

WORKBOOK INSTRUCTIONS:

This worksheet includes the following tabs:

A) ROADS
 - A1: This tab provides a summary of the total estimated road costs by year and by activity type for 2014-2023.
 - A2: This tab provides the detailed analysis of forecasted costs (based on departmental capital budgets provided) for each of the 2014-2023 years, as well as a listing of existing assets.
 Cost activities include Inspection, Maintenance, Renewal/Rehabilitation, and Expansion activities (customizable).

Roads Status: Complete

B) BRIDGES/CULVERTS
 - B1: This tab provides a summary of the total estimated bridge/culvert costs by year and by activity type for 2014-2023.
 - B2: This tab provides the detailed analysis of forecasted costs for each of the 2014-2023 years, as well as the type of cost activity.
 Cost activities include Inspection, Maintenance, Renewal/Rehabilitation, Replacement, Disposal, and Expansion activities.

Bridges/Culverts Status: Complete

C) FACILITIES
 - C1: This tab provides a summary of the total estimated Facility costs by year and by activity type for 2014-2023.
 - C2: This tab provides the detailed analysis of forecasted costs for each of the 2014-2023 years, as well as the type of cost activity.
 Cost activities include Inspection, Maintenance, Renewal/Rehabilitation, Replacement, Disposal, and Expansion activities.

Facilities Status: Complete

D) EQUIPMENT
 - D1: This tab provides a summary of the total estimated equipment costs for 2014-2023.
 - D2: This tab provides the detailed analysis of forecasted costs for each of the 2014-2023 years, as well as the type of cost activity.
 Cost activities include Inspection, Maintenance, Renewal/Rehabilitation, Replacement, Disposal, and Expansion activities.

Machinery & Equipment Status: Complete

E) LAND
 - E1: This tab provides a summary of the total estimated land costs by year and by activity type for 2014-2023.
 - E2: This tab provides the detailed analysis of forecasted costs for each of the 2014-2023 years, as well as the type of cost activity.
 Cost activities include Inspection, Maintenance, Renewal/Rehabilitation, Replacement, Disposal, and Expansion activities.

Land Status: Complete

F) LAND IMPROVEMENTS
 - F1: This tab provides a summary of the total estimated land improvement costs by year and by activity type for 2014-2023.
 - F2: This tab provides the detailed analysis of forecasted costs for each of the 2014-2023 years, as well as the type of cost activity.
 Cost activities include Inspection, Maintenance, Renewal/Rehabilitation, Replacement, Disposal, and Expansion activities.

Land Improvements Status: Complete

G) WATER & SEWERS
 - G1: This tab provides a summary of the total estimated water & sewer costs by year and by activity type for 2014-2023.
 - G2: This tab provides the detailed analysis of forecasted costs for each of the 2014-2023 years, as well as the type of cost activity.
 Cost activities include Inspection, Maintenance, Renewal/Rehabilitation, Replacement, Disposal, and Expansion activities.

Water & Sewers Status: Complete

H) VEHICLES
 - H1: This tab provides a summary of the total estimated vehicle costs by year and by activity type for 2014-2023.
 - H2: This tab provides the detailed analysis of forecasted costs for each of the 2014-2023 years, as well as the type of cost activity.
 Cost activities include Inspection, Maintenance, Renewal/Rehabilitation, Replacement, Disposal, and Expansion activities.

Vehicles Status: Complete

Categories per AMP	Related Tab
Roads	A1
Bridges and Culverts	B1
Water	C1
Sewer	D1
Equipment	E1
Land	F1
Land Improvements	G1
Vehicles	H1

**Township of North Glengarry
Asset Management Plan
2014-2023**

ASSUMPTIONS

Revenue and Expenses

- 1 Property tax assessments will increase each year 7% as provided by the Municipal Property Assessment Corporation ("MPAC")
- 2 Tax revenues will increase 3.5% between 2014 and 2023 based on MPAC property tax assessments
- 3 Fees and service charges will increase each year at the rate of inflation.
- 4 Federal and provincial grants will decrease each year at 1%
- 5 Investment income will remain the same each year.
- 6 Other revenue will remain the same each year
- 7 Operating expenditures will increase each year at the rate of inflation
- 8 Salaries, wages and benefits will increase each year at the wage-specific rate of inflation.
- 9 Annual operating surpluses will be applied to previous year deficit positions until they are eliminated.
- 10 Annual surpluses after deficit elimination will be transferred to working reserves at fiscal year-end

Capital Expenditures and Long-Term Debt

- 11 Capital expenditures under \$100,000 will be financed by transfers from operations except for road and bridge expenditures
- 12 Capital expenditures over \$100,000 will be financed with long-term debt except for water and sewer capital expenditures
- 13 Water and sewer capital expenditures except for the Regional Water Capital Project would be financed by user fees (\$550,000 included in budget)
- 14 The terms of long-term debt will be amortized over 10 years with an interest rate of 4.5%, unless otherwise noted
- 15 Repayments of long-term debt will commence the following year after completion of capital projects
- 16 Capital road and bridge expenditures are estimates from the Director of Public Works based upon road and bridge need studies provided by external consultants, allowing for cost reductions based upon recent experiences (including changes in applicable materials) and adjusted for inflation
- 17 Capital road and bridge projects will be financed annually by the federal gas tax funds of \$326,228 with no adjustment for inflation;
- 18 The remaining portion of capital bridge and road expenditures will be financed by long-term debt
- 19 The unused federal gas tax funds from 2013 will be utilized by 2014 182,939
- 20 Specific capital expenditures during 2013-2023 are based on estimates from discussions with administration and departmental managers. When no known specific capital expenditures were provided capital expenditures are based upon 2013 budget and adjusted for inflation.
- 21 The Regional Water project will proceed at a cost of \$ 62,500,000 over a two year period
- 22 Regional Water project will be financed by 90% government grants, 1.0% by direct billings and 9.0% by long-term debt
- 23 The terms of long-term debt for the Regional Water Project will be amortized over 25 years with an interest rate of 4.5%
- 24 All capital expenditures will be capitalized as tangible capital expenditures

Cash Flow Summary

- 25 All operating surpluses will be allocated to cash on the Cash Flow Summary and be utilized to reduced borrowings in the next year.
- 26 100% of additional outstanding taxes receivable is collected on an annual basis
- 27 100% of additional outstanding water and sewer taxes receivable with a 2011 base amount of \$200,000 is collected on an annual basis
- 28 All grants will be received in the same year as earned
- 29 There will be no change in accounts payable
- 30 There will be no change in accrued interest and future employment benefits payable
- 31 Accrued landfill closure and post closure cost liabilities will increase by \$47,000 each year between 2014 and 2023 adjusted for inflation.
- 32 Tile drain long-term debt will be reduced on the same rate as tile drain receipts from land owners
- 33 There will be no additional tile drain long-term debt
- 34 There will be no change in inventory or prepaid expenses
- 35 Unfinanced capital outlay from 2013 will be financed in 2014 with long-term debt
- 36 The Asset Management Plan will be updated on an annual basis

**TOWNSHIP OF NORTH GLENGARRY
INPUTS**



General Inflation

Year	Annual	Cumulativ
2014	1.70%	101.70%
2015	1.95%	103.68%
2016	2.00%	105.76%
2017	2.00%	107.87%
2018	2.00%	110.03%
2019	2.00%	112.23%
2020	2.00%	114.47%
2021	2.00%	116.76%
2022	2.00%	119.10%
2023	2.00%	121.48%

Wage Inflation

Year	Annual	Cumulativ
2014	3.70%	103.70%
2015	4.20%	108.06%
2016	4.40%	112.81%
2017	4.40%	117.77%
2018	4.40%	122.96%
2019	4.40%	128.37%
2020	4.40%	134.01%
2021	4.40%	139.91%
2022	4.40%	146.07%
2023	4.40%	152.49%

Capital Expenditure Inflation

Year	Annual	Cumulativ
2014	1.70%	101.70%
2015	1.95%	103.68%
2016	2.00%	105.76%
2017	2.00%	107.87%
2018	2.00%	110.03%
2019	2.00%	112.23%
2020	2.00%	114.47%
2021	2.00%	116.76%
2022	2.00%	119.10%
2023	2.00%	121.48%

Note: General inflation is average of Government of Ontario and Bank of Canada update sources.

Note: Wage inflation is from Government of Ontario update.

Budgeted Transfers from
Operating Funds - Water & Sewers

Year	Annual	Actual
2014	\$550,000	\$467,871
2015	\$550,000	\$550,000
2016	\$550,000	\$550,000
2017	\$550,000	\$476,313
2018	\$550,000	\$265,780
2019	\$550,000	\$550,000
2020	\$550,000	\$276,518
2021	\$550,000	\$515,576
2022	\$550,000	\$287,689
2023	\$550,000	\$536,406

Minimum Cash Balance for Next
Year's Operations

Year	Annual	Actual
2014	\$1,200,000	\$1,200,000
2015	\$1,200,000	\$1,200,000
2016	\$1,200,000	\$1,219,552
2017	\$1,200,000	\$1,200,000
2018	\$1,200,000	\$1,200,000
2019	\$1,200,000	\$1,200,000
2020	\$1,200,000	\$1,200,000
2021	\$1,200,000	\$1,200,000
2022	\$1,200,000	\$1,554,400
2023	\$1,200,000	\$1,200,000

OTHER SOURCES OF FINANCING

Year	Gas Tax Funds	Capital Billings	Capital Grants
2014	\$326,228	\$0	\$0
2015	\$326,228	\$324,010	\$29,160,886
2016	\$326,228	\$330,490	\$29,744,104
2017	\$326,228	\$0	\$0
2018	\$326,228	\$0	\$0
2019	\$326,228	\$0	\$0
2020	\$326,228	\$0	\$0
2021	\$326,228	\$0	\$0
2022	\$326,228	\$0	\$0
2023	\$326,228	\$0	\$0

MISCELLANEOUS DATA

Starting Cash Balance	\$1,200,000
Beginning Unfinanced Capital Outlay	\$ -
Beginning Financing Reserve	\$ 218,192

RARE plant expansion (plastic sorting) not included (750-1,000k) and increase in capacity to increase agreements with other municipalities
 120 acres not shown as a sale as not really possible until sewer capacity deficiency is addressed
 Alexandria Public Works garage disposal not included as amount (if any) unknown along with timing and how it will be replaced
 Changes due to possible organic program at old landfill as no details currently
 Old Maxville school and King George Hotel demolition costs excluded as timing unknown (200k & 90K)

Revenue Summary Adjustments

Emergency Maintenance Miscellaneous Increase										
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Land Improvements

Sidewalk R&M					10,000	10,000	10,000	10,000	10,000	10,000
Beautification					5,000	5,000	5,000	5,000	5,000	5,000
Landfill Closure	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000
Emergency Maintenance Miscellaneous Increase										

Water & Sewers

WD Equipment							2,000		2,000	
WT Equipment						15,000		15,000		15,000
SS Equipment	5,000	5,250	5,775	6,064	6,670	7,004	7,704	8,089	8,898	9,788
Emergency Maintenance Miscellaneous Increase										

Vehicles

RARE Baler	500	1,600	2,260	23,712	4,583	6,500	7,650	10,180	11,698	45,037
Emergency Maintenance Miscellaneous Increase										

Non-Infrastructure Assets

Emergency Maintenance Miscellaneous Increase										
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Overhead Summary Adjustments

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Inflationary Increase	3.70%	4.20%	4.40%	4.40%	4.40%	4.40%	4.40%	4.40%	4.40%	4.40%
Other % Increase										
Net Annual % Change	3.70%	4.20%	4.40%	4.40%	4.40%	4.40%	4.40%	4.40%	4.40%	4.40%

Other Flat Increases										
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Materials and Services

Inflationary Increase	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Other % Increase										
Net Annual % Change	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

Other Flat Increases										
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Contracts

Inflationary Increase	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Other % Increase										
Net Annual % Change	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

Other Flat Increases

Rents and Financial Services

Inflationary Increase	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Other % Increase										
Net Annual % Change	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

Other Flat Increases

External Transfers

Inflationary Increase	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Other % Increase										
Net Annual % Change	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%

