

2023

Township of Malahide Municipal Budget

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Executive Summary

Executive Summary

This year, the Township of Malahide is presented with many unique challenges and opportunities alike. The Draft Budget considers how to balance the Township's escalating cost of goods and services, emerging strategic priorities, financial health of the municipality and the cost of living for residents. Development of the 2023 Draft Budget was particularly difficult in this regard.

As with all municipalities in Ontario, inflation continues to increase the cost of providing services. In 2022, the economy suffered from above average inflation of approximately 6.8%. While the Township has limited its cost-of-living indexing on wages at 1.5%, increasing commodity costs must be passed onto property owners in order to maintain essential services. In addition, many of the Township agreements with external contractors, such as its garbage collection contract with Miller Waste Systems, are stipulated to increase by inflation.

The financial constraints placed on the Township's capital budget are even more significant. Non-residential construction costs have seen even greater increases with the Non-Residential Building Construction Price Index (NRBCPI) going up 17.20% in 2022 and again by 19.5% in 2023. With these price increases, the Township's funding towards infrastructure projects is not going as far as it used to. This comes at a time when the Province has cut the Township's 2023 Ontario Community Infrastructure Funding by approximately 10% for 2023.

Key service enhancements are also being sought for this year. The Township has identified the need to bolster its planning, building and by-law enforcement services. In order to mitigate

the cost of these service enhancements, shared-service agreements and fee reviews with the Municipality of Bayham are in progress.

The Township has been successful in finding savings to help mitigate the impact of unfavourable economic circumstances and proposed service enhancements. Recently, the Township outsourced its IT function, reduced administrative labour costs through a staffing reorganization and improved motor vehicle collision billing practices. These changes are expected to save tax payers \$180,500 annually beginning in 2023. Over the past two years the Township's annual operating budget has been reduced by nearly a combined \$286,500 without affecting service levels.

With all these challenges and opportunities considered, Township staff are recommending a property tax levy increase of 5.03% for 2023 in order to generate additional annual funding of \$398,400. This represents a **2.94%** increase to the Malahide portion of taxes and would see residents pay an additional **\$51** annually on a property assessed at \$250,000. Though property tax increases are understandably disheartening for residents, much has been done to soften this financial burden during these difficult times.

Staff believe the 2023 Draft Budget strikes a careful balance between ensuring existing services are properly funded, investments in new service enhancements can proceed, and property tax increases are kept reasonable and fair. We look forward to continuing to work collaboratively with Council during the 2023 Budget deliberations in order to meet the expectations of our community.



About the Township

About the Township of Malahide | Governance

The Township of Malahide is a municipality in Southwestern Ontario that was established in 1998 as an amalgamation of the three separate municipalities formerly known as the Township of Malahide, the Township of South Dorchester, and the Village of Springfield.

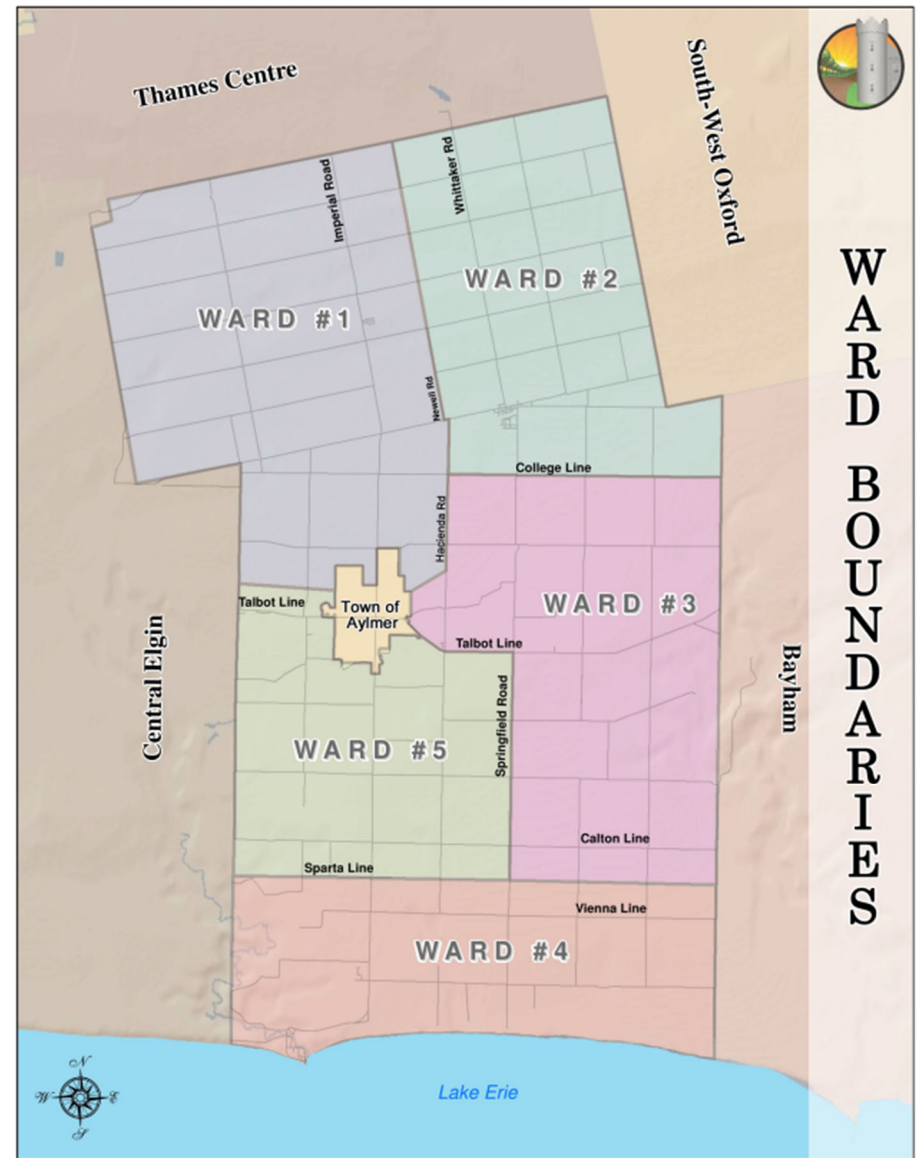
Malahide operates within a two-tier municipal structure whereby it provides the majority of local services while broader regional services are delivered by the County of Elgin.

Every four years, residents of the Township elect a seven-member Council to represent the public and consider the well-being of the municipality on a broad range of matters. Council develops and determines which services the Township provides and carries out the duties of Council within the confines of the Municipal Act and other Provincial legislation. Malahide's Mayor and Deputy Mayor also serve as County Council members.

The Township's elected Council for 2023 to 2026 includes:

- Mayor Dominique Giguère
- Deputy Mayor Mark Widner
- Ward 1 Councillor Sarah Leitch
- Ward 2 Councillor John H. Wilson
- Ward 3 Councillor Rick Cerna
- Ward 4 Councillor Scott Lewis
- Ward 5 Councillor Chester Glinski

Council typically meets on the first and third Thursdays of each month. Meetings are open to the public as well as broadcast on the Township of Malahide's YouTube channel.

