

COUNTY COUNCIL MINUTES
Tuesday, February 12, 2019
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The Elgin County Council met this day at the Administration Building at 12:00 p.m. with all members present.

Notice was provided for a 9:00 a.m. commencement – delayed until 12:00 p.m. due to inclement weather.

Warden McPhail in the Chair.

ADOPTION OF MINUTES

Moved by Councillor Marks
Seconded by Councillor Purcell

THAT the minutes of the meeting held on January 22, 2019 be adopted.

- Carried.

DISCLOSURE OF PECUNIARY INTEREST AND THE GENERAL NATURE THEREOF

- None

DELEGATIONS

Delegations were cancelled and will be rescheduled.

PRESENTATION

Warden McPhail – Presentation of the Planning and Building Initiative Award in the Physical Infrastructure and Development Category from the Economic Developers Council of Ontario.

The Warden, Duncan McPhail, shared with Council that the County's Economic Development Department was awarded the Planning and Building Initiative Award in the Physical Infrastructure and Development Category from the Economic Developers Council of Ontario. The Warden presented the award to Economic Development staff.

Moved by Councillor Martyn
Seconded by Councillor Marks

THAT we do now move into Committee of the Whole Council.

- Carried.

PRESENTATIONS

2019 Operational Budget – Director of Financial Services

Jim Bundschuh, Director of Financial Services, presented the 2019 Operational budget (Charts Attached).

Moved by Councillor Mennill
Seconded by Councillor Jones

THAT the 2019 proposed budget, which includes the operating budget and capital budget, be approved with a 0.3% reduction in the tax rate and 0.25% farm tax ratio resulting in a levy of \$35.1 million.

- Defeated.

Moved by Councillor Ketchabaw
 Seconded by Councillor Purcell

THAT the 2019 farm tax ratio be set to .23%.

- Carried.

Moved by Councillor Purcell
 Seconded by Councillor Martyn

THAT the 2019 proposed budget, which includes the operating budget and capital budget, be approved with a 0.7% increase in the tax rate and 0.23% farm tax ratio resulting in a levy of \$35.1M; and,

THAT the necessary by-laws be prepared.

Councillor Jones requested a recorded vote. These were recorded as follows:

<u>YEAS</u>	<u>NAYS</u>	<u>ABSTAINED</u>
Purcell		
Martyn		
	Jones	Marks (ABSENT)
French	Mennill	
Giguère		
Ketchabaw		
McPhail		
TOTAL: 6	2	1

As a result of the Recorded Vote the motion was Carried.

REPORTS

Warden Activity Report – January 2019 – Warden

The Warden, Duncan McPhail, provided Council with highlights of the different activities and events he attended in January 2019.

Moved by Councillor Purcell
 Seconded by Councillor Martyn

THAT the report from Warden McPhail titled “Warden Activity Report – January 2019”, dated February 1, 2019, be received and filed.

- Carried.

Health Recruitment Partnership – Committee Update – Deputy Warden

The Deputy Warden, Grant Jones, provided a report updating Council on the Health Recruitment Partnership. The Deputy Warden provided information on the shortage of Doctors in Ontario, the health recruitment process for Elgin-St. Thomas, and the actual budget for 2018 with projections for 2019.

Moved by Councillor Mennill
 Seconded by Councillor Ketchabaw

THAT the report from Deputy Warden Jones titled “Committee Update – St. Thomas Health Recruitment Partnership”, dated February 1, 2019, be received and filed.

- Carried.

Amendments to Human Resources Policy 9.30 (Attendance Management System) – Human Resources Assistant

The Director of Human Resources, Rob Bryce, presented a report to Council discussing the changes to Bill 47 (amending Ontario's Employment Standards Act [ESA]) on behalf of the Human Resources Assistant, Heather Rosevear.

Moved by Councillor French
Seconded by Councillor Ketchabaw

THAT Council approve the revised Attendance Management System Policy 9.30 as attached.

- Carried.

Approval for Official Plan Amendment No. 15 – Manager of Planning

Steve Evans, Manager of Planning, provided a report to Council seeking approval for Official Plan amendment No.15, part of Lot 11, Concession 9, for the Township of Malahide. The Township of Malahide supports the amendment and had no objections upon review.

