portfolio

The current condition of the assets is central to all asset management planning. Collectively, 88% of assets in Sables-Spanish Rivers are in fair or better condition. This estimate relies on both age-based and field condition data.



Assessed condition data is available for 55% of assets; for the remaining portfolio, age is used as an approximation of condition. Assessed condition data is invaluable in asset management planning as it reflects the true condition of the asset and its ability to perform its functions.

The table below identifies the source of condition data.

Asset Category	% of Assets with Assessed Condition	Source of Condition Data
Road Network	83%	Staff Assessment
Bridges & Culverts	82%	2020 Kresin Engineering Corp
Sanitary Network	57%	Staff Assessments
All other Categories	0%	No Assessments

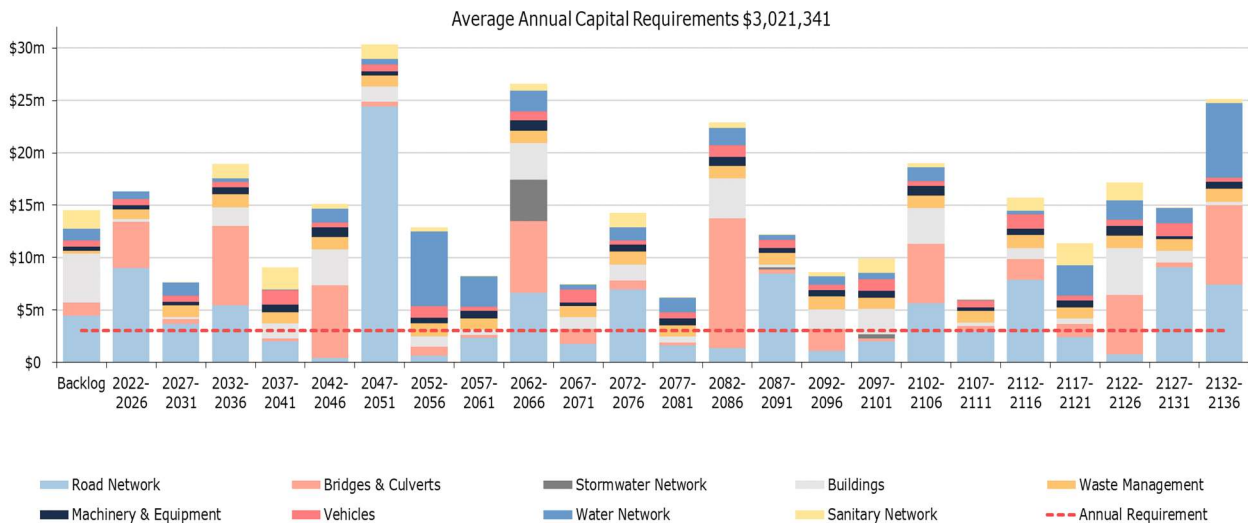
### 3.5 Service Life Remaining

Based on asset age, available assessed condition data and estimated useful life, 36% of the Township’s assets will require rehabilitation / replacement within the next 10 years. Capital requirements over the next 10 years are identified in Appendix B.

### 3.6 Forecasted Capital Requirements

The development of a long-term capital forecast should include both asset rehabilitation and replacement requirements. With the development of asset-specific lifecycle strategies that include the timing and cost of future capital events, the Township can produce an accurate long-term capital forecast.

The following graph identifies capital requirements over the next 115 years. This projection is used as it ensures that every asset has gone through one full iteration of replacement. The forecasted requirements are aggregated into 5-year bins and the trend line represents the average annual capital requirements.



### 3.7 Risk & Criticality

The Township has noted key trends, challenges, and risks to service delivery that they are currently facing:



#### **Capital Funding Strategies**

Major capital rehabilitation and replacement projects are often entirely dependant on the availability of grant funding opportunities. When grants are not available, rehabilitation and replacement projects are often deferred.



#### **Climate Change & Extreme Weather**

Asset deterioration is accelerated due to extreme weather, which in some cases can cause unexpected failures. Freeze-thaw cycles, ice jams, and surface flooding from extreme rainfall have been experienced by the Township in recent years. These events make long-term planning difficult and can result in a lower level of service.



#### **Asset Data & Information**

There is a lack of confidence in the available inventory data and condition data. Staff have been prioritizing data refinement efforts to increase the accuracy and reliability of asset data and information. Staff find it a continuous challenge to dedicate resources and time towards data collection and condition assessments to ensure that condition and asset attribute data is regularly reviewed and updated.

# 4 Road Network

## 4.1 Key Insights

The road network is a critical component of the provision of safe and efficient transportation services and represents the highest value asset category in the Township’s asset portfolio. It includes all municipally owned and maintained roadways in addition to supporting roadside infrastructure including sidewalks, and streetlights.

The Township’s roads and sidewalks are maintained by the roads department who is also responsible for winter snow clearing, ice control and snow removal operations of Township roads.

The state of the infrastructure for the road network is summarized in the following table.

Replacement Cost	Condition	Financial Capacity	
\$49.76 million	Poor (38%)	Annual Requirement:	\$1.1 million
		Funding Available:	\$915,320
		Annual Deficit:	\$186,323

The following level of service statements are a key driving force behind the Township’s asset management planning:

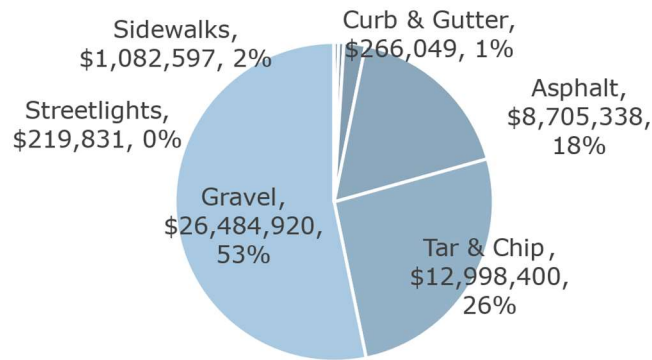
Service Attribute	Level of Service Statement
Scope	The road network service is accessible to the whole community in sufficient capacity (meets traffic demands) and is available under all weather conditions.
Quality	The road network is in good condition with minimal unplanned service interruptions and road closures.



## 4.2 Asset Inventory & Costs

The table below includes the quantity and total replacement cost of each asset segment in the Township’s road inventory.

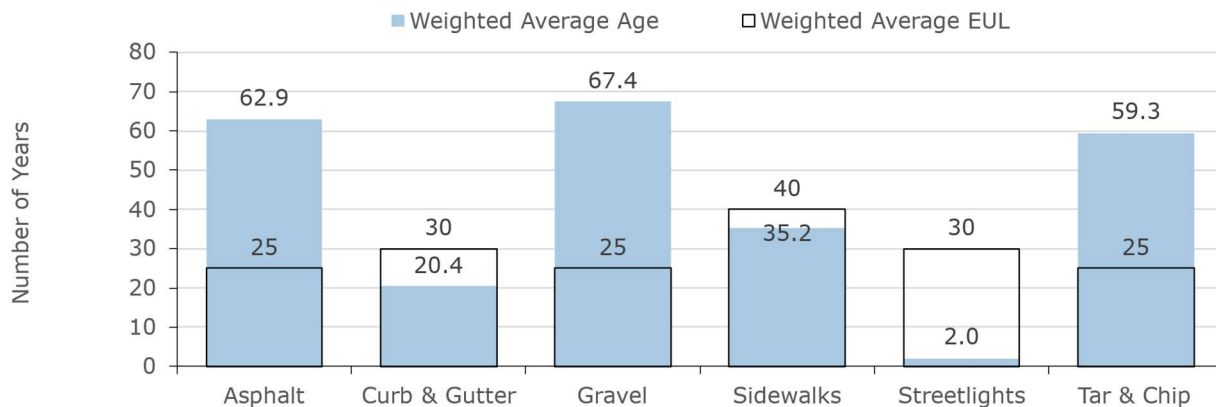
Asset Segment	Quantity	Replacement Cost
Asphalt	26,435 m	\$8,705,338
Curb & Gutter	2,437 m	\$266,049
Gravel	171,980 m	\$26,484,920
Sidewalks	7,197 m	\$1,082,597
Streetlights	333	\$219,831
Tar & Chip	67,700 m	\$12,998,400
<b>Total</b>		<b>\$49,757,135</b>



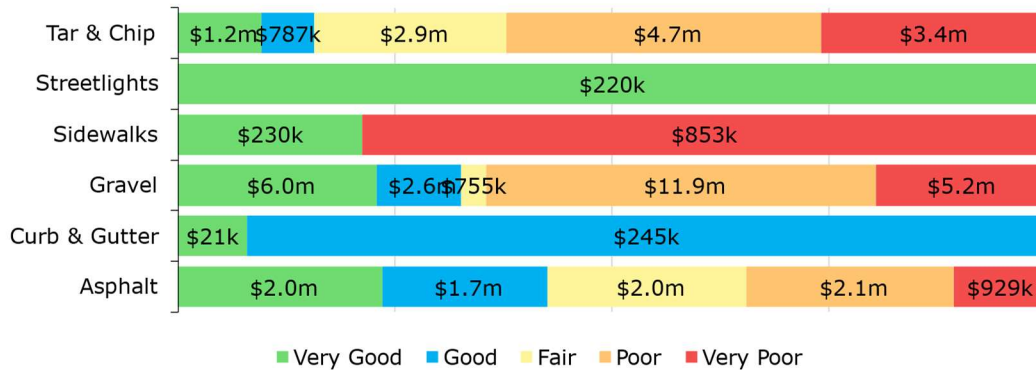
Each asset’s replacement cost should be reviewed periodically to determine whether adjustments are needed to more accurately represent realistic capital requirements.

## 4.3 Asset Condition & Age

The graph below identifies the average age, and the estimated useful life for each asset segment. It is all weighted by replacement cost.



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



To ensure that the Township’s roads continue to provide an acceptable level of service, the Township should monitor the average condition of all assets. If the average condition declines, staff should re-evaluate their lifecycle management strategy to determine what combination of maintenance, rehabilitation, and replacement activities is required to increase the overall condition of the roads.

Each asset’s estimated useful life should also be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

### 4.3.1 Current Approach to Condition Assessment

Accurate and reliable condition data allows staff to determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the Township’s current approach:

- The roads are assessed by staff internally to set priorities based on the current state

The rating criteria is used to determine the current condition of road segments and forecast future capital requirements is:

Condition	Rating
Very Good	80-100
Good	60-80
Fair	40-60
Poor	20-40
Very Poor	0-20

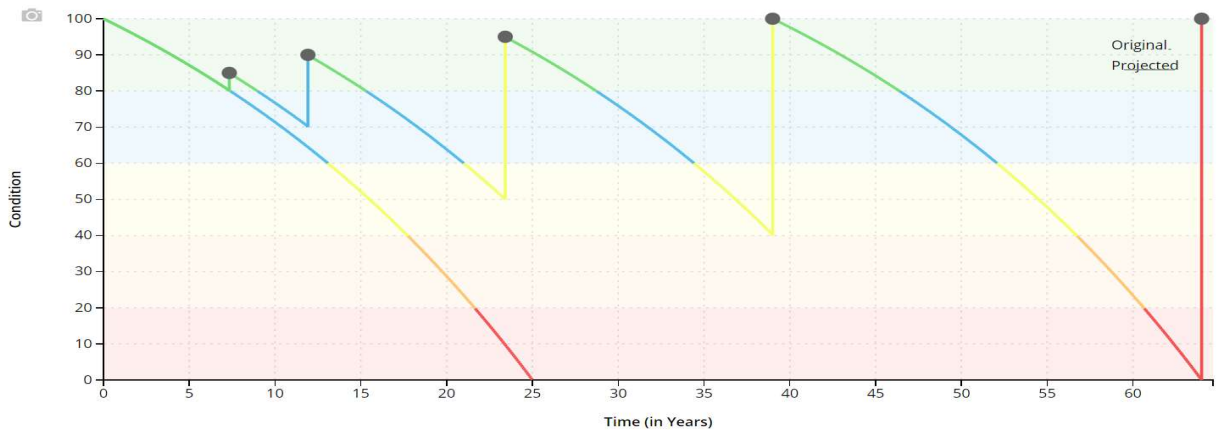
## 4.4 Lifecycle Management Strategy

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

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

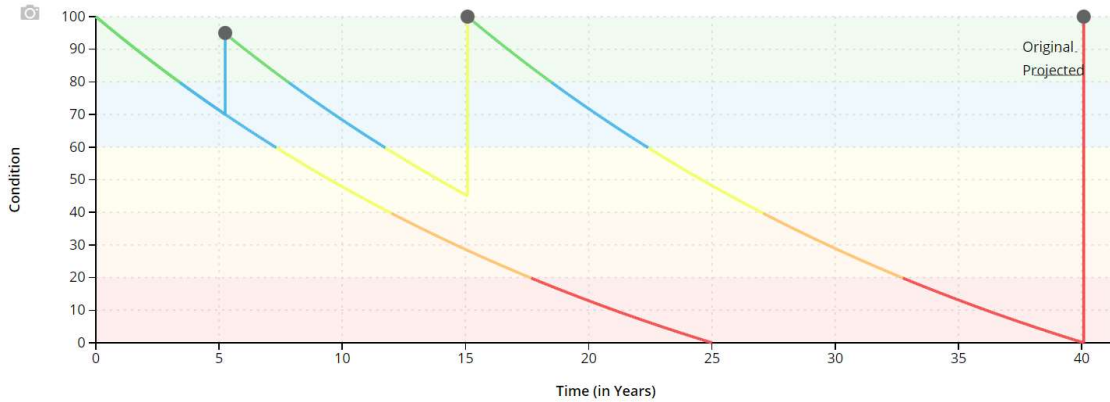
### Asphalt Roads

Event Name	Event Class	Event Trigger
Crack Sealing	Maintenance	80 to 100 condition
Single Surface Overlay	Rehabilitation	70 to 75 condition
50mm Shave & Pave	Rehabilitation	50 to 55 condition
Asphalt Resurface (full depth)	Rehabilitation	40 to 45 condition
Full Reconstruction	Replacement	0 to 20 condition



### Tar & Chip Roads

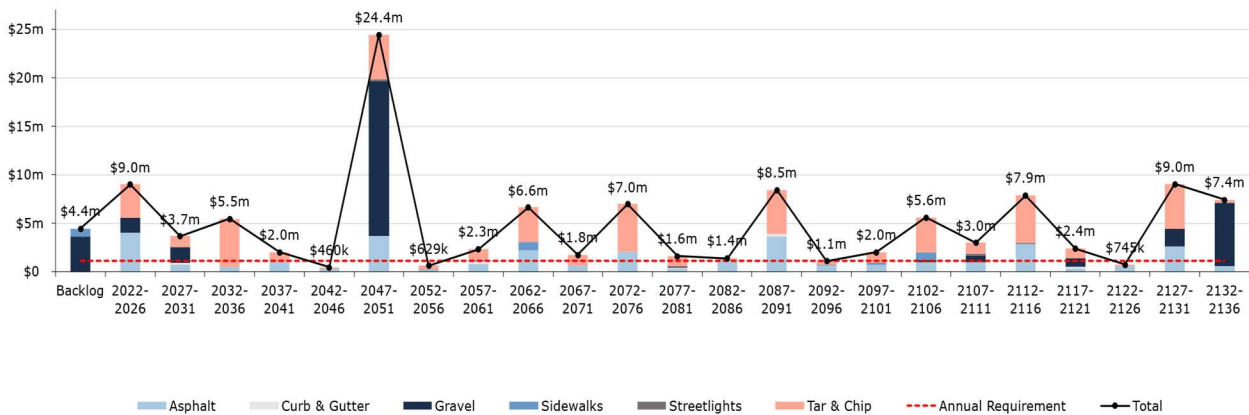
Event Name	Event Class	Event Trigger
Single Surface Treatment (SST)	Rehabilitation	70 – 80 condition
Double Surface Treatment (DST)	Rehabilitation	45 – 55 condition
Full Reconstruction	Replacement	0 – 20 condition



The Township has developed a gravel road program that adds 50mm of gravel and shouldering every 5 years which is not captured as a capital expense. When the condition of the road reaches 20 to 40 condition the Township will do a capital rehabilitation of adding 150mm of gravel, to not have to fully replace the road section, however the Township has included the full reconstruction in the annual requirement calculations.

#### 4.4.1 Forecasted Capital Requirements

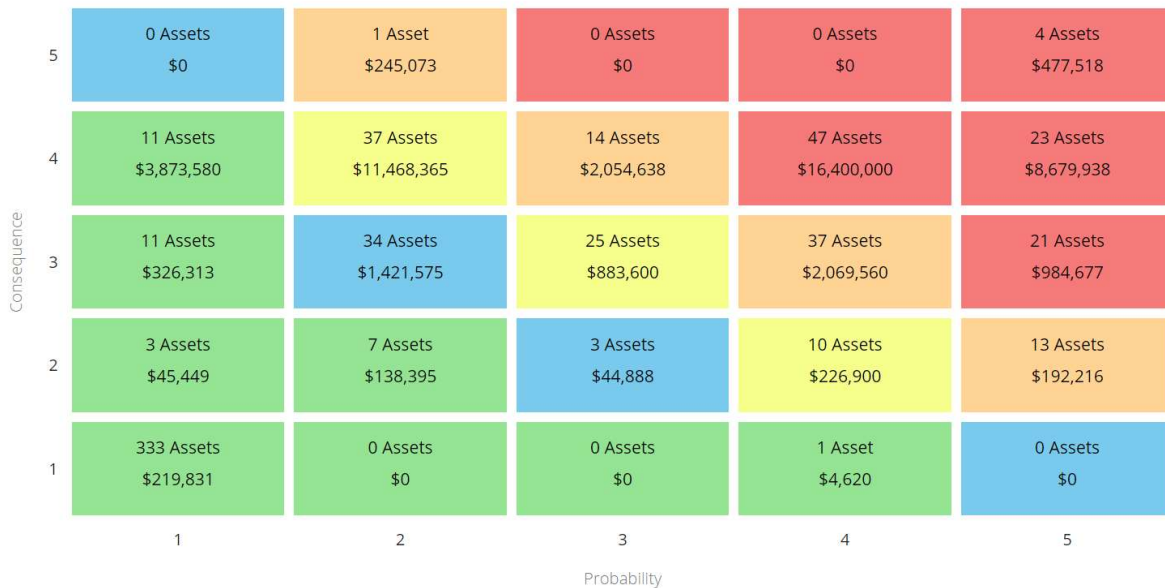
Based on the lifecycle strategies identified previously for roads, and assuming the end-of-life replacement of all other assets in this category, the following graph forecasts capital requirements for the road network. The annual capital requirement represents the average amount per year that the Township should allocate towards funding rehabilitation and replacement needs. The following projection is used as it ensures that every asset has gone through one full iteration of replacement. The forecasted requirements are aggregated into 5-year bins and the trend line represents the average annual capital requirement. For the road network the annual capital requirement is \$1.1 million



The projected cost of lifecycle activities that will need to be undertaken over the next 10 years to maintain the current level of service can be found in Appendix B.

## 4.5 Risk & Criticality

The following risk matrix provides a visual representation of the relationship between the probability of failure and the consequence of failure for the assets within this asset category based on 2022 inventory data. See Appendix D for the criteria used to determine the risk rating of each asset.



This is a high-level model developed by Township staff and it should be reviewed and adjusted to reflect an evolving understanding of both the probability and consequences of asset failure.

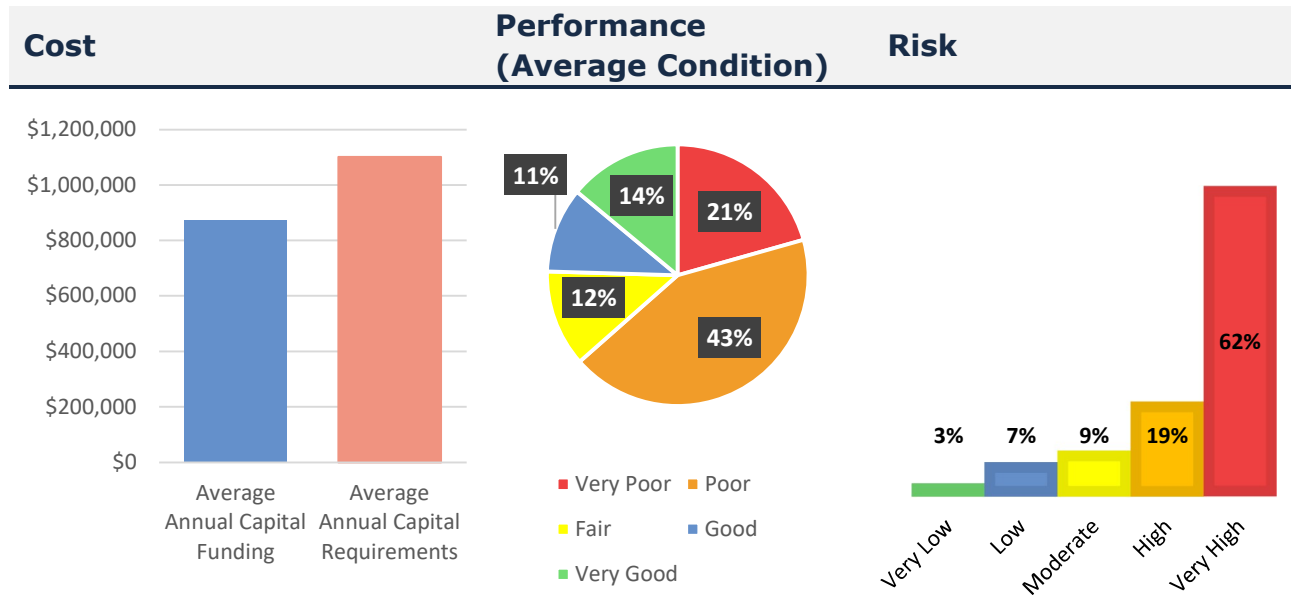
The asset-specific attributes that municipal staff utilize to define and prioritize the criticality of the road network are documented below:

<b>Probability of Failure (POF)</b>	<b>Consequence of Failure (COF)</b>
Condition (Structural)	Replacement Cost (Economic)
Service Life Remaining (Functional)	Surface Type (Operational)

The identification of critical assets allows the Township to determine appropriate risk mitigation strategies and treatment options. Risk mitigation may include asset-specific lifecycle strategies, condition assessment strategies, or simply the need to collect better asset data.