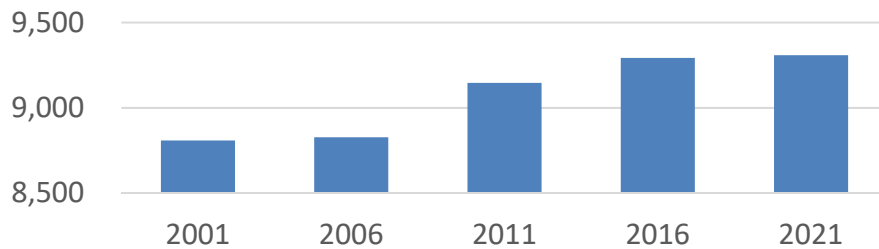


About the Township of Malahide | Demographics

Population

The Township of Malahide has a total population of 9,308 (2021). Over the period of 2001 to 2021, the population grew by 499 people. The Township's average annual rate of growth over this period is 0.27%.

**Township of Malahide
Population Growth**



The population was expected to rise by approximately 1,000 people by 2031 based on the Township of Malahide's 2021 Development Charges Background Study by Watsons & Associates Economists Ltd., though early trends suggest a slower rate of growth. The Township has been exploring expansion of services to Springfield as a means to accommodate sustained, long-term growth.

Land Density

The Township of Malahide is a predominantly rural, low-density municipality with its population spread out over an area of 394 square kilometers. While residents tend to enjoy large lot sizes and the lifestyle of living in small communities, low population density can make it more difficult for municipal governments to provide financially efficient services.

Municipality	Population /sq. km
Town of Aylmer	1,208.63
Municipality of Central Elgin	49.12
Municipality of Bayham	29.01
Township of Malahide	23.61
Township of Southwold	16.10
Municipality of West Elgin	15.71
Municipality of Dutton-Dunwich	14.10

Household Income

According to the 2021 Census, Malahide households earn on average 5.6% higher than the provincial average. Household incomes are comparable to the other lower-tier municipalities in the County.

Municipality	After-Tax Household Income (2020)
Township of Southwold	91,000
Municipality of Central Elgin	89,000
Township of Malahide	84,000
Municipality of Bayham	83,000
Municipality of Dutton-Dunwich	79,500
Municipality of West Elgin	68,000
Town of Aylmer	66,000
Ontario	79,500



About the Township of Malahide | Services

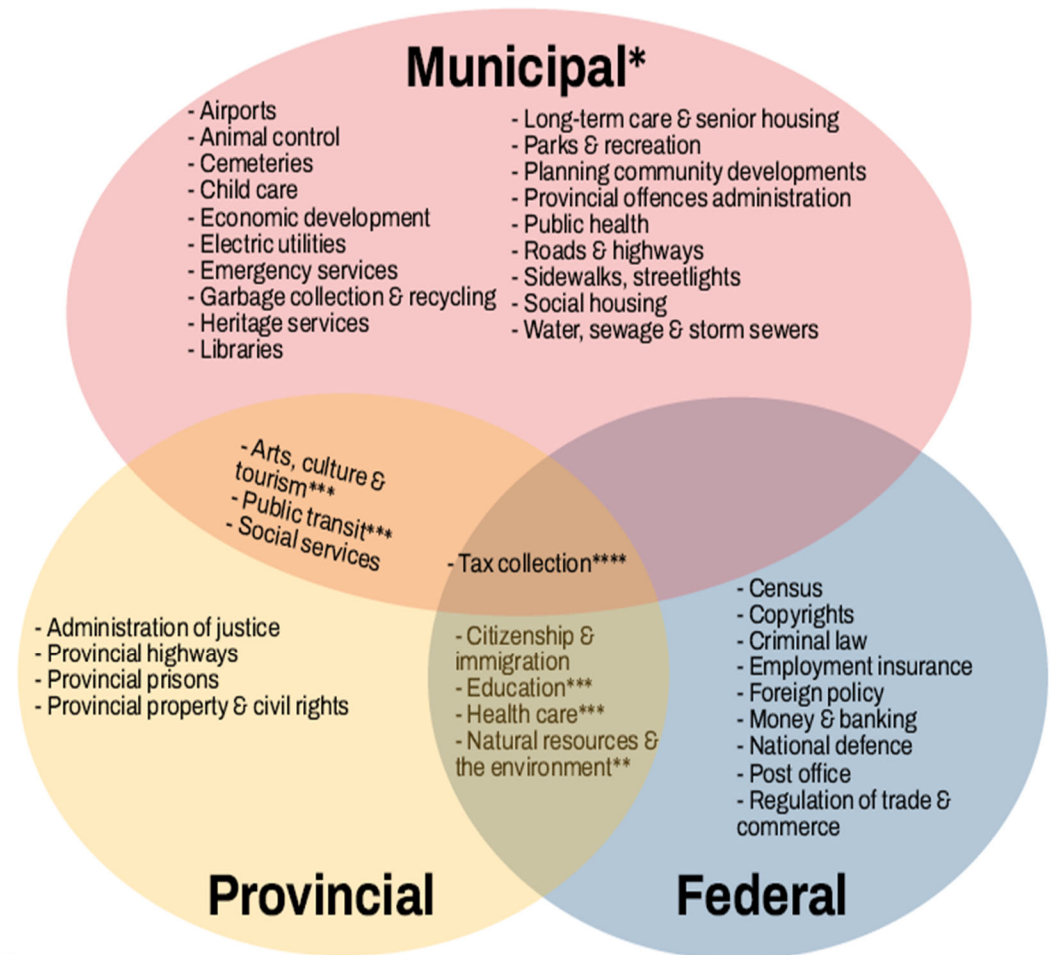
Municipalities are created by provincial governments, and as such, the services they can provide are limited by the legislature. These services are divided by the Township of Malahide and the County of Elgin as follows:

Township of Malahide Responsibilities

- ❖ Drainage
- ❖ Fire Prevention & Rescue
- ❖ Planning Services
- ❖ Water & Sewer
- ❖ Waste Collection
- ❖ Local Infrastructure
- ❖ Animal Control
- ❖ Building Services
- ❖ By-Law Enforcement
- ❖ Parks & Recreation
- ❖ Tax Collection
- ❖ Property Records

County of Elgin Responsibilities

- ❖ County Archives
- ❖ Libraries
- ❖ Land Division Committee
- ❖ Provincial Offences Administration
- ❖ Economic Development and Tourism Services
- ❖ Long-Term Care Homes
- ❖ Elgin Police Services Board
- ❖ County Infrastructure
- ❖ Land Ambulance
- ❖ Emergency & Fire Training Services
- ❖ Social Services



NOTES:

*Services provided may differ from municipality to municipality

**Municipalities also have an effect on environment policy through their jurisdiction in water and sewage, public transit, garbage collection, etc.

