

To: David Creery, Chief Administrative Officer

From: Diane Campbell, Director of Administrative Services

Re: Reserve, Reserve Funds, Trust Funds & Reserve for Capital Projects

AIM

To provide Council with the status of the reserve, reserve funds, trust funds and reserve for capital projects at December 31, 2023 with projections to the end of 2024 and request that certain funds currently identified as trust funds be transferred to reserve funds.

BACKGROUND

During the budget process, Council was provided with forecasts of a number of the City's reserve and reserve funds as well as the capital reserve. Once the year end audit is complete, a second, more fulsome report, is provided with respect to these accounts. The attached statement includes the year end balances and commitments as well as the 2024 budgeted and some actual current year activity for Council's review.

COMMENTS

During capital budget deliberations, staff discussed the ability of the City to fund the capital program moving forward. This statement provides an opportunity to review the reserve and reserve fund balances and to identify areas of concern as well as consider options for future contributions. During the 2024 revenue budget deliberations, new contributions of \$850,000 were approved to either decrease financing by debt or to assist with reducing the infrastructure funding gap.

The current year of the reserve and reserve fund forecast included with the preliminary capital budget projected positive balances in all funds as of December 31, 2024. Beginning in 2025, several of the funds were projected to be overspent. The Capital Reserve has since benefitted from the 2023 surplus allocation which will eliminate the negative balance in this account while providing the most flexibility with respect to capital funds available. The remainder of the overspent funds, within the 2025 forecast, included the Municipal Building Reserve, the Recoverable from Developers Reserve and the Development Charges Reserve Fund for Roads. In these cases, upcoming projects will need to be revisited to ensure that funds are available to finance the projects.

During the 2023 year-end audit discussions, our auditor requested that a number of our accounts currently reported as Trust Funds be reclassified to Reserve Funds as they do not meet the legal definition of a trust and there are legislative changes currently being considered which will require Trust filings in future years. We will prepare the necessary entries during 2024 to transfer the following to reserve funds: Art Gallery, Community Complex, Good Beginnings/Gym Club, Lily Telfer and Shanna Larsen.

RECOMMENDATION

That Council receive the Statement of Reserve, Reserve Funds, Trust Funds and Reserve for Capital Projects at December 31, 2023 as information and,

Further, that Council approve the reclassification of the following funds to Reserve Funds: Art Gallery, Community Complex, Good Beginnings/Gym Club, Lily Telfer and Shanna Larsen.

Authored by: Diane Campbell, CPA, CA, Director of Administrative Services

Approved by: David Creery, P. Eng, MBA, Chief Administrative Officer

RESERVE & RESERVE FUNDS - DECEMBER 31, 2023

	Fund Balance	Funds Committed for Various Projects as at December 31, 2023	Available Balance at January 1, 2024	2024 Approved Contributions (increases) to Reserves & Reserve Funds	2024 Capital Budget Approved Expenditures (decreases)	2024 Revenue Budget Approved Expenditures (decreases)	2024 Additional Council Approvals & Expenditures to date in 2024	Estimated Balance at December 31, 2024	Comments:
Reserves in the Capital Fund - City									
14009/14028 Reserve for Capital Projects	\$10,856,623.13	(\$4,276,710.09)	\$6,579,913.04		(3,632,000.00)		\$3,573,979.96	\$6,521,893.00	Used to finance capital projects - Revenue sources are unspent capital contributions from revenue, payments from subdividers for capital projects originally built by the City, allocation of surplus over the years and old grants.
14012 Reserve - Recoverable from Develop	\$1,487,143.72	(\$25,000.00)	\$1,462,143.72		(\$580,000.00)			\$882,143.72	Approved during 2013-2017 Capital Budget process to finance new infrastructure that will be repaid by developers in the future. \$ 1,500,000 originally transferred from the Hydro Reserve Fund.
Total Capital Reserves	\$12,343,766.85	(\$4,301,710.09)	\$8,042,056.76	\$0.00	(\$4,212,000.00)	\$0.00	\$3,573,979.96	\$7,404,036.72	