Other Flat Increases

Information for Debt / Funding Calculations

	Interest Rate	Amortization Period									
RWS Project	4.50%	25	Starting Long-term debt Balance								\$3,657,454
Sewer Project	2.00%	20	Financing Threshold								\$ 100,000
Other Projects	4.50%	10									
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	
Payments on current outstanding debt	908,189	731,301	436,592	381,014	362,913	362,913	362,913	247,269	142,494	45,110	
Interest on current outstanding debt	131,314	110,066	87,916	73,485	59,755	46,039	31,883	19,937	11,163	7,282	

**TOWNSHIP OF NORTH GLENGARRY
CASH FLOW SUMMARY**



		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total	
Revenue (including Inflation)													
Revenue	Municipal Taxes	4,281,001	4,430,836	4,585,915	4,746,423	4,912,547	5,084,486	5,262,443	5,446,629	5,637,261	5,834,565	50,222,108	
	User Fees	5,011,092	5,432,818	5,541,474	5,315,204	5,421,508	5,529,938	5,640,537	5,753,347	5,868,414	5,985,783	55,500,114	
	Service Charges	527,020	537,296	548,042	559,003	570,183	581,587	593,219	605,083	617,185	629,528	5,768,147	
	Reserves/Reserve Funds	0	0	0	0	0	0	0	0	0	0	0	
	Capital	0	0	0	0	0	0	0	0	0	0	0	
	Grants	2,782,949	31,734,896	32,292,374	2,522,787	2,497,559	2,472,584	2,447,858	2,423,379	2,399,146	2,375,154	83,948,687	
	Donations	1,526	1,555	1,586	1,618	1,650	1,683	1,717	1,751	1,786	1,822	16,696	
	Penalty/Interest	370,697	377,925	385,484	393,193	401,057	409,078	417,260	425,605	434,117	442,799	4,057,215	
	Sale of Assets	42,714	43,547	44,418	45,306	46,212	47,137	48,079	49,041	50,022	51,022	467,498	
	Other	312,204	318,292	324,658	331,151	337,774	344,529	351,420	358,448	365,617	372,929	3,417,021	
Inflated Revenue		13,329,201	42,877,165	43,723,951	13,914,685	14,188,491	14,471,023	14,762,533	15,063,285	15,373,548	15,693,604	203,397,486	
Other Funding Sources													
Row 61	Cash on hand	1,200,000	1,200,000	1,200,000	1,219,552	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,554,400		
Debt	Debt Financing	577,840	3,300,368	6,117,663	-	814,403	1,039,365	1,830,366	470,618	2,408,751	-		
	Annual Debt Principal Payments	(805,767)	(753,185)	(718,565)	(841,189)	(877,539)	(983,943)	(1,141,586)	(1,152,938)	(1,200,904)	(1,227,838)		
	Annual Interest Payments	(143,665)	(204,415)	(355,543)	(434,142)	(416,617)	(419,491)	(439,469)	(443,044)	(456,977)	(459,265)		
Other Funding Sources		828,407	3,542,768	6,243,556	(55,780)	720,247	835,931	1,449,310	74,636	1,950,869	(132,704)		
Capital Costs (no inflation)													
A1	Roads	354,000	354,000	320,000	300,000	400,000	400,000	400,000	420,000	400,000	400,000	3,748,000	
B1	Bridges and Culverts	413,500	313,321	410,000	290,000	303,000	301,250	302,600	760,000	413,250	297,050	3,803,971	
C1	Facilities	275,000	-	-	-	40,000	40,000	-	-	-	-	355,000	
D1	Water & Sewers	460,050	31,810,050	33,491,554	441,554	241,554	941,554	241,554	441,554	241,554	441,554	68,752,532	
E1	Equipment	231,469	231,469	206,469	226,469	186,469	496,469	211,469	186,469	186,469	226,469	2,389,690	
F1	Land	-	-	-	-	-	-	-	-	-	-	-	
G1	Land Improvements	-	-	-	-	75,000	50,000	-	-	-	-	125,000	
H1	Vehicles	280,000	675,000	450,000	270,000	280,000	407,000	450,000	380,000	300,000	300,000	3,792,000	
		2,014,019	33,383,840	34,878,023	1,528,023	1,526,023	2,636,273	1,605,623	2,188,023	1,541,273	1,665,073	82,966,193	
Non-Recoverable HST		35,448	587,579	613,878	26,894	26,859	46,400	28,260	38,511	27,127	29,306	1,460,263	
		2,049,467	33,971,419	35,491,901	1,554,917	1,552,882	2,682,673	1,633,883	2,226,534	1,568,400	1,694,379	84,426,456	
Inflated Capital Cost		2,084,308	35,222,637	37,535,103	1,677,320	1,708,627	3,010,764	1,870,381	2,599,791	1,867,955	2,058,355		
Operating Costs (no inflation)													
Maintenance	Roads	879,000	879,000	879,000	879,000	879,000	879,000	879,000	879,000	879,000	879,000	8,790,000	
	Bridges and Culverts	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500	245,000	
	Facilities	142,100	142,100	142,100	142,100	142,100	142,100	142,100	142,100	142,100	142,100	1,421,000	
	Equipment	313,000	313,000	313,000	313,000	313,000	313,000	313,000	313,000	313,000	313,000	3,137,500	
	Land	17,200	17,200	17,200	17,200	17,200	17,200	17,200	17,200	17,200	17,200	172,000	
	Land Improvements	117,300	117,300	117,300	117,300	132,300	132,300	132,300	132,300	132,300	132,300	1,263,000	
	Water & Sewers	317,500	317,750	318,275	318,564	319,170	334,504	322,204	335,589	323,398	337,288	3,244,242	
	Vehicles	45,850	46,950	47,610	69,062	49,933	51,850	53,000	55,530	57,048	90,387	567,220	
	Non-Infrastructure Assets	-	-	-	-	-	-	-	-	-	-	-	-
			1,856,450	1,857,800	1,858,985	1,883,226	1,877,203	1,894,453	1,883,304	1,899,219	1,893,546	1,935,775	18,839,961
Inflated Operating Cost		1,888,010	1,926,226	1,966,003	2,031,472	2,065,475	2,126,145	2,155,904	2,217,605	2,255,201	2,351,606		
Overhead (Including Adjustments)		8,491,909	8,752,771	9,033,717	9,324,940	9,626,852	9,939,881	10,264,472	10,601,089	10,950,217	11,312,361		
Total Operating Costs (with inflation)		10,379,918	10,678,997	10,999,720	11,356,412	11,692,328	12,066,025	12,420,376	12,818,694	13,205,418	13,663,966		
Cash Surplus (Deficit) - Before Reserve		1,693,382	518,299	1,432,684	825,173	1,507,784	230,164	1,921,087	(280,565)	2,251,045	(161,421)		
Minimum Cash Required for Operations		(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)	(1,200,000)		
Financing Reserve for Capital Expenditures		493,382	(681,701)	213,132	(374,827)	307,784	(969,836)	721,087	(1,480,565)	696,645	(1,361,421)		
Cash Surplus (Deficit)		1,200,000	1,200,000	1,219,552	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,554,400	1,200,000		
Cost Inflation - General		101.70%	103.68%	105.76%	107.87%	110.03%	112.23%	114.47%	116.76%	119.10%	121.48%		
Cost Inflation - Capital Expenditures		101.70%	103.68%	105.76%	107.87%	110.03%	112.23%	114.47%	116.76%	119.10%	121.48%		

TOWNSHIP OF NORTH GLENGARRY
CAPITAL FUNDING SUMMARY



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
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The table below provides a summary of funding sources for capital expenditures during the year.

Non-Debt Financing											
Capital Grants	-	29,160,886	29,744,104	-	-	-	-	-	-	-	58,904,990
Capital Direct Billings	-	324,010	330,490	-	-	-	-	-	-	-	654,500
Gas Tax Funds	326,228	326,228	326,228	326,228	326,228	326,228	326,228	326,228	326,228	326,228	3,262,280
Transfers from Operations	458,127	458,543	499,101	632,636	647,489	735,312	374,754	521,315	293,543	463,474	5,084,294
Transfers from Operating Funds - Water & Sewers	467,871	550,000	550,000	476,313	265,780	550,000	276,518	515,576	287,689	536,406	4,476,153
Total Non-Debt Financing (Excluding Reserve)	1,252,226	30,819,667	31,449,923	1,435,176	1,239,497	1,611,540	977,500	1,363,120	907,460	1,326,108	72,382,217
Capital Expenditures to Finance	2,048,257	34,613,417	36,885,886	1,648,308	1,679,074	2,958,689	1,838,030	2,554,825	1,835,646	2,022,753	88,084,884
Financing Required	796,032	3,793,750	5,435,963	213,132	439,577	1,347,149	860,530	1,191,705	928,186	696,645	15,702,667
Financing Reserve	218,192	493,382	(681,701)	213,132	(374,827)	307,784	(969,836)	721,087	(1,480,565)	696,645	(856,707)
	577,840	3,300,368	6,117,663	-	814,403	1,039,365	1,830,366	470,618	2,408,751	-	16,559,374
Unfinanced Capital Outlay at beginning	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Long-Term Debt	577,840	3,300,368	6,117,663	-	814,403	1,039,365	1,830,366	470,618	2,408,751	-	16,559,374

The tables below provides a summary of total estimated capital costs below the financing threshold (funded from operations) and above the financing threshold (funded from alternative sources such as long-term debt).

Per input tab, financing threshold set at: 100,000

Under Financing Threshold											
Roads	54,918	55,989	21,151	-	-	-	-	23,353	-	-	155,411
Bridges and Culverts	10,170	22,106	10,576	312,829	172,746	57,518	75,439	11,676	11,910	127,616	812,586
Facilities	25,425	-	-	-	44,012	44,892	-	-	-	-	114,329
Water & Sewers	168,277	140,453	143,262	146,128	149,050	152,031	155,072	158,173	161,337	164,563	1,538,347
Equipment	235,404	239,994	218,355	244,297	205,171	248,555	242,078	217,729	222,083	275,118	2,348,783
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	82,522	56,115	-	-	-	-	138,637
Vehicles	132,210	-	105,757	75,510	143,038	176,201	57,237	268,557	59,550	60,741	1,078,801
Total Capital Expenditures Under \$100K	626,404	458,543	499,101	778,763	796,539	735,312	529,826	679,489	454,880	628,038	6,186,894
Less: Water & Sewers Transfers	168,277	-	-	146,128	149,050	-	155,072	158,173	161,337	164,563	1,102,600
Transfers from Operations	458,127	458,543	499,101	632,636	647,489	735,312	374,754	521,315	293,543	463,474	5,084,294
Over Financing Threshold											
Roads	305,100	311,049	317,270	323,616	440,118	448,920	457,898	467,056	476,397	485,925	4,033,350
Bridges and Culverts	410,360	302,755	423,027	-	160,643	280,575	270,961	875,731	480,268	233,244	3,437,564
Facilities	254,250	-	-	-	-	-	-	-	-	-	254,250
Water & Sewers	299,594	32,841,209	35,276,338	330,185	116,730	904,675	121,446	357,403	126,352	371,842	70,745,774
Equipment	-	-	-	-	-	308,632	-	-	-	-	308,632
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Vehicles	152,550	699,861	370,149	215,744	165,044	280,575	457,898	175,146	297,748	303,703	3,118,419
Total Capital Expenditures Over \$100K	1,421,853	34,154,874	36,386,784	869,545	882,535	2,223,377	1,308,204	1,875,336	1,380,766	1,394,715	81,897,990
Total Capital Expenditures	2,048,257	34,613,417	36,885,886	1,648,308	1,679,074	2,958,689	1,838,030	2,554,825	1,835,646	2,022,753	88,084,884

TOWNSHIP OF NORTH GLENGARRY
CAPITAL COST SUMMARY



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
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The table below provides a summary of capital expenditures by capital expenditure type.