Moved by Councillor Mennill
Seconded by Councillor Purcell

THAT the Council of the Corporation of the County of Elgin modifies and approves Official Plan Amendment No.15 to the Township of Malahide Official Plan, File No.MA-OPA15-18; and,

THAT staff be directed to provide notice of this decision in accordance with the *Planning Act*.

- Carried.

Approval for Official Plan Amendment No. 23 – Manager of Planning

Steve Evans, Manager of Planning, provided a report to Council seeking approval for Official Plan amendment No. 23, five-year review for the Official Plan of the Municipality of Bayham. The Municipality of Bayham supports the amendment and had no objections upon review.

Moved by Councillor Ketchabaw
Seconded by Councillor Purcell

THAT the Council of the Corporation of the County of Elgin modifies and approves Official Plan Amendment No.23 (5-Year Review) to the Municipality of Bayham Official Plan, File No. BA-OPA23-18; and,

THAT staff be directed to provide notice of this decision in accordance with the *Planning Act*.

- Carried.

Draft Approval for a Vacant Land Condominium 34CD-CE1701 – Manager of Planning

Steve Evans, Manager of Planning, provided a report to Council seeking draft approval for a vacant land condominium (part of Lot 24, Concession 6 South of the River Thames). The Municipality of Central Elgin supports the draft plan and no changes were requested upon review.

Moved by Councillor Martyn
Seconded by Councillor Mennill

THAT the Council of the Corporation of the County of Elgin grants draft plan approval to Robin Ridge Estates Ltd. Draft Plan of Vacant Land Condominium in the Municipality of Central Elgin (Belmont) File No. 34CD-CE1701; and,

THAT staff be directed to provide notice of this decision subject to the conditions for final approval in accordance with the *Planning Act*.

- Carried.

Protection and Enhancement of Tree Canopy and Natural Vegetation Policy – Manager of Planning

Steve Evans, Manager of Planning, presented a report to Council discussing section 270 (1) of the *Municipal Act, 2001*, that requires the County to adopt and maintain policies with respect to “the manner in which the municipality will protect and enhance the tree canopy and natural vegetation in the municipality”.

As amended to include the additional provision:

“The County of Elgin has undertaken the above noted initiatives that, cumulatively, protect and enhance tree canopy and natural vegetation within the County. Therefore, these initiatives effectively provide the policy that the County will follow to protect and enhance the tree canopy and natural vegetation in the municipality.”

Moved by Councillor Jones
Seconded by Councillor Martyn

THAT the Protection and Enhancement of Tree Canopy and Natural Vegetation Policy be approved as amended and added to the Corporate Policy Manual.

- Carried.

2018 Out-of-Province Travel – Director of Community and Cultural Services

The Chief Administrative Officer, Julie Gonyou, presented a report to Council highlighting the different meetings and conventions that staff participated in outside of the province on behalf of Brian Masschaele, Director of Community and Cultural Services.

Moved by Councillor Jones
Seconded by Councillor Mennill

THAT the report titled “2018 Out-of-Province Travel” from the Director of Community and Cultural Services, presented by the Chief Administrative Officer, dated February 12, 2019, be received and filed.

- Carried.

Council Remuneration – Director of Human Resources

Rob Bryce, Director of Human Resources, presented a report which included compensation figures for neighbouring municipalities.

Moved by Councillor Mennill
Seconded by Councillor Jones

THAT County Council defer this matter until all members of Council are present and that additional information be provided for Council’s consideration at the March 12, 2019 meeting of County Council.

- Carried.

2019 Employee Benefits Renewal – Director of Human Resources

Rob Bryce, Director of Human Resources, presented a report to Council providing an update on the annual employee benefits renewal from the County’s benefit consultants at Mosey and Mosey. The HR department is satisfied with the proposed renewals upon review.

Moved by Councillor Mennill
Seconded by Councillor French

THAT County Council approve the negotiated renewal rate adjustments with Manulife Financial for the County of Elgin, effective March 1, 2019.