	Fund Balance	Funds Committed for Various Projects as at December 31, 2023	Available Balance at January 1, 2024	2024 Approved Contributions (increases) to Reserves & Reserve Funds	2024 Capital Budget Approved Expenditures (decreases)	2024 Revenue Budget Approved Expenditures (decreases)	2024 Additional Council Approvals & Expenditures to date in 2024	Estimated Balance at December 31, 2024	Comments:
General Reserves - City									
51003	Equipment Replacement - Various	\$2,611,251.97	(\$1,329,484.69)	\$1,281,767.28	\$1,573,720.00	(\$1,738,000.00)		\$1,117,487.28	Equipment charged out based on use. Net revenue from equipment after expenses (fuel, repairs, insurance and mechanics labour) is transferred to reserve to finance future purchases. Includes Works, Engineering and Parks and Recreation.
51009	Equipment Replacement - Fire	\$5,187.50	\$0.00	\$5,187.50	\$775,000.00		(\$330,000.00)	\$450,187.50	Annual contribution to replace equipment as necessary. \$330,000 represents funds owed to Hydro Reserve Fund.
51004	Insurance Loss Reserve	\$266,506.41		\$266,506.41	\$150,000.00		(\$62,303.19)	\$354,203.22	Used to fund the deductible portion of insurance claims. 2024 expenditures have not been estimated although expenditures to date have been included.
51006	Uncollectible Taxes	\$1,208,354.95		\$1,208,354.95				\$1,208,354.95	Used to fund tax adjustments that exceed the budget in any year.
51007	Sick Leave Severance - City	\$2,126,753.57		\$2,126,753.57			(\$190,743.00)	\$1,936,010.57	Used to finance sick leave liability (fire).
51112	Salaries & Benefits - City	\$711,544.80		\$711,544.80	\$850,000.00			\$1,561,544.80	Used to finance contract settlements.
51013	Repairs to Municipal Bldgs	\$1,889,454.03	(\$1,403,437.05)	\$486,016.98	\$458,500.00	(\$610,000.00)	(\$80,000.00)	\$254,516.98	Annual contribution made to finance building repairs & upgrades.
51015	Contingency	\$60,905.84		\$60,905.84	\$20,000.00			\$80,905.84	Used to finance unforeseen expenditures.
51020	Parks and Open Spaces	\$431,460.88	(\$282,628.64)	\$148,832.24	\$200,000.00	(\$346,000.00)		\$2,832.24	Used to finance parks related expenditures.
51017	Election Expenses	\$40,000.00		\$40,000.00	\$40,000.00			\$80,000.00	Used in an election year to finance election expenditures.
51110	Heritage Wdsk-Consulting	\$10,000.00		\$10,000.00				\$10,000.00	
51187	Appraisal Permanent Collection	\$1,336.89		\$1,336.89				\$1,336.89	
51203	WAG Exhibition	\$28,045.93		\$28,045.93		(\$28,045.93)		\$0.00	To be used in 2024 to complete project, budget expenditure was included at \$34,000.
51208	Public Art Installation	\$7,761.51		\$7,761.51				\$7,761.51	

	Fund Balance	Funds Committed for Various Projects as at December 31, 2023	Available Balance at January 1, 2024	2024 Approved Contributions (increases) to Reserves & Reserve Funds	2024 Capital Budget Approved Expenditures (decreases)	2024 Revenue Budget Approved Expenditures (decreases)	2024 Additional Council Approvals & Expenditures to date in 2024	Estimated Balance at December 31, 2024	Comments:
51083 Admin Services Consulting	\$4,000.00		\$4,000.00			(\$4,000.00)		\$0.00	Will be used to complete several software projects in 2024.
51116 Admin Services Furniture	\$2,841.91		\$2,841.91					\$2,841.91	To be used to finance workstation improvements.
51189 Admin Services Cash Receipts	\$5,500.00		\$5,500.00					\$5,500.00	To be used to provide cash receipting software to various departments.
51023 Education & Training	\$31,593.48		\$31,593.48	\$70,000.00			(\$45,917.78)	\$55,675.70	Provides funding for various seminars, courses and training. 2024 expenditures have not been estimated although expenditures to date are included.
51144 Long Service Banquet	\$18,670.26		\$18,670.26	\$5,000.00				\$23,670.26	To be used to finance banquet normally held every two years.
51044 Modernization Software	\$15,436.28		\$15,436.28					\$15,436.28	To be used to complete modernization projects started in 2021 and 2022.
51045 Computer Automation	\$49,919.00		\$49,919.00	\$120,000.00	(\$103,000.00)			\$66,919.00	To finance computer acquisitions, software & upgrades.
51038 Artifact Acquisition-Museum	\$28,266.32		\$28,266.32					\$28,266.32	
51136 Consulting-HR	\$14,123.63		\$14,123.63					\$14,123.63	To be used for Job Equity Consultant.
51207 HR/H & S-New Furniture/Equipment	\$25,000.00		\$25,000.00	\$10,000.00		(\$25,000.00)		\$10,000.00	To be used to furnish new office & purchase new equipment for respirator fit testing.
51054 Sylvania Band	\$24,000.00		\$24,000.00	\$3,000.00				\$27,000.00	To be used to offset expenditures for the Sylvania band parade appearances.
51060 Asphalt Resurfacing	\$637,158.99	(\$637,000.00)	\$158.99	\$600,000.00	(\$600,000.00)			\$158.99	Approved in \$200,000 increments during various operating budget deliberations to increase annual asphalt spending.
51117 Policy Review - Planning	\$5,694.37		\$5,694.37					\$5,694.37	
51123 WSIB - Neer	\$205,995.93		\$205,995.93					\$205,995.93	Historically used to pay any surcharge assessed based on a comparison of City's experience rating compared to the industry average.