A1	Roads	354,000	354,000	320,000	300,000	400,000	400,000	400,000	420,000	400,000	400,000	3,748,000
B1	Bridges and Culverts	413,500	313,321	410,000	290,000	303,000	301,250	302,600	760,000	413,250	297,050	3,803,971
C1	Facilities	275,000	-	-	-	40,000	40,000	-	-	-	-	355,000
D1	Water & Sewers	460,050	31,810,050	33,491,554	441,554	241,554	941,554	241,554	441,554	241,554	441,554	68,752,532
E1	Equipment	231,469	231,469	206,469	226,469	186,469	496,469	211,469	186,469	186,469	226,469	2,389,690
F1	Land	-	-	-	-	-	-	-	-	-	-	-
G1	Land Improvements	-	-	-	-	75,000	50,000	-	-	-	-	125,000
H1	Vehicles	280,000	675,000	450,000	270,000	280,000	407,000	450,000	380,000	300,000	300,000	3,792,000
		2,014,019	33,383,840	34,878,023	1,528,023	1,526,023	2,636,273	1,605,623	2,188,023	1,541,273	1,665,073	82,966,193
	Inflated Capital Cost	2,048,257	34,613,417	36,885,886	1,648,308	1,679,074	2,958,689	1,838,030	2,554,825	1,835,646	2,022,753	88,084,884

The table below provides a summary of capital expenditures by department.

General Government	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	30,500	305,000
Protection to Persons & Property	109,715	384,715	84,715	84,715	84,715	359,715	109,715	84,715	84,715	84,715	84,715	1,472,150
Transportation	1,017,500	1,087,321	1,170,000	840,000	983,000	1,011,250	1,132,600	1,530,000	1,113,250	997,050	997,050	10,881,971
Environment	275,000	-	-	60,000	115,000	145,000	20,000	30,000	-	-	40,000	685,000
Water and Sewers	510,050	31,810,050	33,521,554	441,554	241,554	1,001,554	241,554	441,554	241,554	241,554	441,554	68,892,532
Health Services	-	-	-	-	-	-	-	-	-	-	-	-
Recreation and Cultural Services	71,254	71,254	71,254	71,254	71,254	71,254	71,254	71,254	71,254	71,254	71,254	712,540
Planning and Development	-	-	-	-	-	17,000	-	-	-	-	-	17,000
	2,014,019	33,383,840	34,878,023	1,528,023	1,526,023	2,636,273	1,605,623	2,188,023	1,541,273	1,665,073	1,665,073	82,966,193
	Inflated Capital Cost	2,048,257	34,613,417	36,885,886	1,648,308	1,679,074	2,958,689	1,838,030	2,554,825	1,835,646	2,022,753	88,084,884

Cost inflation	101.70%	103.68%	105.76%	107.87%	110.03%	112.23%	114.47%	116.76%	119.10%	121.48%
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	General Government	Protection to Persons & Property	Transportation	Environment	Water and Sewers	Health Services	Recreation and Cultural Services	Planning and Development	
2014 Projected Capital Costs	\$ 30,500	\$ 109,715	\$ 1,017,500	\$ 275,000	\$ 510,050	\$ -	\$ 71,254	\$ -	\$ 2,014,019
2013 Budgeted Capital Costs	\$ 18,415	\$ 387,256	\$ 835,000	\$ 615,000	\$ 542,500	\$ -	\$ 140,935	\$ -	\$ 2,539,106
Variance	\$ 12,085	\$ (277,541)	\$ 182,500	\$ (340,000)	\$ (32,450)	\$ -	\$ (69,681)	\$ -	\$ (525,087)

**TOWNSHIP OF NORTH GLENGARRY
REVENUE SUMMARY**



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Municipal Taxes										
Property Taxes	4,136,233	4,136,233	4,136,233	4,136,233	4,136,233	4,136,233	4,136,233	4,136,233	4,136,233	4,136,233
Base Amount	4,136,233	4,136,233	4,136,233	4,136,233	4,136,233	4,136,233	4,136,233	4,136,233	4,136,233	4,136,233
MPAC Property Assess.	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
Tax Rate	-3.50%	-3.50%	-3.50%	-3.50%	-3.50%	-3.50%	-3.50%	-3.50%	-3.50%	-3.50%
Net Annual % Change	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%	3.50%
Cumulative % Effect	103.50%	107.12%	110.87%	114.75%	118.77%	122.93%	127.23%	131.68%	136.29%	141.06%
Other Flat Increases	-	-	-	-	-	-	-	-	-	-
Total Municipal Taxes	4,281,001	4,430,836	4,585,915	4,746,423	4,912,547	5,084,486	5,262,443	5,446,629	5,637,261	5,834,565

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
User Fees										
Landfill Fees	828,500	828,500	828,500	828,500	828,500	828,500	828,500	828,500	828,500	828,500
Recycling Fees	769,250	769,250	769,250	769,250	769,250	769,250	769,250	769,250	769,250	769,250
Processing Fees	202,962	202,962	202,962	202,962	202,962	202,962	202,962	202,962	202,962	202,962
Maxville Complex Rental	181,500	181,500	181,500	181,500	181,500	181,500	181,500	181,500	181,500	181,500
Island Park User Fees	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Glengarry Sport Fees	118,000	118,000	118,000	118,000	118,000	118,000	118,000	118,000	118,000	118,000
Wetlands Capital Recovery	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Water Taxes	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000	1,735,000
Sewer Taxes	1,039,915	1,039,915	1,039,915	1,039,915	1,039,915	1,039,915	1,039,915	1,039,915	1,039,915	1,039,915
Railway Right of Way	15,200	15,200	15,200	15,200	15,200	15,200	15,200	15,200	15,200	15,200
Miscellaneous User Fees	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Base Amount	4,927,327	4,927,327	4,927,327	4,927,327	4,927,327	4,927,327	4,927,327	4,927,327	4,927,327	4,927,327
Inflationary Increase	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Other % Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Annual % Change	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Cumulative % Effect	101.70%	103.68%	105.76%	107.87%	110.03%	112.23%	114.47%	116.76%	119.10%	121.48%
Regional Water Supply	-	324,010	330,490	-	-	-	-	-	-	-
Other Flat Increases	-	-	-	-	-	-	-	-	-	-
Total User Fees	5,011,092	5,432,818	5,541,474	5,315,204	5,421,508	5,529,938	5,640,537	5,753,347	5,868,414	5,985,783

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Service Charges										
Lottery Licences	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Tax Certificates	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Marriage Licences	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Fire Fees	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Building Permits	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
SS Permits	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Animal Licences	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Zoning Fees	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Drainage Fees	288,210	288,210	288,210	288,210	288,210	288,210	288,210	288,210	288,210	288,210
Miscellaneous Service Charges	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Base Amount	518,210	518,210	518,210	518,210	518,210	518,210	518,210	518,210	518,210	518,210
Inflationary Increase	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Other % Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Annual % Change	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Cumulative % Effect	101.70%	103.68%	105.76%	107.87%	110.03%	112.23%	114.47%	116.76%	119.10%	121.48%
Other Flat Increases	-	-	-	-	-	-	-	-	-	-
Total Service Charges	527,020	537,296	548,042	559,003	570,183	581,587	593,219	605,083	617,185	629,528

**TOWNSHIP OF NORTH GLENGARRY
REVENUE SUMMARY**



Reserves										
Contribution from Reserves	240,772	240,772	240,772	240,772	240,772	240,772	240,772	240,772	240,772	240,772
Base Amount	240,772	240,772	240,772	240,772	240,772	240,772	240,772	240,772	240,772	240,772
Inflationary Increase	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Other % Increase	-101.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Annual % Change	-100.00%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Cumulative % Effect	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Flat Increases	-	-	-	-	-	-	-	-	-	-
Total Reserves	0	0	0	0	0	0	0	0	0	0

Capital										
Capital	755,000	755,000	755,000	755,000	755,000	755,000	755,000	755,000	755,000	755,000
Base Amount	755,000	755,000	755,000	755,000	755,000	755,000	755,000	755,000	755,000	755,000
Inflationary Increase	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Other % Increase	-101.70%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Annual % Change	-100.00%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Cumulative % Effect	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other Flat Increases	-	-	-	-	-	-	-	-	-	-
Total Capital	0	0	0	0	0	0	0	0	0	0

Grants										
Federal Grants	326,228	326,228	326,228	326,228	326,228	326,228	326,228	326,228	326,228	326,228
Provincial Grants	1,986,600	1,986,600	1,986,600	1,986,600	1,986,600	1,986,600	1,986,600	1,986,600	1,986,600	1,986,600
Municipal Grants	0	0	0	0	0	0	0	0	0	0
Other Grants	313,445	313,445	313,445	313,445	313,445	313,445	313,445	313,445	313,445	313,445
Base Amount	2,626,273	2,626,273	2,626,273	2,626,273	2,626,273	2,626,273	2,626,273	2,626,273	2,626,273	2,626,273
Inflationary Increase	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Other % Increase	-2.70%	-2.95%	-3.00%	-3.00%	-3.00%	-3.00%	-3.00%	-3.00%	-3.00%	-3.00%
Net Annual % Change	-1.00%	-1.00%	-1.00%	-1.00%	-1.00%	-1.00%	-1.00%	-1.00%	-1.00%	-1.00%
Cumulative % Effect	99.00%	98.01%	97.03%	96.06%	95.10%	94.15%	93.21%	92.27%	91.35%	90.44%
Regional Water Supply	-	29,160,886	29,744,104	-	-	-	-	-	-	-
Other Flat Increases	182,939	-	-	-	-	-	-	-	-	-
Total Grants	2,782,949	31,734,896	32,292,374	2,522,787	2,497,559	2,472,584	2,447,858	2,423,379	2,399,146	2,375,154

Donations										
Donations	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Base Amount	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Inflationary Increase	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Other % Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Annual % Change	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Cumulative % Effect	101.70%	103.68%	105.76%	107.87%	110.03%	112.23%	114.47%	116.76%	119.10%	121.48%
Other Flat Increases	-	-	-	-	-	-	-	-	-	-
Total Donations	1,526	1,555	1,586	1,618	1,650	1,683	1,717	1,751	1,786	1,822

**TOWNSHIP OF NORTH GLENGARRY
REVENUE SUMMARY**



Penalty / Interest										
Penalties & Interest on Taxes	330,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000	330,000
Penalties & Interest (Other)	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500
Interest on Bank	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Base Amount	364,500	364,500	364,500	364,500	364,500	364,500	364,500	364,500	364,500	364,500
Inflationary Increase	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Other % Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Annual % Change	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Cumulative % Effect	101.70%	103.68%	105.76%	107.87%	110.03%	112.23%	114.47%	116.76%	119.10%	121.48%
Other Flat Increases	-	-	-	-	-	-	-	-	-	-
Total Penalties & Interest	370,697	377,925	385,484	393,193	401,057	409,078	417,260	425,605	434,117	442,799

Sale of Assets										
Sale of Assets	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000
Base Amount	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000	42,000
Inflationary Increase	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Other % Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Annual % Change	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Cumulative % Effect	101.70%	103.68%	105.76%	107.87%	110.03%	112.23%	114.47%	116.76%	119.10%	121.48%
Other Flat Increases	-	-	-	-	-	-	-	-	-	-
Total Asset Sales	42,714	43,547	44,418	45,306	46,212	47,137	48,079	49,041	50,022	51,022

Other										
Municipal Enterprises	33,200	33,200	33,200	33,200	33,200	33,200	33,200	33,200	33,200	33,200
Rental Activities	60,810	60,810	60,810	60,810	60,810	60,810	60,810	60,810	60,810	60,810
GSP Insurance	34,575	34,575	34,575	34,575	34,575	34,575	34,575	34,575	34,575	34,575
Economic Development	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000
Vending Activities	80,700	80,700	80,700	80,700	80,700	80,700	80,700	80,700	80,700	80,700
Advertising	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Miscellaneous	65,200	65,200	65,200	65,200	65,200	65,200	65,200	65,200	65,200	65,200
Base Amount	306,985	306,985	306,985	306,985	306,985	306,985	306,985	306,985	306,985	306,985
Inflationary Increase	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Other % Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Annual % Change	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Cumulative % Effect	101.70%	103.68%	105.76%	107.87%	110.03%	112.23%	114.47%	116.76%	119.10%	121.48%
Other Flat Increases	-	-	-	-	-	-	-	-	-	-
Total Other Revenue	312,204	318,292	324,658	331,151	337,774	344,529	351,420	358,448	365,617	372,929

Note: Revenue from reserves and capital budget have been forced to zero as they represent part of the entire AMP calculation and the expense side has been removed as well.