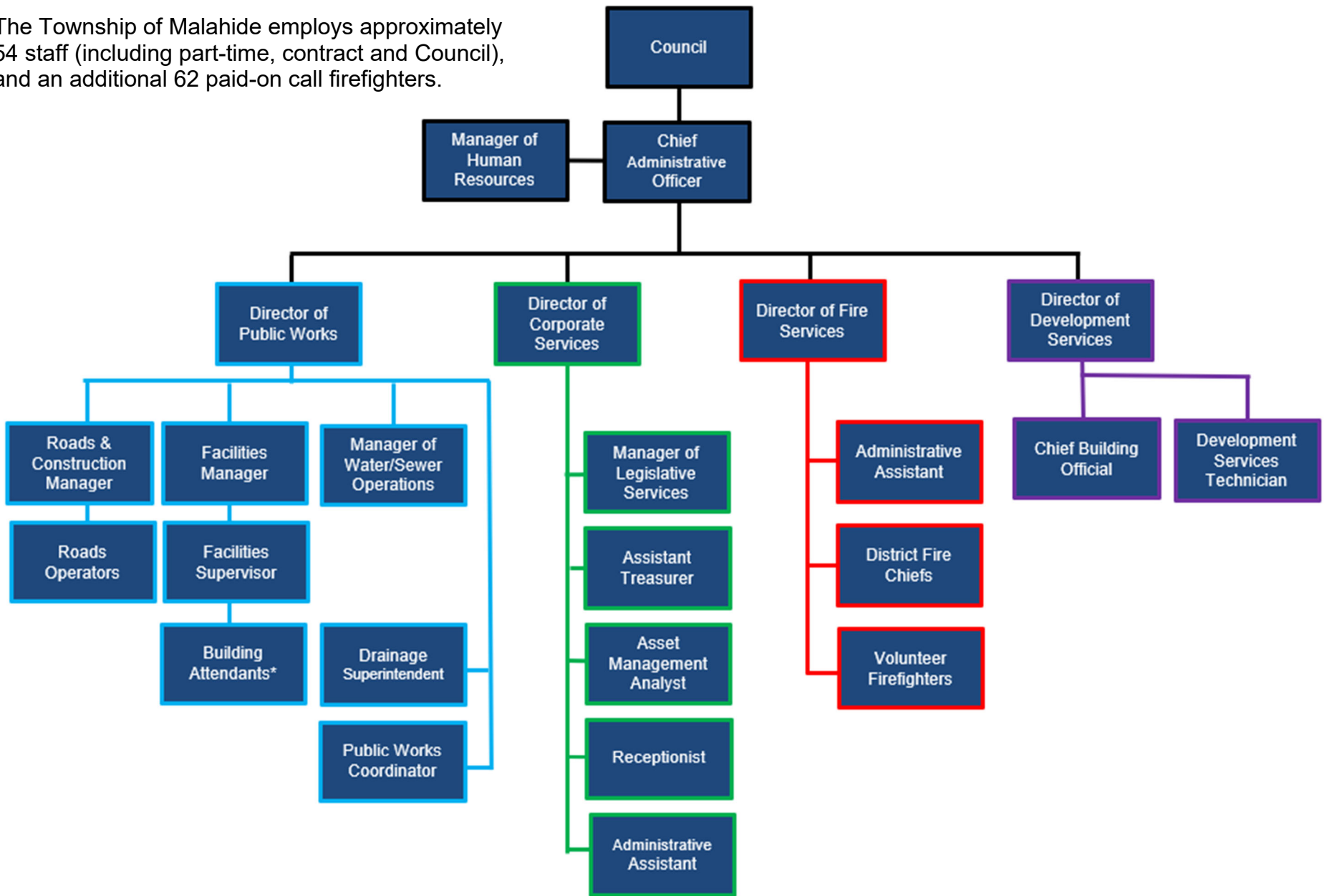
***Influenced by federal funding transfers

****Municipalities: property taxes, Provincial and Federal: sales and income taxes



About the Township of Malahide | Organizational Structure

The Township of Malahide employs approximately 54 staff (including part-time, contract and Council), and an additional 62 paid-on call firefighters.



About the Budget

About the Budget

The Township's municipal budget is a strategic financial planning document that outlines our municipality's priorities, and is a balancing act between competing priorities: what can we afford; and, how to provide desired levels of service to residents.

Every year, Township staff put forward a draft budget for Council to make choices about municipal services and programs. It is an ongoing process as each year budgets are drafted, revised, reported, presented, approved, adopted, and monitored. Malahide's budget is divided into three parts:

Operating Budget – the plan for the day-to-day operations of the Township including the salaries, materials and supplies that are necessary to deliver programs and services

Capital Budget - the annualized plan for the financing of the Town's infrastructure including lands, buildings, machinery and equipment

Reserves – funding set aside through operating budget contributions for specific purposes defined by Council, legislation, or agreements

The Township also prepares separate budgets for Water and Sewer services. These services are fully funded by their respective user fees and are typically adopted separately to ensure timely approval of rates.

Municipal Act Requirements

The Municipal Act, 2001, S.O. 2001, c. 25 ("Municipal Act") outlines the regulations for a municipality's annual budget or multi-year budget process. Notable requirements include:

- ~ Budgets shall be prepared during the year or in the immediately preceding year
- ~ Unlike federal and provincial budgets, municipal budgets must be balanced (revenues must equal expenses)
- ~ Municipal budgets are based on a modified-accrual basis in accordance with Generally Accepted Accounting Principles as approved by the Canadian Public Sector Accounting Handbook with some exceptions under Ontario Regulation 284/09
- ~ Municipalities may adopt multi-year budgets but must review and readopt each subsequent year
- ~ Debt may only be incurred for long-term capital projects and the amount of debt a municipality can draw is limited by an amount set by the Province each year

Further information is provided in sections 290 & 291 of the Municipal Act.

Funding Restrictions

Provincial legislation provides municipalities with limited powers to generate revenue. Municipalities rely primarily on property taxes, government transfers and user fees (including permits) to fund their services. Development charges are also an allowable funding source though their use is restricted to growth-related capital investments. Unlike the federal and provincial governments, municipalities are unable to levy income or sales taxes.