		Fund Balance	Funds Committed for Various Projects as at December 31, 2023	Available Balance at January 1, 2024	2024 Approved Contributions (increases) to Reserves & Reserve Funds	2024 Capital Budget Approved Expenditures (decreases)	2024 Revenue Budget Approved Expenditures (decreases)	2024 Additional Council Approvals & Expenditures to date in 2024	Estimated Balance at December 31, 2024	Comments:
51062	Consulting-Engineering	\$23,457.56		\$23,457.56					\$23,457.56	Was to be used in 2023 to update development guidelines however project was not completed.
51182	Cedar Creek-Monitoring	\$24,000.00		\$24,000.00					\$24,000.00	
51188	Cedar Creek - EA	\$54,492.70		\$54,492.70					\$54,492.70	
51125	Aerial Mapping	\$53,694.18		\$53,694.18	\$7,000.00				\$60,694.18	To be used for updates of aerial mapping of the City.
51059	Asset Management Studies	\$40,000.00		\$40,000.00					\$40,000.00	To be used to support Provincially mandated Asset Management Plans
51143	Building Department	\$2,604,966.79	(\$55,599.63)	\$2,549,367.16			(\$197,530.00)		\$2,351,837.16	Provincial requirement for Building department to self-finance. Balance is available to finance future shortfalls.
51113	Mayor's Reception	\$2,872.58		\$2,872.58	\$3,000.00				\$5,872.58	To be used for reception at end of Council Term.
51206	Community Social & Well Being	\$0.00		\$0.00	150,000.00				\$150,000.00	
51194	Radio System Fire & Police	\$311,677.30	(\$88,265.78)	\$223,411.52	\$200,000.00				\$423,411.52	
51196	Legal Fees - C.A.O.	\$15,362.08		\$15,362.08			(\$15,360.00)		\$2.08	Will be used, as needed, in 2024 to offset legal costs.
51126	Industrial Land Servicing	\$9,056.78		\$9,056.78					\$9,056.78	
51197	Southside Pond Cleanout	\$2,500,000.00	(\$2,500,000.00)	\$0.00					\$0.00	To finance capital project to begin in 2024.
51198	Cannabis Legalization	\$68,409.00		\$68,409.00			(\$68,409.00)		\$0.00	Provincial Funding to be used to offset cost of policing in 2024.
51200	Physician Recruitment	\$40,000.00		\$40,000.00	\$10,000.00		(\$10,000.00)		\$40,000.00	To be used to assist with costs of moving for physicians relocating to Woodstock.
51204	Physician Recruitment Marketing	\$4,000.00		\$4,000.00					\$4,000.00	
51205	Physicians-Forgivable Loans	\$90,000.00		\$90,000.00	\$30,000.00		(\$90,000.00)		\$30,000.00	To be used for forgivable loans in 2024 pending approval of CIP updates.
	Total General Reserves	\$16,308,753.42	(\$6,296,415.79)	\$10,012,337.63	\$5,275,220.00	(\$3,397,000.00)	(\$518,344.93)	(\$628,963.97)	\$10,743,248.73	