**TOWNSHIP OF NORTH GLENGARRY
DEBT SUMMARY**



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<i>Debt Continuity</i>										
Opening Balance, beginning of the year	3,657,454	3,429,526	5,976,710	11,375,808	10,534,619	10,471,482	10,526,904	11,215,683	10,533,363	11,741,210
Issued During the Year - RWS Project	-	2,916,089	2,974,410	-	-	-	-	-	-	-
Issued During the Year - Sewer Project	-	134,788	2,115,136	-	-	-	-	-	-	-
Issued During the Year - Otherwise	577,840	249,492	1,028,117	-	814,403	1,039,365	1,830,366	470,618	2,408,751	-
Less: Payment during the year	(805,767)	(753,185)	(718,565)	(841,189)	(877,539)	(983,943)	(1,141,586)	(1,152,938)	(1,200,904)	(1,227,838)
Ending balance	3,429,526	5,976,710	11,375,808	10,534,619	10,471,482	10,526,904	11,215,683	10,533,363	11,741,210	10,513,372

Interest Calculation

RWS Project

Opening Balance, beginning of the year	-	-	2,857,767	5,656,045	5,420,425	5,184,806	4,949,186	4,713,566	4,477,946	4,242,326
Issued during the year	-	2,916,089	2,974,410	-	-	-	-	-	-	-
Principal payments during the year	-	(58,322)	(176,132)	(235,620)	(235,620)	(235,620)	(235,620)	(235,620)	(235,620)	(235,620)
Ending balance	-	2,857,767	5,656,045	5,420,425	5,184,806	4,949,186	4,713,566	4,477,946	4,242,326	4,006,706
Average outstanding debt balance	-	1,428,883	4,256,906	5,538,235	5,302,615	5,066,996	4,831,376	4,595,756	4,360,136	4,124,516
Interest rate	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Interest expense	-	64,300	191,561	249,221	238,618	228,015	217,412	206,809	196,206	185,603

Sewer Project

Opening Balance, beginning of the year	-	-	131,418	2,186,937	2,074,441	1,961,944	1,849,448	1,736,952	1,624,456	1,511,960
Issued during the year	-	134,788	2,115,136	-	-	-	-	-	-	-
Principal payments during the year	-	(3,370)	(59,618)	(112,496)	(112,496)	(112,496)	(112,496)	(112,496)	(112,496)	(112,496)
Ending balance	-	131,418	2,186,937	2,074,441	1,961,944	1,849,448	1,736,952	1,624,456	1,511,960	1,399,463
Average outstanding debt balance	-	65,709	1,159,178	2,130,689	2,018,193	1,905,696	1,793,200	1,680,704	1,568,208	1,455,711
Interest rate	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Interest expense	-	1,314	23,184	42,614	40,364	38,114	35,864	33,614	31,364	29,114

Other New Debt

Opening Balance, beginning of the year	-	548,948	728,181	1,622,158	1,436,614	2,024,752	2,745,163	4,113,089	4,006,218	5,693,511
Issued during the year	577,840	249,492	1,028,117	-	814,403	1,039,365	1,830,366	470,618	2,408,751	-
Principal payments during the year	(28,892)	(70,259)	(134,139)	(185,545)	(226,265)	(318,953)	(462,440)	(577,489)	(721,457)	(841,895)
Ending balance	548,948	728,181	1,622,158	1,436,614	2,024,752	2,745,163	4,113,089	4,006,218	5,693,511	4,851,616
Average outstanding debt balance	274,474	638,564	1,175,170	1,529,386	1,730,683	2,384,957	3,429,126	4,059,653	4,849,865	5,272,564
Interest rate	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%
Interest expense	12,351	28,735	52,883	68,822	77,881	107,323	154,311	182,684	218,244	237,265
Interest on current outstanding debt	131,314	110,066	87,916	73,485	59,755	46,039	31,883	19,937	11,163	7,282
Annual interest expense	143,665	204,415	355,543	434,142	416,617	419,491	439,469	443,044	456,977	459,265

Principal Payments

Payments on current outstanding debt	776,875	621,235	348,676	307,529	303,158	316,874	331,030	227,333	131,330	37,827
Payments on RWS debt issued	-	58,322	176,132	235,620	235,620	235,620	235,620	235,620	235,620	235,620
Payments on Sewer Project debt issued	-	3,370	59,618	112,496	112,496	112,496	112,496	112,496	112,496	112,496
Payments on other new debt issued	28,892	70,259	134,139	185,545	226,265	318,953	462,440	577,489	721,457	841,895
Payments during the year	805,767	753,185	718,565	841,189	877,539	983,943	1,141,586	1,152,938	1,200,904	1,227,838
Annual repayment limit - total	2,625,503	2,693,289	2,763,771	2,836,243	2,910,767	2,987,405	3,066,220	3,147,278	3,230,649	3,316,401
Total Payments during the year	949,433	957,600	1,074,108	1,275,331	1,294,156	1,403,434	1,581,055	1,595,982	1,657,881	1,687,104
Remaining limit	1,676,071	1,735,689	1,689,663	1,560,912	1,616,611	1,583,971	1,485,164	1,551,296	1,572,767	1,629,298

Note: 2013 Estimated Annual Repayment Limit was 1,889,569

2013 Estimated Total Annual Repayment Limit was 2,417,044

Note: Used the 25% of Net revenues as current and new debt combined in calculations

TOWNSHIP OF NORTH GLENGARRY
MAINTENANCE EXPENSES SUMMARY



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Roads										
Budgeted Expense	879,000	879,000	879,000	879,000	879,000	879,000	879,000	879,000	879,000	879,000
Flat Adjustments										
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Emergency Maintenance	-	-	-	-	-	-	-	-	-	-
Miscellaneous Increase	-	-	-	-	-	-	-	-	-	-
Total Roads	879,000	879,000	879,000	879,000	879,000	879,000	879,000	879,000	879,000	879,000

Bridges and Culverts										
Budgeted Expense	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500
Flat Adjustments										
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Emergency Maintenance	-	-	-	-	-	-	-	-	-	-
Miscellaneous Increase	-	-	-	-	-	-	-	-	-	-
Total Bridges & Culverts	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500	24,500

Facilities										
Budgeted Expense	142,100	142,100	142,100	142,100	142,100	142,100	142,100	142,100	142,100	142,100
Flat Adjustments										
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Emergency Maintenance	-	-	-	-	-	-	-	-	-	-
Miscellaneous Increase	-	-	-	-	-	-	-	-	-	-
Total Facilities	142,100	142,100	142,100	142,100	142,100	142,100	142,100	142,100	142,100	142,100

Equipment										
Budgeted Expense	312,000	312,000	312,000	312,000	312,000	312,000	312,000	312,000	312,000	312,000
Flat Adjustments										
RARE Conveyor	-	-	-	2,500	-	-	-	-	5,000	-
RARE Ballistic/OCC	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Emergency Maintenance	-	-	-	-	-	-	-	-	-	-
Miscellaneous Increase	-	-	-	-	-	-	-	-	-	-
Total Equipment	313,000	313,000	313,000	315,500	313,000	313,000	313,000	313,000	318,000	313,000

TOWNSHIP OF NORTH GLENGARRY
MAINTENANCE EXPENSES SUMMARY



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Land										
Budgeted Expense	17,200	17,200	17,200	17,200	17,200	17,200	17,200	17,200	17,200	17,200
Flat Adjustments										
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Emergency Maintenance	-	-	-	-	-	-	-	-	-	-
Miscellaneous Increase	-	-	-	-	-	-	-	-	-	-
Total Land	17,200	17,200	17,200	17,200	17,200	17,200	17,200	17,200	17,200	17,200
Land Improvements										
Budgeted Expense	70,300	70,300	70,300	70,300	70,300	70,300	70,300	70,300	70,300	70,300
Flat Adjustments										
Sidewalk R&M	-	-	-	-	10,000	10,000	10,000	10,000	10,000	10,000
Beautification	-	-	-	-	5,000	5,000	5,000	5,000	5,000	5,000
Landfill Closure	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Emergency Maintenance	-	-	-	-	-	-	-	-	-	-
Miscellaneous Increase	-	-	-	-	-	-	-	-	-	-
Total Land Improvements	117,300	117,300	117,300	117,300	132,300	132,300	132,300	132,300	132,300	132,300
Water & Sewers										
Budgeted Expense	312,500	312,500	312,500	312,500	312,500	312,500	312,500	312,500	312,500	312,500
Flat Adjustments										
WD Equipment	-	-	-	-	-	-	2,000	-	2,000	-
WT Equipment	-	-	-	-	-	15,000	-	15,000	-	15,000
SS Equipment	5,000	5,250	5,775	6,064	6,670	7,004	7,704	8,089	8,898	9,788
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Emergency Maintenance	-	-	-	-	-	-	-	-	-	-
Miscellaneous Increase	-	-	-	-	-	-	-	-	-	-
Total Water & Sewers	317,500	317,750	318,275	318,564	319,170	334,504	322,204	335,589	323,398	337,288

TOWNSHIP OF NORTH GLENGARRY
MAINTENANCE EXPENSES SUMMARY



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Vehicles										
Budgeted Expense	45,350	45,350	45,350	45,350	45,350	45,350	45,350	45,350	45,350	45,350
Flat Adjustments										
RARE Baler	500	1,600	2,260	23,712	4,583	6,500	7,650	10,180	11,698	45,037
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Emergency Maintenance	-	-	-	-	-	-	-	-	-	-
Miscellaneous Increase	-	-	-	-	-	-	-	-	-	-
Total Vehicles	45,850	46,950	47,610	69,062	49,933	51,850	53,000	55,530	57,048	90,387
Non-Infrastructure Assets										
Budgeted Expense	0	0	0	0	0	0	0	0	0	0
Flat Adjustments										
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Emergency Maintenance	-	-	-	-	-	-	-	-	-	-
Miscellaneous Increase	-	-	-	-	-	-	-	-	-	-
Total Non-Infrastructure	0	0	0	0	0	0	0	0	0	0

Note: No inflation on this spreadsheet as inflation adjustments are recorded on Cash Flow Summary.

Note: Adjustments to baseline (2013 Budget) based upon information obtained during conversations with departmental managers.

- Sidewalk R&M** \$10k per year plus inflation starting 2018
- Beautification** \$5k per year plus inflation starting 2018
- WD Equipment** WD Equipment addition \$2k in years 7&9
- WT Equipment** WT Equipment additional \$15kin years 6,8 and 10
- SS Equipment** SS Equipment increase to \$40k increasing 5-10% per year
- RARE Baler** Alternating 10% and 20% increasing with \$20k oil in 2017 and \$30k oil in 2023

Note: Landfill Closure Based upon assumption #31 as internal transfer not included in Asset Management Plan

The following is a summary of the accounts which make up maintenance expense:

	General Government	Protection to Persons & Prop.	Transportation	Environmental	Recreation & Cultural Services	Water & Sewers
2024				X		
2030			X		X	
2110		X				
2125			X			
2150		X				
2155				X		
2156				X		

**TOWNSHIP OF NORTH GLENGARRY
MAINTENANCE EXPENSES SUMMARY**

Township of
NORTH GLENGARRY

2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
2157				X					
2159				X					
2160				X					
2162						X			
2163						X			
2164						X			
2325	X		X						
2366	X	X		X	X	X			
2368		X	X	X	X	X			
2369			X		X	X			
2399		X		X	X	X			
3020				X					
3021				X					
4005	X				X				
4010			X						
4100	X		X			X			
4110			X						
4200			X						
4300			X						
4350			X						
5010			X						
5011			X						
5120			X		X				
5125			X						
5190			X						
5194			X						
5205			X						
5209			X						
5210			X						
6150						X			
6500		X							