- Carried.

Engineering Services for the Port Bruce Bridge Replacement – Director of Engineering Services

Brian Lima, Director of Engineering Services, provided a report to Council detailing on the Request for Proposal (RFP) for Engineering Services for the replacement of the Port Bruce, Imperial Road bridge and seeks Council's approval to award the contract.

Moved by Councillor Mennill
Seconded by Councillor Jones

THAT the provision of engineering services associated with the Replacement of the Port Bruce Bridge Request for Proposal 2018-33 submission received from K. Smart Associates Limited Consulting Engineers and Planners in the amount of \$213,486.00 (excluding HST) be awarded; and;

THAT the Warden and Chief Administrative Officer be authorized to sign the supporting engineering service agreement.

- Carried.

Council-Staff Relations Policy – Bill 68 – Chief Administrative Officer

Julie Gonyou, Chief Administrative Officer, presented a report to Council discussing the requirements of Bill 68, *Modernizing Ontario's Municipal Legislation Act, 2017*, for Ontario municipalities to have a Council-Staff Relations Policy. Council was informed that a policy is already in place within the County's Code of Conduct and fulfills the requirement set out in Bill 68.

Moved by Councillor Jones
Seconded by Councillor Purcell

THAT the report titled "Council-Staff Relations Policy – Bill 68" from the Chief Administrative Officer/Clerk, dated February 1, 2019, be received and filed.

- Carried.

CORRESPONDENCE**Items for Consideration**

1. Jennifer Cripton, Elgin St. Thomas EMS, Ambulances for Nicaragua
2. Rev. Canon Nick Wells Letter Requesting The Arrival of the First Settlers Painting

The following recommendation was adopted in regard to Correspondence Item #1:

Moved by Councillor Mennill
Seconded by Councilor Purcell

THAT staff be directed to draft guidelines and procedures in evaluating decommissioned EMS vehicle donation requests and report back to County Council on March 12, 2019.

- Carried.

The following recommendation was adopted in regard to Correspondence Item #2:

Moved by Councillor French
Seconded by Councilor Giguère

THAT the painting titled "The arrival of the First Settlers" be transferred to the Elgin-St. Thomas Art Gallery on April 23, 2019 for the duration of approximately one week to be featured in a display for the Gallery's 50th anniversary celebration; and,

THAT staff be directed to execute a loan agreement with Elgin-St. Thomas Art Gallery to permit this transfer.

- Carried.

Items for Information (Consent Agenda)

1. Delegation Request & Response from Larry Martin, Chairman, Southwestern Public Health
2. Honourable Jeff Yurek, Minister of Transportation, with a letter regarding funding for a Planning and Environmental Assessment Study to accommodate traffic in the vicinity of Wonderland Road, Highway 3/Ron McNeil Line, Talbot Line and Ford Road.
3. Michael Baker, Manager of Museum & Archives, nominated for a 2019 London Heritage Award.
4. Ontario Farmland Trust's commentary on proposed Bill 66, *Restoring Ontario's Competitiveness Act, 2018*.
5. Western Ontario Wardens' Caucus (WOWC) Briefing
6. PowerPoint Presentation to Minister Lisa Thompson at ROMA - Protecting our Local Interests in Elgin County Schools.

Moved by Councillor Jones

Seconded by Councillor Giguère

THAT Correspondence Items #1 - 6 be received and filed.

- Carried.

OTHER BUSINESS

Statements/Inquiries by Members - none

Notice of Motion – none

Matters of Urgency – none

Closed Meeting Items -

Moved by Councillor Purcell

Seconded by Councillor Mennill

THAT we do now proceed into closed meeting session in accordance with the Municipal Act to discuss matters under Municipal Act Section 239 (2);

In-Camera Items #1 - #3 were considered by Council.

Moved by Councillor Purcell

Seconded by Councillor Jones

THAT we do now rise and report.

- Carried.