## 4.6 Levels of Service

The following tables identify the Township’s current level of service for the roads.



These metrics include the technical and community level of service metrics that are required as part of O. Reg. 588/17 as well as any additional performance measures that the Township has selected.

### 4.6.1 Community Levels of Service

The following table outlines the qualitative descriptions that determine the community levels of service provided by the road network.

Service Attribute	Qualitative Description	Current LOS
Scope	Description, which may include maps, of the road network in the municipality and its level of connectivity	See Appendix C
Quality	Description or images that illustrate the different levels of road class pavement condition	The Township staff provide surface condition with a rating as follows: 0 – 20 Very Poor 20 – 40 Poor 40 – 60 Fair 60 – 80 Good 80 – 100 Very Good

## 4.6.2 Technical Levels of Service

The following table outlines the quantitative metrics that determine the technical level of service provided by the road network.

Service Attribute	Technical Metric	Current LOS
Scope	Lane-km of arterial roads (MMS classes 1 and 2) per land area (km/km <sup>2</sup> )	0.003 (Imperial Street only)
	Lane-km of collector roads (MMS classes 3 and 4) per land area (km/km <sup>2</sup> )	0
	Lane-km of local roads (MMS classes 5 and 6) per land area (km/km <sup>2</sup> )	0.4
Quality	Average pavement condition index for paved roads in the municipality	Asphalt = 54 Tar & Chip = 36.7
	Average surface condition for unpaved roads in the municipality (e.g. excellent, good, fair, poor)	Poor

## 4.7 Recommendations

### Condition Assessment Strategies

- The last comprehensive assessment of the road network was completed in 2013. Consider completing an updated assessment of all roads within the next 1-2 years.

### Risk Management Strategies

- Implement risk-based decision-making as part of asset management planning and budgeting processes. This should include the regular review of high-risk assets to determine appropriate risk mitigation strategies.
- Review risk models on a regular basis and adjust according to an evolving understanding of the probability and consequences of asset failure.

### Levels of Service

- Continue to measure current levels of service in accordance with the metrics identified in O. Reg. 588/17 and those metrics that the Township believes to provide meaningful and reliable inputs into asset management planning.
- Work towards identifying proposed levels of service as per O. Reg. 588/17 and identify the strategies that are required to close any gaps between current and proposed levels of service.

# 5 Bridges & Culverts

## 5.1 Key Insights

Bridges and culverts represent a critical portion of the transportation services provided to the community. The roads department is responsible for the maintenance of all bridges and culverts located across municipal roads. The state of the infrastructure for bridges and culverts is summarized in the following table.

Replacement Cost	Condition	Financial Capacity	
\$17.4 million	Good (60%)	Annual Requirement:	\$565,077
		Funding Available:	\$246,370
		Annual Deficit:	\$318,707

The following level of service statements are a key driving force behind the Township’s asset management planning:

Service Attribute	Level of Service Statement
Scope	Bridges and culverts are accessible to the whole community in sufficient capacity (meets traffic demands) and are available under all weather conditions.
Quality	The bridges and culverts are in good condition with minimal unplanned service interruptions and closures.

## 5.2 Asset Inventory & Costs

The table below includes the quantity, total replacement cost and annual capital requirements of each asset segment in the Township’s bridges and culverts inventory.

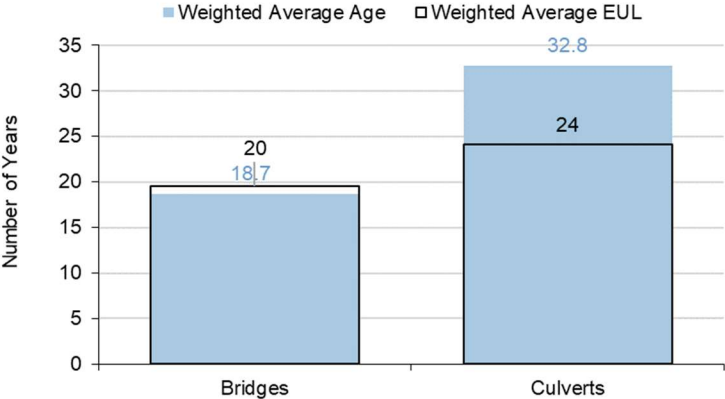
Asset Segment	Quantity	Replacement Cost	Annual Capital Requirement
Bridges	6	\$8,960,000	\$179,200
Culverts	437	\$8,404,443	\$385,877
<b>Total</b>		<b>\$17,364,443</b>	<b>\$565,077</b>

Each asset’s replacement cost should be reviewed periodically to determine whether adjustments are needed to more accurately represent realistic capital requirements.

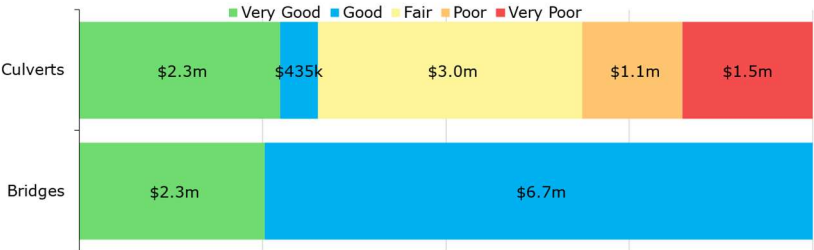


### 5.3 Asset Condition & Age

The graph below identifies the average age and the estimated useful life for each asset segment. The values are weighted value based on replacement cost.



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



To ensure that the Township’s Bridges & Culverts continue to provide an acceptable level of service, the staff should monitor the average condition of all assets. If the average condition declines, the Township should re-evaluate their lifecycle management strategy to determine what combination of maintenance, rehabilitation, and replacement activities is required to increase the overall condition of the bridges and culverts.

Each asset’s Estimated Useful Life should also be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

#### 5.3.1 Current Approach to Condition Assessment

Accurate and reliable condition data allows staff to determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the Township’s current approach:

- Condition assessments of all bridges and culverts with a span greater than or equal to 3 meters are completed every 2 years in accordance with the Ontario Structure Inspection Manual (OSIM)

## 5.4 Lifecycle Management Strategy

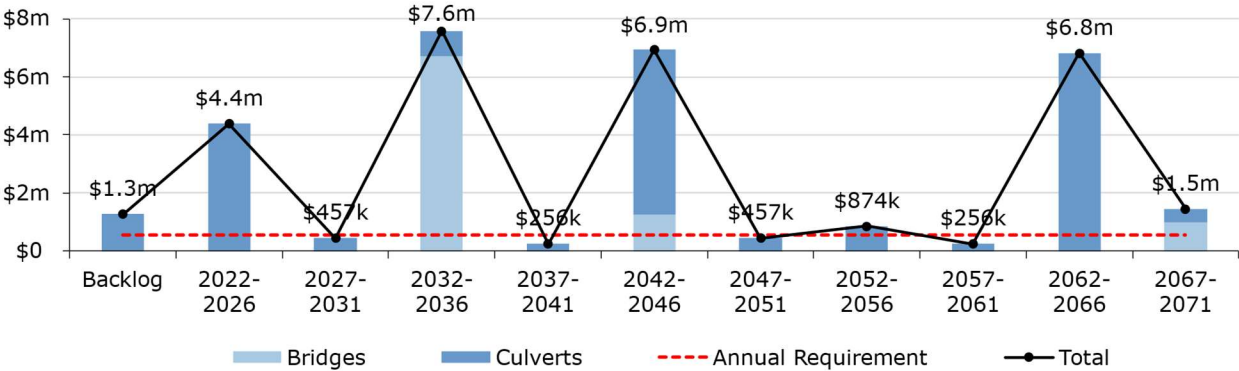
The condition or performance of most assets will deteriorate over time. To ensure that municipal assets are performing as expected and meeting the needs of customers, it is important to establish a lifecycle management strategy to proactively manage asset deterioration.

The following table outlines the Township’s current lifecycle management strategy.

Activity Type	Description of Current Strategy
Maintenance, Rehabilitation and Replacement	All lifecycle activities are driven by the results of mandated structural inspections completed according to the Ontario Structure Inspection Manual (OSIM)
Inspection	The most recent inspection report was completed in 2020 by Kresin Engineering Corporation

### 5.4.1 Forecasted Capital Requirements

The following graph forecasts long-term capital requirements. The annual capital requirement represents the average amount per year that the Township should allocate towards funding rehabilitation and replacement needs. The following graph identifies capital requirements over the next 50 years. This projection is used as it ensures that every asset has gone through one full iteration of replacement. The forecasted requirements are aggregated into 5-year bins and the trend line represents the average annual capital requirements. For Bridges and culverts the average annual capital requirement is \$565,000.



The projected cost of lifecycle activities that will need to be undertaken over the next 10 years to maintain the current level of service can be found in Appendix B.

## 5.5 Risk & Criticality

The risk matrix provides a visual representation of the relationship between the probability of failure and the consequence of failure for the assets within this asset category based on 2022 inventory data. See Appendix D for the criteria used to determine the risk rating of each asset.



This is a high-level model developed by Township staff should review and adjust the risk model to reflect an evolving understanding of both the probability and consequences of asset failure.

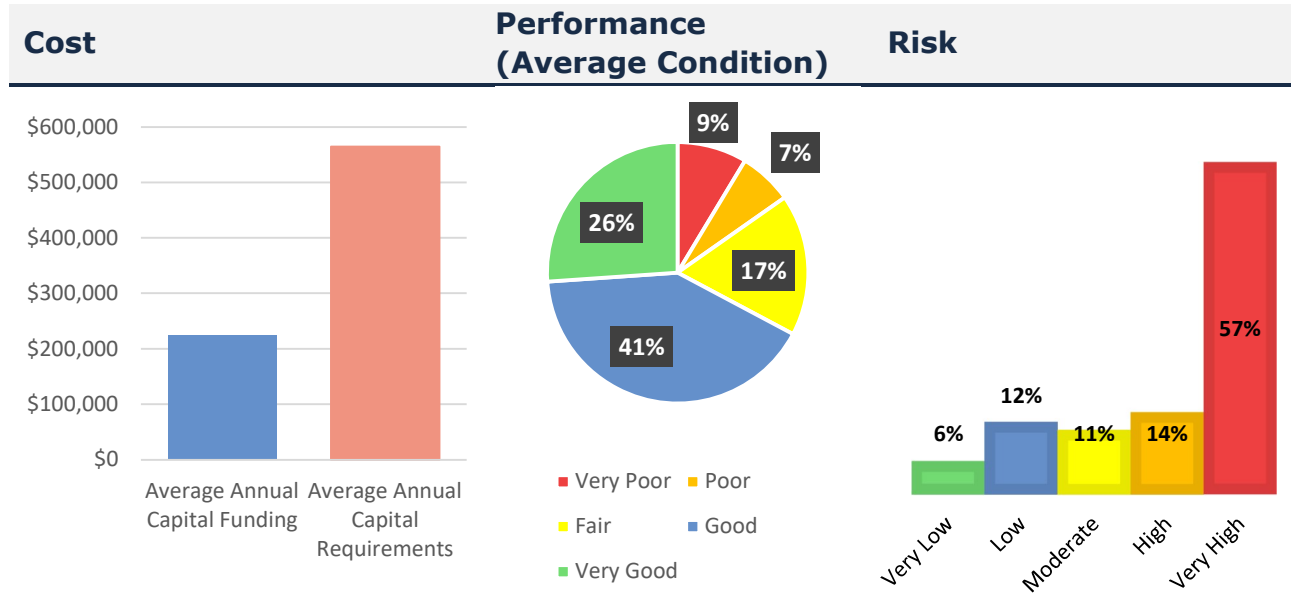
The asset-specific attributes that municipal staff utilize to define and prioritize the criticality of bridges and culverts are documented below:

Probability of Failure (POF)	Consequence of Failure (COF)
Condition	Replacement Cost (Economic)
Service Life Remaining	Culvert Size (Operational 50%) for culverts only
	Surface Type (Operational 50%) for culverts only

The identification of critical assets allows the Township to determine risk mitigation strategies and treatment options. Risk mitigation may include asset-specific lifecycle strategies, condition assessment strategies, or simply the need to collect better asset data.

## 5.6 Levels of Service

The following tables identify the Township’s current level of service for bridges and culverts.



The metrics included below are the technical and community level of service metrics that are required as part of O. Reg. 588/17 as well as any additional performance measures that the Township has selected.

### 5.6.1 Community Levels of Service

The following table outlines the qualitative descriptions that determine the community levels of service provided by bridges and culverts.

Service Attribute	Qualitative Description	Current LOS
Scope	Description of the traffic that is supported by municipal bridges (e.g. heavy transport vehicles, motor vehicles, emergency vehicles, pedestrians, cyclists)	Bridges and structural culverts are a key component of the municipal transportation network. One of the Town's structures have loading restriction.
Quality	Description or images of the condition of bridges and culverts and how this would affect use of the bridges and culverts	See Appendix C

## 5.6.2 Technical Levels of Service

The following table outlines the quantitative metrics that determine the technical level of service provided by bridges and culverts.

Service Attribute	Technical Metric	Current LOS
Scope	% of bridges in the Town with loading or dimensional restrictions	17% (1/6)
Quality	Average bridge condition index value for bridges	68
	Average bridge condition index value for structural culverts	51

## 5.7 Recommendations

### Data Review/Validation

- Continue to review and validate inventory data, assessed condition data and replacement costs for all bridges and structural culverts upon the completion of OSIM inspections every 2 years.

### Risk Management Strategies

- Implement risk-based decision-making as part of asset management planning and budgeting processes. This should include the regular review of high-risk assets to determine appropriate risk mitigation strategies.
- Review risk models on a regular basis and adjust according to an evolving understanding of the probability and consequences of asset failure.

### Lifecycle Management Strategies

- The Township should work towards identifying projected capital rehabilitation and renewal costs for bridges and culverts and integrating these costs into long-term planning.

### Levels of Service

- Continue to measure current levels of service in accordance with the metrics identified in O. Reg. 588/17 and those metrics that the Township believe to provide meaningful and reliable inputs into asset management planning.
- Work towards identifying proposed levels of service as per O. Reg. 588/17 and identify the strategies that are required to close any gaps between current and proposed levels of service.

# 6 Stormwater Network

## 6.1 Key Insights

The Township is responsible for owning and maintaining a storm system in the community of Webbwood which is generally made up of storm mains, catch basins, and manholes.

Staff are working towards improving the accuracy and reliability of their stormwater network inventory to assist with long-term asset management planning as well as assessing the system for capacity and resiliency.

The state of the infrastructure for the stormwater network is summarized in the following table.

Replacement Cost	Condition	Financial Capacity	
\$4.6 million	Very Good (88%)	Annual Requirement:	\$57,295
		Funding Available:	\$24,980
		Annual Deficit:	\$32,315

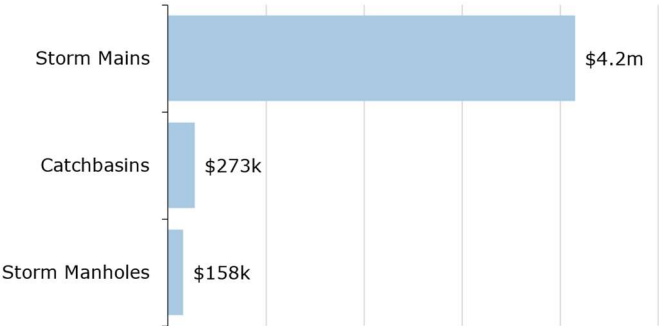
The following level of service statements are a key driving force behind the Township’s asset management planning:

Service Attribute	Level of Service Statement
Scope	The storm water network service reliable and adequately sized to protect the community from flooding
Quality	The stormwater network is in good condition with minimal flooding events.

## 6.2 Asset Inventory & Costs

The table below includes the quantity, total replacement cost and annual capital requirements of each asset segment in the Township’s stormwater network inventory.

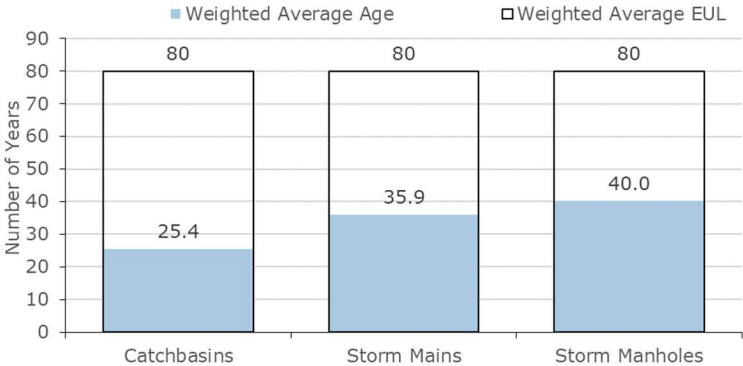
Asset Segment	Quantity	Replacement Cost	Annual Capital Requirement
Catchbasins	32	\$273,056	\$3,413
Storm Mains	2,934m	\$4,152,577	\$51,907
Storm Manholes	20	\$158,000	\$1,975
<b>Total</b>		<b>\$4,583,633</b>	<b>\$57,295</b>



Each asset’s replacement cost should be reviewed periodically to determine whether adjustments are needed to more accurately represent realistic capital requirements.

## 6.3 Asset Condition & Age

The graph below identifies the average age and the estimated useful life for each asset segment. The values are weighted based on replacement cost.



The average condition for each asset segment on a very good to very poor for the storm network in the Township all segments are in very good condition. To ensure that the Township’s stormwater network continues to provide an acceptable level of service, the Township should monitor the average condition of all assets.

Each asset’s estimated useful life should also be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

### 6.3.1 Current Approach to Condition Assessment

Accurate and reliable condition data allows staff to determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the Township’s current approach:

- Assets currently only get assessed if in line with a road project or an issue has occurred.
- As the Township refines the available asset inventory for the stormwater network a regular assessment cycle should be established

## 6.4 Lifecycle Management Strategy

To ensure that municipal assets are performing as expected and meeting the needs of customers, it is important to establish a lifecycle management strategy to proactively manage asset deterioration. The following table outlines the Township’s current lifecycle management strategy.

Activity Type	Description of Current Strategy
Maintenance	Primary activities include catch basin cleaning and storm main flushing, occurred in 2019
Replacement	Without the availability of up-to-date condition assessment information replacement activities are purely reactive in nature

### 6.4.1 Forecasted Capital Requirements

The annual capital requirement represents the average amount per year that the Township should allocate towards funding rehabilitation and replacement needs for the storm system. The projection used looks all the out to the year 2106 as it ensures that every asset has gone through one full iteration of replacement. The forecasted annual capital requirement for the storm network is \$57,295.

The projected cost of lifecycle activities that will need to be undertaken over the next 10 years to maintain the current level of service can be found in Appendix B.



## 6.5 Risk & Criticality

The following risk matrix provides a visual representation of the relationship between the probability of failure and the consequence of failure for the assets within this asset category based on 2022 inventory data. See Appendix D for the criteria used to determine the risk rating of each asset.



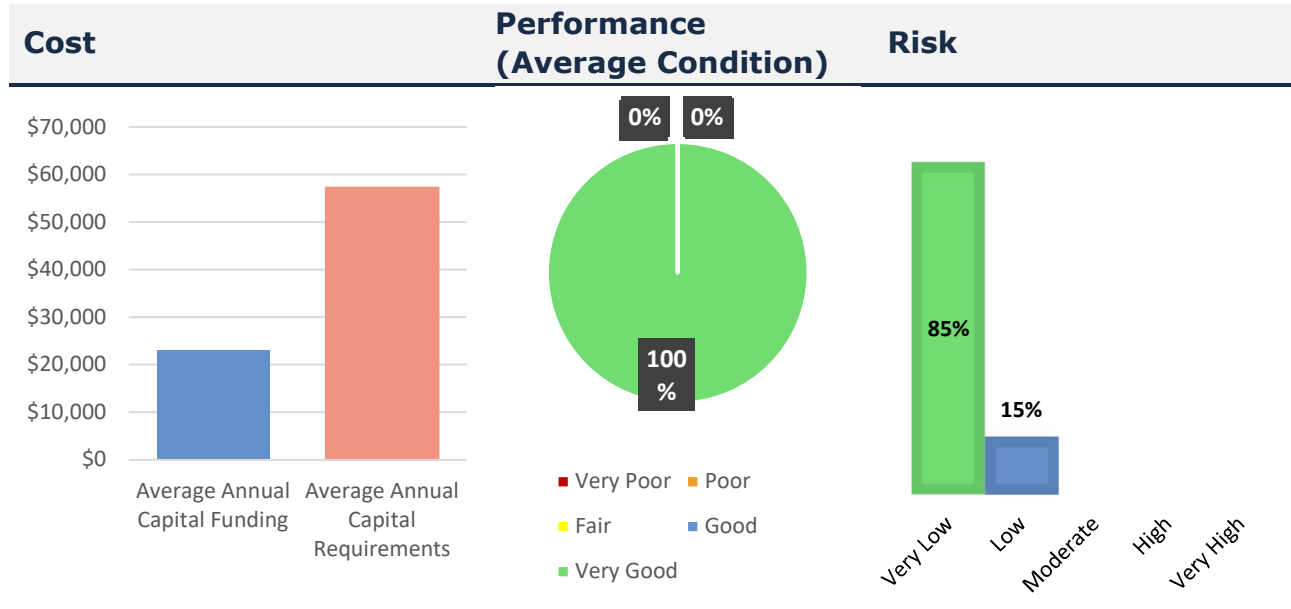
This is a high-level model developed by Township staff and should be reviewed and adjusted to reflect an evolving understanding of both the probability and consequences of asset failure. The asset-specific attributes that municipal staff utilize to define and prioritize the criticality of the storm system are documented below:

Probability of Failure (POF)	Consequence of Failure (COF)
Condition	Replacement Cost (Economic)
Service Life Remaining	Surface Type (Operational)
	Diameter (mm)(Operational) <i>for pipes only</i>

The identification of critical assets allows the Township to determine risk mitigation strategies and treatment options. Risk mitigation may include asset-specific lifecycle strategies, condition assessment strategies, or simply the need to collect better asset data.

## 6.6 Levels of Service

The following tables identify the Township’s current level of service for the stormwater network.



The metrics included below are the technical and community level of service metrics that are required as part of O. Reg. 588/17 as well as any additional performance measures that the Township has selected.

### 6.6.1 Community Levels of Service

The following table outlines the qualitative descriptions that determine the community levels of service provided by the storm system.