How Services Are Funded

How Services Are Funded | Property Taxes

About Property Taxes

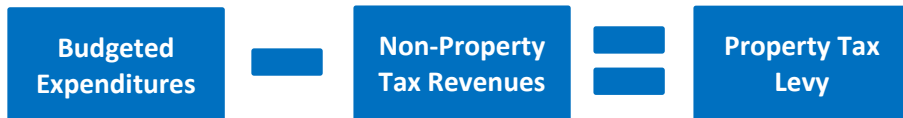
Property taxes are the most important revenue source for the Township. The amount of property taxes paid by a property owner is calculated using two variables: the current value assessment of a property as determined by the Municipal Property Assessment Corporation (MPAC); and, the tax rate as determined by the revenue requirements determined through the Township's budget.

$$\text{Current Value Assessment} \times \text{Tax Rate} = \text{Property Taxes}$$

Under the current assessment and taxation methodology the Province of Ontario is responsible for establishing legislation, rules and regulations. MPAC is responsible for determining the assessment values and classes of properties. The County of Elgin is responsible for setting property tax policies and the Township of Malahide is responsible for tax billing and collection

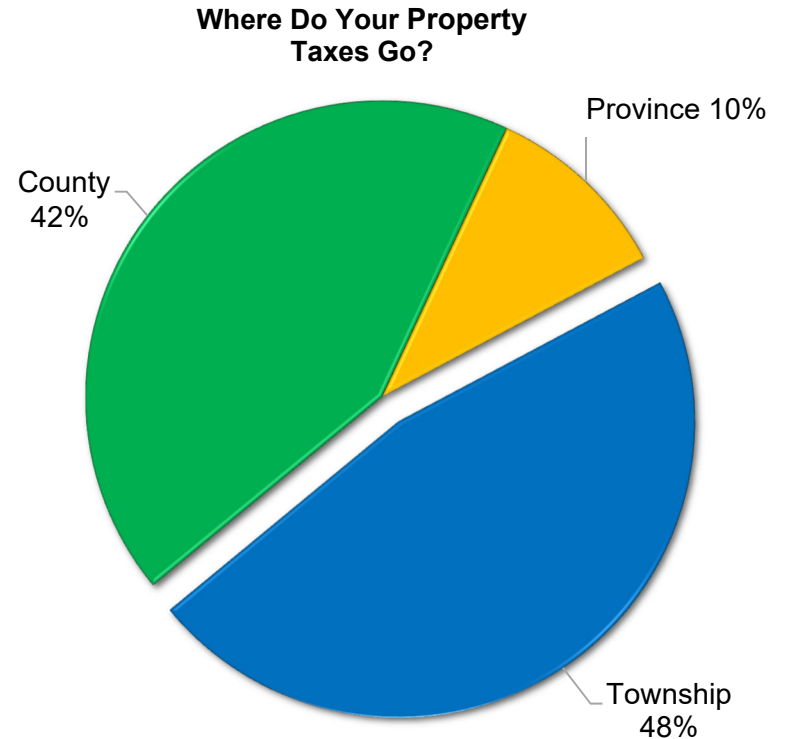
Property Tax Levy

Each year, Council approves the amount of expenditures required to support municipal services. From this amount, revenue sources other than property taxes are subtracted. The balance remaining is the property tax levy which is divided amongst the Township's property owners.



Division of Property Taxes

In 2023, it is expected that only 48% of property taxes collected in the Township will be directly controllable through the Township's budget. The remainder is split between the County of Elgin (42%) and the Province to fund education (10%). In a two-tier municipal structure such as Malahide, both service delivery and property tax funding are divided between the local municipality and county.



How Services Are Funded | Property Taxes

Tax Rates

The Township's tax rate is calculated by dividing the property tax levy, as determined through the budget, by the Township's total taxable property assessment value.

$$\text{Tax Rate} = \frac{\text{Property Tax Levy}}{\text{Weighted Property Assessment}}$$

Properties are categorized into different classes based on their characteristics and use and taxed at different rates. The mechanism used to set a different property class rate relative to the residential property class is referred to as a property tax ratio. A property class with a ratio of 2 means that class' rate will be taxed double that of a residential property with the same assessment. A "weighted assessment" is calculated by multiplying a property's assessment by its class' tax ratio.

The setting of property tax ratios is an important policy decision made by the County of Elgin that can have a profound impact on Township residents. The Province sets allowable ranges for tax ratios. The County's current ratios and Province's "ranges of fairness" have been provided for review.

Tax Class	Current Tax Ratio	Range of Fairness
Residential	1.0	1.0
Commercial	1.6376	0.6 – 1.10
Industrial	2.2251	0.6 – 1.10
Pipeline	1.1446	0.6 – 0.7
Farm	0.23	0 – 0.25
Managed Forest	0.25	0.25

Similar to the vast majority of other municipalities within the Province, the County's ratios for commercial, industrial and pipeline classes exceed the range of fairness due to historical differences before taxation reform. This is allowable under legislation though the Province only allows tax ratios to move towards their established ranges.

It is important to understand that through its annual budget process, the Township determines a set amount of property taxes that it is going to collect. Tax rates adjust to ensure only this set amount, or tax levy, is collected regardless of property reassessments.

A simple tax rate calculation example is provided below.

Simple Tax Rate Calculation: Tax Levy Determined Through Budget = \$10,000						
Property	Class	Assessment (A)	Ratio (B)	Weighted Assessment (A x B)	Taxes Owed	Tax Rate
Property 1	Residential	200,000	1	200,000	5,000	0.025
Property 2	Commercial	100,000	2	200,000	5,000	0.050
Total		200,000		400,000	10,000	



How Services Are Funded | Property Taxes

Property Reassessment

Under the current assessment regime, properties are scheduled to be assessed every four years with any increases being phased in equally each of the four years and all decreases provided in full in the first year. The last reassessment year was 2016 whose values were phased in over the 2017 – 2020 taxation years. Under normal circumstances, the Municipal Property Assessment Corporation (MPAC) would have provided new property assessments for the 2021 taxation year but this process was postponed due to COVID-19. On November 4, 2021, the Province announced that property reassessment would be further postponed until 2024 meaning property assessments will continue to be based on 2016 values.

While property reassessments do not affect total revenue, they do determine how much of the Township's tax levy an individual property owner is responsible to pay. During reassessment years, it is common for most property assessments to increase as real estate historically appreciates over time. However, only properties whose assessment increase is higher than average will be required to pay a larger portion of the Township's tax levy. Properties whose assessment increase is lower than average will pay a smaller portion of the Township's tax levy. This is referred to as a tax shift.

The Township's most recent experience with tax shifts was in 2016 during MPAC's latest assessment update. In the years leading up to the 2016 reassessment, farmland had significantly appreciated in value and was being sold at record high prices. While most property assessments increased, as is usually the case, farmland and managed forest property assessments

increased at a much higher rate than other tax classes. This resulted in a tax shift to these classes from the Township's residential tax class.

While the exact impact of the upcoming assessment update can only be speculated at this time, recent trends seem to indicate that significant tax shifts will occur. Similar to how farmland sale prices increased in the years leading up to the 2016 assessment update, residential property values have appreciated at an unprecedented rate over the last few years. This will likely result in a significant tax shift to residential properties which would benefit owners of other tax classes.

Some groups have begun to express their displeasure over the Province's decision to once again postpone assessment updates. Assessment postponement is perceived as unfair because non-residential classes will continue to pay higher taxes than otherwise required until the update occurs.