In-Camera Item #1

(h) information explicitly supplied in confidence to the municipality or local board by Canada, a province, or territory, or a Crown agency of any of them; (i) a trade secret or scientific, technical, commercial, financial, or labour relations information, supplied in confidence to the municipality or local board, which, if disclosed, could reasonably be expected to prejudice significantly the competitive position or interfere significantly with the contractual or other negotiations of a

person, group of persons, or organization; (k) a position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality of local board – Provincial Offences Act (POA) Facilities – Wellington St.

Moved by Councillor French
Seconded by Councillor Giguère

THAT staff proceed as directed.

- Carried.

In-Camera Item #2

(i) a trade secret or scientific, technical, commercial, financial, or labour relations information, supplied in confidence to the municipality or local board, which, if disclosed, could reasonably be expected to prejudice significantly the competitive position or interfere significantly with the contractual or other negotiations of a person, group of persons, or organization; (k) a position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality of local board – Terrace Lodge

Moved by Councillor Jones
Seconded by Councillor Ketchabaw

THAT staff proceed as directed.

- Carried.

In-Camera Item #3

(b) personal matters about an identifiable individual, including municipal or local board employees; (c) a proposed or pending acquisition or disposition of land by the municipality or local board; (f) advice that is subject to solicitor-client privilege, including communications necessary for that purpose; a position, plan, procedure, criteria or instruction to be applied to any negotiations carried on or to be carried on by or on behalf of the municipality or local board – Gillettes Bridge.

Moved by Councillor Mennill
Seconded by Councillor Giguère

THAT County Solicitor proceed as directed.

- Carried.

Closed Meeting Item #2 Follow up Resolutions

THAT MMMC Architects be selected to provide ongoing consulting services, including but not limited to agreed upon architectural, design, and oversight services, for the redevelopment of Terrace Lodge, with an upset limit of \$1,779,388, plus taxes, and estimated expenses of \$55,840, less potential time savings of up to \$50,141; provided that, as a condition thereto, the Corporation of the County of Elgin and MMMC Architects shall agree that any prior contract for services of any kind and nature in respect of the redevelopment or reconstruction of Terrace Lodge shall be deemed terminated on the consent of both parties thereto and, furthermore, that MMMC Architects shall fully and without exception release and forever discharge the Corporation of the County of Elgin from any and all liability as arising from or related to such contracts, including but not limited to claims to fees and expenses for services rendered and/or termination fees and expenses as provided for therein; AND

THAT, subject to review by the County Solicitor as deemed necessary, the Warden and Chief Administrative Officer are hereby authorized to execute the contract for the said consulting services with MMMC Architects as referenced above; AND

THAT the Warden and Chief Administrative Officer, in consultation with the Terrace Lodge Building Committee, are hereby authorized to execute any contracts associated with the Terrace Lodge redevelopment project within and as contemplated by the defined budget for the said project, as now approved; AND

THAT any changes to the said Terrace Lodge Redevelopment Project, as now approved, be referred back to Council for consideration and potential approval and, as such, the delegation of authority to execute contracts for such Project to the Warden and Chief Administrative Officer, in consultation with the Terrace Lodge Building Committee and as referenced above, shall not apply to contracts associated with any such changes.

Motion to Adopt Recommendations of the Committee of the Whole

Moved by Councillor Jones
Seconded by Councillor French

THAT we do now adopt recommendations of the Committee Of The Whole.

- Carried.

BY-LAWS

Moved by Councillor Ketchabaw
Seconded by Councillor Purcell

THAT By-law No. 19-04 "Being a By-Law to Provide for the Adoption of the 2019 Budget of the Corporation of the County of Elgin and to Establish the 2019 Tax Ratios, and to Establish the 2019 Tax Rates For The County Constituent Municipalities" be read a first, second and third time and finally passed.

- Carried.

Moved by Councillor Mennill
Seconded by Councillor Giguère

THAT By-law No. 19-05 "Being a By-law to Confirm Proceedings of the Municipal Council of the Corporation of the County of Elgin at the February 22, 2019 Meeting" be read a first, second and third time and finally passed.

- Carried.

ADJOURNMENT

Moved by Councillor Purcell
Seconded by Councillor Martyn

THAT we do now adjourn at 4:12 p.m. to meet again on March 12, 2019 at the County Administration Building Council Chambers at 9:00 a.m.