**TOWNSHIP OF NORTH GLENGARRY
OVERHEAD EXPENSES SUMMARY**



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Wages										
Budgeted Expense	\$ 4,083,167	\$ 4,083,167	\$ 4,083,167	\$ 4,083,167	\$ 4,083,167	\$ 4,083,167	\$ 4,083,167	\$ 4,083,167	\$ 4,083,167	\$ 4,083,167
Inflationary Increase	3.70%	4.20%	4.40%	4.40%	4.40%	4.40%	4.40%	4.40%	4.40%	4.40%
Other % Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Annual % Change	3.70%	4.20%	4.40%	4.40%	4.40%	4.40%	4.40%	4.40%	4.40%	4.40%
Cumulative % Effect	103.70%	108.06%	112.81%	117.77%	122.96%	128.37%	134.01%	139.91%	146.07%	152.49%
Other Flat Increases	-	-	-	-	-	-	-	-	-	-
Total Expenses	4,234,244	4,412,082	4,606,214	4,808,887	5,020,479	5,241,380	5,472,000	5,712,768	5,964,130	6,226,552

Materials and Services										
Budgeted Expense	\$ 2,823,575	\$ 2,823,575	\$ 2,823,575	\$ 2,823,575	\$ 2,823,575	\$ 2,823,575	\$ 2,823,575	\$ 2,823,575	\$ 2,823,575	\$ 2,823,575
Inflationary Increase	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Other % Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Annual % Change	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Cumulative % Effect	101.70%	103.68%	105.76%	107.87%	110.03%	112.23%	114.47%	116.76%	119.10%	121.48%
Other Flat Increases	-	-	-	-	-	-	-	-	-	-
Total Expenses	2,871,576	2,927,572	2,986,123	3,045,845	3,106,762	3,168,898	3,232,275	3,296,921	3,362,859	3,430,117

Contracts										
Budgeted Expense	\$ 777,300	\$ 777,300	\$ 777,300	\$ 777,300	\$ 777,300	\$ 777,300	\$ 777,300	\$ 777,300	\$ 777,300	\$ 777,300
Inflationary Increase	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Other % Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Annual % Change	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Cumulative % Effect	101.70%	103.68%	105.76%	107.87%	110.03%	112.23%	114.47%	116.76%	119.10%	121.48%
Other Flat Increases	-	-	-	-	-	-	-	-	-	-
Total Expenses	790,514	805,929	822,048	838,489	855,258	872,364	889,811	907,607	925,759	944,274

**TOWNSHIP OF NORTH GLENGARRY
OVERHEAD EXPENSES SUMMARY**



	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Rents and Financial Services										
Budgeted Expense	\$ 76,350	\$ 76,350	\$ 76,350	\$ 76,350	\$ 76,350	\$ 76,350	\$ 76,350	\$ 76,350	\$ 76,350	\$ 76,350
Inflationary Increase	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Other % Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Annual % Change	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Cumulative % Effect	101.70%	103.68%	105.76%	107.87%	110.03%	112.23%	114.47%	116.76%	119.10%	121.48%
Other Flat Increases	-	-	-	-	-	-	-	-	-	-
Total Expenses	77,648	79,162	80,745	82,360	84,007	85,688	87,401	89,149	90,932	92,751
External Transfers										
Budgeted Expense	\$ 509,269	\$ 509,269	\$ 509,269	\$ 509,269	\$ 509,269	\$ 509,269	\$ 509,269	\$ 509,269	\$ 509,269	\$ 509,269
Inflationary Increase	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Other % Increase	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Net Annual % Change	1.70%	1.95%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Cumulative % Effect	101.70%	103.68%	105.76%	107.87%	110.03%	112.23%	114.47%	116.76%	119.10%	121.48%
Other Flat Increases	-	-	-	-	-	-	-	-	-	-
Total Expenses	517,927	528,026	538,587	549,358	560,346	571,552	582,984	594,643	606,536	618,667
Total Overhead	8,491,909	8,752,771	9,033,717	9,324,940	9,626,852	9,939,881	10,264,472	10,601,089	10,950,217	11,312,361
Interest on Long-Term Debt	983,183	983,183	983,183	983,183	983,183	983,183	983,183	983,183	983,183	983,183
Internal Reserves	323,900	323,900	323,900	323,900	323,900	323,900	323,900	323,900	323,900	323,900
Overhead per D.C.S	9,798,992	10,059,854	10,340,800	10,632,023	10,933,935	11,246,964	11,571,555	11,908,172	12,257,300	12,619,444

Note: Total Overhead excludes interest on long-term debt (on Departmental_Cost_Summary) as it is calculated on Debt tab

Note: Total Overhead excludes Internal transfers (on Departmental_Cost_Summary) as both sides of transfers are excluded as calculated throughout document. Transfer from Ops on Capital_Cost_Funding Summary is based upon assumptions for various capital projects.

Summary of Road Costs

The table below provides a summary of total estimated road costs by year and activity type.

	Inspection	Maintenance	Renewal/Rehabilitation	Expansion	Total
2014	\$0.00	\$0.00	\$354,000.00	\$0.00	\$354,000.00
2015	\$0.00	\$0.00	\$354,000.00	\$0.00	\$354,000.00
2016	\$20,000.00	\$0.00	\$300,000.00	\$0.00	\$320,000.00
2017	\$0.00	\$0.00	\$300,000.00	\$0.00	\$300,000.00
2018	\$0.00	\$0.00	\$400,000.00	\$0.00	\$400,000.00
2019	\$0.00	\$0.00	\$400,000.00	\$0.00	\$400,000.00
2020	\$0.00	\$0.00	\$400,000.00	\$0.00	\$400,000.00
2021	\$20,000.00	\$0.00	\$400,000.00	\$0.00	\$420,000.00
2022	\$0.00	\$0.00	\$400,000.00	\$0.00	\$400,000.00
2023	\$0.00	\$0.00	\$400,000.00	\$0.00	\$400,000.00
Total	\$40,000.00	\$0.00	\$3,708,000.00	\$0.00	\$3,748,000.00

The table below provides a summary of total estimated vehicle costs by year and department.

	General Government	Protection to Persons & Property	Transportation	Environment	Water and Sewers	Health Services	Recreation and Cultural Services	Planning and Development	Total
2014	\$0.00	\$0.00	\$354,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$354,000.00
2015	\$0.00	\$0.00	\$354,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$354,000.00
2016	\$0.00	\$0.00	\$320,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$320,000.00
2017	\$0.00	\$0.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00
2018	\$0.00	\$0.00	\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400,000.00
2019	\$0.00	\$0.00	\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400,000.00
2020	\$0.00	\$0.00	\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400,000.00
2021	\$0.00	\$0.00	\$420,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$420,000.00
2022	\$0.00	\$0.00	\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400,000.00
2023	\$0.00	\$0.00	\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$400,000.00
Total	\$0.00	\$0.00	\$3,748,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,748,000.00

Summary of Bridges and Culverts

The table below provides a summary of total estimated road costs by year and activity type.

	Inspection	Maintenance	Renewal/Rehabilitation	Replacement	Expansion	Disposal	Total
2014	\$10,000.00	\$0.00	\$403,500.00	\$0.00	\$0.00	\$0.00	\$413,500.00
2015	\$10,000.00	\$0.00	\$11,320.00	\$292,000.00	\$0.00	\$1.00	\$313,321.00
2016	\$10,000.00	\$0.00	\$0.00	\$400,000.00	\$0.00	\$0.00	\$410,000.00
2017	\$10,000.00	\$0.00	\$70,000.00	\$210,000.00	\$0.00	\$0.00	\$290,000.00
2018	\$10,000.00	\$0.00	\$293,000.00	\$0.00	\$0.00	\$0.00	\$303,000.00
2019	\$10,000.00	\$0.00	\$41,250.00	\$250,000.00	\$0.00	\$0.00	\$301,250.00
2020	\$10,000.00	\$0.00	\$55,900.00	\$236,700.00	\$0.00	\$0.00	\$302,600.00
2021	\$10,000.00	\$0.00	\$0.00	\$750,000.00	\$0.00	\$0.00	\$760,000.00
2022	\$10,000.00	\$0.00	\$403,250.00	\$0.00	\$0.00	\$0.00	\$413,250.00
2023	\$10,000.00	\$0.00	\$287,050.00	\$0.00	\$0.00	\$0.00	\$297,050.00
2024	\$10,000.00	\$0.00	\$286,920.00	\$0.00	\$0.00	\$0.00	\$296,920.00
Total	\$110,000.00	\$0.00	\$1,852,190.00	\$2,138,700.00	\$0.00	\$1.00	\$4,100,891.00

The table below provides a summary of total estimated vehicle costs by year and department.

	General Government	Protection to Persons & Property	Transportation	Environment	Water and Sewers	Health Services	Recreation and Cultural Services	Planning and Development	Total
2014	\$0.00	\$0.00	\$413,500.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$413,500.00
2015	\$0.00	\$0.00	\$313,321.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$313,321.00
2016	\$0.00	\$0.00	\$410,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$410,000.00
2017	\$0.00	\$0.00	\$290,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$290,000.00
2018	\$0.00	\$0.00	\$303,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$303,000.00
2019	\$0.00	\$0.00	\$301,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$301,250.00
2020	\$0.00	\$0.00	\$302,600.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$302,600.00
2021	\$0.00	\$0.00	\$760,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$760,000.00
2022	\$0.00	\$0.00	\$413,250.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$413,250.00
2023	\$0.00	\$0.00	\$297,050.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$297,050.00
2024	\$0.00	\$0.00	\$296,920.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$296,920.00
Total	\$0.00	\$0.00	\$4,100,891.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,100,891.00

Summary of Water & Sewer Costs

The table below provides a summary of total estimated road costs by year and activity type.

	Inspection	Maintenance	Renewal/Rehabilitation	Replacement	Expansion	Disposal	Total
2014	\$20,000.00	\$0.00	\$189,068.00	\$220,982.00	\$30,000.00	\$0.00	\$460,050.00
2015	\$20,000.00	\$0.00	\$319,068.00	\$220,982.00	\$31,250,000.00	\$0.00	\$31,810,050.00
2016	\$20,000.00	\$0.00	\$189,068.00	\$32,486.00	\$33,250,000.00	\$0.00	\$33,491,554.00
2017	\$20,000.00	\$0.00	\$189,068.00	\$232,486.00	\$0.00	\$0.00	\$441,554.00
2018	\$20,000.00	\$0.00	\$189,068.00	\$32,486.00	\$0.00	\$0.00	\$241,554.00
2019	\$20,000.00	\$0.00	\$189,068.00	\$232,486.00	\$500,000.00	\$0.00	\$941,554.00
2020	\$20,000.00	\$0.00	\$189,068.00	\$32,486.00	\$0.00	\$0.00	\$241,554.00
2021	\$20,000.00	\$0.00	\$189,068.00	\$232,486.00	\$0.00	\$0.00	\$441,554.00
2022	\$20,000.00	\$0.00	\$189,068.00	\$32,486.00	\$0.00	\$0.00	\$241,554.00
2023	\$20,000.00	\$0.00	\$189,068.00	\$232,486.00	\$0.00	\$0.00	\$441,554.00
Total	\$200,000.00	\$0.00	\$2,020,680.00	\$1,501,852.00	\$65,030,000.00	\$0.00	\$68,752,532.00

The table below provides a summary of total estimated vehicle costs by year and department.

	General Government	Protection to Persons & Property	Transportation	Environment	Water and Sewers	Health Services	Recreation and Cultural Services	Planning and Development	Total
2014	\$0.00	\$0.00	\$0.00	\$0.00	\$460,050.00	\$0.00	\$0.00	\$0.00	\$460,050.00
2015	\$0.00	\$0.00	\$0.00	\$0.00	\$31,810,050.00	\$0.00	\$0.00	\$0.00	\$31,810,050.00
2016	\$0.00	\$0.00	\$0.00	\$0.00	\$33,491,554.00	\$0.00	\$0.00	\$0.00	\$33,491,554.00
2017	\$0.00	\$0.00	\$0.00	\$0.00	\$441,554.00	\$0.00	\$0.00	\$0.00	\$441,554.00
2018	\$0.00	\$0.00	\$0.00	\$0.00	\$241,554.00	\$0.00	\$0.00	\$0.00	\$241,554.00
2019	\$0.00	\$0.00	\$0.00	\$0.00	\$941,554.00	\$0.00	\$0.00	\$0.00	\$941,554.00
2020	\$0.00	\$0.00	\$0.00	\$0.00	\$241,554.00	\$0.00	\$0.00	\$0.00	\$241,554.00
2021	\$0.00	\$0.00	\$0.00	\$0.00	\$441,554.00	\$0.00	\$0.00	\$0.00	\$441,554.00
2022	\$0.00	\$0.00	\$0.00	\$0.00	\$241,554.00	\$0.00	\$0.00	\$0.00	\$241,554.00
2023	\$0.00	\$0.00	\$0.00	\$0.00	\$441,554.00	\$0.00	\$0.00	\$0.00	\$441,554.00
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$68,752,532.00	\$0.00	\$0.00	\$0.00	\$68,752,532.00

Summary of Equipment Costs

The table below provides a summary of total estimated road costs by year and activity type.