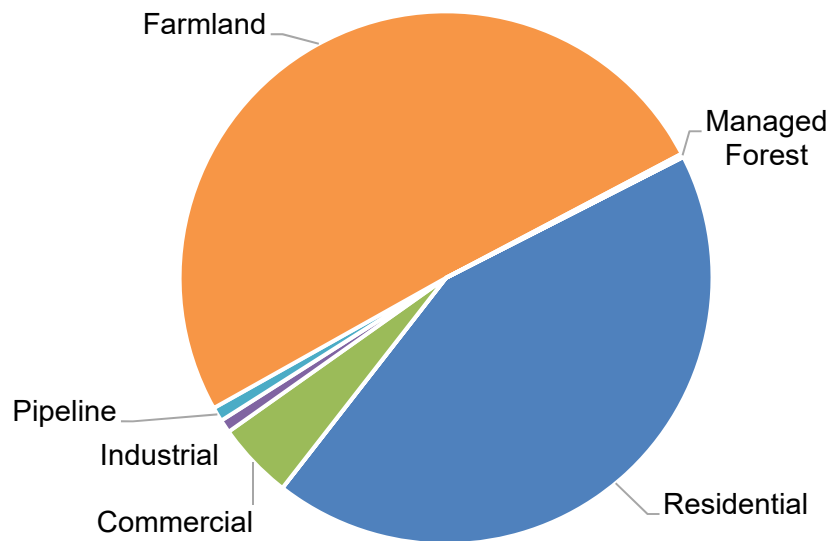
Upper- and single-tier municipalities have the choice to address tax shifts through their selection of tax policies. For example, the County of Elgin approved a reduction in the farm tax ratio which reversed some of the effects of the tax shift in 2016. Some municipalities adopt revenue neutral tax ratios to freeze the amount charged to a tax class thereby preventing unwanted tax shifts.



How Services Are Funded | Property Taxes

Assessment Base

Property assessment is the basis upon which municipalities raise taxes. A strong assessment base is critical to a municipality's ability to generate revenues. The Township's assessment base mix is represented below.



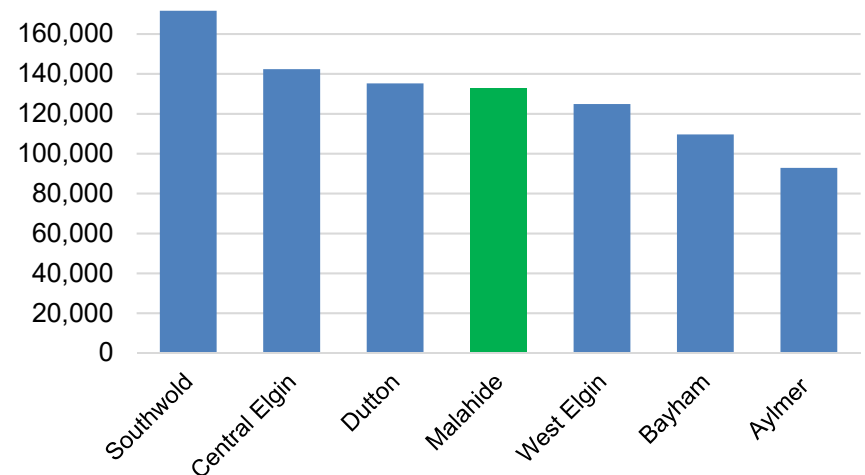
Roughly half of the Township's assessment base is farmland. This is unsurprising and indeed core to Malahide's identity. The exact financial impact of such an assessment mix is hard to determine. On one hand, farmland assessment only generates property taxes at 23% of its assessed value. On the other hand, they undoubtedly receive fewer services and are therefore less expensive to the municipality than a typical residential property.

In Malahide's case, a significant portion of its budget is related to the maintenance of its road network so limited reprieve is provided in this regard. The Province has recognized the financial challenges of having a large farm assessment base and takes this into consideration when issuing its Municipal Partnership Fund grant.

Conversely, the Township holds the largest commercial and pipeline assessment bases and the second largest industrial base in the County. These property types are taxed at comparatively high rates and help to reduce the tax burden of residential and farmland property.

The weighted assessment per population for each County member are provided below. This is a general measure of the strength of each municipality's assessment base.

Weighted Assessment Per Capita



How Services Are Funded | Grants

Ontario Municipal Partnership Fund

The Ontario Municipal Partnership Fund (OMPF) provides annual financial operating support from the Province to municipal governments. The program primarily supports northern and rural municipalities who tend to be in more challenging fiscal circumstances. While funding levels have remained stable, inflation is hampering the effectiveness of the OMPF to balance municipal funding for smaller municipalities. Municipalities continue to call on the provincial government to adjust the value of the fund to better reflect annual rates of inflation.

Ontario Municipal Partnership Fund Allocation					
2018	2019	2020	2021	2022	2023
808,400	780,200	797,800	793,300	837,200	867,900
-5.92%	-3.49%	2.26%	-0.56%	5.53%	3.67%

In order to be eligible to receive the OMPF, the Township of Malahide prepares a complicated report called the “Financial Information Return” along with audited financial statements and its property tax rates for the year. All municipal FIRs can be found online and used to compare municipalities to each other.

Ontario Community Infrastructure Funds

The Ontario Community Infrastructure Fund (OCIF) is transferred to the Township to offset the cost of capital expenditures on core infrastructure projects such as roads, bridges, water and wastewater. The Province has begun to place greater importance on municipal asset management by basing OCIF funding allocations on current replacement values within asset management plans. This change seems to have

negatively impacted the Township as funding in 2023 was cut by approximately 10%

Ontario Community Infrastructure Fund Allocation					
2018	2019	2020	2021	2022	2023
153,390	234,039	238,268	238,268	463,384	416,457

Canada-Community Building Fund (formerly Gas Tax)

The Canada-Community Building Fund is a permanent source of funding provided by the Federal government for the purposes of funding local capital projects. In addition to scheduled allocations, municipalities have received top-up payments in 2021, 2019 and 2017. For the Township, this equated to an additional \$579,532. In order to secure funding, the Township is required to submit an Asset Management Plan that demonstrates its progress towards compliance with the Infrastructure for Jobs & Prosperity Act.

Canada-Community Building Fund Allocation					
2018	2019	2020	2021	2022	2023
291,308	281,884	281,884	294,697	294,697	307,510

Other One-Time Grants

The Township is active in submitting proposals for grant opportunities with upper levels of government. Some notable Township proposals that were recently funded include:

- Port Bruce pier \$970,100
- Talbot Street East watermain replacement \$1,157,697
- Tracey Street Park enhancements \$100,000
- Ontario Police College pump station rebuild \$618,614