- Carried.

Julie Gonyou,
Chief Administrative Officer.

Duncan McPhail,
Warden.

Ten Year Business Plan

Attachment III

	2019		2020		2021		2022		2023		2024		2025		2026		2027		2028	
1) Prior Year Budgeted MP Change	4.4		5.9		5.5		4.1		4.4		4.5		5.3		4.5		5.2		5.8	
Municipal Position Change Explanation																				
2 OMPF	(0.2)		(0.2)		(0.2)		(0.1)													
3 OCIF Base Funding	0.4		(0.0)		(0.9)															
4 Federal Gas Tax Funding	(0.1)																			
5 Prior Year Bike Lane Funding	(0.3)																			
6 T/L Rebuild Funding											0.7									
7 T/L Operating Costs											(0.4)									
8 Interest	0.2		(0.3)		(0.6)		0.1		(0.0)		0.1		0.1		0.1		0.2		0.0	
9 WriteDowns/Amort	0.0		(1.0)		(0.3)		(0.2)		(0.2)		(0.1)		(1.5)		(0.1)		(0.1)		(0.1)	
10 Supplementals/Payment-In-Lie	0.1		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)		(0.1)	
11 Revenue Inflation	0.4		0.5		0.5		0.5		0.5		0.5		0.5		0.5		0.5		0.5	
12 Salary&Union Inflation	(0.4)		(0.4)		(0.4)		(0.5)		(0.5)		(0.5)		(0.5)		(0.5)		(0.5)		(0.5)	
13 Benefits Inflation	(0.2)		(0.2)		(0.2)		(0.2)		(0.2)		(0.3)		(0.3)		(0.3)		(0.3)		(0.3)	
14 Supplies Inflation	(0.5)		(0.5)		(0.6)		(0.6)		(0.6)		(0.6)		(0.6)		(0.6)		(0.6)		(0.6)	
15 Bill 148/Manulife	0.2																			
16 CPP Increases			(0.1)				(0.1)						(0.1)							
17 Other Externals	0.1																			
18 CIP	0.0		0.0		0.1		0.0													
19 EBRC	0.2																			
20 Service Increases (Staffing)	(0.1)																			
21 Health Unit share increase	(0.1)																			
22 Hospital Donation STEGH									0.3											
23 Hospital Donation 4Counties	0.1																			
24 Efficiencies	0.2		0.3		0.3		0.2		0.2		0.2		0.2		0.2		0.2		0.2	
25 Total Changes	0.0		(2.2)		(2.4)		(0.9)		(0.5)		(0.4)		(2.1)		(0.6)		(0.6)		(0.8)	
26 Levy Increase	4.6% 1.5		5.0% 1.7		3.0% 1.1		3.0% 1.1		2.4% 0.9		3.0% 1.2		3.0% 1.2		3.0% 1.3		3.0% 1.3		3.0% 1.4	
27 Average Property Increase	3.2%		4.0%		2.0%		2.0%		1.4%		2.0%		2.0%		2.0%		2.0%		2.0%	
28 Residential Household Inceas	1.9%		2.7%		2.0%		2.0%		1.4%		2.0%		2.0%		2.0%		2.0%		2.0%	
29 Memo: Hospital Special Levy									-0.6% (0.3)											
30 Net Change in Muncpal Position	5.9		5.5		4.1		4.4		4.5		5.3		4.5		5.2		5.8		6.4	
31 Starting Muncpal Position	208.2		214.1		219.6		223.8		228.2		232.7		238.0		242.5		247.7		253.5	
32 Ending Muncpal Position	214.1		219.6		223.8		228.2		232.7		238.0		242.5		247.7		253.5		259.8	
33 Prior Business Plan	212.3		217.5		220.0		220.5		223.5		226.9		230.8		235.2		240.2			
34 New Plan B/(W) Prior Plan	\$ 1.8		\$ 2.1		\$ 3.8		\$ 7.7		\$ 9.2		\$ 11.1		\$ 11.7		\$ 12.5		\$ 13.3			
35 Debt	\$ -		\$ -		\$ 10.0		\$ 9.2		\$ 8.3		\$ 7.3		\$ 6.3		\$ 5.4		\$ 4.4		\$ 3.4	