	Inspection	Maintenance	Renewal/Rehabilitation	Replacement	Addition	Disposal	Total
2014	\$0.00	\$0.00	\$0.00	\$206,469.00	\$25,000.00	\$0.00	\$231,469.00
2015	\$0.00	\$0.00	\$0.00	\$206,469.00	\$25,000.00	\$0.00	\$231,469.00
2016	\$0.00	\$0.00	\$0.00	\$206,469.00	\$0.00	\$0.00	\$206,469.00
2017	\$0.00	\$0.00	\$0.00	\$226,469.00	\$0.00	\$0.00	\$226,469.00
2018	\$0.00	\$0.00	\$0.00	\$186,469.00	\$0.00	\$0.00	\$186,469.00
2019	\$0.00	\$0.00	\$0.00	\$221,469.00	\$275,000.00	\$0.00	\$496,469.00
2020	\$0.00	\$0.00	\$0.00	\$186,469.00	\$25,000.00	\$0.00	\$211,469.00
2021	\$0.00	\$0.00	\$0.00	\$186,469.00	\$0.00	\$0.00	\$186,469.00
2022	\$0.00	\$0.00	\$0.00	\$186,469.00	\$0.00	\$0.00	\$186,469.00
2023	\$0.00	\$0.00	\$0.00	\$226,469.00	\$0.00	\$0.00	\$226,469.00
Total	\$0.00	\$0.00	\$0.00	\$2,039,690.00	\$350,000.00	\$0.00	\$2,389,690.00

The table below provides a summary of total estimated vehicle costs by year and department.

	General Government	Protection to Persons & Property	Transportation	Environment	Water and Sewers	Health Services	Recreation and Cultural Services	Planning and Development	Total
2014	\$30,500.00	\$109,715.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$71,254.00	\$0.00	\$231,469.00
2015	\$30,500.00	\$109,715.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$71,254.00	\$0.00	\$231,469.00
2016	\$30,500.00	\$84,715.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$71,254.00	\$0.00	\$206,469.00
2017	\$30,500.00	\$84,715.00	\$0.00	\$40,000.00	\$0.00	\$0.00	\$71,254.00	\$0.00	\$226,469.00
2018	\$30,500.00	\$84,715.00	\$0.00	\$0.00	\$0.00	\$0.00	\$71,254.00	\$0.00	\$186,469.00
2019	\$30,500.00	\$359,715.00	\$0.00	\$35,000.00	\$0.00	\$0.00	\$71,254.00	\$0.00	\$496,469.00
2020	\$30,500.00	\$109,715.00	\$0.00	\$0.00	\$0.00	\$0.00	\$71,254.00	\$0.00	\$211,469.00
2021	\$30,500.00	\$84,715.00	\$0.00	\$0.00	\$0.00	\$0.00	\$71,254.00	\$0.00	\$186,469.00
2022	\$30,500.00	\$84,715.00	\$0.00	\$0.00	\$0.00	\$0.00	\$71,254.00	\$0.00	\$186,469.00
2023	\$30,500.00	\$84,715.00	\$0.00	\$40,000.00	\$0.00	\$0.00	\$71,254.00	\$0.00	\$226,469.00
Total	\$305,000.00	\$1,197,150.00	\$60,000.00	\$115,000.00	\$0.00	\$0.00	\$712,540.00	\$0.00	\$2,389,690.00

Summary of Vehicles

The table below provides a summary of total estimated vehicle costs by year and activity type.

	Inspection	Maintenance	Replacement	Addition	Disposal	Total
2014	\$0.00	\$0.00	\$280,000.00	\$0.00	\$0.00	\$280,000.00
2015	\$0.00	\$0.00	\$400,000.00	\$275,000.00	\$0.00	\$675,000.00
2016	\$0.00	\$0.00	\$450,000.00	\$0.00	\$0.00	\$450,000.00
2017	\$0.00	\$0.00	\$270,000.00	\$0.00	\$0.00	\$270,000.00
2018	\$0.00	\$0.00	\$280,000.00	\$0.00	\$0.00	\$280,000.00
2019	\$0.00	\$0.00	\$407,000.00	\$0.00	\$0.00	\$407,000.00
2020	\$0.00	\$0.00	\$450,000.00	\$0.00	\$0.00	\$450,000.00
2021	\$0.00	\$0.00	\$380,000.00	\$0.00	\$0.00	\$380,000.00
2022	\$0.00	\$0.00	\$300,000.00	\$0.00	\$0.00	\$300,000.00
2023	\$0.00	\$0.00	\$300,000.00	\$0.00	\$0.00	\$300,000.00
Total	\$0.00	\$0.00	\$3,517,000.00	\$275,000.00	\$0.00	\$3,792,000.00

The table below provides a summary of total estimated vehicle costs by year and department.

	General Government	Protection to Persons & Property	Transportation	Environment	Water and Sewers	Health Services	Recreation and Cultural Services	Planning and Development	Total
2014	\$0.00	\$0.00	\$230,000.00	\$0.00	\$50,000.00	\$0.00	\$0.00	\$0.00	\$280,000.00
2015	\$0.00	\$275,000.00	\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$675,000.00
2016	\$0.00	\$0.00	\$420,000.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$450,000.00
2017	\$0.00	\$0.00	\$250,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$270,000.00
2018	\$0.00	\$0.00	\$280,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$280,000.00
2019	\$0.00	\$0.00	\$310,000.00	\$20,000.00	\$60,000.00	\$0.00	\$0.00	\$17,000.00	\$407,000.00
2020	\$0.00	\$0.00	\$430,000.00	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$450,000.00
2021	\$0.00	\$0.00	\$350,000.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$380,000.00
2022	\$0.00	\$0.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00
2023	\$0.00	\$0.00	\$300,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00
Total	\$0.00	\$275,000.00	\$3,270,000.00	\$90,000.00	\$140,000.00	\$0.00	\$0.00	\$17,000.00	\$3,792,000.00

TOWNSHIP OF NORTH GLENGARRY
DEPARTMENTAL COST SUMMARY



	BUDGET	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government											
Maintenance											
Roads	-	-	-	-	-	-	-	-	-	-	-
Bridges and Culverts	-	-	-	-	-	-	-	-	-	-	-
Facilities	46,000	46,782	47,694	48,648	49,621	50,614	51,626	52,658	53,711	54,786	55,881
Equipment	-	-	-	-	-	-	-	-	-	-	-
Land	8,000	8,136	8,295	8,461	8,630	8,802	8,978	9,158	9,341	9,528	9,719
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Water & Sewers	-	-	-	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-	-	-	-
Non-Infrastructure Assets	-	-	-	-	-	-	-	-	-	-	-
	54,000	54,918	55,989	57,109	58,251	59,416	60,604	61,816	63,053	64,314	65,600
Overhead											
Wages	765,100	793,409	826,732	863,108	901,085	940,733	982,125	1,025,338	1,070,453	1,117,553	1,166,725
Interest on Long-Term Debt	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Materials and Services	531,415	540,449	550,988	562,008	573,248	584,713	596,407	608,335	620,502	632,912	645,570
Contracts	-	-	-	-	-	-	-	-	-	-	-
Rents and Financial Services	27,100	27,561	28,098	28,660	29,233	29,818	30,414	31,023	31,643	32,276	32,921
External Transfers	5,000	5,085	5,184	5,288	5,394	5,501	5,611	5,724	5,838	5,955	6,074
Internal Reserves	33,500	33,500	33,500	33,500	33,500	33,500	33,500	33,500	33,500	33,500	33,500
	1,365,115	1,403,003	1,447,502	1,495,564	1,545,459	1,597,265	1,651,058	1,706,920	1,764,936	1,825,196	1,887,791
Total Non-Capital Expenditures	1,419,115	1,457,921	1,503,491	1,552,672	1,603,710	1,656,681	1,711,662	1,768,736	1,827,989	1,889,509	1,953,391
Protection to Persons & Property											
Maintenance											
Roads	-	-	-	-	-	-	-	-	-	-	-
Bridges and Culverts	-	-	-	-	-	-	-	-	-	-	-
Facilities	10,000	10,170	10,368	10,576	10,787	11,003	11,223	11,447	11,676	11,910	12,148
Equipment	36,000	36,612	37,326	38,072	38,834	39,611	40,403	41,211	42,035	42,876	43,733
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	3,000	3,051	3,110	3,173	3,236	3,301	3,367	3,434	3,503	3,573	3,644
Water & Sewers	15,000	15,255	15,552	15,864	16,181	16,504	16,834	17,171	17,515	17,865	18,222
Vehicles	17,500	17,798	18,145	18,507	18,878	19,255	19,640	20,033	20,434	20,842	21,259
Non-Infrastructure Assets	-	-	-	-	-	-	-	-	-	-	-
	81,500	82,886	84,502	86,192	87,916	89,674	91,467	93,297	95,163	97,066	99,007
Overhead											
Wages	400,000	414,800	432,222	451,239	471,094	491,822	513,462	536,055	559,641	584,265	609,973
Interest on Long-Term Debt	73,300	73,300	73,300	73,300	73,300	73,300	73,300	73,300	73,300	73,300	73,300
Materials and Services	320,300	325,745	332,097	338,739	345,514	352,424	359,473	366,662	373,995	381,475	389,105
Contracts	110,000	111,870	114,051	116,332	118,659	121,032	123,453	125,922	128,440	131,009	133,629
Rents and Financial Services	-	-	-	-	-	-	-	-	-	-	-
External Transfers	-	-	-	-	-	-	-	-	-	-	-
Internal Reserves	-	-	-	-	-	-	-	-	-	-	-
	903,600	925,715	951,670	979,611	1,008,567	1,038,578	1,069,688	1,101,939	1,135,377	1,170,050	1,206,007
Total Non-Capital Expenditures	985,100	1,008,601	1,036,172	1,065,803	1,096,483	1,128,252	1,161,155	1,195,235	1,230,539	1,267,116	1,305,014