Service Attribute	Qualitative Description	Current LOS
Scope	Description, which may include map, of the user groups or areas of the municipality that are protected from flooding, including the extent of protection provided by the municipal stormwater system	See Appendix C

## 6.6.2 Technical Levels of Service

The following table outlines the quantitative metrics that determine the technical level of service provided by the storm system.

Service Attribute	Technical Metric	Current LOS <sup>1</sup>
Scope	% Properties in municipality resilient to a 100-year storm	0
	% The municipal stormwater management system is resilient to a 5-year storm	0

## 6.7 Recommendations

### Asset Inventory

- The Township’s stormwater network inventory remains at a basic level of maturity and staff do not have a high level of confidence in its accuracy or reliability. The development of a comprehensive inventory of the stormwater network should be priority as well as determining the design criteria used and the level of resiliency built into the system.

### Risk Management Strategies

- Implement risk-based decision-making as part of asset management planning and budgeting processes. This should include the regular review of high-risk assets to determine appropriate risk mitigation strategies.
- Review risk models on a regular basis and adjust according to an evolving understanding of the probability and consequences of asset failure.

### Levels of Service

- Continue to measure current levels of service in accordance with the metrics that the Township has established. Additional metrics can be established as they are determined to provide meaningful and reliable inputs into asset management planning.
- Work towards identifying proposed levels of service as per O. Reg. 588/17 and identify the strategies that are required to close any gaps between current and proposed levels of service.

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<sup>1</sup> Currently the Township is unsure of the design standards that were used for the design of the storm system; however, they are working with the Ministry of the Environment, Climate and Parks on the consolidated environmental compliance approval as well as an engineering firm to determine more detailed information on the system.

# 7 Buildings

## 7.1 Key Insights

The Township of Sables-Spanish Rivers owns and maintains several facilities and recreation centres that provide key services to the community. These include:

- administrative offices
- fire stations
- a medical clinic
- public works garages and storage sheds
- an arena, rinks, and community centres

The state of the infrastructure for the buildings and facilities is summarized in the following table.

Replacement Cost	Condition	Financial Capacity	
\$8.68 million	Good (75%)	Annual Requirement:	\$345,800
		Funding Available:	\$150,770
		Annual Deficit:	\$195,030

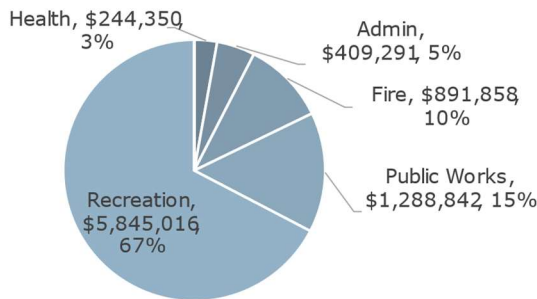
The following core values and level of service statements are a key driving force behind the Township’s asset management planning:

Service Attribute	Level of Service Statement
Scope	To provide safe, clean buildings with an accessible user experience.
Quality	The buildings are in good condition

## 7.2 Asset Inventory & Costs

The table below includes the quantity, total replacement cost and annual capital requirements of each asset segment in the Township’s buildings inventory.

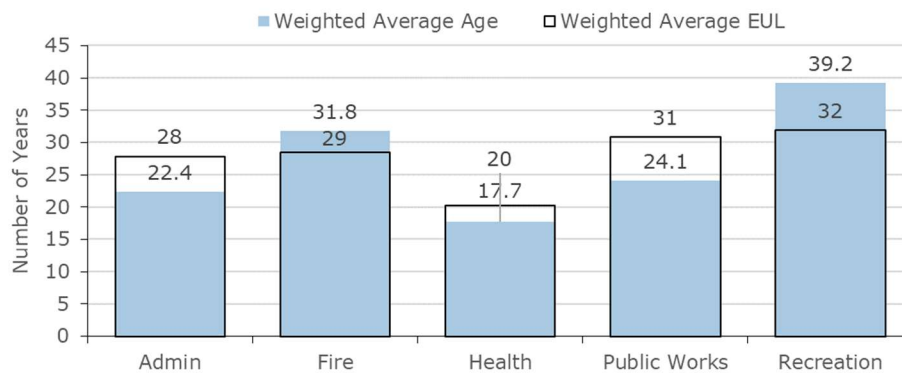
Asset Segment	Quantity	Replacement Cost	Annual Capital Requirement
Admin	47	\$409,291	\$17,347
Fire	31	\$891,858	\$37,380
Health	24	\$244,350	\$16,768
Public Works	29	\$1,288,842	\$47,241
Recreation	94	\$5,845,016	\$227,063
<b>Total</b>		<b>\$8,679,357</b>	<b>\$345,799</b>



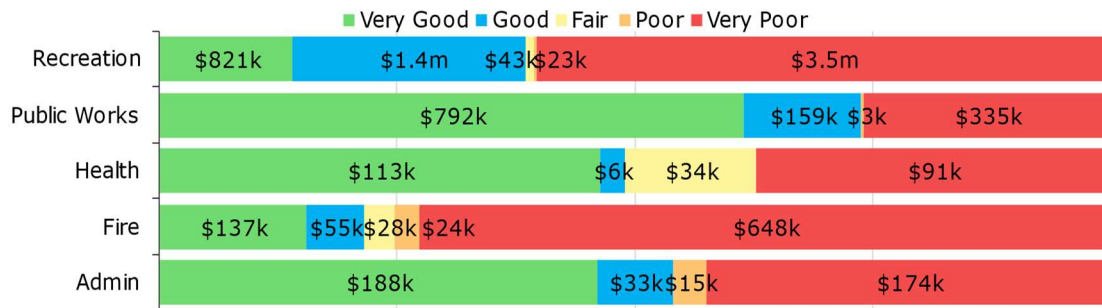
Each asset’s replacement cost should be reviewed periodically to determine whether adjustments are needed to more accurately represent realistic capital requirements.

## 7.3 Asset Condition & Age

The graph below identifies the average age, and the estimated useful life for each asset segment. The values are weighted based on replacement cost.



The graph below visually illustrates the average condition for each asset segment on a very good to very poor.



To ensure that the Township’s buildings continue to provide an acceptable level of service, the Township should monitor the average condition of all assets. If the average condition declines, staff should re-evaluate their lifecycle management strategy to determine what combination of maintenance, rehabilitation and replacement activities is required to increase the overall condition of the buildings.

Each asset’s estimated useful life should also be reviewed to determine whether adjustments need to be made to better align with the observed service life.

### 7.3.1 Current Approach to Condition Assessment

Accurate and reliable condition data allows staff to determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the Township’s current approach:

- Staff performing regular health and safety assessments identify deficiencies and repairs.
- Critical mechanical systems are assessed annually.

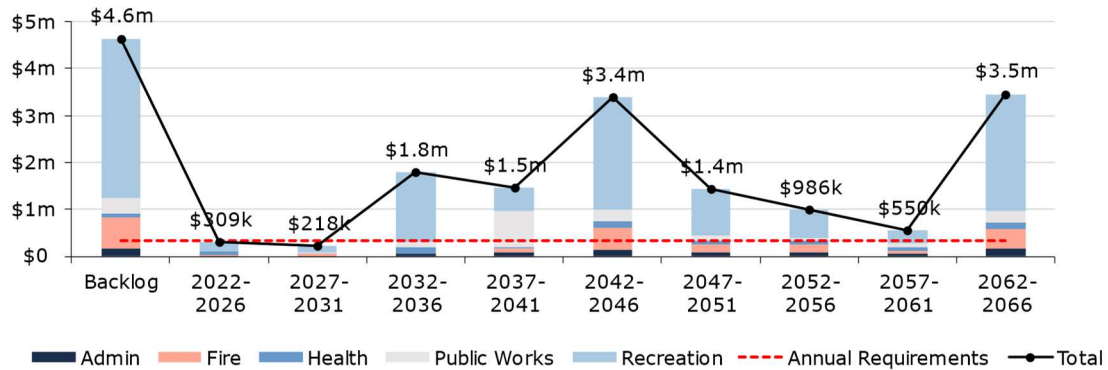
## 7.4 Lifecycle Management Strategy

To ensure that municipal assets are performing as expected and meeting the needs of customers, it is important to establish a lifecycle management strategy to proactively manage asset deterioration. The following table outlines the Township’s current lifecycle management strategy.

Activity Type	Description of Current Strategy
Maintenance / Rehabilitation	Municipal buildings are subject to regular inspections to identify health & safety requirements Maintenance of buildings is dealt with on a case-by-case basis
Replacement	Assessments are completed strategically as buildings approach their end-of-life to determine whether replacement or rehabilitation is appropriate

### 7.4.1 Forecasted Capital Requirements

The annual capital requirement represents the average amount per year that the Township should allocate towards funding rehabilitation and replacement needs. The following graph identifies capital requirements over the next 45 years. This projection is used as it ensures that every asset has gone through one full iteration of replacement. The forecasted requirements are aggregated into 5-year bins and the trend line represents the average capital requirements at \$345,800.



The projected cost of lifecycle activities that will need to be undertaken over the next 10 years to maintain the current level of service can be found in Appendix B.

### 7.5 Risk & Criticality

The risk matrix provides a visual representation of the relationship between the probability of failure and the consequence of failure for the assets within this asset category based on 2022 inventory data. See Appendix D for the criteria used to determine the risk rating of each asset.



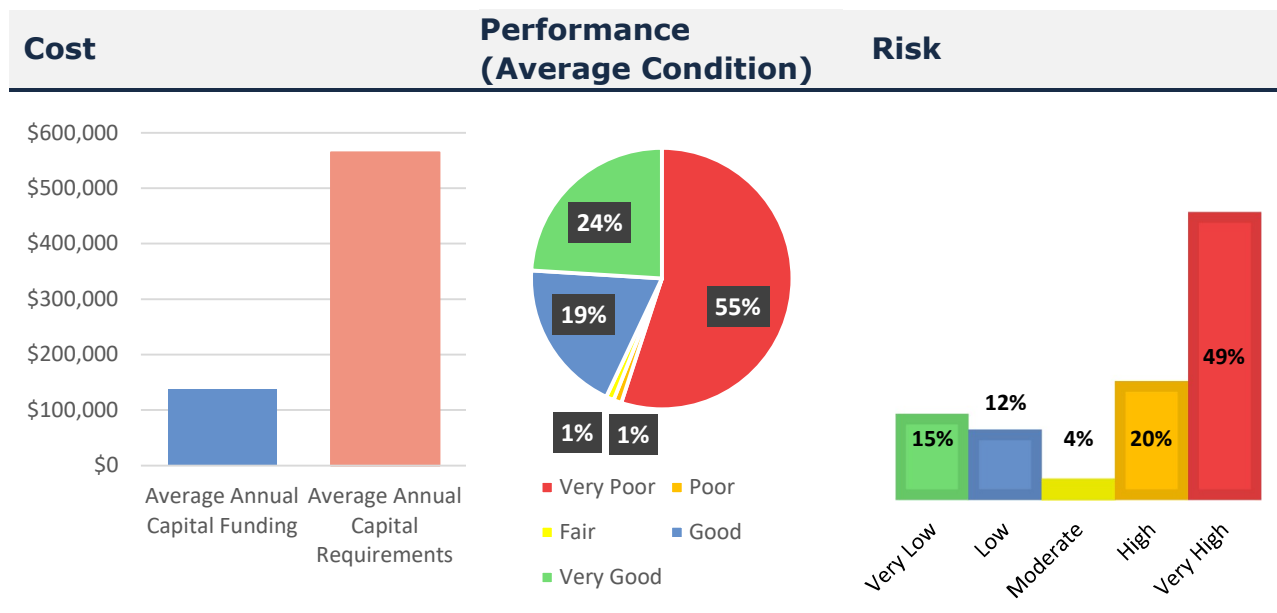
This is a high-level model developed by Township staff and should be reviewed and adjusted to reflect an evolving understanding of both the probability and consequences of asset failure.

The identification of critical assets allows the Township to determine risk mitigation strategies and treatment options. Risk mitigation may include asset-specific lifecycle strategies, condition assessment strategies, or simply the need to collect better asset data.

## 7.6 Levels of Service

Buildings are considered a non-core asset category and as such, the Township has until July 1, 2024, to determine the qualitative descriptions and technical metrics that measure the current level of service provided.

The following tables identify the Township’s current level of service for the building assets as a starting point for determining the technical and community level of service metrics that are required as part of O. Reg. 588/17.





## **7.7 Recommendations**

### **Asset Inventory**

- The Township's asset inventory contains a high-level breakdown of building components. Facilities consist of several separate capital components that have unique estimated useful lives and require asset-specific lifecycle strategies. Staff should work towards a more detailed component-based inventory of all buildings to allow for component-based lifecycle planning and inventory consistency.

### **Replacement Costs**

- Gather accurate replacement costs and update on a regular basis to ensure the accuracy of capital projections.

### **Condition Assessment Strategies**

- The Township should implement regular condition assessments for all facilities to better inform short- and long-term capital requirements.

### **Risk Management Strategies**

- Implement risk-based decision-making as part of asset management planning and budgeting processes. This should include the regular review of high-risk assets to determine appropriate risk mitigation strategies.

### **Levels of Service**

- Establish current levels of service in accordance with O.Reg. 588/17 as well as additional metrics as they are determined to provide meaningful and reliable inputs into asset management planning.
- Work towards identifying proposed levels of service as per O. Reg. 588/17 and identify the strategies that are required to close any gaps between current and proposed levels of service.

## 8 Waste Management

### 8.1 Key Insights

The Township of Sables-Spanish Rivers owns and maintains two landfills that provide key services to the community. These include:

- Cameron Falls Landfill
- Webbwood Landfill (currently being closed)

The state of the infrastructure for the waste management is summarized in the following table.

Replacement Cost	Condition	Financial Capacity	
\$148,489	Fair (53%)	Annual Requirement:	\$10,405
		Funding Available:	\$4,540
		Annual Deficit:	\$5,865

The following level of service statements are a key driving force behind the Township's asset management planning:

Service Attribute	Level of Service Statement
Scope	To provide sustainable waste management services to residents
Quality	The capacity of the landfills continues to be accessible to the community

### 8.2 Asset Inventory & Costs

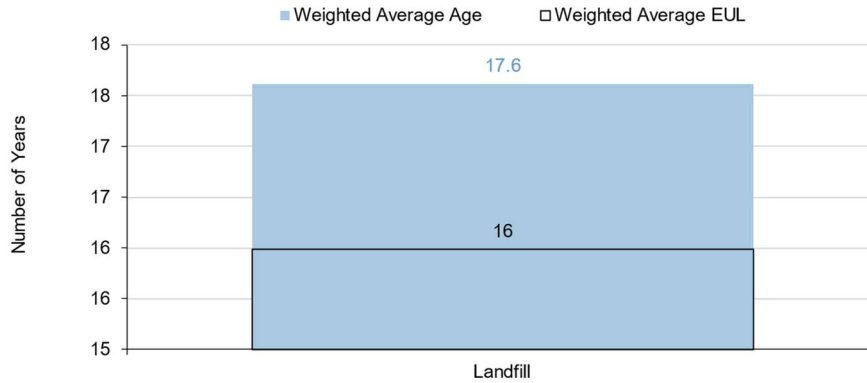
The table below includes the quantity, total replacement cost and annual capital requirements of each asset segment in the Township's waste management inventory.

Asset Segment	Quantity	Replacement Cost	Annual Capital Requirement
Landfills	2	\$148,489	\$10,405

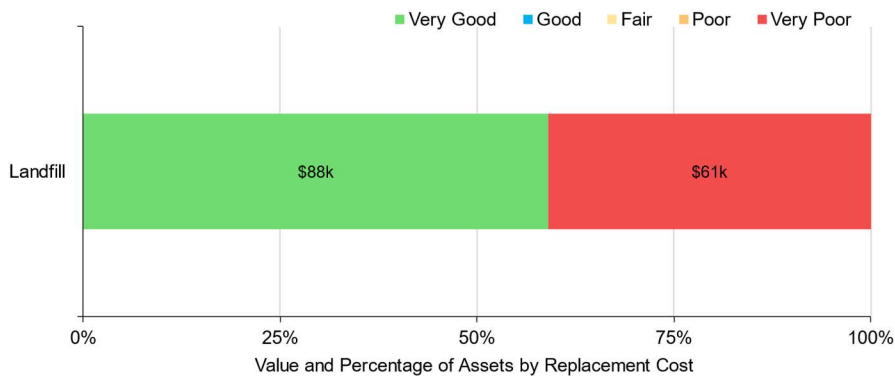
Each asset's replacement cost should be reviewed periodically to determine whether adjustments are needed to more accurately represent realistic capital requirements.

### 8.3 Asset Condition & Age

The graph below identifies the average age, and the estimated useful life for each asset segment. The values are weighted based on replacement cost.



The graph below visually illustrates the average condition for each asset segment on a very good to very poor.



To ensure that the Township’s landfills continue to provide an acceptable level of service, the Township should monitor the average condition of all assets. If the average condition declines, staff should re-evaluate their lifecycle management strategy to determine what combination of maintenance, rehabilitation and replacement activities is required to increase the overall condition of the buildings and facilities.

Each asset’s estimated useful life should also be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

#### 8.3.1 Current Approach to Condition Assessment

Accurate and reliable condition data allows staff to determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The Township’s current approach is to conduct annual or biennial engineering assessments.

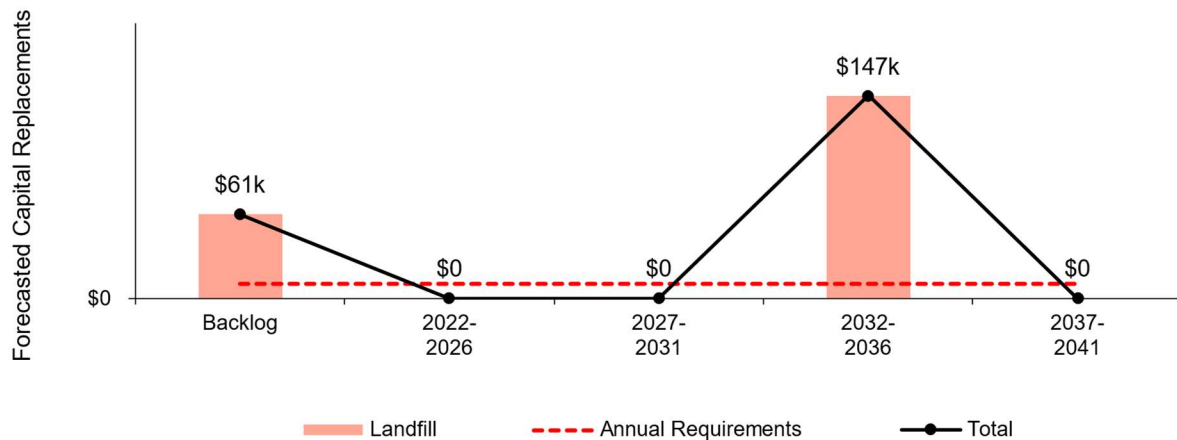
## 8.4 Lifecycle Management Strategy

To ensure that Township assets are performing as expected and meeting the needs of residents, it is important to establish a lifecycle management strategy to proactively manage asset deterioration. The following table outlines the Township’s current lifecycle management strategy.

Activity Type	Description of Current Strategy
Maintenance, Rehabilitation & Replacement	Assessments are completed as required by legislation and the engineers’ recommendations determine the activities.

### 8.4.1 Forecasted Capital Requirements

The annual capital requirement represents the average amount per year that the Township should allocate towards funding rehabilitation and replacement needs. The following graph identifies capital requirements over the next 20 years. This projection is used as it ensures that every asset has gone through one full iteration of replacement. The forecasted requirements are aggregated into 5-year bins and the trend line represents the average annual capital requirements which are \$10,405.



The projected cost of lifecycle activities that will need to be undertaken over the next 10 years to maintain the current level of service can be found in Appendix B.

## 8.5 Risk & Criticality

The risk matrix provides a visual representation of the relationship between the probability of failure and the consequence of failure for the assets within this asset category based on 2022 inventory data. See Appendix D for the criteria used to determine the risk rating of each asset.



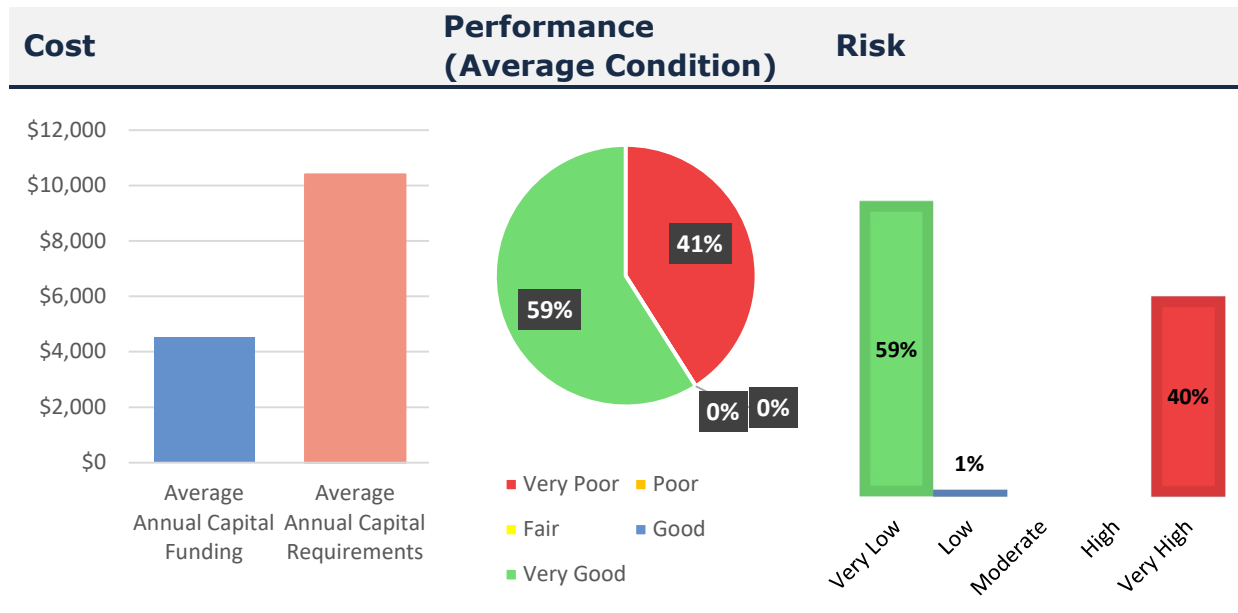
This is a high-level model developed by Township staff and should be reviewed and adjusted to reflect an evolving understanding of both the probability and consequences of asset failure.