	Fund Balance	Funds Committed for Various Projects as at December 31, 2023	Available Balance at January 1, 2024	2024 Approved Contributions (increases) to Reserves & Reserve Funds	2024 Capital Budget Approved Expenditures (decreases)	2024 Revenue Budget Approved Expenditures (decreases)	2024 Additional Council Approvals & Expenditures to date in 2024	Estimated Balance at December 31, 2024	Comments:
Reserve Funds: City									
52001	Land for Public Purposes	\$692,189.59	(\$270,000.00)	\$422,189.59		(\$413,000.00)		\$9,189.59	Obligatory Reserve - Planning Act. 2024 contributions have not been estimated.
52002	Street Lighting	\$554,805.62	(\$270,079.39)	\$284,726.23	\$50,000.00	(\$140,000.00)		\$194,726.23	Established in 1975. Contributions are from Revenue Fund.
52003	Downtown Redevelopment	\$1,947,679.26	(\$1,673,995.29)	\$273,683.97	\$200,000.00	(\$125,000.00)	(\$297,000.00)	\$51,683.97	Established in 1978. Annual contributions from Revenue Fund.
52004	Art Acquisition	\$119,742.41	(\$96,394.26)	\$23,348.15	\$5,000.00	(\$10,000.00)		\$18,348.15	
52007	Complex Ball Diamond	\$3,715.08		\$3,715.08				\$3,715.08	Established in 2013.
52008	Tax Stabilization	\$262,833.88	(\$72,437.72)	\$190,396.16				\$190,396.16	Established in 1997.
52009	Industrial Land	\$8,355,227.26	(\$8,064,221.72)	\$291,005.54	\$24,275,000.00	(\$1,815,000.00)	(\$85,080.00)	\$22,665,925.54	fund collected in 2024 will be used to service industrial land. Currently the reserve fund owes the Hydro Legacy Reserve Fund \$ 5,000,000 for the Corlett Farm purchase and \$ 6,008,000 for the Elliott Farm purchase to be recovered from future land sales at the respective locations.
52010	Hydro	\$1,558,799.32	(\$419,192.60)	\$1,139,606.72	\$82,100.00	(\$170,000.00)	\$330,000.00	\$1,381,706.72	\$330,000 represents funds owed to Hydro Reserve Fund from Fire Equipment Reserve
52013	Park Improvements	\$95,218.70	(\$22,460.18)	\$72,758.52		(\$66,000.00)		\$6,758.52	Contribution from subdividers for street trees in new subdivisions. 2024 contributions have not been estimated.
52041	Park Trees	\$577,752.41	(\$6,716.71)	\$571,035.70		(\$40,000.00)		\$531,035.70	Contributions from developers for park trees to replenish tree canopy. 2024 contributions have not been estimated.
52012	Mary Evans Endowment	\$302,717.48		\$302,717.48				\$302,717.48	Heritage Endowment Fund - Provincial Grant plus contributions from City and Library. Principal is to remain intact.

		Fund Balance	Funds Committed for Various Projects as at December 31, 2023	Available Balance at January 1, 2024	2024 Approved Contributions (increases) to Reserves & Reserve Funds	2024 Capital Budget Approved Expenditures (decreases)	2024 Revenue Budget Approved Expenditures (decreases)	2024 Additional Council Approvals & Expenditures to date in 2024	Estimated Balance at December 31, 2024	Comments:
52015	Woodstock Art Gallery Friends	\$5,725.57		\$5,725.57					\$5,725.57	Established in 2018.
52017	Development Charges-Discounted									Per Development Charges By-law. 2024 contributions from Developers have not been estimated for any of the Development Charge funds.
	Administration	\$169,360.88	(\$14,816.65)	\$154,544.23					\$154,544.23	
	Library	\$2,468,001.86		\$2,468,001.86		(\$20,000.00)	(\$80,000.00)		\$2,368,001.86	
	Solid Waste	\$100,444.45		\$100,444.45			(\$15,850.00)		\$84,594.45	
	Parks & Recreation	\$8,192,819.08	(\$3,924,109.18)	\$4,268,709.90		(\$1,057,000.00)	(\$89,380.00)		\$3,122,329.90	
52018	Development Charges-Non Discounted									Per Development Charges By-law. 2024 contributions from Developers have not been estimated for any of the Development Charges funds.
	Public Works	\$371,698.17	(\$250,000.00)	\$121,698.17			(\$93,530.00)		\$28,168.17	
	Roads & Related	\$4,651,358.56	(\$559,136.26)	\$4,092,222.30		(\$2,432,000.00)			\$1,660,222.30	
	Transit	\$307,166.71		\$307,166.71					\$307,166.71	
	Police Service	(\$279,202.83)		(\$279,202.83)			(\$326,960.00)		(\$606,162.83)	To be applied to long term debt repayments. Fund is overspent and amount is borrowed from other Development Charges categories.
	Fire Service	\$617,883.16		\$617,883.16		(\$50,000.00)	(\$85,740.00)		\$482,143.16	
52020	Slot Machines	\$2,257,096.14	(\$222,020.37)	\$2,035,075.77	\$1,575,000.00		(\$1,576,630.00)		\$2,033,445.77	Revenues received in one year are allocated the following year. 2024 allocation policy has been updated to include Community & Social Well Being Reserve contribution and Transit FAIR.
52021	Investment in the Arts	\$25,599.92		\$25,599.92					\$25,599.92	Reserve Fund established in 1990 with fundraising proceeds and matching provincial grant. Can be used for any purpose related to Art Gallery.
52022	Dedicated Provincial Gas Tax	\$1,688,937.52	(\$482,930.68)	\$1,206,006.84	\$450,000.00	(\$335,000.00)	(\$150,000.00)		\$1,171,006.84	Grant from province for transit and paratransit. 2024 actual allocation has not been officially announced.
52026	Ball Diamond	\$393.14		\$393.14					\$393.14	