**County of Elgin
Balance Sheet
and Reserve Budget**

Balance Sheet Base/0.24/0.23		2019		2020		2021		2022		2023		2024-2028 Total	
		Change	Ending Bal.	Change	Ending Bal.	Change	Ending Bal.	Change	Ending Bal.	Change	Ending Bal.	Change	Ending Bal.
Balance Sheet													
A1)	Cash & Investments	(7,735,957)	20,518,853	(8,861,414)	11,657,439	921,447	12,578,886	(3,917,978)	8,660,908	(3,700,270)	4,960,638	14,165,771	19,126,409
A2)	Accounts Receivable	(299,060)	2,500,000		2,500,000		2,500,000		2,500,000		2,500,000		2,500,000
A3)	Pre-Paid & Loans	(290,633)	250,000		250,000	-	250,000	-	250,000	-	250,000	-	250,000
A4)	TCA	17,772,651	190,380,942	4,333,677	194,714,619	3,218,181	197,932,800	2,511,748	200,444,548	2,323,660	202,768,209	37,097,470	239,865,679
A5)	WIP	(4,506,963)	6,000,000	10,000,000	16,000,000	10,000,000	26,000,000	5,000,000	31,000,000	5,000,000	36,000,000	(29,000,000)	7,000,000
A	Total Assets	4,940,038	219,649,795	5,472,263	225,122,058	14,139,628	239,261,686	3,593,770	242,855,456	3,623,391	246,478,847	22,263,241	268,742,088
B1)	Accounts Payable	839,427	(2,500,000)		(2,500,000)		(2,500,000)		(2,500,000)		(2,500,000)		(2,500,000)
B2)	Payroll, Remits & WSIB Accrual	160,764	(3,000,000)		(3,000,000)		(3,000,000)		(3,000,000)		(3,000,000)		(3,000,000)
B3)	Debt		-		-	(10,000,000)	(10,000,000)	800,000	(9,200,000)	900,000	(8,300,000)	4,900,000	(3,400,000)
B	Total Liabilities	1,000,191	(5,500,000)	-	(5,500,000)	(10,000,000)	(15,500,000)	800,000	(14,700,000)	900,000	(13,800,000)	4,900,000	(8,900,000)
C	Municipal Position	5,940,229	214,149,795	5,472,263	219,622,058	4,139,628	223,761,686	4,393,770	228,155,456	4,523,391	232,678,847	27,163,241	259,842,088
Explanation of Municipal Position													
D1)	In-Service Tangible Capital Assets (Net Book Value)	17,772,651	190,380,942	4,333,677	194,714,619	3,218,181	197,932,800	2,511,748	200,444,548	2,323,660	202,768,209	37,097,470	239,865,679
D2)	Work-In-Progress Tangible Capital Assets	(4,506,963)	6,000,000	10,000,000	16,000,000	10,000,000	26,000,000	5,000,000	31,000,000	5,000,000	36,000,000	(29,000,000)	7,000,000
D	Total Tangible Capital Assets	13,265,688	196,380,942	14,333,677	210,714,619	13,218,181	223,932,800	7,511,748	231,444,548	7,323,660	238,768,209	8,097,470	246,865,679
E	Reserve for Completion of WIP	(5,356,084)	32,500,000	(10,000,000)	22,500,000	(10,000,000)	12,500,000	(5,000,000)	7,500,000	(5,000,000)	2,500,000		2,500,000
F	Anticipated Tangible Capital Assets	7,909,604	228,880,942	4,333,677	233,214,619	3,218,181	236,432,800	2,511,748	238,944,548	2,323,660	241,268,209	8,097,470	249,365,679
H	TOTAL CAPITAL FUNDS	1,350,000	(26,386,501)	(82,316)	(26,468,817)	-	(26,468,817)	2,900,000	(23,568,817)	2,900,000	(20,668,817)	14,500,000	(6,168,817)
I	TOTAL CAPITAL RESERVES	(1,018,501)	477,072	722,928	1,200,000	1,000,000	2,200,000	1,000,000	3,200,000	(200,000)	3,000,000	1,000,000	4,000,000