The identification of critical assets allows the Township to determine risk mitigation strategies and treatment options. Risk mitigation may include asset-specific lifecycle strategies, condition assessment strategies, or simply the need to collect better asset data.

## 8.6 Levels of Service

Waste Management is considered a non-core asset category and as such, the Township has until July 1, 2024, to determine the qualitative descriptions and technical metrics that measure the current level of service provided.

The following tables identify the Township's current level of service for the waste management assets as a starting point for determining the technical and community level of service metrics that are required as part of O. Reg. 588/17.



## 8.7 Recommendations

### Replacement Costs

- Gather accurate replacement costs and update on a regular basis to ensure the accuracy of capital projections.

### Condition Assessment Strategies

- The Township should integrate the legislated engineering assessments for all facilities to better inform short- and long-term capital requirements.

### Risk Management Strategies

- Implement risk-based decision-making as part of asset management planning and budgeting processes. This should include the regular review of high-risk assets to determine appropriate risk mitigation strategies.

### Levels of Service

- Establish current levels of service in accordance with O. Reg. 588/17 as well as additional metrics as they are determined to provide meaningful and reliable inputs into asset management planning.
- Work towards identifying proposed levels of service as per O. Reg. 588/17 and identify the strategies that are required to close any gaps between current and proposed levels of service.

# 9 Vehicles

## 9.1 Key Insights

Vehicles allow staff to efficiently deliver municipal services and personnel. Municipal vehicles are used to support several service areas, including:

- tandem axle trucks for winter control activities
- fire rescue vehicles to provide emergency services
- waste collection vehicles to provide environmental services
- pick-up trucks to support the maintenance of all departments

The state of the infrastructure for the vehicles is summarized in the following table.

Replacement Cost	Condition	Financial Capacity	
\$1.99 million	Fair (54%)	Annual Requirement:	\$156,900
		Funding Available:	\$56,050
		Annual Deficit:	\$100,850

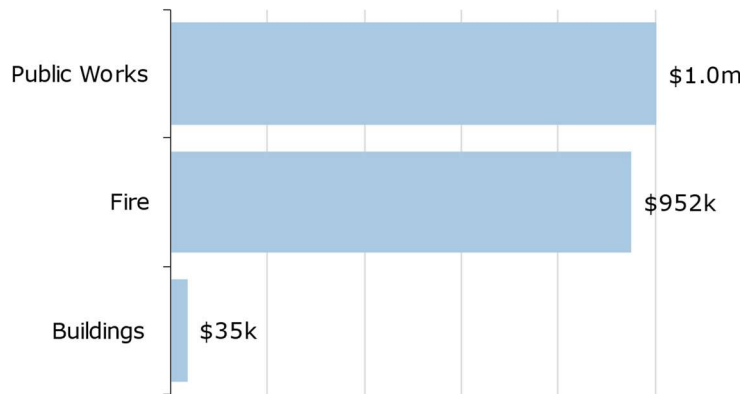
The following level of service statements are a key driving force behind the Township’s asset management planning:

Service Attribute	Level of Service Statement
Scope	The vehicles service has planned maintenance activities to minimize vehicle downtime.
Quality	The vehicles are in fair condition with minimal unplanned service interruptions

## 9.2 Asset Inventory & Costs

The table below includes the quantity, total replacement cost and annual capital requirements of each asset segment in the Township’s vehicle inventory.

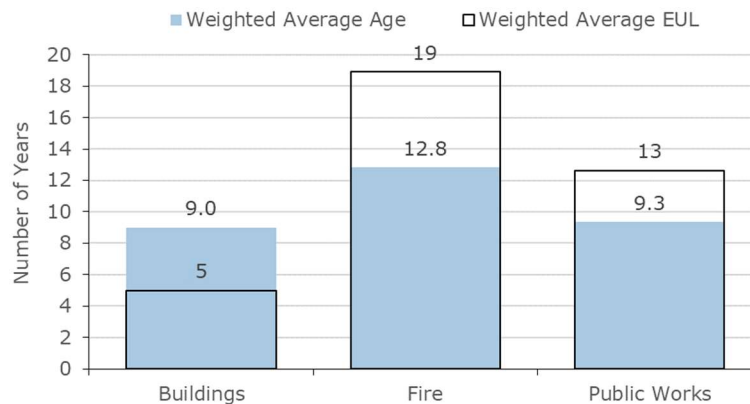
Asset Segment	Quantity	Replacement Cost	Annual Capital Requirement
Buildings	1	\$34,520	\$6,904
Fire	8	\$952,345	\$52,891
Public Works	10	\$1,003,669	\$97,107
<b>Total</b>		<b>\$1,990,534</b>	<b>\$156,902</b>



Each asset’s replacement cost should be reviewed periodically to determine whether adjustments are needed to more accurately represent realistic capital requirements.

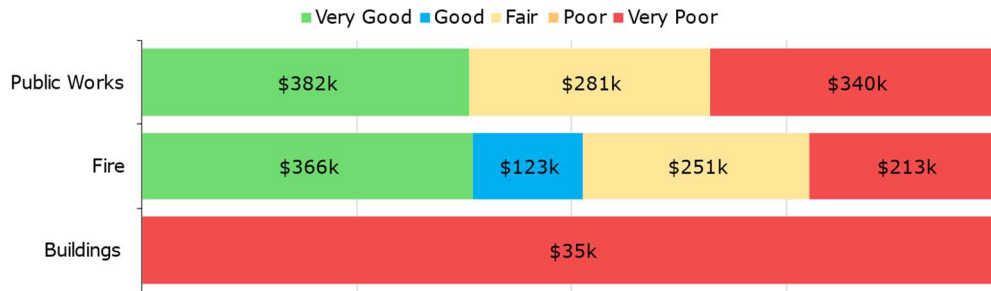
## 9.3 Asset Condition & Age

The graph below identifies the average age and the estimated useful life for each asset segment. The values are weighted based on replacement cost.





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



To ensure that the Township’s vehicles continue to provide an acceptable level of service, the Township should monitor the average condition of all assets. If the average condition declines, staff should re-evaluate their lifecycle management strategy to determine what combination of maintenance, rehabilitation and replacement activities is required to increase the overall condition of the vehicles.

Each asset’s estimated useful life should also be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

### 9.3.1 Current Approach to Condition Assessment

Accurate and reliable condition data allows staff to determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the Township’s current approach:

- Staff complete regular visual inspections of vehicles to ensure they are in state of adequate repair prior to operation

The rating criteria used to determine the current condition and forecast future capital requirements is consistent with all other asset categories at 0 – 100.

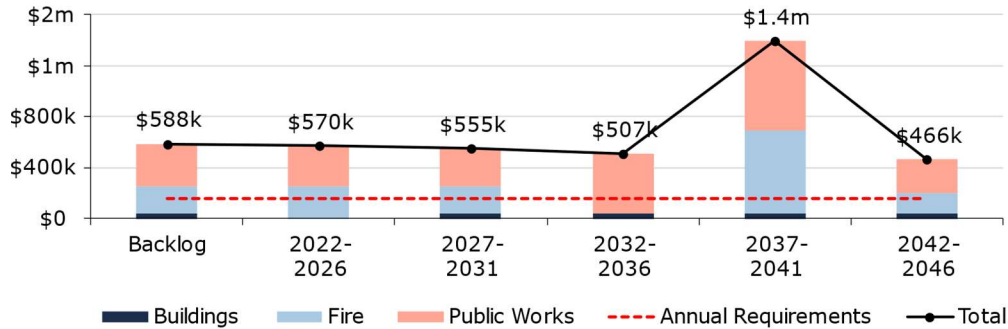
## 9.4 Lifecycle Management Strategy

The condition or performance of assets will deteriorate over time, to ensure vehicles are performing as expected, it is important to establish a lifecycle management strategy to proactively manage asset deterioration. The following table outlines the Township’s current lifecycle management strategy.

Activity Type	Description of Current Strategy
Maintenance / Rehabilitation	Visual inspections completed and documented daily Every 4-7000km includes an inspection and oil changed
Replacement	Vehicle replacements are based on age, usage and annual repair costs are all considered when determining appropriate treatment options

### 9.4.1 Forecasted Capital Requirements

The annual capital requirement represents the average amount per year that the Township should allocate towards funding rehabilitation and replacement needs. The following graph identifies capital requirements over the next 25 years. This projection is used as it ensures that every asset has gone through one full iteration of replacement. The forecasted requirements are aggregated into 5-year bins and the trend line represents the average annual capital requirements at \$156,900.



The projected cost of lifecycle activities that will need to be undertaken over the next 10 years to maintain the current level of service can be found in Appendix B.

### 9.5 Risk & Criticality

The risk matrix provides a visual representation of the relationship between the probability of failure and the consequence of failure for the assets within this asset category based on 2022 inventory data. See Appendix D for the criteria used to determine the risk rating of each asset.



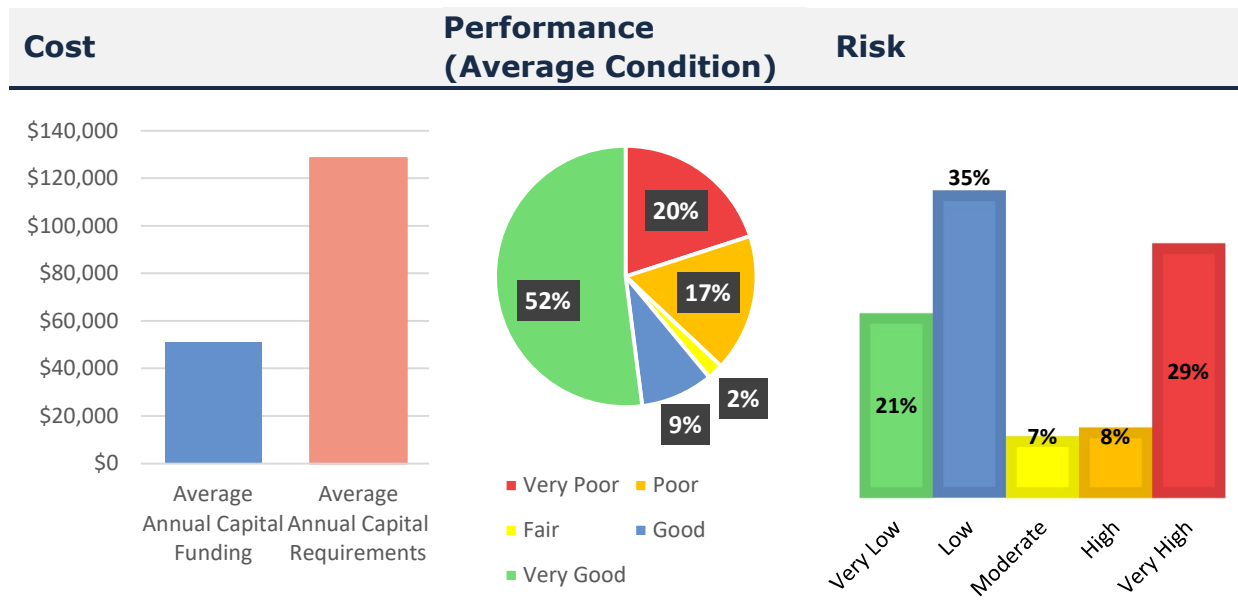
This is a high-level model developed by the Township staff and should be reviewed and adjusted to reflect an evolving understanding of both the probability and consequences of asset failure.

The identification of critical assets allows the Township to determine appropriate risk mitigation strategies and treatment options. Risk mitigation may include asset-specific lifecycle strategies, condition assessment strategies, or simply the need to collect better asset data.

## 9.6 Levels of Service

Vehicles are considered a non-core asset category. As such, the Township has until July 1, 2024, to determine the qualitative descriptions and technical metrics that measure the current level of service provided.

The following tables identify the Township’s current level of service for the vehicle assets as a starting point for determining the technical and community level of service metrics that are required as part of O. Reg. 588/17.



## 9.7 Recommendations

### Replacement Costs

- Gather accurate replacement costs and update on a regular basis to ensure the accuracy of capital projections.

### Condition Assessment Strategies

- Review assets that have surpassed their estimated useful life to determine if immediate replacement is required or whether these assets are expected to remain in-service. Adjust the service life and/or condition ratings for these assets accordingly.

### Risk Management Strategies

- Implement risk-based decision-making as part of asset management planning and budgeting processes. This should include the regular review of high-risk assets to determine appropriate risk mitigation strategies.

### Levels of Service

- Establish current levels of service in accordance with O. Reg. 588/17 as well as additional metrics as they are determined to provide meaningful and reliable inputs into asset management planning.
- Work towards identifying proposed levels of service as per O. Reg. 588/17 and identify the strategies that are required to close any gaps between current and proposed levels of service.

# 10 Machinery & Equipment

## 10.1 Key Insights

To maintain the quality stewardship of Sable-Spanish River’s infrastructure and support the delivery of services, Township staff own and employ various types of machinery and equipment. This includes:

- Computer hardware, software, and phone systems to support all Township services
- Landscaping equipment to maintain public parks
- Fire equipment to support the delivery of emergency services
- Plows and sand hoppers to provide winter control activities
- Park equipment to enable the provision of recreational services

The state of the infrastructure for the machinery and equipment is summarized in the following table.

Replacement Cost	Condition	Financial Capacity	
\$2.2 million	Good (63%)	Annual Requirement:	\$128,550
		Funding Available:	\$68,410
		Annual Deficit:	\$77,550

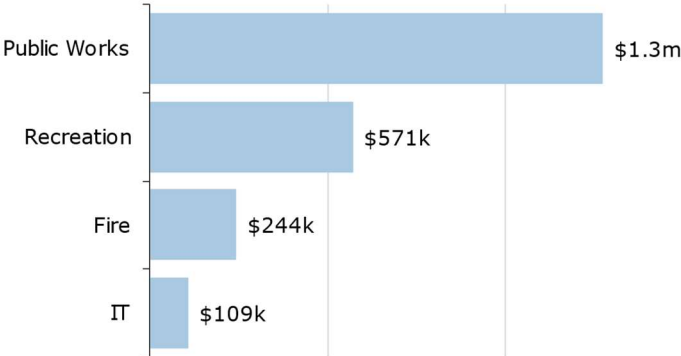
The following level of service statements are a key driving force behind the Township’s asset management planning:

Service Attribute	Level of Service Statement
Scope	The machinery and equipment service provides suitable material for staff to perform their duties effectively
Quality	The machinery and equipment are in good condition with minimal unplanned service interruptions.

### 10.2 Asset Inventory & Costs

The table below includes the quantity, total replacement cost and annual capital requirements of each asset segment in the Township’s machinery and equipment inventory.

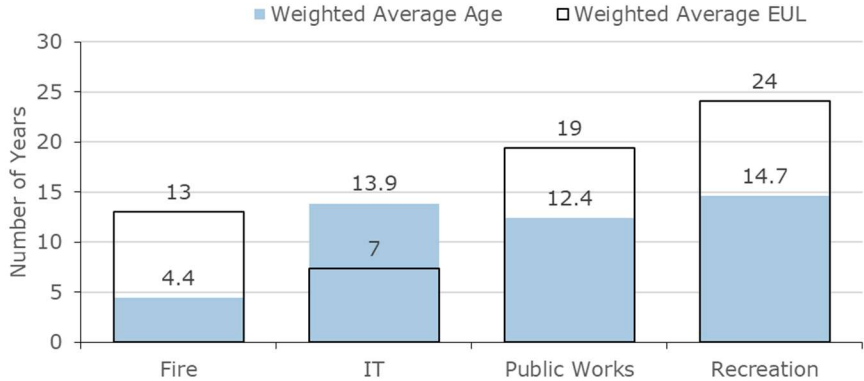
Asset Segment	Quantity	Replacement Cost	Annual Capital Requirement
Fire	32	\$244,400	\$19,509
IT	12	\$108,582	\$16,636
Public Works	12	\$1,274,228	\$66,609
Recreation	231	\$571,032	\$25,794
<b>Total</b>		<b>\$2,198,242</b>	<b>\$128,549</b>



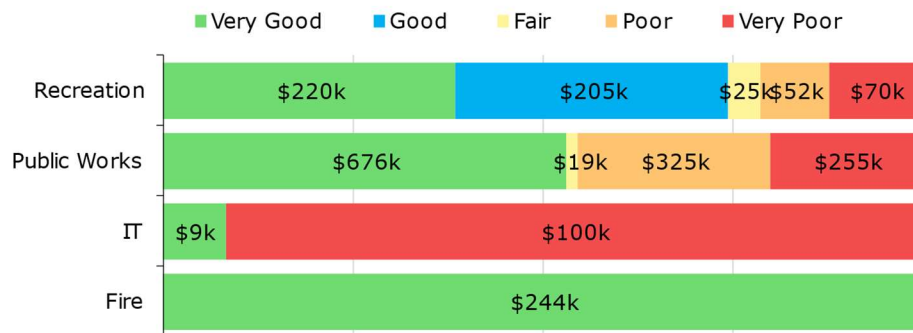
Each asset’s replacement cost should be reviewed periodically to determine whether adjustments are needed to more accurately represent realistic capital requirements.

### 10.3 Asset Condition & Age

The graph below identifies the average age and the estimated useful life for each asset segment. The values are weighted based on replacement cost.



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



To ensure that the Township’s machinery and equipment continues to provide an acceptable level of service, the Township should continue to monitor the average condition. If the average condition declines, staff should re-evaluate their lifecycle management strategy to determine what combination of maintenance, rehabilitation and replacement activities is required to increase the overall condition.

Each asset’s estimated useful life should also be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

### 10.3.1 Current Approach to Condition Assessment

Accurate and reliable condition data allows staff to determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the Township’s current approach:

- Staff complete regular visual inspections of machinery and equipment to ensure they are in state of adequate repair
- The broad range of types of equipment included in this category, there are some types with very established assessments (i.e. Fire Equipment) but also many don’t have any assessment procedures

The rating criteria used to determine the current condition and forecast future capital requirements is consistent throughout all asset categories with a scale of 0 - 100.

## 10.4 Lifecycle Management Strategy

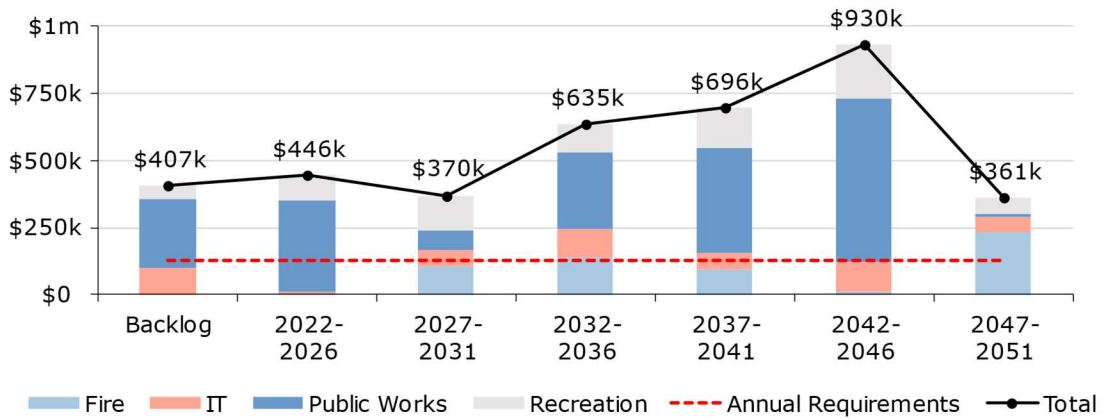
The condition or performance of most assets will deteriorate over time. To ensure that municipal assets are performing as expected and meeting the needs of customers, it is important to establish a lifecycle management strategy to proactively manage asset deterioration.

The following table outlines the Township’s current lifecycle management strategy.

Activity Type	Description of Current Strategy
Maintenance/ Rehabilitation	Maintenance program varies by department
	Fire Protection Services equipment is subject to a much more rigorous inspection and maintenance program compared to most other departments
	Machinery and equipment is maintained according to manufacturer recommended actions and supplemented by the expertise of municipal staff
Replacement	The replacement of machinery and equipment depends on deficiencies identified

### 10.4.1 Forecasted Capital Requirements

The following graph identifies capital requirements over the next 30 years. This projection is used as it ensures that every asset has gone through one full iteration of replacement. The forecasted requirements are aggregated into 5-year bins and the trend line represents the average annual capital requirements at \$128,550.



The projected cost of lifecycle activities that will need to be undertaken over the next 10 years to maintain the current level of service can be found in Appendix B.



## 10.5 Risk & Criticality

The risk matrix provides a visual representation of the relationship between the probability of failure and the consequence of failure for the assets within this asset category based on 2022 inventory data. See Appendix D for the criteria used to determine the risk rating of each asset.



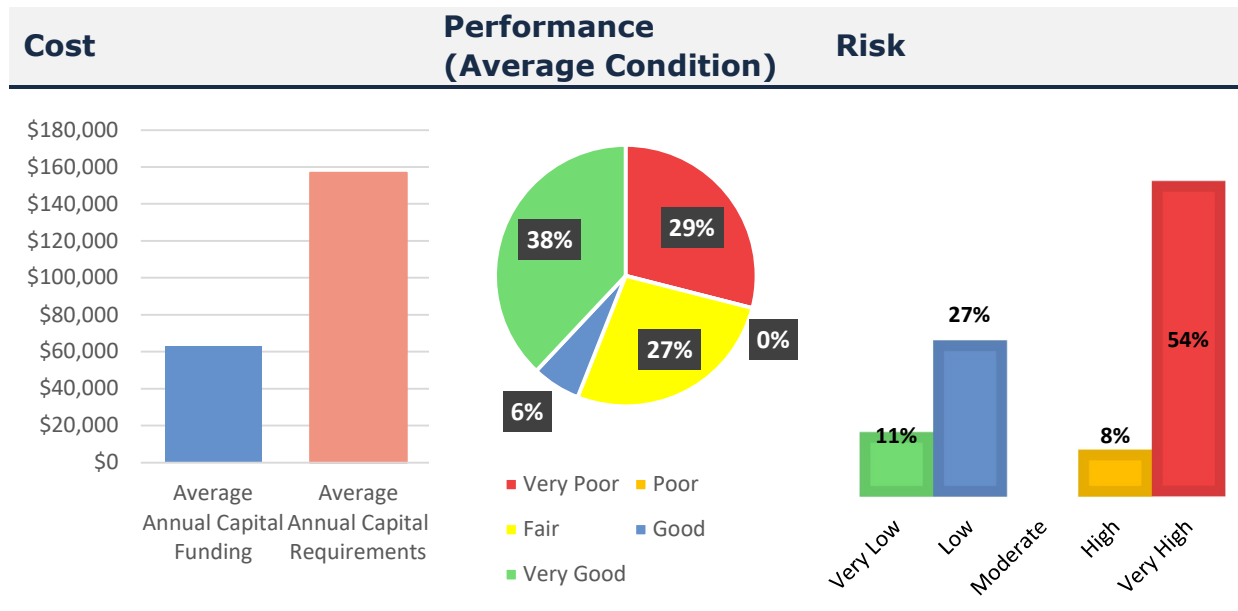
This is a high-level model developed by Township staff and should be reviewed and adjusted to reflect an evolving understanding of both the probability and consequences of asset failure.