TOWNSHIP OF NORTH GLENGARRY
DEPARTMENTAL COST SUMMARY



	BUDGET	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Transportation											
Maintenance											
Roads	879,000	893,943	911,375	929,602	948,194	967,158	986,501	1,006,232	1,026,356	1,046,883	1,067,821
Bridges and Culverts	24,500	24,917	25,402	25,910	26,429	26,957	27,496	28,046	28,607	29,179	29,763
Facilities	15,000	15,255	15,552	15,864	16,181	16,504	16,834	17,171	17,515	17,865	18,222
Equipment	176,000	178,992	182,482	186,132	189,855	193,652	197,525	201,475	205,505	209,615	213,807
Land	4,000	4,068	4,147	4,230	4,315	4,401	4,489	4,579	4,671	4,764	4,859
Land Improvements	1,500	1,526	1,555	1,586	1,618	1,650	1,683	1,717	1,751	1,786	1,822
Water & Sewers	-	-	-	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-	-	-	-
Non-Infrastructure Assets	-	-	-	-	-	-	-	-	-	-	-
	<u>1,100,000</u>	<u>1,118,700</u>	<u>1,140,515</u>	<u>1,163,325</u>	<u>1,186,591</u>	<u>1,210,323</u>	<u>1,234,530</u>	<u>1,259,220</u>	<u>1,284,405</u>	<u>1,310,093</u>	<u>1,336,295</u>
Overhead											
Wages	1,068,438	1,107,970	1,154,505	1,205,303	1,258,337	1,313,703	1,371,506	1,431,853	1,494,854	1,560,628	1,629,295
Interest on Long-Term Debt	34,288	34,288	34,288	34,288	34,288	34,288	34,288	34,288	34,288	34,288	34,288
Materials and Services	474,550	482,617	492,028	501,869	511,906	522,144	532,587	543,239	554,104	565,186	576,490
Contracts	-	-	-	-	-	-	-	-	-	-	-
Rents and Financial Services	-	-	-	-	-	-	-	-	-	-	-
External Transfers	-	-	-	-	-	-	-	-	-	-	-
Internal Reserves	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000
	<u>1,742,276</u>	<u>1,789,876</u>	<u>1,845,821</u>	<u>1,906,460</u>	<u>1,969,531</u>	<u>2,035,136</u>	<u>2,103,382</u>	<u>2,174,380</u>	<u>2,248,246</u>	<u>2,325,102</u>	<u>2,405,073</u>
Total Non-Capital Expenditures	<u>2,842,276</u>	<u>2,908,576</u>	<u>2,986,336</u>	<u>3,069,785</u>	<u>3,156,122</u>	<u>3,245,459</u>	<u>3,337,911</u>	<u>3,433,600</u>	<u>3,532,651</u>	<u>3,635,194</u>	<u>3,741,368</u>
Environmental											
Maintenance											
Roads	-	-	-	-	-	-	-	-	-	-	-
Bridges and Culverts	-	-	-	-	-	-	-	-	-	-	-
Facilities	8,600	8,746	8,917	9,095	9,277	9,463	9,652	9,845	10,042	10,243	10,447
Equipment	5,500	5,594	5,703	5,817	5,933	6,052	6,173	6,296	6,422	6,550	6,681
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	50,000	50,850	51,842	52,878	53,936	55,015	56,115	57,237	58,382	59,550	60,741
Water & Sewers	-	-	-	-	-	-	-	-	-	-	-
Vehicles	20,150	20,493	20,892	21,310	21,736	22,171	22,614	23,067	23,528	23,999	24,478
Non-Infrastructure Assets	-	-	-	-	-	-	-	-	-	-	-
	<u>84,250</u>	<u>85,682</u>	<u>87,353</u>	<u>89,100</u>	<u>90,882</u>	<u>92,700</u>	<u>94,554</u>	<u>96,445</u>	<u>98,374</u>	<u>100,341</u>	<u>102,348</u>
Overhead											
Wages	719,702	746,331	777,677	811,895	847,618	884,913	923,849	964,499	1,006,937	1,051,242	1,097,497
Interest on Long-Term Debt	87,700	87,700	87,700	87,700	87,700	87,700	87,700	87,700	87,700	87,700	87,700
Materials and Services	434,050	441,429	450,037	459,037	468,218	477,583	487,134	496,877	506,814	516,951	527,290
Contracts	598,000	608,166	620,025	632,426	645,074	657,976	671,135	684,558	698,249	712,214	726,458
Rents and Financial Services	250	254	259	264	270	275	281	286	292	298	304
External Transfers	98,700	100,378	102,335	104,382	106,470	108,599	110,771	112,986	115,246	117,551	119,902
Internal Reserves	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000	47,000
	<u>1,985,402</u>	<u>2,031,258</u>	<u>2,085,033</u>	<u>2,142,704</u>	<u>2,202,350</u>	<u>2,264,046</u>	<u>2,327,870</u>	<u>2,393,906</u>	<u>2,462,238</u>	<u>2,532,956</u>	<u>2,606,150</u>
Total Non-Capital Expenditures	<u>2,069,652</u>	<u>2,116,940</u>	<u>2,172,386</u>	<u>2,231,804</u>	<u>2,293,232</u>	<u>2,356,745</u>	<u>2,422,424</u>	<u>2,490,351</u>	<u>2,560,612</u>	<u>2,633,297</u>	<u>2,708,499</u>

TOWNSHIP OF NORTH GLENGARRY
DEPARTMENTAL COST SUMMARY



	BUDGET	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Water and Sewers											
Maintenance											
Roads	-	-	-	-	-	-	-	-	-	-	-
Bridges and Culverts	-	-	-	-	-	-	-	-	-	-	-
Facilities	21,500	21,866	22,292	22,738	23,192	23,656	24,129	24,612	25,104	25,606	26,118
Equipment	74,000	75,258	76,726	78,260	79,825	81,422	83,050	84,711	86,405	88,134	89,896
Land	2,500	2,543	2,592	2,644	2,697	2,751	2,806	2,862	2,919	2,977	3,037
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Water & Sewers	297,500	302,558	308,457	314,627	320,919	327,337	333,884	340,562	347,373	354,321	361,407
Vehicles	6,700	6,814	6,947	7,086	7,227	7,372	7,519	7,670	7,823	7,980	8,139
Non-Infrastructure Assets	-	-	-	-	-	-	-	-	-	-	-
	<u>402,200</u>	<u>409,037</u>	<u>417,014</u>	<u>425,354</u>	<u>433,861</u>	<u>442,538</u>	<u>451,389</u>	<u>460,417</u>	<u>469,625</u>	<u>479,018</u>	<u>488,598</u>
Overhead											
Wages	697,300	723,100	753,470	786,623	821,234	857,369	895,093	934,477	975,594	1,018,520	1,063,335
Interest on Long-Term Debt	725,375	725,375	725,375	725,375	725,375	725,375	725,375	725,375	725,375	725,375	725,375
Materials and Services	719,160	731,386	745,648	760,561	775,772	791,287	807,113	823,255	839,720	856,515	873,645
Contracts	38,500	39,155	39,918	40,716	41,531	42,361	43,209	44,073	44,954	45,853	46,770
Rents and Financial Services	2,450	2,492	2,540	2,591	2,643	2,696	2,750	2,805	2,861	2,918	2,976
External Transfers	-	-	-	-	-	-	-	-	-	-	-
Internal Reserves	78,400	78,400	78,400	78,400	78,400	78,400	78,400	78,400	78,400	78,400	78,400
	<u>2,261,185</u>	<u>2,299,907</u>	<u>2,345,351</u>	<u>2,394,266</u>	<u>2,444,955</u>	<u>2,497,488</u>	<u>2,551,939</u>	<u>2,608,385</u>	<u>2,666,904</u>	<u>2,727,581</u>	<u>2,790,502</u>
Total Non-Capital Expenditures	<u>2,663,385</u>	<u>2,708,944</u>	<u>2,762,365</u>	<u>2,819,620</u>	<u>2,878,816</u>	<u>2,940,026</u>	<u>3,003,328</u>	<u>3,068,801</u>	<u>3,136,529</u>	<u>3,206,599</u>	<u>3,279,100</u>
Health Services											
Maintenance											
Roads	-	-	-	-	-	-	-	-	-	-	-
Bridges and Culverts	-	-	-	-	-	-	-	-	-	-	-
Facilities	-	-	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Water & Sewers	-	-	-	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-	-	-	-
Non-Infrastructure Assets	-	-	-	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Overhead											
Wages	3,920	4,065	4,236	4,422	4,617	4,820	5,032	5,253	5,484	5,726	5,978
Interest on Long-Term Debt	22,260	22,260	22,260	22,260	22,260	22,260	22,260	22,260	22,260	22,260	22,260
Materials and Services	10,500	10,679	10,887	11,104	11,327	11,553	11,784	12,020	12,260	12,505	12,756
Contracts	25,000	25,425	25,921	26,439	26,968	27,507	28,057	28,619	29,191	29,775	30,370
Rents and Financial Services	45,000	45,765	46,657	47,591	48,542	49,513	50,503	51,514	52,544	53,595	54,667
External Transfers	-	-	-	-	-	-	-	-	-	-	-
Internal Reserves	-	-	-	-	-	-	-	-	-	-	-
	<u>106,680</u>	<u>108,194</u>	<u>109,961</u>	<u>111,816</u>	<u>113,714</u>	<u>115,654</u>	<u>117,637</u>	<u>119,665</u>	<u>121,740</u>	<u>123,861</u>	<u>126,030</u>
Total Non-Capital Expenditures	<u>106,680</u>	<u>75,255</u>	<u>76,814</u>	<u>78,452</u>	<u>80,127</u>	<u>81,840</u>	<u>83,593</u>	<u>85,386</u>	<u>87,219</u>	<u>89,095</u>	<u>91,015</u>

TOWNSHIP OF NORTH GLENGARRY
DEPARTMENTAL COST SUMMARY



	BUDGET	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Recreation and Cultural Services											
Maintenance											
Roads	-	-	-	-	-	-	-	-	-	-	-
Bridges and Culverts	-	-	-	-	-	-	-	-	-	-	-
Facilities	41,000	41,697	42,510	43,360	44,227	45,112	46,014	46,935	47,873	48,831	49,807
Equipment	20,500	20,849	21,255	21,680	22,114	22,556	23,007	23,467	23,937	24,415	24,904
Land	2,700	2,746	2,799	2,855	2,913	2,971	3,030	3,091	3,153	3,216	3,280
Land Improvements	15,800	16,069	16,382	16,710	17,044	17,385	17,732	18,087	18,449	18,818	19,194
Water & Sewers	-	-	-	-	-	-	-	-	-	-	-
Vehicles	1,000	1,017	1,037	1,058	1,079	1,100	1,122	1,145	1,168	1,191	1,215
Non-Infrastructure Assets	-	-	-	-	-	-	-	-	-	-	-
	81,000	82,377	83,983	85,663	87,376	89,124	90,906	92,724	94,579	96,470	98,400
Overhead											
Wages	381,207	395,312	411,915	430,039	448,961	468,715	489,338	510,869	533,348	556,815	581,315
Interest on Long-Term Debt	37,260	37,260	37,260	37,260	37,260	37,260	37,260	37,260	37,260	37,260	37,260
Materials and Services	277,600	282,319	287,824	293,581	299,453	305,442	311,550	317,781	324,137	330,620	337,232
Contracts	5,800	5,899	6,014	6,134	6,257	6,382	6,509	6,640	6,772	6,908	7,046
Rents and Financial Services	1,550	1,576	1,607	1,639	1,672	1,705	1,740	1,774	1,810	1,846	1,883
External Transfers	405,569	412,464	420,507	428,917	437,495	446,245	455,170	464,273	473,559	483,030	492,691
Internal Reserves	-	-	-	-	-	-	-	-	-	-	-
	1,108,986	1,134,829	1,165,127	1,197,570	1,231,097	1,265,749	1,301,568	1,338,598	1,376,886	1,416,479	1,457,426
Total Non-Capital Expenditures	1,189,986	1,217,206	1,249,110	1,283,233	1,318,473	1,354,873	1,392,474	1,431,322	1,471,465	1,512,949	1,555,826
Planning and Development											
Maintenance											
Roads	-	-	-	-	-	-	-	-	-	-	-
Bridges and Culverts	-	-	-	-	-	-	-	-	-	-	-
Facilities	-	-	-	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Land Improvements	-	-	-	-	-	-	-	-	-	-	-
Water & Sewers	-	-	-	-	-	-	-	-	-	-	-
Vehicles	-	-	-	-	-	-	-	-	-	-	-
Non-Infrastructure Assets	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Overhead											
Wages	47,500	49,258	51,326	53,585	55,942	58,404	60,974	63,656	66,457	69,381	72,434
Interest on Long-Term Debt	-	-	-	-	-	-	-	-	-	-	-
Materials and Services	56,000	56,952	58,063	59,224	60,408	61,616	62,849	64,106	65,388	66,696	68,030
Contracts	-	-	-	-	-	-	-	-	-	-	-
Rents and Financial Services	-	-	-	-	-	-	-	-	-	-	-
External Transfers	-	-	-	-	-	-	-	-	-	-	-
Internal Reserves	-	-	-	-	-	-	-	-	-	-	-
	103,500	106,210	109,389	112,808	116,351	120,020	123,822	127,762	131,845	136,077	140,464
Total Non-Capital Expenditures	103,500	106,210	109,389	112,808	116,351	120,020	123,822	127,762	131,845	136,077	140,464