How Services Are Funded | User Fees

Legislative Authority

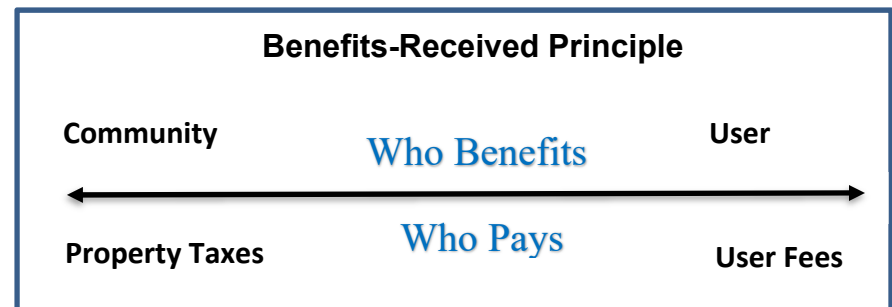
Municipalities are empowered by Part XII of the Municipal Act to impose fees and charges for the recovery of municipal services provided, or for the use of municipal property. The Municipal Act does not define a methodology for calculating a user fee or charge. As such, fees and charges may be determined at the reasonable discretion of Council following some general restrictions, including:

- Imposed on an individual by reason only of their presence or residence in the municipality (poll taxes)
- Fees based on, in respect of, or is computed by reference to:
 - the income of a person or ability to pay
 - the use of property that doesn't belong to or is not under the control of the municipality
 - the consumption of a service not provided by the municipality
 - the generation, exploitation, extraction, harvesting, processing, renewal or transportation of natural resources
- Capital charges to impose costs already included in a development charge or front-ending agreement

When Do We Charge User Fees?

User fees are intended to be used to recover the cost of services provided by the Township that provide direct and identifiable benefits to individuals, groups, or businesses. They are best imposed when specific beneficiaries can be identified, non-users can be excluded, and the quantity of service consumed can be measured.

The Township's primary principle for determining when to charge user fees is based on the **Benefits-Received Principle**. Subscribers to this philosophy believe that those who benefit from a service should pay in proportion to the benefit they receive. For example, if a service only benefits the user, then the user should usually pay entirely for the service. Alternatively, if the service also benefits the community as a whole, justification exists to invest in the service to some extent with tax support.



How Services Are Funded | User Fees

Fee Setting Approach

The Township's starting point when setting any user fee is to calculate what it costs to provide the service. This ensures the Township doesn't inadvertently subsidize private services with property tax funding. Performing these calculations affords staff the opportunity to detect when services are financially-inefficient and consider alternative service delivery methods to improve community affordability.

Aside from cost recovery, staff recommend user fees based on the following objectives:

1	Fee Equity	Ensuring those who receive the benefits of a service pays for them when feasible.
2	Market Competitiveness	Maintain market competitiveness with neighbouring municipalities
3	Affordability of Services	Setting fees that residents will have the ability to pay.
4	Demand Responsiveness	Considering how to promote desired behavior and curb undesired behaviour or reduce the consumption of scarce resources.
5	Community Outcomes	Aligns with Council's strategic goals for the community.

Updates for 2023

During 2022, the Township began the process of reviewing its current user fees. Fees that are most frequently charged and make up the largest portion of the Township's revenue were reviewed first.

- **Water & Sewer** - a formal review was performed by Watson & Associates Economists Ltd. during 2022. New rates were adopted for 2023 and future rate recommendations for the next 10 years are forecasted within the plan.
- **Building & Planning** – Performance Concepts Consulting was awarded a contract to update planning and building fees to align with the Township's proposed shared-service model. Council will consider fee adjustments based on the results of the review in early 2023.
- **Waste Collection** – bag tag fees and garbage levy were reviewed for the 2023 Budget. Based on the 2019 Waste Management Plan, garbage collection is to be based on a 60% subsidization rate. Further, current fees are in-line with neighbouring municipalities. As such, no adjustments are proposed for 2023.
- **Dog Tags** – dog tag fees were reduced through Council resolution in late 2022. This was done to ensure fee revenue does not go beyond full cost recovery thereby subsidizing the Township's tax base.

See Appendix A for the Township's 2023 proposed user fees



Draft Budget Overview

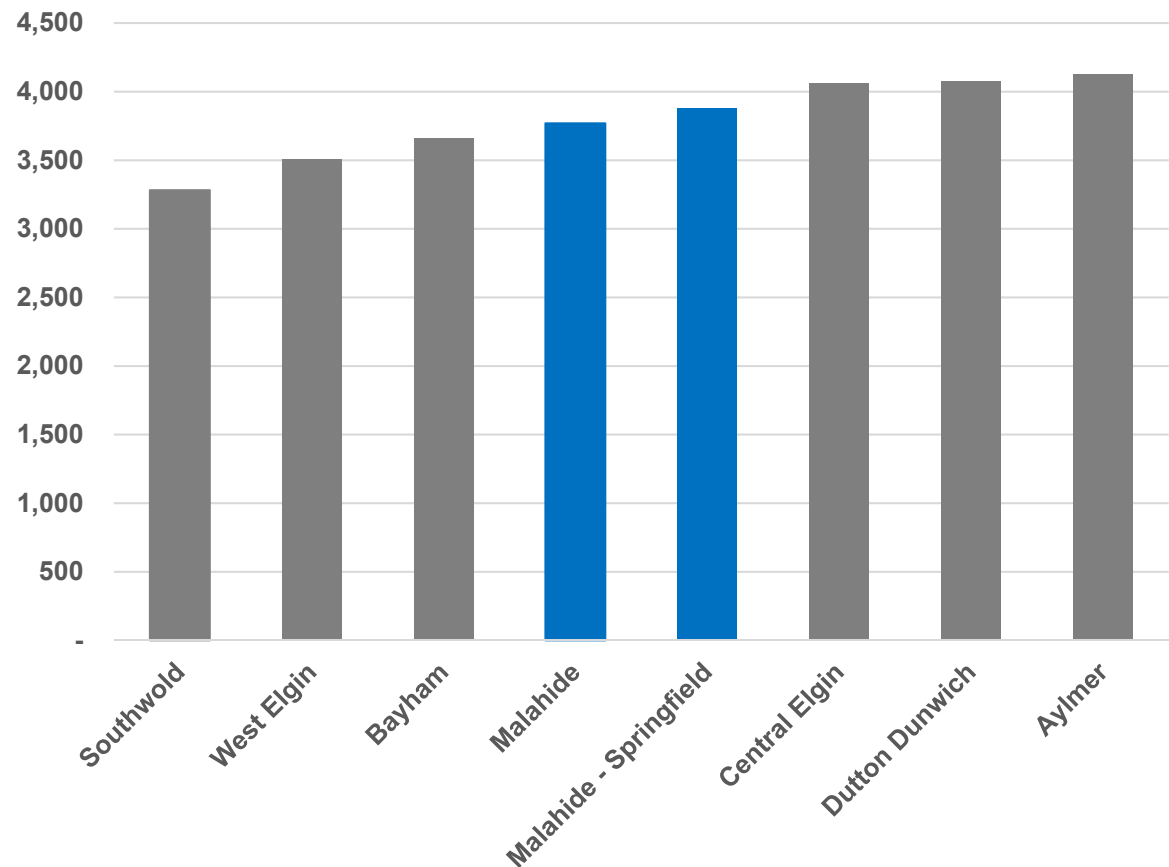
Draft Budget Overview | Property Tax Burden Comparisons

Prior to 2023 Budget approvals, a residential home owner of a property assessed at \$250,000 in the Township of Malahide pays \$3,769 (this is inclusive of a \$50 garbage levy). Springfield residents pay an additional special area levy for streetlights and sidewalks that sees tax burdens on similar properties set to \$3,878. These figures are comparable to the rest of the County whose average tax burden is \$3,787. It is important to note that median property assessments can differ by municipality which can distort relative property tax burdens.