The identification of critical assets allows the Township to determine appropriate risk mitigation strategies and treatment options. Risk mitigation may include asset-specific lifecycle strategies, condition assessment strategies, or simply the need to collect better asset data.

## 10.6 Levels of Service

Machinery and equipment are considered a non-core asset category. As such, the Township has until July 1, 2024, to determine the qualitative descriptions and technical metrics that measure the current level of service provided.

The following tables identify the Township’s current level of service for the machinery and equipment assets as a starting point for determining the technical and community level of service metrics that are required as part of O. Reg. 588/17.



## 10.7 Recommendations

### Replacement Costs

- All replacement costs are based on the inflation of historical cost. These costs should be evaluated to determine their accuracy and reliability. Replacement costs should be updated according to the best available information on the cost to replace the asset in today's value.

### Condition Assessment Strategies

- Review assets that have surpassed their estimated useful life to determine if immediate replacement is required or whether these assets are expected to remain in-service. Adjust the service life and/or condition ratings for these assets accordingly.

### Risk Management Strategies

- Implement risk-based decision-making as part of asset management planning and budgeting processes. This should include the regular review of high-risk assets to determine appropriate risk mitigation strategies.

### Levels of Service

- Establish current levels of service in accordance with O. Reg. 588/17 as well as additional metrics as they are determined to provide meaningful and reliable inputs into asset management planning.
- Work towards identifying proposed levels of service as per O. Reg. 588/17 and identify the strategies that are required to close any gaps between current and proposed levels of service.

# 11 Water Network

## 11.1 Key Insights

The water services provided by the Township are overseen by the Ontario Clean Water Agency (OCWA). The public works department works with OCWA to ensure the responsible management for the following:

- Water Treatment Plant
- Distribution System
- Fire Supply Line in Webbwood
- 3 Small Water Systems
- Water Storage Tank

The state of the infrastructure for the water network is summarized in the following table:

Replacement Cost	Condition	Financial Capacity	
\$15.3 million	Good (60%)	Annual Requirement:	\$302,250
		Funding Available:	\$0
		Annual Deficit:	\$302,250

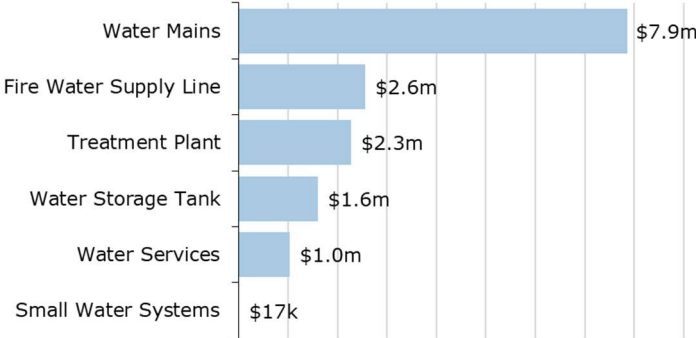
The following level of service statements are a key driving force behind the Township’s asset management planning:

Service Attribute	Level of Service Statement
Scope	Municipal water is accessible to the community in sufficient capacity (does not exceed maximum use) in Massey. The Webbwood fire flow system is accessible in sufficient capacity.
Quality	The water network is in good condition with minimal unplanned service interruptions due to main breaks and boil water advisories.

### 11.2 Asset Inventory & Costs

The table below includes the quantity, replacement cost method, and annual capital requirements of each asset segment in the Township’s water network inventory.

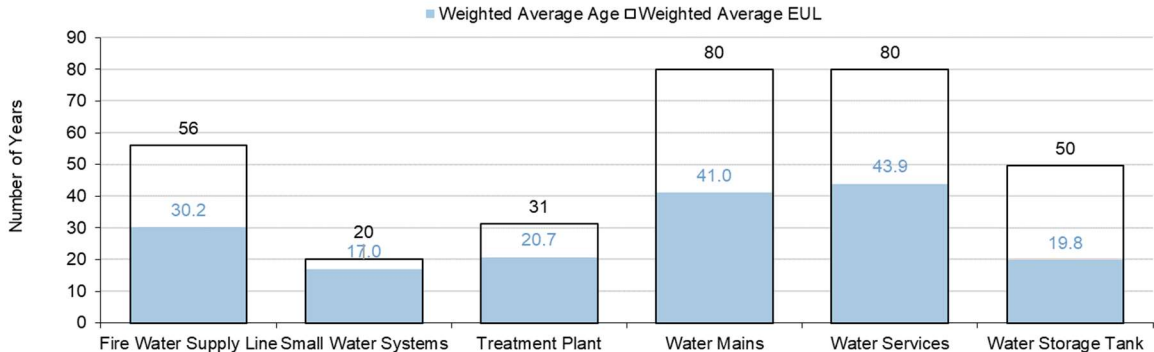
Asset Segment	Quantity (Component)	Replacement Cost	Annual Capital Requirement
Fire Water Supply Line	3,800m	\$2,555,183	\$46,006
Small Water Systems	9	\$17,112	\$998
Treatment Plant	34	\$2,275,787	\$104,295
Water Mains	13,183m	\$7,853,389	\$98,167
Water Services	1,611m	\$1,033,990	\$12,925
Water Storage Tank	6	\$1,599,292	\$39,856
<b>Total</b>		<b>\$15,334,753</b>	<b>\$302,247</b>



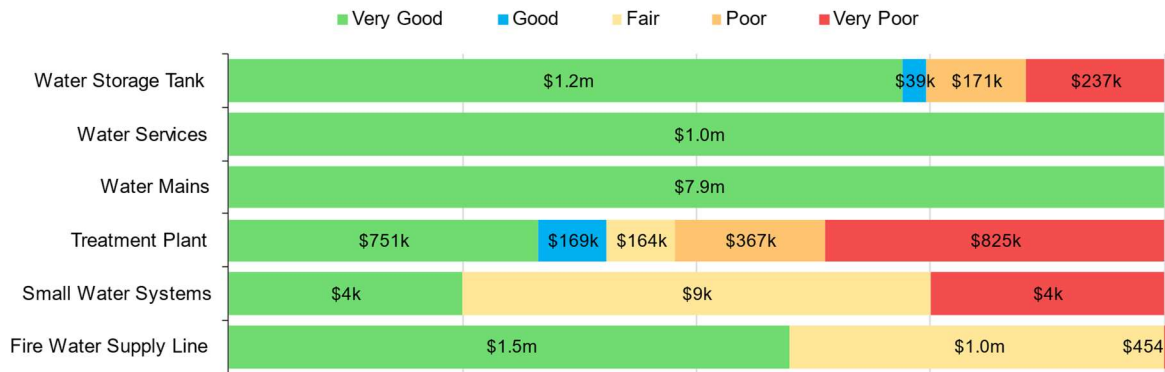
Each asset’s replacement cost should be reviewed periodically to determine whether adjustments are needed to more accurately represent realistic capital requirements.

### 11.3 Asset Condition & Age

The graph below identifies the average age, and the estimated useful life for each asset segment. The values are weighted based on replacement cost.



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



To ensure that the Township’s water network continues to provide an acceptable level of service, the Township should monitor the average condition of all assets. If the average condition declines, staff should re-evaluate the lifecycle management strategy to determine what combination of activities is required to increase the overall condition of the water network.

Each asset’s Estimated Useful Life should also be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

### 11.3.1 Current Approach to Condition Assessment

Accurate and reliable condition data allows staff to determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The following describes the Township’s current approach:

- For watermains staff rely on the age, material, and break history to estimate the condition of water mains
- The only formal condition assessment programs in place is for hydrants.

The following rating criteria is used to determine the current condition of water network assets and forecast future capital requirements:

Condition	Rating
Very Good	80-100
Good	60-80
Fair	40-60
Poor	20-40
Very Poor	0-20

### 11.4 Lifecycle Management Strategy

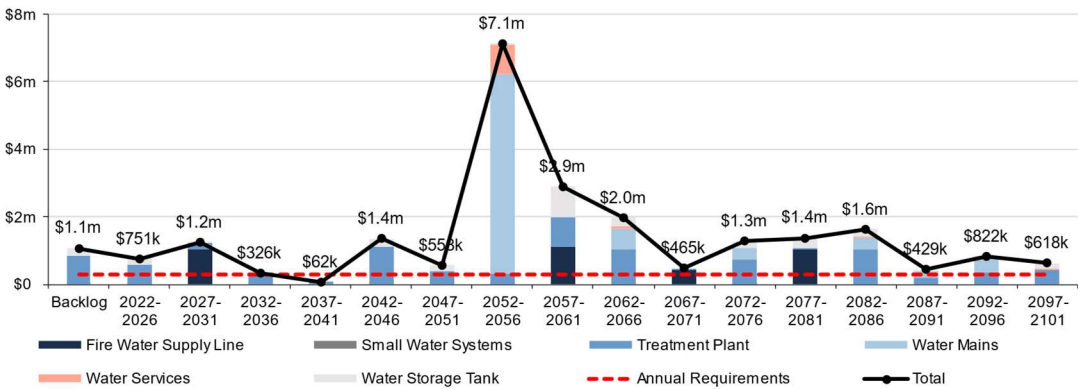
The condition or performance of most assets will deteriorate over time. To ensure that municipal assets are performing as expected and meeting the needs of customers, it is important to establish a lifecycle management strategy to proactively manage asset deterioration.

The following table outlines the Town’s current lifecycle management strategy.

Activity Type	Description of Current Strategy
Maintenance	Main flushing is completed on 100% of the network annually Watermain swabbing was completed over 2 years (2020/2021)
Replacement	In the absence of mid-lifecycle rehabilitative events, most mains are simply maintained with the goal of full replacement once it reaches its end-of-life Replacement activities are identified based on an analysis of the main break rate as well as any issues identified during regular maintenance activities

#### 11.4.1 Forecasted Capital Requirements

The following graph forecasts long-term capital requirements. The annual capital requirement represents the average amount per year that the Town should allocate towards funding rehabilitation and replacement needs. The following graph identifies capital requirements over the next 80 years. This projection is used as it ensures that every asset has gone through one full iteration of replacement. The forecasted requirements are aggregated into 5-year bins and the trend line represents the average annual capital requirements at \$302,250.



The projected cost of lifecycle activities that will need to be undertaken over the next 10 years to maintain the current level of service can be found in Appendix B.

### 11.5 Risk & Criticality

The following risk matrix provides a visual representation of the relationship between the probability of failure and the consequence of failure for the assets within this asset category based on 2022 inventory data. See Appendix D for the criteria used to determine the risk rating of each asset.



This is a high-level model developed by Township staff and should be reviewed and adjusted to reflect an evolving understanding of both the probability and consequences of asset failure.

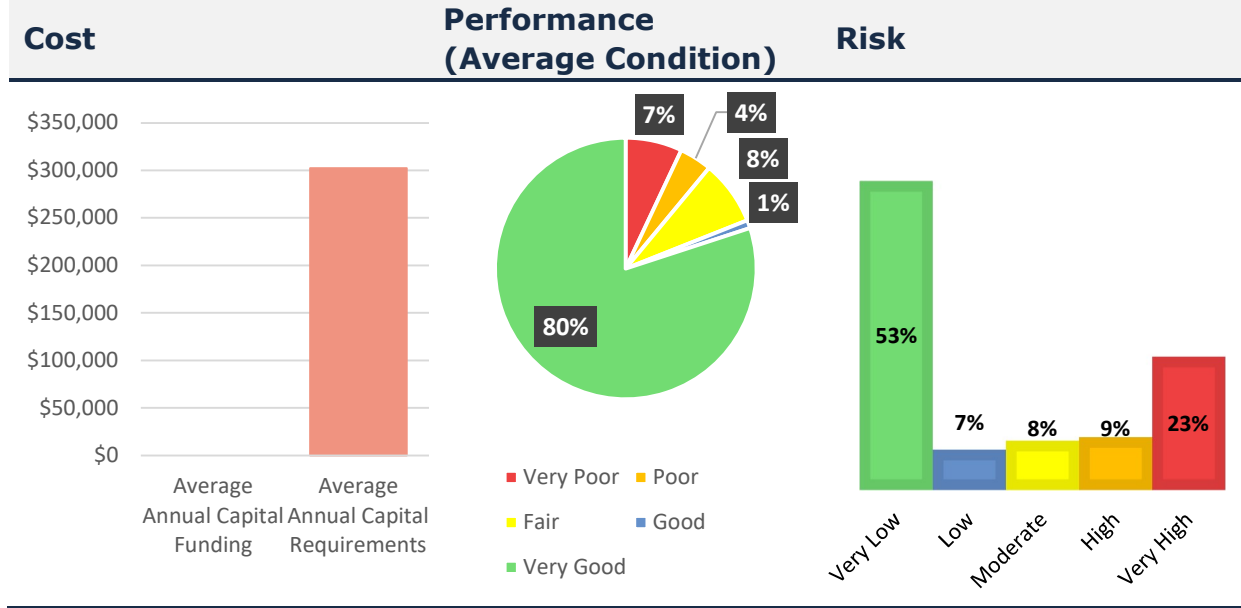
The asset-specific attributes that municipal staff utilize to define and prioritize the criticality of the water network are documented below:

Probability of Failure (POF)	Consequence of Failure (COF)
Condition	Replacement Cost (Economic)
Service Life Remaining	Diameter (Operational) for pipes only
	Segments (Operational)

The identification of critical assets allows the Township to determine appropriate risk mitigation strategies and treatment options. Risk mitigation may include asset-specific lifecycle strategies, condition assessment strategies, or simply the need to collect better asset data.

### 11.6 Levels of Service

The following tables identify the Township’s current level of service for water network.



These metrics include the technical and community level of service metrics that are required as part of O. Reg. 588/17 as well as any additional performance measures that the Town has selected.

#### 11.6.1 Community Levels of Service

The following table outlines the qualitative descriptions that determine the community levels of service provided by water network.

Service Attribute	Qualitative Description	Current LOS
Scope	Description, which may include maps, of the user groups or areas of the municipality that are connected to the municipal water system	See Appendix C
	Description, which may include maps, of the user groups or areas of the municipality that have fire flow	See Appendix C
Reliability	Description of boil water advisories and service interruptions	In 2021 1 watermain break fixed in 1 day had a boil water advisory for 4 days affecting 8 customers



**11.6.2 Technical Levels of Service**

The following table outlines the quantitative metrics that determine the technical level of service provided by the water network.

<b>Service Attribute</b>	<b>Technical Metric</b>	<b>Current LOS</b>
Scope	% of properties connected to the municipal water system	17%
	% of properties where fire flow is available	31%
Reliability	# of connection-days per year where a boil water advisory notice is in place compared to the total number of properties connected to the municipal water system	0.008
	# of connection-days per year where water is not available due to water main breaks compared to the total number of properties connected to the municipal water system	0.002

**11.7 Recommendations**

**Asset Inventory**

- The water main assets are pooled by material type segmenting them by location should be done to allow for asset-specific lifecycle planning and costing.

**Replacement Costs**

- Gather accurate replacement costs and update on a regular basis to ensure the accuracy of capital projections.

**Risk Management Strategies**

- Implement risk-based decision-making as part of asset management planning and budgeting processes. This should include the regular review of high-risk assets to determine appropriate risk mitigation strategies.

**Levels of Service**

- Continue to measure current levels of service. Additional metrics can be established as they are determined to provide meaningful and reliable inputs into asset management planning.
- Work towards identifying proposed levels of service as per O. Reg. 588/17 and identify the strategies that are required to close any gaps between current and proposed levels of se

# 12 Sanitary Network

## 12.1 Key Insights

The Sanitary Network provided by the Township are overseen by the public works department with OCWA (Ontario Clean Water Agency). The department is responsible for the following:

- A lagoon
- A wastewater pumping station
- Sanitary collection system

The state of the infrastructure for the sanitary network is summarized in the following table.

Replacement Cost	Condition	Financial Capacity
\$5.97 million	Fair (44%)	Annual Requirement: \$134,350
		Funding Available: \$25,600
		Annual Deficit: \$108,750

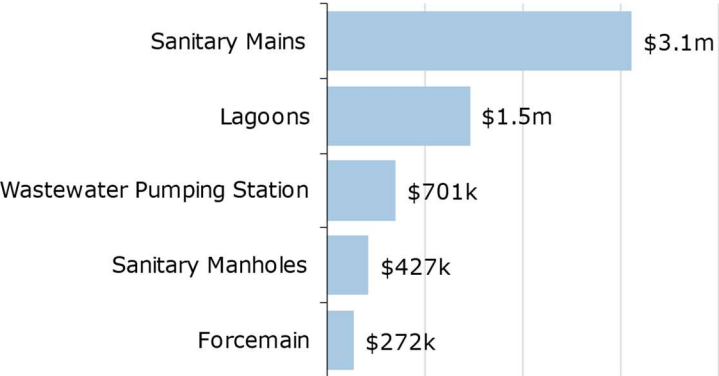
The following level of service statements are a key driving force behind the Township’s asset management planning.

Service Attribute	Level of Service Statement
Scope	The sanitary network is accessible to the community in sufficient capacity.
Quality	The sewer network is in good condition with minimal unplanned service interruptions due to backups and effluent violations.

## 12.2 Asset Inventory & Costs

The table below includes the quantity, replacement cost and annual capital requirement for each asset segment in the Township’s sanitary network inventory.

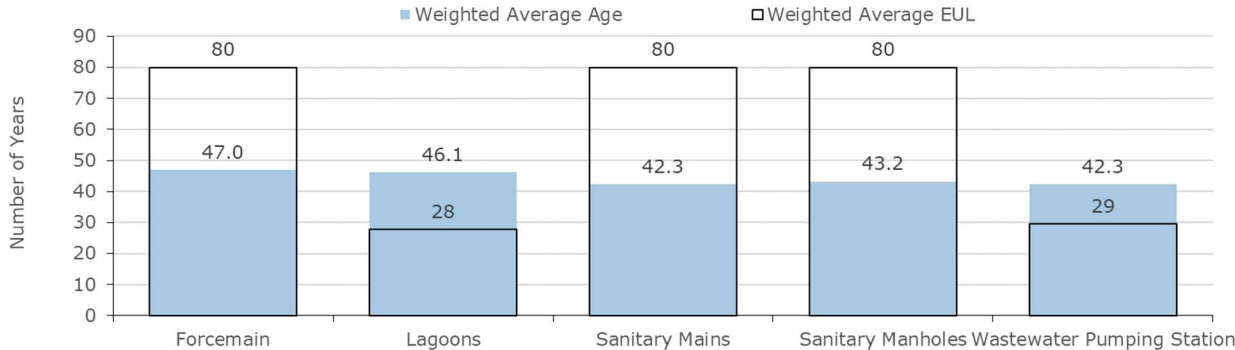
Asset Segment	Quantity	Replacement Cost	Annual Capital Requirement
Forcemain	868m	\$272,087	\$3,401
Lagoons	6	\$1,457,977	\$56,567
Sanitary Mains	4,342m	\$3,115,518	\$38,944
Sanitary Manholes	61	\$427,000	\$5,338
Wastewater Pumping Station	12	\$700,824	\$30,097
<b>Total</b>		<b>\$5,973,406</b>	<b>\$134,347</b>



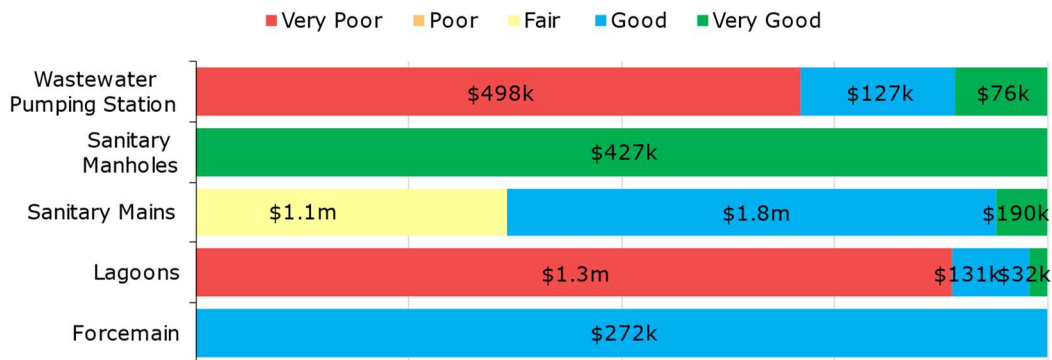
Each asset’s replacement cost should be reviewed periodically to determine whether adjustments are needed to more accurately represent realistic capital requirements.

## 12.3 Asset Condition & Age

The graph below identifies the average age, and the estimated useful life for each asset segment. The values are weighted based on replacement cost.



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



To ensure that the Township’s sanitary network continues to provide an acceptable level of service, the Township should monitor the average condition of all assets. If the average condition declines, staff should re-evaluate their lifecycle management strategy to determine what combination activities is required to increase the overall condition of the sanitary network.

Each asset’s Estimated Useful Life should also be reviewed periodically to determine whether adjustments need to be made to better align with the observed length of service life for each asset type.

### 12.3.1 Current Approach to Condition Assessment

Accurate and reliable condition data allows staff to determine the remaining service life of assets and identify the most cost-effective approach to managing assets. The Township’s current approach is to have OCWA manages all condition assessments and make recommendations. The rating criteria used to determine the current condition of sewer network assets and forecast future capital requirements is the same as other categories 0-100.