J	Net Capital Portion	8,241,104	202,971,513	4,974,289	207,945,802	4,218,181	212,163,983	6,411,748	218,575,731	5,023,661	223,599,392	23,597,470	247,196,862
K	TOTAL OPERATING RESERVES	(2,300,875)	11,178,283	497,974	11,676,257	(78,553)	11,597,703	(2,017,978)	9,579,726	(500,270)	9,079,455	3,565,771	12,645,226
L	Municipal Position	5,940,229	214,149,795	5,472,263	219,622,058	4,139,628	223,761,686	4,393,770	228,155,456	4,523,391	232,678,847	27,163,241	259,842,088
Capital Funds													
H1)	Capital Fund Garage	-	82,316	(82,316)	-	-	-	-	-	-	-	-	-
H2)	Capital Fund Terrace Lodge	1,350,000	(26,468,817)	(82,316)	(26,468,817)	-	(26,468,817)	2,900,000	(23,568,817)	2,900,000	(20,668,817)	14,500,000	(6,168,817)
H	Capital Funds	1,350,000	(26,386,501)	(82,316)	(26,468,817)	-	(26,468,817)	2,900,000	(23,568,817)	2,900,000	(20,668,817)	14,500,000	(6,168,817)
Capital Reserves													
I1)	Reserves Capital Projects	(2,218,501)	(722,928)	722,928	-	1,000,000	1,000,000	1,000,000	2,000,000	1,000,000	3,000,000	1,000,000	4,000,000
I2)	Reserves Terrace Lodge Renovations	1,200,000	1,200,000		1,200,000		1,200,000		1,200,000	(1,200,000)	-		-
I3)	Reserves Rural Capital	-	-	-	-	-	-	-	-	-	-	-	-
I	Capital Reserves	(1,018,501)	477,072	722,928	1,200,000	1,000,000	2,200,000	1,000,000	3,200,000	(200,000)	3,000,000	1,000,000	4,000,000
Operating Reserves													
K1)	Reserves Donations Elgin	(9,500)	144,716		144,716		144,716		144,716		144,716		144,716
K2)	Reserves Donations Terrace	(1,500)	152,078		152,078		152,078		152,078		152,078		152,078
K3)	Reserves Donations Bobier	(2,500)	73,785		73,785		73,785		73,785		73,785		73,785
K4)	Reserves Donations Alma College Alumnae	500	57,084		57,084		57,084		57,084		57,084		57,084
K5)	Reserves Museum	500	29,446		29,446		29,446		29,446		29,446		29,446
K6)	Reserves Archives	500	1,493		1,493		1,493		1,493		1,493		1,493
K7)	Reserves Donations Library	3,461	116,334		116,334		116,334		116,334		116,334		116,334
K8)	Reserves Mill Rate Stabilization	(2,278,335)	10,510,930	502,974	11,013,904	(73,553)	10,940,350	(2,012,978)	8,927,373	(495,270)	8,432,103	3,575,109	12,007,212
K9)	Reserves Strategic Planning	-	21,923		21,923		21,923		21,923		21,923		21,923
K10)	Reserves Tree Replanting	-	6,379		6,379		6,379		6,379		6,379		6,379
K11)	Reserves Performance Excellenc	-	10,873		10,873		10,873		10,873		10,873		10,873
K12)	Reserves Orthodontics	(2,000)	11,665		11,665		11,665		11,665		11,665		11,665
K13)	Reserves Staff Training	(10,000)	29,338	(5,000)	24,338	(5,000)	19,338	(5,000)	14,338	(5,000)	9,338	(9,338)	-
K14)	Reserves Woodlot	(2,000)	6,723		6,723		6,723		6,723		6,723		6,723
K15)	Reserves Police Services	-	5,516		5,516		5,516		5,516		5,516		5,516
K	Operating Reserves	(2,300,875)	11,178,283	497,974	11,676,257	(78,553)	11,597,703	(2,017,978)	9,579,726	(500,270)	9,079,455	3,565,771	12,645,226