Proposed property tax rates across the County are expected to increase primarily due to inflationary pressures. An internal poll held among Elgin lower tiers in early 2023 showed an average property tax rate increase of 4.41%. These figures are subject to the approval of each municipality's respective Council and therefore may change following the writing of this document.

The Township's 2023 Draft Budget compares favourably at a proposed increase of 2.94% through cost saving measures and assessment growth that paired down its original estimate of a 10.32% increase.

Taxes on a \$250,000 Home (2022)



2023 Proposed Rate Increases	
Malahide	2.94%
Bayham	6.00%
Aylmer	5.10%
Central Elgin	2.88%
Southwold	5.11%
Dutton Dunwich	4.45%
West Elgin	tbd



Draft Budget Overview | Impact to Property Owners

The 2023 Draft Budget proposes a municipal tax levy increase of \$398,400, or **5.03%**. Assessment growth in the form of new builds and additions to existing properties absorb a portion of the levy increase thereby reducing the tax burden of existing property owners. This is reflective in the 2023 proposed residential property tax rate of 0.00719795 which is **2.94%** higher than 2022 (0.00699232). The Township did not see significant residential growth though industrial assessment saw a sharp increase of 29%. The Township collects 2.23 times more tax revenue from an industrial property than a residential property. Due to this assessment growth, the Township can raise its property tax levy by \$165,400 in 2023 without affecting existing property tax burdens. In other words, about 40% of the Township's 2023 levy increase comes tax free to existing property owners.

The Township of Malahide's tax levy represents less than the half the taxes collected on property tax bills in the municipality. In order to estimate the full financial impact on property owners, changes to the County of Elgin and Provincial education rates must be considered as well. This is presented in the table below.

Impact to \$250,000 Residential Property (rounded figures)							
	2019	2020	2021	2022	2023	Increase	
						\$	%
Township of Malahide							
Property Taxes	\$1,735	\$1,645	\$1,691	\$1,748	\$1,799	\$51	2.94%
Garbage Levy	\$35	\$40	\$45	\$50	\$50	\$0	0.00%
	<u>\$1,770</u>	<u>\$1,685</u>	<u>\$1,736</u>	<u>\$1,798</u>	<u>\$1,849</u>	<u>\$51</u>	<u>2.84%</u>
County of Elgin (estimated for 2023)	\$1,514	\$1,519	\$1,562	\$1,588	\$1,605	\$17	1.07%
Province of Ontario	\$403	\$383	\$383	\$383	\$383	\$0	0.00%
Total Property Tax Burden	<u>\$3,687</u>	<u>\$3,587</u>	<u>\$3,681</u>	<u>\$3,769</u>	<u>\$3,837</u>	<u>\$68</u>	<u>1.80%</u>

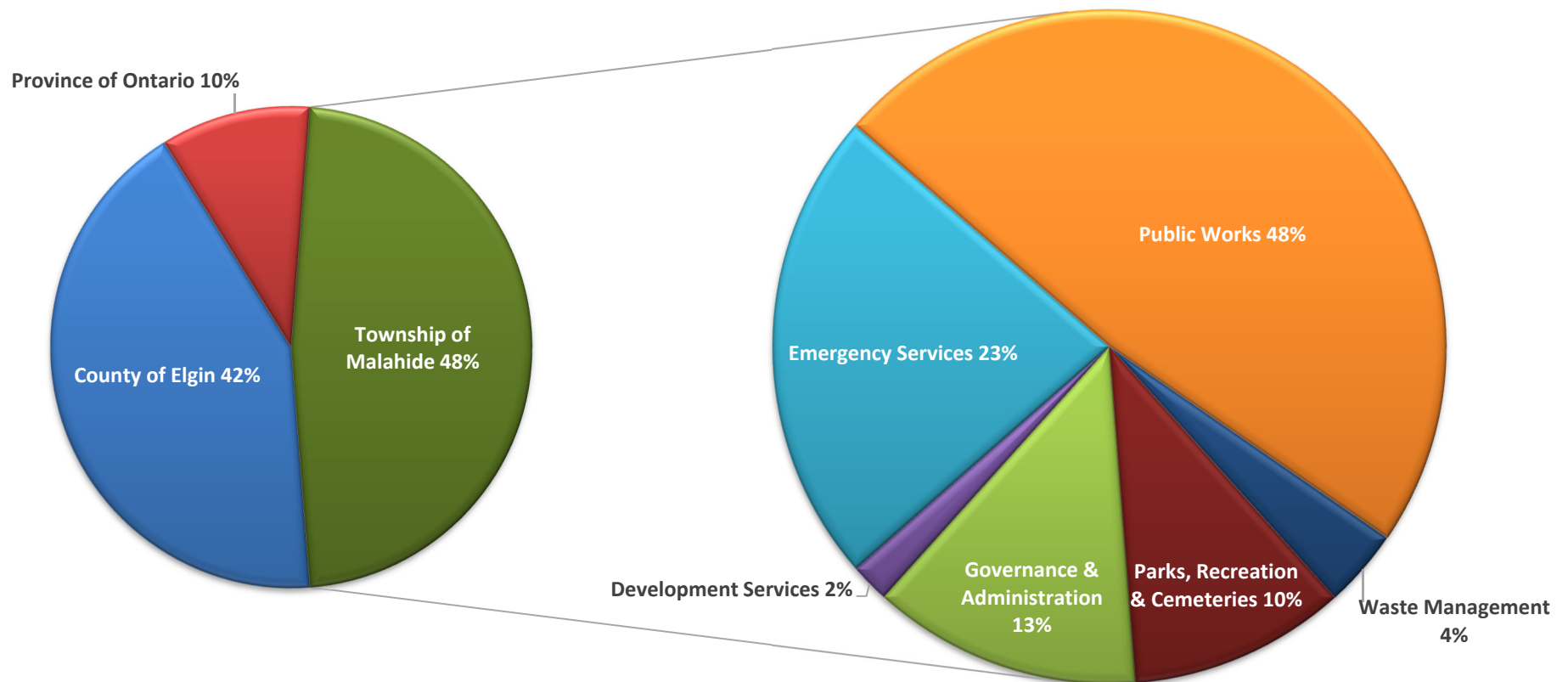
If the 2023 Draft Budget passes as proposed, **a typical residential property would pay an additional \$68 each year** (\$51 to the Township, \$17 to the County, \$0 to the Province) which is **1.80%** higher than in 2022. The burden of this increase scales with each property's assessment. This means a property with a higher assessment value would be affected proportionately. For each \$100,000 of residential property assessment, an owner would pay approximately \$27.30 more than in 2022.