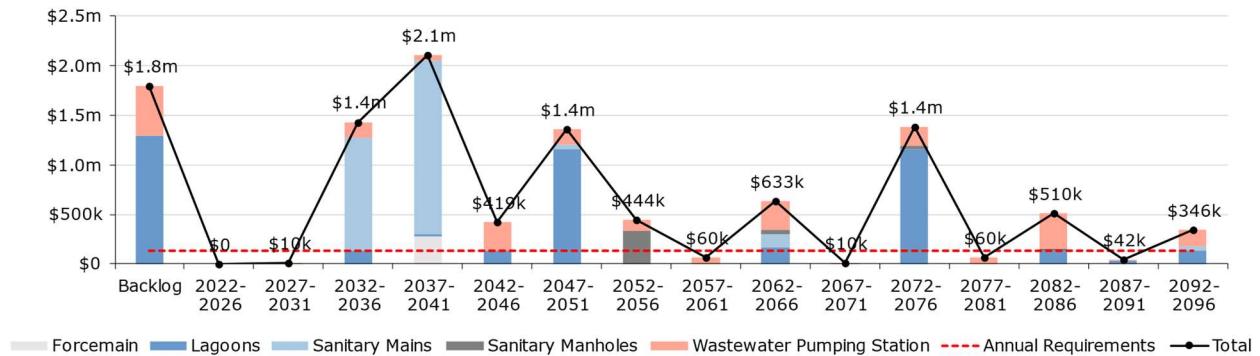
## 12.4 Lifecycle Management Strategy

The condition or performance of most assets will deteriorate over time. To ensure that municipal assets are performing as expected and meeting the needs of customers, it is important to establish a lifecycle management strategy to proactively manage asset deterioration. The following table outlines the Township’s current lifecycle management strategy.

Activity Type	Description of Current Strategy
Maintenance	Main flushing is completed on 100% of the network
Replacement	In the absence of mid-lifecycle rehabilitative events, assets are simply maintained with the goal of full replacement once it reaches its end-of-life.

### 12.4.1 Forecasted Capital Requirements

The following graph forecasts long-term capital requirements. The annual capital requirement represents the average amount per year that the Township should allocate towards funding rehabilitation and replacement needs. The following graph identifies capital requirements over the next 75 years. This projection is used as it ensures that every asset has gone through one full iteration of replacement. The forecasted requirements are aggregated into 5-year bins and the trend line represents the average annual capital requirements at \$134,350.



The projected cost of lifecycle activities that will need to be undertaken over the next 10 years to maintain the current level of service can be found in Appendix B.

### 12.5 Risk & Criticality

The following risk matrix provides a visual representation of the relationship between the probability of failure and the consequence of failure for the assets within this asset category based on 2022 inventory data. See Appendix D for the criteria used to determine the risk rating of each asset.



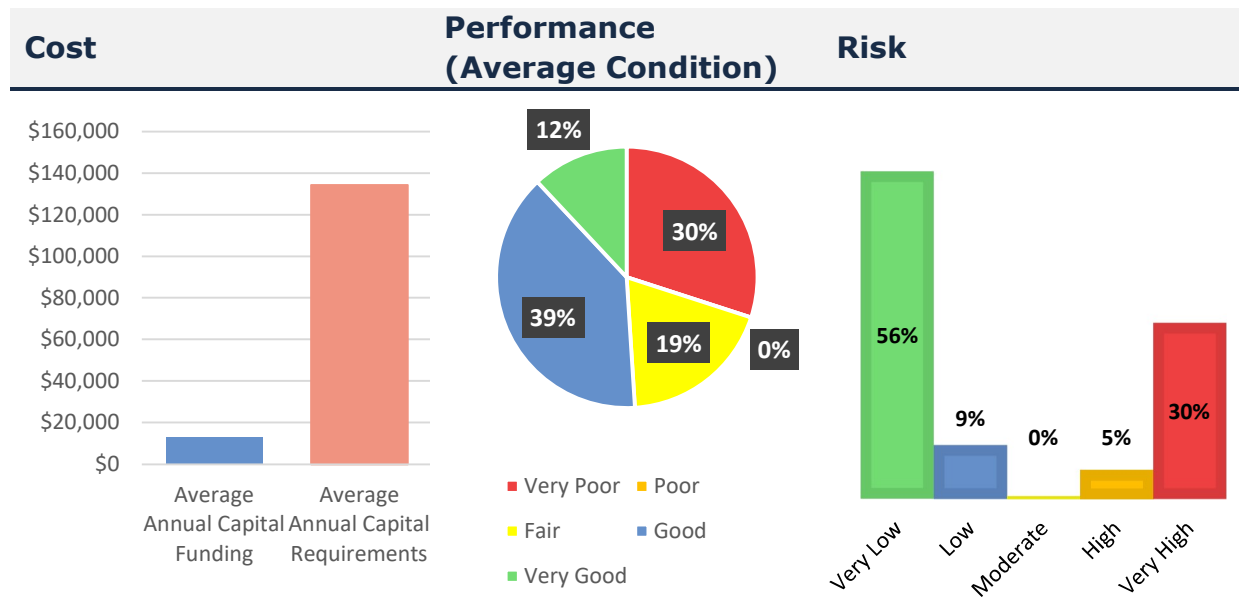
This is a high-level model developed by Township staff and should be reviewed and adjusted to reflect an evolving understanding of both the probability and consequences of asset failure. The asset-specific attributes that municipal staff utilize to define and prioritize the criticality of the sanitary network are documented below:

Probability of Failure (POF)	Consequence of Failure (COF)
Condition	Replacement Cost (Economic)
Remaining Service Life	Diameter (Operational 50%)
	Surface Type (Operational 50%)
	Segments (Operational) <i>not used for Mains</i>

The identification of critical assets allows the Township to determine appropriate risk mitigation strategies and treatment options. Risk mitigation may include asset-specific lifecycle strategies, condition assessment strategies, or simply the need to collect better asset data.

## 12.6 Levels of Service

The following tables identify the Township’s current level of service for the sanitary network.



These metrics include the technical and community level of service metrics that are required as part of O. Reg. 588/17.

### 12.6.1 Community Levels of Service

The following table outlines the qualitative descriptions that determine the community levels of service provided by sanitary network.

Service Attribute	Qualitative Description	Current LOS
Scope	Description, which may include maps, of the user groups or areas of the municipality that are connected to the municipal wastewater system	See Appendix C
	Description of how combined sewers in the municipal wastewater system are designed with overflow structures in place which allow overflow during storm events to prevent backups into homes	The Township does not own any combined sewers
	Description of the frequency and volume of overflows in combined sewers in the municipal wastewater system that occur in habitable areas or beaches	The Township does not own any combined sewers
Reliability	Description of how stormwater can get into sanitary sewers in the municipal wastewater system, causing sewage to overflow into streets or backup into homes	Stormwater can enter into sanitary sewers due to cracks in sanitary mains or through indirect connections (e.g. weeping tiles). In the case of heavy rainfall events, sanitary sewers may experience a volume of water and sewage that exceeds its designed capacity.
	Description of how sanitary sewers in the municipal wastewater system are designed to be resilient to stormwater infiltration	The Township follows a series of design standards that integrate servicing requirements and land use considerations when constructing or replacing sanitary sewers.
	Description of the effluent that is discharged from sewage treatment plants in the municipal wastewater system	Effluent refers to water pollution that is discharged from a wastewater treatment plant, and may include suspended solids, total phosphorous and biological oxygen demand. The Environmental Compliance Approval (ECA) identifies the effluent criteria for municipal wastewater treatment plants.

### 12.6.2 Technical Levels of Service

The following table outlines the quantitative metrics that determine the technical level of service provided by the sanitary network.

Service Attribute	Technical Metric	Current LOS
Scope	% of properties connected to the municipal wastewater system	6%
	# of events per year where combined sewer flow in the municipal wastewater system exceeds system capacity compared to the total number of properties connected to the municipal wastewater system	0
Reliability	# of connection-days per year having wastewater backups compared to the total number of properties connected to the municipal wastewater system	0
	# of effluent violations per year due to wastewater discharge compared to the total number of properties connected to the municipal wastewater system	0

## 12.7 Recommendations

### Condition Assessment Strategies

- Identify condition assessment strategies for high value and high-risk sanitary network assets.

### Risk Management Strategies

- Implement risk-based decision-making as part of asset management planning and budgeting processes. This should include the regular review of high-risk assets to determine appropriate risk mitigation strategies.
- Review risk models on a regular basis and adjust according to an evolving understanding of the probability and consequences of asset failure.

### Levels of Service

- Continue to measure current levels of service. Additional metrics can be established as they are determined to provide meaningful and reliable inputs into asset management planning.
- Work towards identifying proposed levels of service as per O. Reg. 588/17 and identify the strategies that are required to close any gaps between current and proposed levels of service.



## **13 Impacts of Growth**

### **13.1 Key Insights**

- Understanding the key drivers of growth and demand will allow the Township to plan for new infrastructure more effectively, and the upgrade or disposal of existing infrastructure
- The Township has experienced higher than projected population growth
- The costs of growth should be considered in long-term funding strategies that are designed to maintain the current level of service

### **13.2 Description of Growth Assumptions**

The demand for infrastructure and services will change over time based on a combination of internal and external factors. Understanding the key drivers of growth and demand will allow the Township to plan for new infrastructure, as well as the upgrade or dispose of existing infrastructure. Increases or decreases in demand can affect what assets are needed and what level of service meets the needs of the community.

#### **13.2.1 Sables-Spanish Rivers Official Plan (2020)**

The Township recently adopted a new Official Plan to ensure conformance with the provincial and upper tier documents, and address matters of local planning interest. The Official Plan is a planning document for the purpose of guiding the future development of the Township of Sables-Spanish Rivers.

The population has remained relatively stable over the last thirty-five years within the Sables-Spanish Rivers Planning Area e.g., 3,350 (1981) to 3,214 (2016) to 3,237(2021). The Official Plan provides for a potential population of 3,900 by the end of the Planning Period in 2045 recognizing that growth will be largely driven by in-migration associated with retirement and/or economic development initiatives.

Future growth in the municipality will occur through significant opportunities for settlement in the three designated urban areas (Massey, Webbwood, Walford), through the attraction of waterfront residential development and through limited development in the rural area. The settlement pattern, while permitting these opportunities, will not compromise the conservation of the natural resource base, the protection of the natural environment nor the ability of the municipality to deliver and maintain cost-effective infrastructure and public services.

### **13.3 Impact of Growth on Lifecycle Activities**

By July 1, 2025, the Township’s asset management plan must include a discussion of how the assumptions regarding future changes in population and economic activity informed the preparation of the lifecycle management and financial strategy.

Planning for forecasted population growth may require the expansion of existing infrastructure and services. As growth-related assets are constructed or acquired, they should be integrated into the Township’s asset management program.

While the addition of residential units will add to the existing assessment base and offset some of the costs associated with growth, the Township will need to review the lifecycle costs of growth-related infrastructure.

# 14 Financial Strategy

## 14.1 Key Insights

- The Township is committing approximately \$1,492,040 towards capital projects per year from sustainable revenue sources
- Given the annual capital requirement of \$2,802,270, there is currently a funding gap of \$1,310,230 annually
- For tax-funded assets, we recommend increasing tax revenues by 0.8% each year for the next 20 years to achieve a sustainable level of funding and reallocating available debt payments to capital funding
- For the water network, we recommend increasing rate revenues by 4.4% annually for the next 20 years to achieve a sustainable level of funding
- For the sanitary network, we recommend increasing rate revenues by 6.1% annually for the next 20 years to achieve a sustainable level of funding

## 14.2 Financial Strategy Overview

For an asset management plan to be effective and meaningful, it must be integrated with financial planning and long-term budgeting. The development of a comprehensive financial plan will allow the Township of Sables-Spanish Rivers to identify the financial resources required for sustainable asset management based on existing asset inventories, desired levels of service, and projected growth requirements.

This report develops such a financial plan by presenting several scenarios for consideration and culminating with final recommendations. As outlined below, the scenarios presented model different combinations of the following components:

1. The financial requirements for:
  - a. Existing assets
  - b. Existing service levels
  - c. Requirements of contemplated changes in service levels (none identified for this plan)
  - d. Requirements of anticipated growth (none identified for this plan)
2. Use of traditional sources of municipal funds:
  - a. Tax levies
  - b. User fees
  - c. Reserves
  - d. Debt

3. Use of non-traditional sources of municipal funds:
  - a. Reallocated budgets
  - b. Partnerships
  - c. Procurement methods
4. Use of Senior Government Funds:
  - a. Canada Community Building Fund (CCBF)
  - b. Annual grants

Note: Periodic grants are normally not included due to Provincial requirements for firm commitments. However, if moving a specific project forward is wholly dependent on receiving a one-time grant, the replacement cost included in the financial strategy is the net of such grant being received.

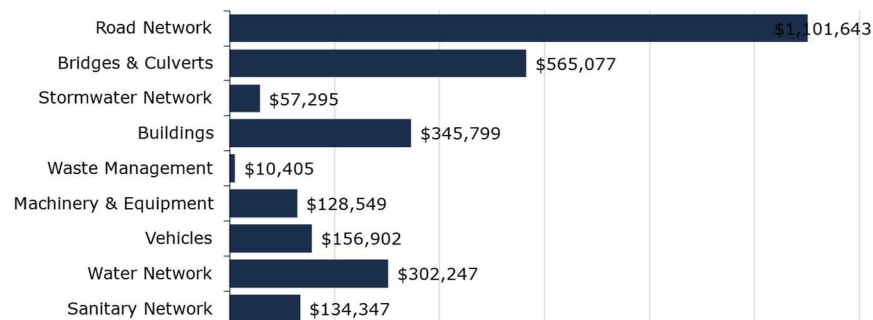
If the financial plan component results in a funding shortfall, the Province requires the inclusion of a specific plan as to how the impact of the shortfall will be managed. In determining the legitimacy of a funding shortfall, the Province may evaluate a Township’s approach to the following:

1. To reduce financial requirements, consideration has been given to revising service levels downward.
2. All asset management and financial strategies have been considered. For example:
  - a. If a zero-debt policy is in place, is it warranted? If not, the use of debt should be considered.
  - b. Do user fees reflect the cost of the applicable service? If not, increased user fees should be considered.

## 14.3 Annual Requirements & Capital Funding

### 14.3.1 Annual Requirements

The annual requirements represent the amount the Township should allocate annually to each asset category to meet replacement needs as they arise, prevent infrastructure backlogs, and achieve long-term sustainability. In total, the Township allocation is approximately \$3 million annually.



For most asset categories the annual requirement has been calculated based on a “replacement only” scenario, in which capital costs are only incurred at the construction and replacement of each asset.

However, for the road network, lifecycle management strategies have been developed to identify capital costs that are realized through strategic rehabilitation and renewal. The development of these strategies allows for a comparison of potential cost avoidance if the strategies were to be implemented. The following table compares two scenarios for the road network:

- **Replacement Only Scenario:** Based on the assumption that assets deteriorate and – without regularly scheduled maintenance and rehabilitation – are replaced at the end of their service life.
- **Lifecycle Strategy Scenario:** Based on the assumption that lifecycle activities are performed at strategic intervals to extend the service life of assets until replacement is required.

<b>Asset Category</b>	<b>Annual Requirements (Replacement Only)</b>	<b>Annual Requirements (Lifecycle Strategy)</b>	<b>Difference</b>
Road Network	\$1,970,807	\$1,101,643	\$869,164

The implementation of a proactive lifecycle strategy for roads leads to a potential annual cost avoidance of approximately \$870,000 for the road network. This represents an overall reduction of the annual requirements by 29%. As the lifecycle strategy scenario represents the lowest cost option available to the Township, we have used this annual requirement in the development of the financial strategy.

### 14.3.2 Annual Funding Available

Based on a historical analysis of sustainable capital funding sources, the Township is committing approximately \$1,492,040 towards capital projects per year from sustainable revenue sources. Given the annual capital requirement of \$2,802,270, there is currently a funding gap of \$1,310,230 annually.

## 14.4 Funding Objective

A scenario has been developed that would enable Sables-Spanish Rivers to achieve full funding within 1 to 20 years for the following assets:

1. **Tax Funded Assets:** Road Network, Bridges & Culverts, Stormwater Network, Buildings, Waste Management, Machinery & Equipment, & Vehicles
2. **Rate Funded Assets:** Water Network, & Sanitary Network

For each scenario developed we have included strategies, where applicable, regarding the use of cost containment and funding opportunities.

## 14.5 Financial Profile: Tax Funded Assets

### 14.5.1 Current Funding Position

The following tables show, by asset category, the Township’s average annual asset investment requirements, current funding positions, and funding increases required to achieve full funding on assets funded by taxes.

Asset Category	Avg. Annual Requirement	Annual Funding Available				Annual Deficit
		Taxes	CCBF	OCIF	Total	
Road Network	1,101,643	480k	334k	101k	915k	186,323
Bridges & Culverts	565,077	246k	0	0	246k	318,707
Stormwater Network	57,295	25k	0	0	23k	32,315
Buildings	345,799	151k	0	0	138k	195,029
Waste Management	148,489	4.5k	0	0	92k	5,865
Machinery & Equipment	128,549	56k	0	0	51k	72,499
Vehicles	156,902	68k	0	0	63k	88,492
	<b>2,365,671</b>	<b>1.03m</b>	<b>334k</b>	<b>101k</b>	<b>1.466m</b>	<b>899,231</b>

The average annual investment requirement for tax funded assets is \$2,365,671. Annual revenue allocated to these assets for capital purposes is \$1,466,440 leaving an annual deficit of \$899,231. Put differently, these infrastructure categories are currently funded at 62% of their long-term requirements.

### 14.5.2 Full Funding Requirements

In 2022, Township of Sables-Spanish Rivers will have an annual tax revenue of 4,454,788. As illustrated in the following table, without consideration of any other sources of revenue or cost containment strategies, full funding would require the following tax change over time:

Asset Category	Tax Change Required for Full Funding
Road Network	4.2%
Bridges & Culverts	7.2%
Stormwater Network	0.7%
Buildings	4.4%
Waste Management	0.1%
Machinery & Equipment	1.6%
Vehicles	2.0%
	<b>20.2%</b>

Our recommendations include capturing the above changes and allocating them to the infrastructure deficit outlined above. The table below outlines this concept and presents several options:

	Without Capturing Changes				With Capturing Changes			
	5 Years	10 Years	15 Years	20 Years	5 Years	10 Years	15 Years	20 Years
Infrastructure Deficit	899,231	899,231	899,231	899,231	899,231	899,231	899,231	899,231
Change in Debt Costs	n/a	n/a	n/a	n/a	-0	-154,886	-154,886	-154,886
Resulting Infrastructure Deficit	899,231	899,231	899,231	899,231	899,231	744,345	744,345	744,345
Tax Increase Required	20.2%	20.2%	20.2%	20.2%	20.2%	16.7%	16.7%	16.7%
<b>Annually</b>	4.0%	2.0%	1.3%	1.0%	4.0%	1.7%	1.1%	0.8%

### 14.5.3 Financial Strategy Recommendations

Considering all the above information, we recommend the 20-year option. This involves full funding being achieved over 20 years by:

- a) when realized, reallocating the debt cost reductions to the infrastructure deficit as outlined above.
- b) allocating the current CCBF and OCIF revenue as outlined previously.
- c) reallocating appropriate revenue from categories in a surplus position to those in a deficit position.
- d) increasing existing and future infrastructure budgets by the applicable inflation index on an annual basis.

Notes:

- 1. As in the past, periodic senior government infrastructure funding will most likely be available during the phase-in period. By Provincial AMP rules, this periodic funding cannot be incorporated into an AMP unless there are firm commitments in place. We have included OCIF formula-based funding, if applicable since this funding is a multi-year commitment<sup>2</sup>.
- 2. Raising tax revenues by the amounts recommended above for infrastructure purposes will be very difficult to do. However, considering a longer phase-in window may have even greater consequences in terms of infrastructure failure.

Although this option achieves full capital funding on an annual basis in 20 years and provides financial sustainability over the period modeled, the recommendations do require prioritizing capital projects to fit the resulting annual funding available.

Prioritizing future projects will require the current data to be replaced by condition-based data. Although our recommendations include no further use of debt, the results of the condition-based analysis may require otherwise.

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<sup>2</sup> The Township should take advantage of all available grant funding programs and transfers from other levels of government. While OCIF has historically been considered a sustainable source of funding, the program is currently undergoing review by the provincial government. Depending on the outcome of this review, there may be changes that impact its availability.



## 14.6 Financial Profile: Rate Funded Assets

### 14.6.1 Current Funding Position

The following tables show, by asset category, the Township’s average annual asset investment requirements, current funding positions, and funding increases required to achieve full funding on assets funded by taxes.

Asset Category	Avg. Annual Requirement	Annual Funding Available				Annual Deficit
		Taxes	CCBF	OCIF	Total Available	
Water Network	302,247	0	0	0	0	302,247
Sanitary Network	134,347	25,600	0	0	25,600	108,747
	<b>436,594</b>	<b>25,600</b>	<b>0</b>	<b>0</b>	<b>25,600</b>	<b>410,994</b>

The average annual investment requirement for the above categories is \$436,594. Annual revenue currently allocated to these assets for capital purposes is \$25,600 leaving an annual deficit of \$410,994. Put differently, these infrastructure categories are currently funded at 5.9% of their long-term requirements.

### 14.6.2 Full Funding Requirements

In 2021, Township of Sables-Spanish Rivers has annual water network and sanitary network revenues of \$343k & \$89k respectively. As illustrated in the following table, without consideration of any other sources of revenue or cost containment strategies, full funding would require the following tax change over time:

Asset Category	Tax Change Required for Full Funding
Water Network	88.0%
Sanitary Network	121.5%

In the following tables, we have expanded the above scenario to present multiple options. Due to the significant increases required, we have provided phase-in options of up to 20 years:

	Water Network			
	5 Years	10 Years	15 Years	20 Years
Infrastructure Deficit	302,247	302,247	302,247	302,247
Rate Revenue Increase Required	88.0%	88.0%	88.0%	88.0%
<b>Annually</b>	<b>17.6%</b>	<b>8.8%</b>	<b>5.9%</b>	<b>4.4%</b>

<b>Sanitary Network</b>				
	<b>5 Years</b>	<b>10 Years</b>	<b>15 Years</b>	<b>20 Years</b>
Infrastructure Deficit	121,235	121,235	121,235	121,235
Rate Revenue Increase Required	135.5%	135.5%	135.5%	135.5%
<b>Annually</b>	<b>24.3%</b>	<b>12.2%</b>	<b>8.1%</b>	<b>6.1%</b>

### **14.6.3 Financial Strategy Recommendations**

Considering the above information, we recommend the 20-year option for the water network & the sanitary network. This involves full capital funding being achieved over 20 years by:

- a) increasing rate revenues by 4.4% for the Water Network each year for the next 20 years.
- b) increasing rate revenues by 6.1% for the Sanitary Network each year for the next 20 years.
- c) these rate revenue increases are solely for the purpose of phasing in full funding to the respective rate funded asset categories.
- d) increasing existing and future infrastructure budgets by the applicable inflation index on an annual basis in addition to the deficit phase-in.