		Fund Balance	Funds Committed for Various Projects as at December 31, 2023	Available Balance at January 1, 2024	2024 Approved Contributions (increases) to Reserves & Reserve Funds	2024 Capital Budget Approved Expenditures (decreases)	2024 Revenue Budget Approved Expenditures (decreases)	2024 Additional Council Approvals & Expenditures to date in 2024	Estimated Balance at December 31, 2024	Comments:
52029	Millennium	\$10,851.16		\$10,851.16					\$10,851.16	Donation from Len Reeves for playground equipment.
52034	Federal Gas Tax	\$1,822,148.77	(\$764,778.48)	\$1,057,370.29	\$1,468,411.00	(\$2,340,000.00)			\$185,781.29	Contribution represents 2024 allocation.
52035	Museum Exhibition	\$36,414.79		\$36,414.79			(\$1,000.00)		\$35,414.79	
52028	Museum Fundraising	\$160.17		\$160.17					\$160.17	
52036	Art Gallery Exhibition	\$787.09		\$787.09					\$787.09	
52037	Hydro Legacy	\$22,870,634.55		\$22,870,634.55					\$22,870,634.55	Proceeds from sale of Woodstock Hydro - Generally restricted to spending investment income only. Currently owed \$ 11,008,000 from Industrial Land reserve fund related to two farm purchases.
52038	Parks & Rec Sponsorship	\$918,943.46		\$918,943.46					\$918,943.46	Received a large donation in 2023 to be used for parks and recreation.
52039	Bruce Flowers Legacy	\$430,535.53		\$430,535.53					\$430,535.53	Donation from Estate of Bruce Flowers - Generally restricted to spending investment income only.
	Total Reserve Funds	\$61,138,438.86	(\$17,113,289.49)	\$44,025,149.37	\$28,105,511.00	(\$8,888,000.00)	(\$2,629,170.00)	\$33,000.00	\$60,646,490.37	

	Fund Balance	Funds Committed for Various Projects as at December 31, 2023	Available Balance at January 1, 2024	2024 Approved Contributions (increases) to Reserves & Reserve Funds	2024 Capital Budget Approved Expenditures (decreases)	2024 Revenue Budget Approved Expenditures (decreases)	2024 Additional Council Approvals & Expenditures to date in 2024	Estimated Balance at December 31, 2024	Comments:
Trust Funds:									
53001	K.N. Light	\$7,004.60		\$7,004.60				\$7,004.60	Bequest received many years ago. Any investment income is transferred to the Revenue Fund budget. Principal is to remain intact.
53002	W.J. Bickerton	\$10,002.38		\$10,002.38				\$10,002.38	Bequest received many years ago. Any investment income is transferred to the Revenue Fund budget. Principal is to remain intact.
53003	Lillian J. McKay	\$5,002.02		\$5,002.02				\$5,002.02	Bequest received many years ago. Any investment income is transferred to the Revenue Fund budget. Principal is to remain intact.
53006	Complex Occupants	\$249,913.58	(\$15,000.00)	\$234,913.58	\$6,804.00	(\$185,000.00)		\$56,717.58	Established in 1991 to provide funds for future capital repairs. Contributions received from Gym Club and Good Beginnings Day Care. Gym Club has a new agreement and will no longer be contributing to this fund.
53011	Community Complex (Woodstock Inc.)	\$139,357.66		\$139,357.66				\$139,357.66	Majority of fund represents donation received from the Estate of John Young.
53015	Art Gallery Memorial	\$24,048.11		\$24,048.11		(\$24,000.00)		\$48.11	Bequest and specific donations. No restrictions on fund, it will be closed in 2024.
53008	Lily Telfer	\$24,402.48		\$24,402.48				\$24,402.48	Bequest to be used for art classes and children's programming.
53016	Art Gallery	\$476.80		\$476.80				\$476.80	Originally established by Library Board using proceeds of art rentals and sales.
53018	Shanna Larsen	\$4,969.49		\$4,969.49				\$4,969.49	Memorial Donations - subsidize swimming for underprivileged children
Total Trust Funds		\$465,177.12	(\$15,000.00)	\$450,177.12 #	\$6,804.00	(\$185,000.00)	(\$24,000.00)	\$0.00	\$247,981.12