TOWNSHIP OF NORTH GLENGARRY
DEPARTMENTAL COST SUMMARY



	BUDGET	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Total											
Maintenance											
Roads	879,000	893,943	911,375	929,602	948,194	967,158	986,501	1,006,232	1,026,356	1,046,883	1,067,821
Bridges and Culverts	24,500	24,917	25,402	25,910	26,429	26,957	27,496	28,046	28,607	29,179	29,763
Facilities	142,100	144,516	147,334	150,280	153,286	156,352	159,479	162,668	165,922	169,240	172,625
Equipment	312,000	317,304	323,491	329,961	336,560	343,292	350,158	357,161	364,304	371,590	379,022
Land	17,200	17,492	17,834	18,190	18,554	18,925	19,304	19,690	20,083	20,485	20,895
Land Improvements	70,300	71,495	72,889	74,347	75,834	77,351	78,898	80,476	82,085	83,727	85,401
Water & Sewers	312,500	317,813	324,010	330,490	337,100	343,842	350,719	357,733	364,888	372,185	379,629
Vehicles	45,350	46,121	47,020	47,961	48,920	49,898	50,896	51,914	52,953	54,012	55,092
	1,802,950	1,833,600	1,869,355	1,906,742	1,944,877	1,983,775	2,023,450	2,063,919	2,105,198	2,147,302	2,190,248
Overhead											
Wages	4,083,167	4,234,244	4,412,082	4,606,214	4,808,887	5,020,479	5,241,380	5,472,000	5,712,768	5,964,130	6,226,552
Interest on Long-Term Debt	983,183	983,183	983,183	983,183	983,183	983,183	983,183	983,183	983,183	983,183	983,183
Materials and Services	2,823,575	2,871,576	2,927,572	2,986,123	3,045,845	3,106,762	3,168,898	3,232,275	3,296,921	3,362,859	3,430,117
Contracts	777,300	790,514	805,929	822,048	838,489	855,258	872,364	889,811	907,607	925,759	944,274
Rents and Financial Services	76,350	77,648	79,162	80,745	82,360	84,007	85,688	87,401	89,149	90,932	92,751
External Transfers	509,269	517,927	528,026	538,587	549,358	560,346	571,552	582,984	594,643	606,536	618,667
Internal Reserves	323,900	323,900	323,900	323,900	323,900	323,900	323,900	323,900	323,900	323,900	323,900
	9,576,744	9,798,992	10,059,854	10,340,800	10,632,023	10,933,935	11,246,964	11,571,555	11,908,172	12,257,300	12,619,444
Total Non-Capital Expenditures	11,379,694	11,632,592	11,929,210	12,247,542	12,576,900	12,917,710	13,270,414	13,635,474	14,013,370	14,404,602	14,809,691
Cost inflation											
General Inflation		101.70%	103.68%	105.76%	107.87%	110.03%	112.23%	114.47%	116.76%	119.10%	121.48%
Wage Inflation		103.70%	108.06%	112.81%	117.77%	122.96%	128.37%	134.01%	139.91%	146.07%	152.49%

ASSET TYPES	
Roads	\$ 879,000
Bridges and Culverts	\$ 24,500
Facilities	\$ 142,100
Equipment	\$ 312,000
Land	\$ 17,200
Land Improvements	\$ 70,300
Water & Sewers	\$ 312,500
Vehicles	\$ 45,350
Non-Infrastructure Assets	\$ -
TOTAL	\$ 1,802,950

DEPARTMENT BUDGET	
General Government	\$ 54,000
Protection to Persons & Property	\$ 81,500
Transportation	\$ 1,100,000
Environmental	\$ 84,250
Water and Sewers	\$ 402,200
Health Services	\$ -
Recreation and Cultural Services	\$ 81,000
Planning and Development	\$ -
TOTAL	\$ 1,802,950

BREAKDOWN DEPARTMENT BUDGET BY ASSET TYPE			
General Government	Roads	\$ -	\$ 54,000
	Bridges and Culverts	\$ -	
	Facilities	\$ 46,000	
	Equipment	\$ -	
	Land	\$ 8,000	
	Land Improvements	\$ -	
	Water & Sewers	\$ -	
	Vehicles	\$ -	
	Non-Infrastructure Assets	\$ -	
Protection to Persons & Property	Roads	\$ -	\$ 81,500
	Bridges and Culverts	\$ -	
	Facilities	\$ 10,000	
	Equipment	\$ 36,000	
	Land	\$ -	
	Land Improvements	\$ 3,000	
	Water & Sewers	\$ 15,000	
	Vehicles	\$ 17,500	
	Non-Infrastructure Assets	\$ -	
Transportation	Roads	\$ 879,000	\$ 1,100,000
	Bridges and Culverts	\$ 24,500	
	Facilities	\$ 15,000	
	Equipment	\$ 176,000	
	Land	\$ 4,000	
	Land Improvements	\$ 1,500	
	Water & Sewers	\$ -	
	Vehicles	\$ -	
	Non-Infrastructure Assets	\$ -	
Environmental	Roads	\$ -	\$ 84,250
	Bridges and Culverts	\$ -	
	Facilities	\$ 8,600	
	Equipment	\$ 5,500	
	Land	\$ -	
	Land Improvements	\$ 50,000	
	Water & Sewers	\$ -	
	Vehicles	\$ 20,150	
	Non-Infrastructure Assets	\$ -	
Water and Sewers	Roads	\$ -	\$ 402,200
	Bridges and Culverts	\$ -	
	Facilities	\$ 21,500	
	Equipment	\$ 74,000	
	Land	\$ 2,500	
	Land Improvements	\$ -	
	Water & Sewers	\$ 297,500	
	Vehicles	\$ 6,700	
	Non-Infrastructure Assets	\$ -	
Health Services	Roads	\$ -	\$ -
	Bridges and Culverts	\$ -	
	Facilities	\$ -	
	Equipment	\$ -	
	Land	\$ -	
	Land Improvements	\$ -	
	Water & Sewers	\$ -	
	Vehicles	\$ -	
	Non-Infrastructure Assets	\$ -	
Recreation and Cultural Services	Roads	\$ -	\$ 81,000
	Bridges and Culverts	\$ -	
	Facilities	\$ 41,000	
	Equipment	\$ 20,500	
	Land	\$ 2,700	
	Land Improvements	\$ 15,800	
	Water & Sewers	\$ -	
	Vehicles	\$ 1,000	
	Non-Infrastructure Assets	\$ -	
Planning and Development	Roads	\$ -	\$ -
	Bridges and Culverts	\$ -	
	Facilities	\$ -	
	Equipment	\$ -	
	Land	\$ -	
	Land Improvements	\$ -	
	Water & Sewers	\$ -	
	Vehicles	\$ -	
	Non-Infrastructure Assets	\$ -	
	TOTAL	\$ 1,802,950	

DEPARTMENT	ACCOUNT	NAME	2013 BUDGET	TRANSACTION TYPE	GROUP MAPPING
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EXPENSE TYPES	
Wages	\$ 4,083,167
Interest on Long-Term Debt	\$ 983,183
Materials and Services	\$ 2,823,575
Contracts	\$ 777,300
Rents and Financial Services	\$ 76,350
External Transfers	\$ 509,269
Internal Reserves	\$ 323,900
TOTAL	\$ 9,576,744

DEPARTMENT BUDGET	
General Government	\$ 1,365,115
Protection to Persons & Property	\$ 903,600
Transportation	\$ 1,742,276
Environmental	\$ 1,985,402
Water and Sewers	\$ 2,261,185
Health Services	\$ 106,680
Recreation and Cultural Services	\$ 1,108,986
Planning and Development	\$ 103,500
TOTAL	\$ 9,576,744

BREAKDOWN DEPARTMENT BUDGET BY EXPENSE TYPE			
General Government	Wages	\$ 765,100	\$ 1,365,115
	Interest on Long-Term Debt	\$ 3,000	
	Materials and Services	\$ 531,415	
	Contracts	\$ -	
	Rents and Financial Services	\$ 27,100	
	External Transfers	\$ 5,000	
	Internal Reserves	\$ 33,500	
Protection to Persons & Property	Wages	\$ 400,000	\$ 903,600
	Interest on Long-Term Debt	\$ 73,300	
	Materials and Services	\$ 320,300	
	Contracts	\$ 110,000	
	Rents and Financial Services	\$ -	
	External Transfers	\$ -	
	Internal Reserves	\$ -	
Transportation	Wages	\$ 1,068,438	\$ 1,742,276
	Interest on Long-Term Debt	\$ 34,288	
	Materials and Services	\$ 474,550	
	Contracts	\$ -	
	Rents and Financial Services	\$ -	
	External Transfers	\$ -	
	Internal Reserves	\$ 165,000	
Environmental	Wages	\$ 719,702	\$ 1,985,402
	Interest on Long-Term Debt	\$ 87,700	
	Materials and Services	\$ 434,050	
	Contracts	\$ 598,000	
	Rents and Financial Services	\$ 250	
	External Transfers	\$ 98,700	
	Internal Reserves	\$ 47,000	
Water and Sewers	Wages	\$ 697,300	\$ 2,261,185
	Interest on Long-Term Debt	\$ 725,375	
	Materials and Services	\$ 719,160	
	Contracts	\$ 38,500	
	Rents and Financial Services	\$ 2,450	
	External Transfers	\$ -	
	Internal Reserves	\$ 78,400	
Health Services	Wages	\$ 3,920	\$ 106,680
	Interest on Long-Term Debt	\$ 22,260	
	Materials and Services	\$ 10,500	
	Contracts	\$ 25,000	
	Rents and Financial Services	\$ 45,000	
	External Transfers	\$ -	
	Internal Reserves	\$ -	
Recreation and Cultural Services	Wages	\$ 381,207	\$ 1,108,986
	Interest on Long-Term Debt	\$ 37,260	
	Materials and Services	\$ 277,600	
	Contracts	\$ 5,800	
	Rents and Financial Services	\$ 1,550	
	External Transfers	\$ 405,569	
	Internal Reserves	\$ -	
Planning and Development	Wages	\$ 47,500	\$ 103,500
	Interest on Long-Term Debt	\$ -	
	Materials and Services	\$ 56,000	
	Contracts	\$ -	
	Rents and Financial Services	\$ -	
	External Transfers	\$ -	
	Internal Reserves	\$ -	
TOTAL		\$ 9,576,744	\$ 9,576,744

DEPARTMENT	ACCOUNT	NAME	2013 BUDGET	TRANSACTION TYPE
General Government	1-5-1200-8000	CAPITAL - ADMINISTRATION	\$16,415	Capital
General Government	1-5-1900-8000	CAPITAL - ECONOMIC DEVELOPMENT	\$2,000	Capital
Protection to Persons & Property	1-5-2000-8000	CAPITAL - FIRE DEPARTMENT	\$387,256	Capital
Transportation	1-5-3101-8000	CAPITAL - ROADS DEPARTMENT	\$835,000	Capital
Environmental	1-5-4020-8000	CAPITAL - LANDFILL SITES	\$565,000	Capital
Environmental	1-5-4030-8000	CAPITAL - RARE PLANT	\$50,000	Capital
Recreation and Cultural Services	1-5-7000-8000	CAPITAL - MRA GROUPS	\$42,100	Capital
Recreation and Cultural Services	1-5-7100-8000	CAPITAL - MAXVILLE ARENA	\$62,500	Capital
Recreation and Cultural Services	1-5-7150-8000	CAPITAL - GSP	\$22,875	Capital
Recreation and Cultural Services	1-5-7200-8000	CAPITAL - PARKS (ISLAND PARK)	\$12,260	Capital
Recreation and Cultural Services	1-5-7300-8000	CAPITAL - GISC - INDOOR SPORTS COMPLEX	\$1,200	Capital
Water and Sewers	1-5-9200-8000	CAPITAL - NGWD - WATER DISTRIBUTION	\$184,500	Capital
Water and Sewers	1-5-9300-8000	CAPITAL - NGWT - WATER TREATMENT	\$25,000	Capital
Water and Sewers	1-5-9400-8000	CAPITAL - NGS - SEWAGE	\$333,000	Capital

\$2,539,106

DEPARTMENT BUDGET	
General Government	\$ 18,415
Protection to Persons & Property	\$ 387,256
Transportation	\$ 835,000
Environmental	\$ 615,000
Water and Sewers	\$ 542,500
Health Services	\$ -
Recreation and Cultural Services	\$ 140,935
Planning and Development	\$ -
TOTAL	\$ 2,539,106