Notes:

1. As in the past, periodic senior government infrastructure funding will most likely be available during the phase-in period. This periodic funding should not be incorporated into an AMP unless there are firm commitments in place.
2. Raising rate revenues for infrastructure purposes will be very difficult to do. However, considering a longer phase-in window may have even greater consequences in terms of infrastructure failure.
3. Any increase in rates required for operations would be in addition to the above recommendations.

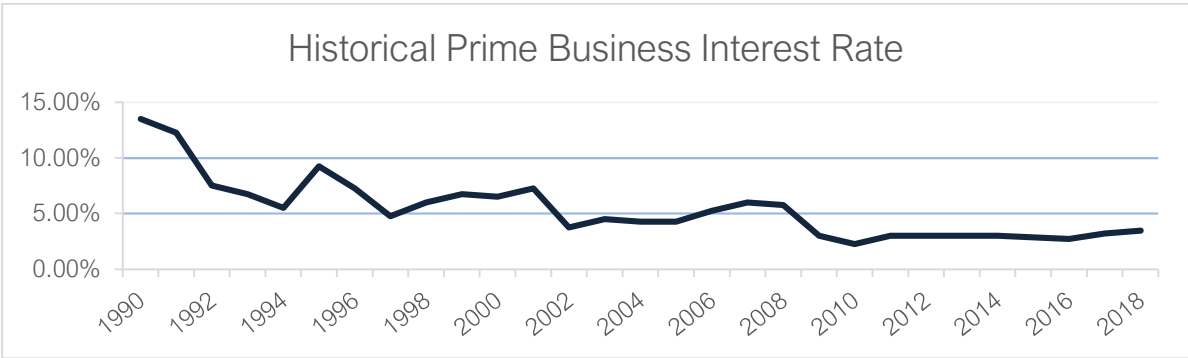
Although this strategy achieves full capital funding for rate-funded assets over 20 years, the recommendation does require prioritizing capital projects to fit the annual funding available. Prioritizing future projects will require the current data to be replaced by condition-based data. The recommendations include no further use of debt, the results of the condition-based analysis may require otherwise.

### 14.7 Use of Debt

For reference purposes, the following table outlines the premium paid on a project if financed by debt. For example, a \$1M project financed at 3.0%<sup>3</sup> over 15 years would result in a 26% premium or \$260,000 of increased costs due to interest payments. For simplicity, the table does not consider the time value of money or the effect of inflation on delayed projects.

Interest Rate	Number of Years Financed					
	5	10	15	20	25	30
7.0%	22%	42%	65%	89%	115%	142%
6.5%	20%	39%	60%	82%	105%	130%
6.0%	19%	36%	54%	74%	96%	118%
5.5%	17%	33%	49%	67%	86%	106%
5.0%	15%	30%	45%	60%	77%	95%
4.5%	14%	26%	40%	54%	69%	84%
4.0%	12%	23%	35%	47%	60%	73%
3.5%	11%	20%	30%	41%	52%	63%
3.0%	9%	17%	26%	34%	44%	53%
2.5%	8%	14%	21%	28%	36%	43%
2.0%	6%	11%	17%	22%	28%	34%
1.5%	5%	8%	12%	16%	21%	25%
1.0%	3%	6%	8%	11%	14%	16%
0.5%	2%	3%	4%	5%	7%	8%
0.0%	0%	0%	0%	0%	0%	0%

It should be noted that current interest rates are near all-time lows. Sustainable funding models that include debt need to incorporate the risk of rising interest rates. The following graph shows where historical lending rates have been:



<sup>3</sup> Current municipal Infrastructure Ontario rates for 15-year money is 3.2%.

A change in 15-year rates from 3% to 6% would change the premium from 26% to 54%. Such a change would have a significant impact on a financial plan.

The following tables outline how Sables-Spanish Rivers has historically used debt for investing in the asset categories as listed.

Asset Category	Current Debt Outstanding	Use of Debt in the Last Five Years				
		2017	2018	2019	2020	2021
Road Network	626,929	-	-	-	-	-
<b>Total Tax Funded: 626,929</b>		-	-	-	-	-

Asset Category	Principal & Interest Payments in the Next Ten Years						
	2021	2022	2023	2024	2025	2026	2031
Road Network	154,886	154,886	154,886	154,886	52,000	-	-
Total Tax Funded:	154,886	154,886	154,886	154,886	52,000	-	-

The revenue options outlined in this plan allows Sables-Spanish Rivers to fully fund its long-term infrastructure requirements without further use of debt.

## 14.8 Use of Reserves

### 14.8.1 Available Reserves

Reserves play a critical role in long-term financial planning. The benefits of having reserves available for infrastructure planning include:

- the ability to stabilize tax rates when dealing with variable and sometimes uncontrollable factors
- financing one-time or short-term investments
- accumulating the funding for significant future infrastructure investments
- managing the use of debt
- normalizing infrastructure funding requirements

The table below outlines the details of the reserves currently available to Township’s asset categories.

<b>Asset Category</b>	<b>Balance on December 31, 2021</b>
General Government	\$17,308
Fire Services	\$100,000
Recreation and cultural services	\$154,270
Environmental services	\$1,801,590
Health Services	\$4,083
Health and social services	\$138,843
Planning and development	\$64,941
Landfill closure & post-closure	\$727,091
<b>Total Tax Funded:</b>	<b>\$3,008,126</b>

There is considerable debate in the municipal sector as to the appropriate level of reserves that a Township should have on hand. There is no clear guideline that has gained wide acceptance. Factors that municipalities should consider when determining their capital reserve requirements include:

- breadth of services provided
- age and condition of infrastructure
- use and level of debt
- economic conditions and outlook
- internal reserve and debt policies.

These reserves are available for use by applicable asset categories during the phase-in period to full funding. This coupled with Sables-Spanish Rivers’ judicious use of debt in the past, allows the scenarios to assume that, if required, available reserves and debt capacity can be used for high priority and emergency infrastructure investments in the short- to medium-term.

**14.9 Recommendation**

In 2024, Ontario Regulation 588/17 will require Sables-Spanish Rivers to integrate proposed levels of service for all asset categories in its asset management plan update. We recommend that future planning should reflect adjustments to service levels and their impacts on reserve balances.

# 15 Appendices

## 15.1 Key Insights

- Appendix A includes a one-page report card with an overview of key data from each asset category
- Appendix B identifies projected 10-year capital requirements for each asset category
- Appendix C includes several maps that have been used to visualize the current level of service
- Appendix D identifies the criteria used to calculate risk for each asset category
- Appendix E provides additional guidance on the development of a condition assessment program

## Appendix A: Infrastructure Report Card

Asset Category	Replacement Cost	Asset Condition	Financial Capacity	
Road Network	\$49.76 million	Poor (38%)	Annual Requirement:	\$1.1 million
			Funding Available:	\$915,320
			<b>Annual Deficit:</b>	<b>\$186,323</b>
Bridges & Culverts	\$17.4 million	Good (60%)	Annual Requirement:	\$565,077
			Funding Available:	\$246,370
			<b>Annual Deficit:</b>	<b>\$318,707</b>
Stormwater Network	\$4.6 million	Very Good (88%)	Annual Requirement:	\$57,295
			Funding Available:	\$24,980
			<b>Annual Deficit:</b>	<b>\$32,315</b>
Buildings	\$8.68 million	Good (75%)	Annual Requirement:	\$345,800
			Funding Available:	\$150,770
			<b>Annual Deficit:</b>	<b>\$195,030</b>
Waste Management	\$148,489	Poor (20%)	Annual Requirement:	\$10,405
			Funding Available:	\$4,540
			<b>Annual Deficit:</b>	<b>\$5,865</b>
Vehicles	\$1.99 million	Fair (54%)	Annual Requirement:	\$156,900
			Funding Available:	\$56,050
			<b>Annual Deficit:</b>	<b>\$100,850</b>
Machinery & Equipment	\$2.2 million	Good (63%)	Annual Requirement:	\$128,550
			Funding Available:	\$68,410
			<b>Annual Deficit:</b>	<b>\$77,550</b>
Water Network	\$15.3 million	Good (60%)	Annual Requirement:	\$302,250
			Funding Available:	\$0
			<b>Annual Deficit:</b>	<b>\$302,250</b>
Sanitary Network	\$5.97 million	Fair (44%)	Annual Requirement:	\$134,350
			Funding Available:	\$25,600
			<b>Annual Deficit:</b>	<b>\$108,750</b>
Overall	\$106 million	Fair (48%)	Annual Requirement:	\$2,802,270
			Funding Available:	\$1,492,040
			<b>Annual Deficit:</b>	<b>\$1,310,230</b>

## Appendix B: 10-Year Capital Requirements

The following tables identify the capital cost requirements for each of the next 10 years to meet projected capital requirements and maintain the current level of service.

Category	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Road Network	\$926,940	\$1,274,308	\$1,314,120	\$3,767,658	\$1,724,600	\$69,920	\$937,600	\$98,400	\$1,187,233	\$1,378,440
Bridges & Culverts	\$-	\$210,649	\$4,090,639	\$90,181	\$-	\$434,649	\$-	\$-	\$-	\$22,482
Water Network	\$-	\$153,895	\$562,531	\$18,383	\$16,510	\$-	\$15,589	\$184,911	\$1,044,154	\$4,393
Buildings	\$130,368	\$75,798	\$22,725	\$38,319	\$41,947	\$8,957	\$128,032	\$19,190	\$28,370	\$33,562
Sanitary Network	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$9,698
Stormwater Network	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Machinery & Equipment	\$17,422	\$352,318	\$42,740	\$-	\$33,563	\$48,881	\$122,697	\$88,771	\$27,874	\$81,325
Vehicles	\$-	\$38,445	\$121,063	\$410,183	\$-	\$174,514	\$161,406	\$-	\$218,742	\$-
Waste Management	\$-	\$217,132	\$217,132	\$217,132	\$217,132	\$217,132	\$217,132	\$217,132	\$217,132	\$217,132
<b>Total</b>	<b>\$1,074,730</b>	<b>\$2,322,545</b>	<b>\$6,370,950</b>	<b>\$4,541,856</b>	<b>\$2,033,752</b>	<b>\$954,053</b>	<b>\$1,582,456</b>	<b>\$608,404</b>	<b>\$2,723,505</b>	<b>\$1,747,032</b>

### Road Network

Segment	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Asphalt	\$436k	\$868k	\$318k	\$836k	\$1.6m	\$56k	\$554k	\$0	\$35k	\$60k
Curb & Gutter	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$245k	\$0
Gravel	\$389k	\$349k	\$483k	\$329k	\$0	\$0	\$0	\$92k	\$524k	\$970k
Sidewalks	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Streetlights	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Tar & Chip	\$102k	\$58k	\$513k	\$2.6m	\$170k	\$14k	\$384k	\$6k	\$384k	\$348k
<b>Total:</b>	<b>\$927k</b>	<b>\$1.3m</b>	<b>\$1.3m</b>	<b>\$3.8m</b>	<b>\$1.7m</b>	<b>\$70k</b>	<b>\$938k</b>	<b>\$98k</b>	<b>\$1.2m</b>	<b>\$1.4m</b>



**Bridges & Culverts**

Segment	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Culverts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bridges	\$0	\$211k	\$4.1m	\$90k	\$0	\$435k	\$0	\$0	\$0	\$22k
<b>Total:</b>	<b>\$0</b>	<b>\$211k</b>	<b>\$4.1m</b>	<b>\$90k</b>	<b>\$0</b>	<b>\$435k</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22k</b>

**Stormwater Network**

Segment	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Catchbasins	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Storm Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Storm Manholes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**Buildings**

Segment	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Admin	\$0	\$7k	\$7k	\$0	\$0	\$2k	\$0	\$0	\$8k	\$0
Fire	\$0	\$24k	\$0	\$0	\$0	\$0	\$28k	\$0	\$0	\$20k
Health	\$0	\$23k	\$0	\$38k	\$5k	\$0	\$0	\$0	\$0	\$6k
Public Works	\$0	\$3k	\$0	\$0	\$0	\$0	\$31k	\$0	\$0	\$0
Recreation	\$130k	\$19k	\$15k	\$0	\$36k	\$7k	\$69k	\$19k	\$20k	\$7k
<b>Total:</b>	<b>\$130k</b>	<b>\$76k</b>	<b>\$23k</b>	<b>\$38k</b>	<b>\$42k</b>	<b>\$9k</b>	<b>\$128k</b>	<b>\$19k</b>	<b>\$28k</b>	<b>\$34k</b>

**Waste Management**

Segment	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Landfill	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### Machinery & Equipment

Segment	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Fire	\$0	\$0	\$0	\$0	\$0	\$0	\$18k	\$89k	\$0	\$0
IT	\$0	\$0	\$0	\$0	\$9k	\$49k	\$0	\$0	\$0	\$9k
Public Works	\$0	\$343k	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$72k
Recreation	\$17k	\$9k	\$43k	\$0	\$25k	\$0	\$104k	\$0	\$28k	\$0
<b>Total:</b>	<b>\$17k</b>	<b>\$352k</b>	<b>\$43k</b>	<b>\$0</b>	<b>\$34k</b>	<b>\$49k</b>	<b>\$123k</b>	<b>\$89k</b>	<b>\$28k</b>	<b>\$81k</b>

### Vehicles

Segment	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Buildings	\$0	\$0	\$0	\$0	\$0	\$35k	\$0	\$0	\$0	\$0
Fire	\$0	\$0	\$121k	\$130k	\$0	\$0	\$123k	\$0	\$92k	\$0
Public Works	\$0	\$38k	\$0	\$280k	\$0	\$140k	\$38k	\$0	\$126k	\$0
<b>Total:</b>	<b>\$0</b>	<b>\$38k</b>	<b>\$121k</b>	<b>\$410k</b>	<b>\$0</b>	<b>\$175k</b>	<b>\$161k</b>	<b>\$0</b>	<b>\$219k</b>	<b>\$0</b>

### Water Network

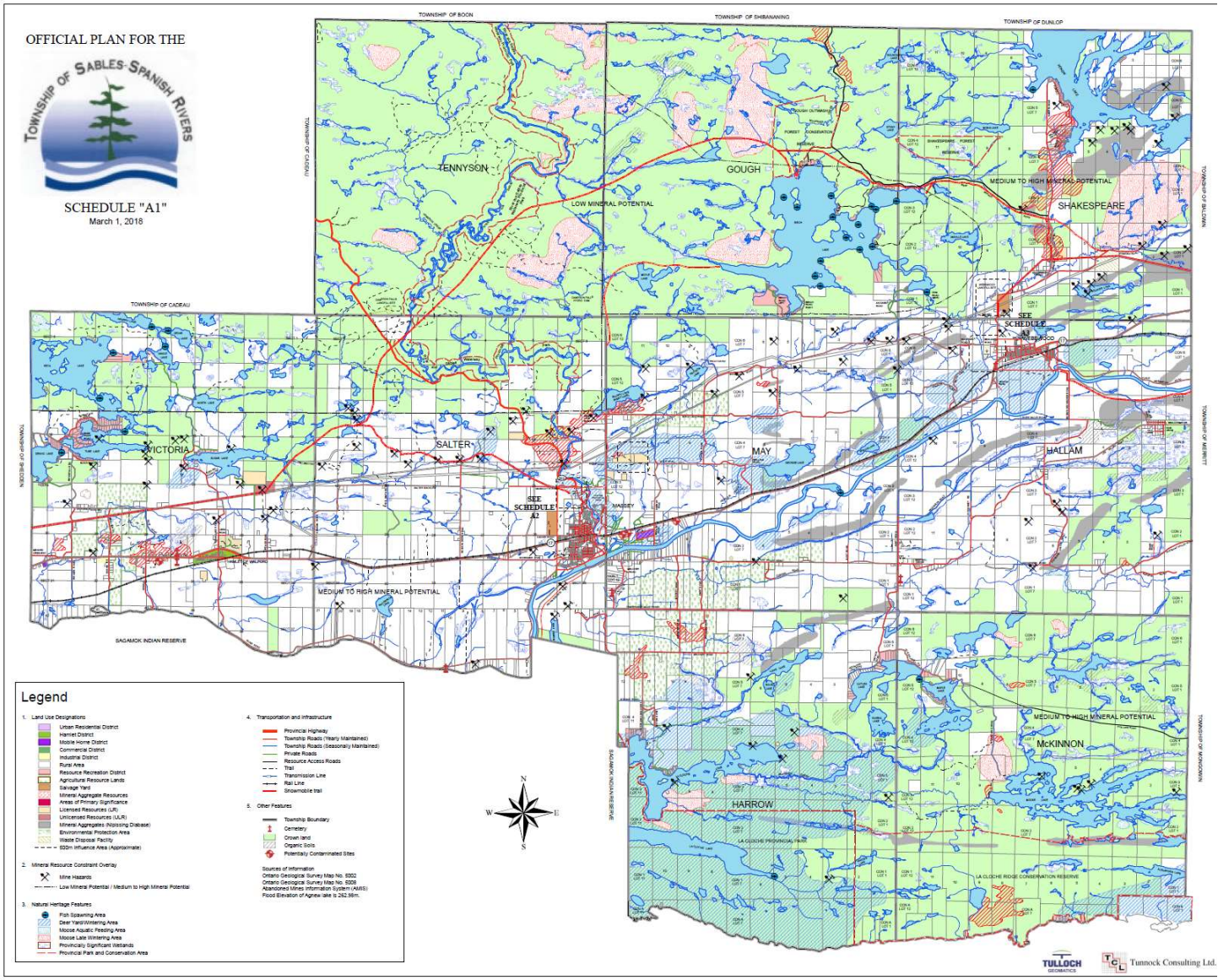
Segment	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Fire Water Supply Line	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1.0m	\$0
Small Water Systems	\$0	\$0	\$0	\$9k	\$0	\$0	\$0	\$0	\$0	\$0
Treatment Plant	\$0	\$154k	\$391k	\$10k	\$17k	\$0	\$16k	\$145k	\$19k	\$4k
Water Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water Storage Tank	\$0	\$0	\$171k	\$0	\$0	\$0	\$0	\$39k	\$0	\$0
<b>Total:</b>	<b>\$0</b>	<b>\$154k</b>	<b>\$563k</b>	<b>\$18k</b>	<b>\$17k</b>	<b>\$0</b>	<b>\$16k</b>	<b>\$185k</b>	<b>\$1.0m</b>	<b>\$4k</b>

**Sanitary Network**

<b>Segment</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>	<b>2031</b>
Forcemain	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lagoons	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sanitary Mains	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sanitary Manholes	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wastewater Pumping Station	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$10k
<b>Total:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10k</b>

# Appendix C: Level of Service Maps

## Road Network Map





## Images of Bridge in Good Condition

### MUNICIPAL BRIDGE APPRAISAL

BRIDGE PHOTOGRAPHS 2020 Biennial Inspection  
Structure:  Structure #:



Photo Description



Photo Description

## Images of Culvert in Fair Condition

### MUNICIPAL CULVERT APPRAISAL

CULVERT PHOTOGRAPHS 2020 Biennial Inspection  
Structure:  Structure #:

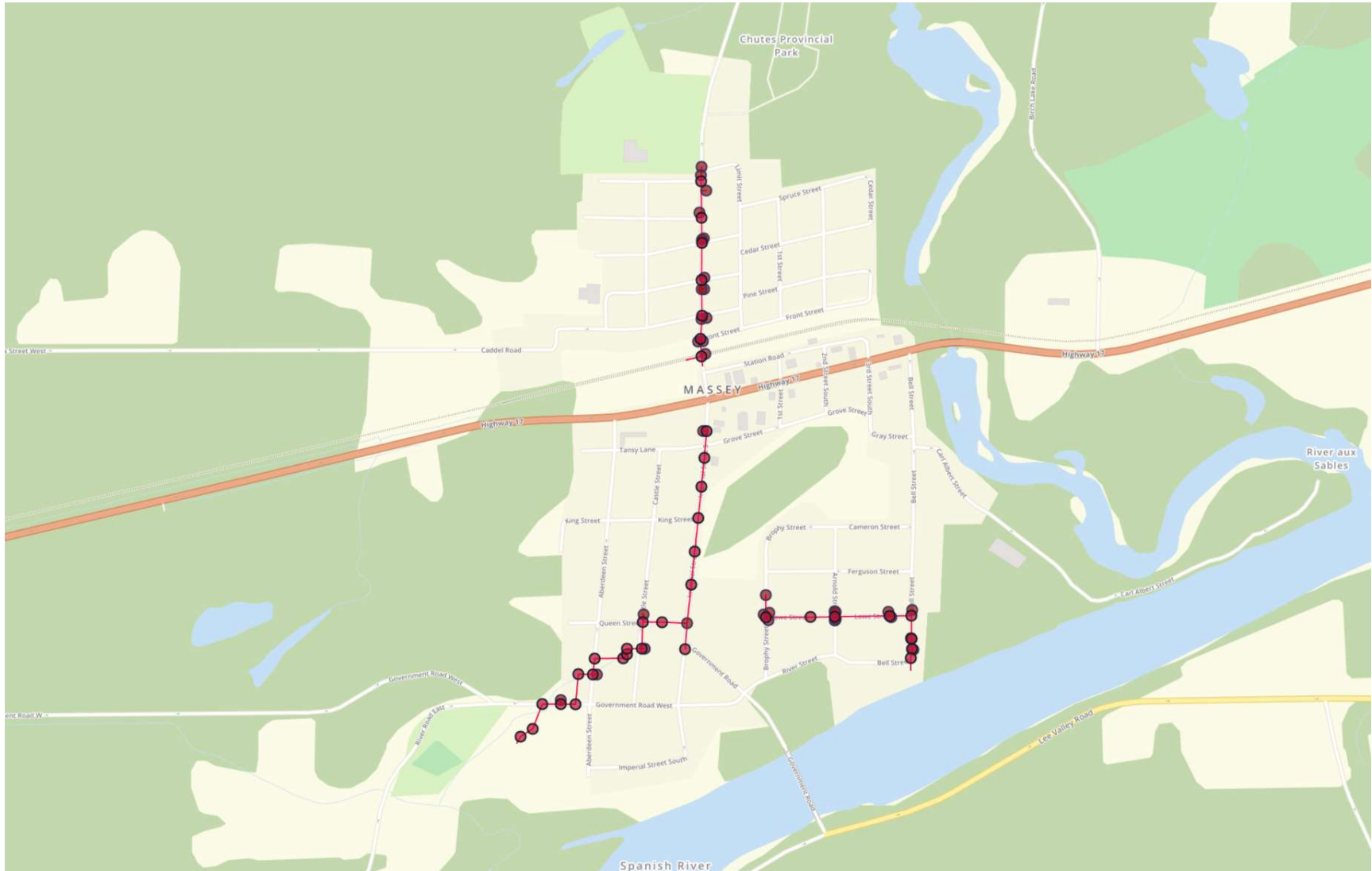


Photo Description

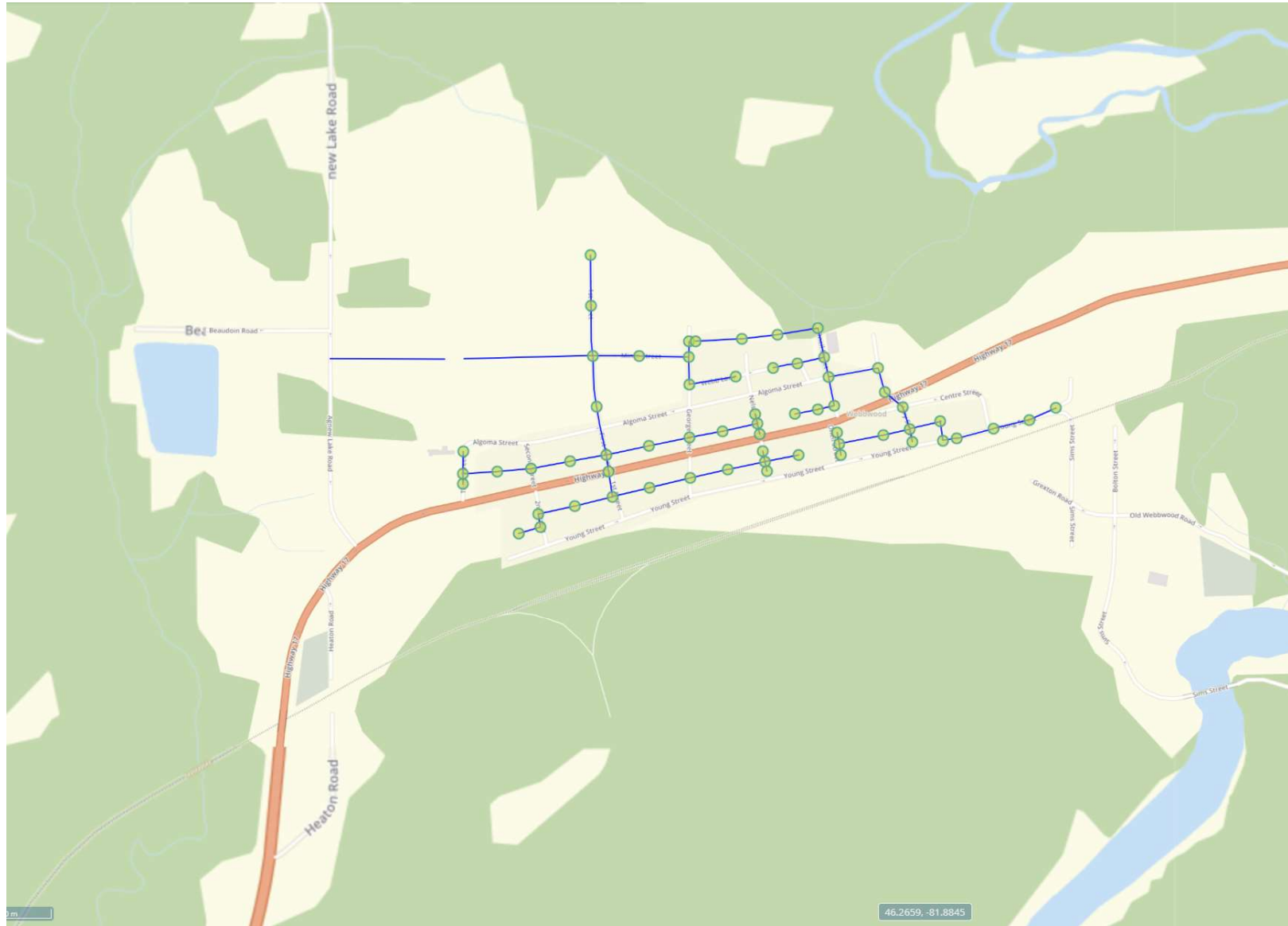


Photo Description

## Stormwater Network Map



## Webbwood Sanitary Network Map



## Massey Water Network Map





## Appendix D: Risk Rating Criteria

### General Risk Definitions

Risk	<p>Integrating a risk management framework into your asset management program requires the translation of risk potential into a quantifiable format. This will allow you to compare and analyze individual assets across your entire asset portfolio.</p> <p>Asset risk is typically defined using the following formula:</p> $\text{Risk} = \text{Probability of Failure (POF)} \times \text{Consequence of Failure (COF)}$
Probability of Failure (POF)	The probability of failure relates to the likelihood that an asset will fail at a given time. The current physical condition and service life remaining are two commonly used risk parameters in determining this likelihood.
POF - Structural	The likelihood of asset failure due to aspects of an asset such as load carrying capacity, condition or breaks
POF - Functional	The likelihood of asset failure due to its performance
POF - Range	1 - Rare 2 - Unlikely 3 - Possible 4 - Likely 5 - Almost Certain
Consequences of Failure (COF)	The consequence of failure describes the overall effect that an asset's failure will have on an organization's asset management goals. Consequences of failure can range from non-eventful to impactful: a small diameter water main break in a subdivision may cause several rate payers to be without water service for a short time. However, a larger trunk water main may break outside a hospital, leading to significantly higher consequences.
COF - Economic	The monetary consequences of asset failure for the organization and its customers
COF - Social	The consequences of asset failure on the social dimensions of the community
COF - Environmental	The consequence of asset failure on an asset's surrounding environment
COF - Operational	The consequence of asset failure on the Town's day-to-day operations
COF - Health & safety	The consequence of asset failure on the health and well-being of the community
COF - Strategic	The consequence of asset failure on strategic planning
COF - Range	1 - Insignificant 2 - Minor 3 - Moderate 4 - Major 5 - Severe

## Framework

Asset Category	Asset Segment	Risk Criteria	Criteria	Weighting (%)	Sub-Criteria	Weighting (%)	Value/Range	Score
General / Corporate		COF	Economic	100%	Replacement Cost	100%	0 - 5,000 5,000 - 20,000 20,000 - 50,000 50,000 - 100,000 >100,000	1 - Insignificant 2 - Minor 3 - Moderate 4 - Major 5 - Severe
		POF	Structural	60%	Age Based Condition	100%	80 - 100 60 - 79 40 - 59 20 - 39 0 - 19	1 - Rare 2 - Unlikely 3 - Possible 4 - Likely 5 - Almost Certain
			Functional	40%	Service Life Remaining	100%	> 40 20 - 30 10 - 20 1 - 10 < 1	1 - Rare 2 - Unlikely 3 - Possible 4 - Likely 5 - Almost Certain

Asset Category	Asset Segment	Risk Criteria	Criteria	Weighting (%)	Sub-Criteria	Weighting (%)	Value/Range	Score
Bridges & Culverts	Bridges	COF	Economic	100%	Replacement Cost	100%	0 - 5,000 5,000 - 20,000 20,000 - 50,000 50,000 - 100,000 >100,000	1 - Insignificant 2 - Minor 3 - Moderate 4 - Major 5 - Severe
		POF	Structural	60%	Assessed Condition	100%	80 - 100 60 - 79 40 - 59 20 - 39 0 - 19	1 - Rare 2 - Unlikely 3 - Possible 4 - Likely 5 - Almost Certain
			Functional	40%	Service Life Remaining	100%	> 40 20 - 30 10 - 20 1 - 10 < 1	1 - Rare 2 - Unlikely 3 - Possible 4 - Likely 5 - Almost Certain
	Culverts	COF	Economic	50%	Replacement Cost	100%	0 - 5,000 5,000 - 20,000 20,000 - 50,000 50,000 - 100,000 >100,000	1 - Insignificant 2 - Minor 3 - Moderate 4 - Major 5 - Severe
			Operational	50%	Surface Type	50%	Gravel Tar & Chip Asphalt	2 - Minor 3 - Moderate 4 - Major
				Diameter	50%		50%	<3m >3M and equal to
		POF	Structural	60%	Condition	100%	80 - 100 60 - 79 40 - 59 20 - 39 0 - 19	1 - Rare 2 - Unlikely 3 - Possible 4 - Likely 5 - Almost Certain
			Functional	40%	Service Life Remaining	100%	> 40 20 - 30 10 - 20 1 - 10 < 1	1 - Rare 2 - Unlikely 3 - Possible 4 - Likely 5 - Almost Certain

Asset Category	Asset Segment	Risk Criteria	Criteria	Weighting (%)	Sub-Criteria	Weighting (%)	Value/Range	Score
Road Network	Roads	COF	Economic	50%	Replacement Cost	100%	0 - 5,000 5,000 - 20,000 20,000 - 50,000 50,000 - 100,000 >100,000	1 - Insignificant 2 - Minor 3 - Moderate 4 - Major 5 - Severe
			Operational	50%	Surface Type	100%	Gravel Surface Treatment Asphalt	2 - Minor 3 - Moderate 4 - Major
		POF	Structural	60%	Assessed Condition	100%	80 - 100 60 - 79 40 - 59 20 - 39 0 - 19	1 - Rare 2 - Unlikely 3 - Possible 4 - Likely 5 - Almost Certain
			Functional	40%	Service Life Remaining	100%	> 40 20 - 30 10 - 20 1 - 10 < 1	1 - Rare 2 - Unlikely 3 - Possible 4 - Likely 5 - Almost Certain

Asset Category	Asset Segment	Risk Criteria	Criteria	Weighting (%)	Sub-Criteria	Weighting (%)	Value/Range	Score
Stormwater Network	Catchbasin / Manholes	COF	Economic	70%	Replacement Cost	100%	0 - 5,000 5,000 - 20,000 20,000 - 50,000 50,000 - 100,000 >100,000	1 - Insignificant 2 - Minor 3 - Moderate 4 - Major 5 - Severe
			Operational	30%	Surface Type	100%	Gravel Tar & Chip Asphalt	2 - Minor 3 - Moderate 4 - Major
		POF	Structural	60%	Assessed Condition	100%	80 - 100 60 - 79 40 - 59 20 - 39 0 - 19	1 - Rare 2 - Unlikely 3 - Possible 4 - Likely 5 - Almost Certain
			Functional	40%	Service Life Remaining	100%	> 40 20 - 30 10 - 20 1 - 10 < 1	1 - Rare 2 - Unlikely 3 - Possible 4 - Likely 5 - Almost Certain

Asset Category	Asset Segment	Risk Criteria	Criteria	Weighting (%)	Sub-Criteria	Weighting (%)	Value/Range	Score
Stormwater Network Continued	Storm Mains	COF	Economic	50%	Replacement Cost	100%	0 - 5,000 5,000 - 20,000 20,000 - 50,000 50,000 - 100,000 >100,000	1 - Insignificant 2 - Minor 3 - Moderate 4 - Major 5 - Severe
			Operational	50%	Surface Type	50%	Gravel Tar & Chip Asphalt	2 - Minor 3 - Moderate 4 - Major
		Diameter			50%	200 250 375 & 400 >450 & < 700 >700	1 - Insignificant 2 - Minor 3 - Moderate 4 - Major 5 - Severe	
		POF	Structural	60%	Assessed Condition	100%	80 - 100 60 - 79 40 - 59 20 - 39 0 - 19	1 - Rare 2 - Unlikely 3 - Possible 4 - Likely 5 - Almost Certain
			Functional	40%	Service Life Remaining	100%	> 40 20 - 30 10 - 20 1 - 10 < 1	1 - Rare 2 - Unlikely 3 - Possible 4 - Likely 5 - Almost Certain

Asset Category	Asset Segment	Risk Criteria	Criteria	Weighting (%)	Sub-Criteria	Weighting (%)	Value/Range	Score
Sanitary Network	Sanitary Mains	COF	Economic	50%	Replacement Cost	100%	0 - 5,000 5,000 - 20,000 20,000 - 50,000 50,000 - 100,000 >100,000	1 - Insignificant 2 - Minor 3 - Moderate 4 - Major 5 - Severe
			Operational	50%	Surface Type	50%	Gravel Tar & Chip Asphalt	2 - Minor 3 - Moderate 4 - Major
					Diameter	50%	200 250 375 & 400 >450 & < 700 >700	1 - Insignificant 2 - Minor 3 - Moderate 4 - Major 5 - Severe
		POF	Structural	60%	Assessed Condition	100%	80 - 100 60 - 79 40 - 59 20 - 39 0 - 19	1 - Rare 2 - Unlikely 3 - Possible 4 - Likely 5 - Almost Certain
			Functional	40%	Service Life Remaining	100%	> 40 20 - 30 10 - 20 1 - 10 < 1	1 - Rare 2 - Unlikely 3 - Possible 4 - Likely 5 - Almost Certain

Asset Category	Asset Segment	Risk Criteria	Criteria	Weighting (%)	Sub-Criteria	Weighting (%)	Value/Range	Score
<b>Sanitary Network Continued</b>	Rest of the System	COF	Economic	70%	Replacement Cost	100%	0 - 5,000 5,000 - 20,000 20,000 - 50,000 50,000 - 100,000 >100,000	1 - Insignificant 2 - Minor 3 - Moderate 4 - Major 5 - Severe
			Operational	30%	System Segments	100%	Manholes Lagoon, Mains & Force mains Pumping Stations	2 - Minor 4 - Major 5 - Severe
		POF	Structural	60%	Assessed Condition	100%	80 - 100 60 - 79 40 - 59 20 - 39 0 - 19	1 - Rare 2 - Unlikely 3 - Possible 4 - Likely 5 - Almost Certain
			Functional	40%	Service Life Remaining	100%	> 40 20 - 30 10 - 20 1 - 10 < 1	1 - Rare 2 - Unlikely 3 - Possible 4 - Likely 5 - Almost Certain



Asset Category	Asset Segment	Risk Criteria	Criteria	Weighting (%)	Sub-Criteria	Weighting (%)	Value/Range	Score
Water Network	Water Mains / Water Services	COF	Economic	70%	Replacement Cost	100%	0 - 5,000 5,000 - 20,000 20,000 - 50,000 50,000 - 100,000 >100,000	1 - Insignificant 2 - Minor 3 - Moderate 4 - Major 5 - Severe
			Operational	30%	Diameter	50%	> 100 100 - 150 150 - 300 300 - 400 > 400	1 - Insignificant 2 - Minor 3 - Moderate 4 - Major 5 - Severe
		POF	Structural	60%	Assessed Condition	100%	80 - 100 60 - 79 40 - 59 20 - 39 0 - 19	1 - Rare 2 - Unlikely 3 - Possible 4 - Likely 5 - Almost Certain
			Functional	40%	Service Life Remaining	100%	> 40 20 - 30 10 - 20 1 - 10 < 1	1 - Rare 2 - Unlikely 3 - Possible 4 - Likely 5 - Almost Certain

Asset Category	Asset Segment	Risk Criteria	Criteria	Weighting (%)	Sub-Criteria	Weighting (%)	Value/Range	Score
Water Network Continued	Rest of the System	COF	Economic	70%	Replacement Cost	100%	0 - 5,000 5,000 - 20,000 20,000 - 50,000 50,000 - 100,000 >100,000	1 - Insignificant 2 - Minor 3 - Moderate 4 - Major 5 - Severe
			Operational	30%	System Segments	100%	Services Small Water Systems Webbwood Fire Sup. Storage & Mains Treatment Plant	1 - Insignificant 2 - Minor 3 - Moderate 4 - Major 5 - Severe
		POF	Structural	60%	Assessed Condition	100%	80 - 100 60 - 79 40 - 59 20 - 39 0 - 19	1 - Rare 2 - Unlikely 3 - Possible 4 - Likely 5 - Almost Certain
			Functional	40%	Service Life Remaining	100%	> 40 20 - 30 10 - 20 1 - 10 < 1	1 - Rare 2 - Unlikely 3 - Possible 4 - Likely 5 - Almost Certain

## Appendix E: Condition Assessment Guidelines

The foundation of good asset management practice is accurate and reliable data on the current condition of infrastructure. Assessing the condition of an asset at a single point in time allows staff to have a better understanding of the probability of asset failure due to deteriorating condition.

Condition data is vital to the development of data-driven asset management strategies. Without accurate and reliable asset data, there may be little confidence in asset management decision-making which can lead to premature asset failure, service disruption and suboptimal investment strategies. To prevent these outcomes, the Township's condition assessment strategy should outline several key considerations, including:

- The role of asset condition data in decision-making
- Guidelines for the collection of asset condition data
- A schedule for how regularly asset condition data should be collected

### Role of Asset Condition Data

The goal of collecting asset condition data is to ensure that data is available to inform maintenance and renewal programs required to meet the desired level of service. Accurate and reliable condition data allows municipal staff to determine the remaining service life of assets, and identify the most cost-effective approach to deterioration, whether it involves extending the life of the asset through remedial efforts or determining that replacement is required to avoid asset failure.

In addition to the optimization of lifecycle management strategies, asset condition data also impacts the Township's risk management and financial strategies. Assessed condition is a key variable in the determination of an asset's probability of failure. With a strong understanding of the probability of failure across the entire asset portfolio, the Township can develop strategies to mitigate both the probability and consequences of asset failure and service disruption. Furthermore, with condition-based determinations of future capital expenditures, the Township can develop long-term financial strategies with higher accuracy and reliability.

### Guidelines for Condition Assessment

Whether completed by external consultants or internal staff, condition assessments should be completed in a structured and repeatable fashion, according to consistent and objective assessment criteria. Without proper guidelines for the completion of condition assessments there can be little confidence in the validity of condition data and asset management strategies based on this data.

Condition assessments must include a quantitative or qualitative assessment of the current condition of the asset, collected according to specified condition rating

criteria, in a format that can be used for asset management decision-making. As a result, it is important that staff adequately define the condition rating criteria that should be used and the assets that require a discrete condition rating. When engaging with external consultants to complete condition assessments, it is critical that these details are communicated as part of the contractual terms of the project. There are many options available to the Township to complete condition assessments. In some cases, external consultants may need to be engaged to complete detailed technical assessments of infrastructure. In other cases, internal staff may have sufficient expertise or training to complete condition assessments.

### **Developing a Condition Assessment Schedule**

Condition assessments and general data collection can be both time-consuming and resource-intensive. It is not necessarily an effective strategy to collect assessed condition data across the entire asset inventory. Instead, the Township should prioritize the collection of assessed condition data based on the anticipated value of this data in decision-making. The International Infrastructure Management Manual (IIMM) identifies four key criteria to consider when making this determination:

1. **Relevance:** every data item must have a direct influence on the output that is required
2. **Appropriateness:** the volume of data and the frequency of updating should align with the stage in the assets life and the service being provided
3. **Reliability:** the data should be sufficiently accurate, have sufficient spatial coverage and be appropriately complete and current
4. **Affordability:** the data should be affordable to collect and maintain

## BUILDING DEPARTMENT REPORT - 2022

MONTH	NUMBER OF APPLICATIONS RECEIVED	NUMBER OF PERMITS ISSUED	NEW BUILDINGS		RENOS	DEMOLITION	CONSTRUCTION VALUE \$ (PERMITS ISSUED)
			#Residences	#Accessory			
JANUARY	3	3	1		2		203,500
FEBRUARY	1	1			1		18,000
MARCH	4	4			3	1	112,000
APRIL	2	2			2		27,500
MAY	11	11	2	3	5	1	796,500
JUNE	16	16	3	2	11		1,096,200
JULY	17	17	3	6	6	2	1,505,000
AUGUST							
SEPTEMBER							
OCTOBER							
NOVEMBER							
DECEMBER							
<b>TOTALS</b>	54	54	9	11	30	4	3,758,700

**PERMITS CLOSED IN MONTH: JANUARY-JULY**

<b>CURRENT YEAR</b>	6
<b>PRIOR YEAR OR OLDER</b>	135

**ADDITIONAL NOTES/ COMMENTS:**

ORDERS TO COMPLY ISSUED- 8 (January -July)

WSP  
Recommendation for Payment

**Project:** Massey Watermain Pipe Replacement

**Owner:** Corporation of the Twp. Of Sables-Spanish River  
11 Birch Lake Road  
Massey, ON P0P 1P0

**Attention:** Ms. Anne Whalen

**Payment №:** One(1) - Progress **Project №:** 181-04419-01

**Date:** August 12, 2022 **Payment to:** July 31, 2022

**Contractor:** JI Enterprises (823292 Ontario Ltd.)

**Address:** P.O. Box 1382, 813 Granary Lake Road  
Bind River, ON P0R 1B0

**Attention:** Vince Iturregui

<b>Total Amount of Contract (Tendered - Excluding HST):</b>	\$	1,499,650.40
<b>Total Value of Work To Date:</b>	\$	30,500.00

Total Contract Value of Work Performed to Date:	\$	30,500.00
Less: <u>10%</u> Construction Lien Holdback	\$	3,050.00
Less: <u>3%</u> Maintenance Holdback	\$	915.00
Total Net to Date	\$	26,535.00

Net Amount of Previous Payments	\$	-
Net Amount of This Payment:	\$	26,535.00

PVAT @	8%	\$	2,122.80
GST @	5%	\$	1,326.75
HST @	13%	\$	3,449.55
<b>AMOUNT OF THIS RECOMMENDATION</b>		<b>\$</b>	<b>29,984.55</b>

WSP Canada Inc.

Don Strain - WSP

**cc:**  
Vince Iturregui - JI Enterprises  
Dave Spacek - WSP