Reserves & Reserve Funds - Other

	Fund Balance	Funds Committed for Various Projects as at December 31, 2023	Available Balance at January 1, 2024	2024 Approved Contributions (increases) to Reserves & Reserve Funds	2024 Capital Budget Approved Expenditures (decreases)	2024 Revenue Budget Approved Expenditures (decreases)	2024 Additional Council Approvals & Expenditures to date in 2024	Estimated Balance at December 31, 2024	Comments:
Downtown Woodstock - B.I.A.									
51034	Marketing & Beautification-B.I.A.	\$28,336.80		\$28,336.80		(\$23,789.64)		\$4,547.16	
51035	Bad Debts - B.I.A.	\$47,666.00		\$47,666.00		(\$36,233.06)		\$11,432.94	Primarily for property tax reductions.
51036	Automation - B.I.A.	\$5,292.92		\$5,292.92				\$5,292.92	
	Total Downtown Woodstock B.I.A.	\$81,295.72	\$0.00	\$81,295.72	\$0.00	\$0.00	(\$60,022.70)	\$0.00	\$21,273.02
Woodstock Public Library:									
51127	Library Automation	\$328,726.31	(\$50,000.00)	\$278,726.31		(\$50,000.00)		\$228,726.31	
51137	Library Salaries & Benefits	\$906,920.48		\$906,920.48				\$906,920.48	Used to finance contract settlements.
51145	Consultants Services	\$405,388.09		\$405,388.09	(20,000.00)	(\$80,000.00)		\$305,388.09	
52030	Marg Toon-Library	\$2,422.20		\$2,422.20				\$2,422.20	
53014	Jessie McDougall	\$13,610.82		\$13,610.82				\$13,610.82	Investment income must be used for children's programming. Principal is to remain intact.
	Total Woodstock Public Library	\$1,657,067.90	(\$50,000.00)	\$1,607,067.90	\$0.00	(\$20,000.00)	(\$130,000.00)	\$0.00	\$1,457,067.90
Woodstock Police Services:									
51152	Insurance Loss	\$287,861.71		\$287,861.71	\$5,000.00			\$292,861.71	
51153	Legal Fees	\$204,313.34		\$204,313.34				\$204,313.34	
51156	Building & Operations	\$130,343.35		\$130,343.35				\$130,343.35	
51157	Honour Guard	\$2,100.80		\$2,100.80				\$2,100.80	
51158	Labour Relations	\$640,989.65		\$640,989.65				\$640,989.65	
51159	Information Technology	\$440,805.40		\$440,805.40		(\$150,000.00)		\$290,805.40	
51161	Canine Unit	\$13,645.95		\$13,645.95				\$13,645.95	
51166	Capital Projects	\$326,819.44		\$326,819.44				\$326,819.44	
51171	Specialized Services & Wellness	\$18,855.28		\$18,855.28				\$18,855.28	
51172	Civilian Clothing	\$2,273.33		\$2,273.33				\$2,273.33	
52032	Radio Replacement	\$19,354.23		\$19,354.23				\$19,354.23	
52031	Sick Leave Severance	\$689,037.41		\$689,037.41	\$10,000.00	(\$200,000.00)		\$499,037.41	
	Total Woodstock Police Services	\$2,776,399.89	\$0.00	\$2,776,399.89	\$15,000.00	\$0.00	(\$350,000.00)	\$0.00	\$2,441,399.89