Draft Budget Overview | Allocation of Tax Dollars

The Township of Malahide's 2023 Draft Budget outlines how approximately 48% of tax dollars collected from property owners in the municipality will be used. The remaining 52% of property taxes are remitted to the County of Elgin who provide regional services and to the Province of Ontario to fund education.

Of the Township's share of property taxes, 87% is spent on provision of services to residents including 48% on public infrastructure, 23% for fire and police, 10% on parks, recreation and cemeteries, 4% on garbage and yard waste pickup, and 2% on planning and by-law services. The remaining 13% funds corporate support functions including financial administration, human resources, information technology and governance.

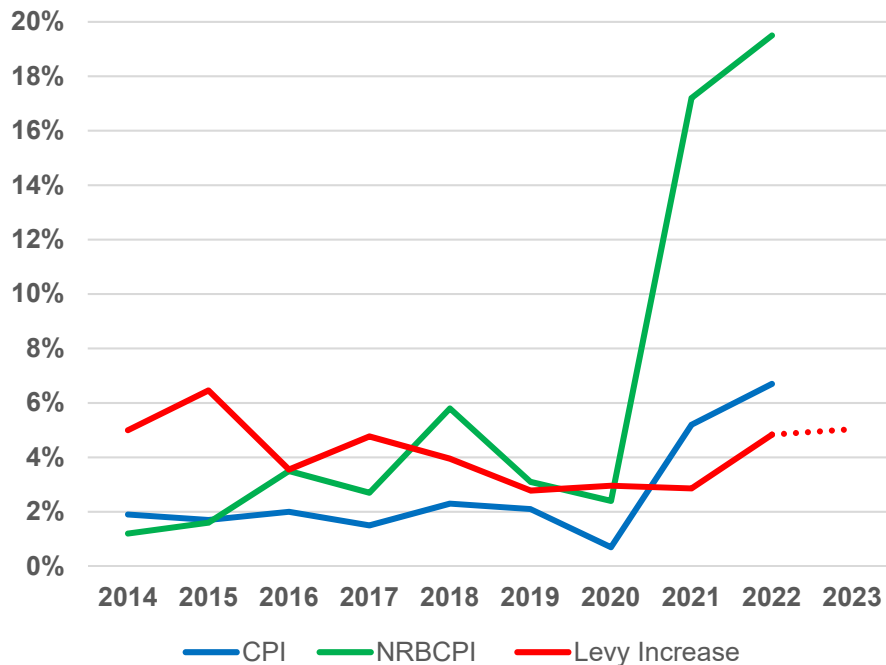


Draft Budget Overview | Summary of Changes

As with all municipalities in Ontario, inflation continues to increase the cost of providing services. In 2022, the economy suffered from above average inflation of approximately 6.8%. The financial constraints placed on the Township's capital budget are even more significant. Non-residential construction costs have seen even greater increases with the Non-Residential Building Construction Price Index (NRBCPI) going up 17.20% in 2022 and again by 19.5% in 2023. The chart below compares inflation against the Township's historic levy increases.

Staff sought to mitigate the impact of cost increases by assessing existing budget capacity and targeting where funding would be needed the most. When accounting for inflationary pressures and an adjustment to payment-in-lieu sharing with the County of Elgin, the Township's starting point for the 2023 Budget was an increase of 8.37%. Further key service enhancements brought the total levy increase to 10.32%. A summary of these changes is detailed below.

Inflationary Impacts



Budget Development	Cost	Levy Increase %
Budget Pressures		
Payment in Lieu Sharing	\$168,500	
Existing Wages & Benefits	158,900	
Road Maintenance	120,000	
Capital Funding	70,000	
Garbage Collection Contract	44,900	
Insurance Premiums	35,000	
Vehicle Operations	20,000	
Dog Tag Fee Reduction	24,000	
Conservation Levies	14,000	
Other Items	7,200	
	\$662,500	8.37%
Service Enhancements		
Shared Building & Planning	69,800	
By-law Enforcement	58,500	
Port Bruce Ice Breaking	12,000	
Yard Waste Service Expansion	14,000	
	\$154,300	1.95%
Tax Levy Increases	\$816,800	10.32%



Draft Budget Overview | Summary of Changes

This unfavourable starting position for the development of the 2023 Budget was expected. The Township had seen the effects of inflation on its commodity pricing throughout 2022 and knew that the 2023 Budget would be a difficult one. Fortunately, opportunities for financial efficiencies also arose. The Township was successful in: outsourcing its IT function; organizational restructuring; and, improving some of its billing practices. These changes alone will save tax payers \$180,500 annually beginning in 2023. Over the past two years the Township's annual operating budget has been reduced by nearly a combined \$286,500 through these reviews which have helped Township levy increases to be lowered than the rate of inflation.

Additional Ontario Municipal Partnership (OMPF) funding, transition to producer responsible recycling and prospective planning fee adjustments have helped reduce the recommended 2023 levy as well.

A special one-time transfer of \$98,000 from the Contingency Reserve is proposed to phase-in the impact of payment-in-lieu sharing adjustments with the County of Elgin. The transfer splits the impact of the adjustment over 2023 and 2024 evenly.

As is the case each year, growth in the Township's assessment base helps spread the impact of levy increases over a greater number of properties thereby reducing the tax burden of existing properties. The Township had strong assessment growth leading into 2023, particularly in its industrial assessment base which grew by 29%. This effect of cost sharing among the tax base results in a 2.94% rate increase for 2023.

Budget Development (continued)	Cost	Levy Increase %
Tax Levy Increases	816,800	10.32%
Reductions		
Producer Responsibility Recycling	(\$92,500)	
IT Outsourcing	(67,800)	
Administrative Reorganization	(72,700)	
MTO Collison Recoveries	(40,000)	
Ontario Municipal Partnership	(30,700)	
Planning Fee Review	(16,700)	
Use of Contingency Reserve	(98,000)	
	(\$418,400)	(5.29%)
Cost Pressures	816,800	
Levy Reductions	(418,400)	
Net Levy Increase	398,400	5.03%
Effect of Assessment Growth		(2.09%)
Property Tax Rate Increase		2.94%

These significant changes to the Township's tax levy are subsequently explained in further detail. A full detailed budget is also provided by department for line-by-line reviews.



Draft Budget Overview | Summary of Changes

Payments in Lieu (PIL) Sharing

Payments in lieu of taxes are voluntary payments made to the Township by federal, provincial and municipal government and agencies to compensate the Township for the municipal services it delivers to their properties. These properties are otherwise exempt from property taxation. The portion of PIL revenue entitled to the County of Elgin increased based on a recalculation made during 2022. The Township's existing PIL revenue budget of \$921,979 must be reduced to \$753,500, based on the draft 2023 tax rates, to accurately represent the Township's eligible portion of PIL revenue. This is a net reduction of \$168,479. A transfer from the Contingency Reserve of \$98,000 is being used to phase-in this impact. The table below demonstrates how this is being achieved.

PIL Phase-In	2022	2023
Changes in PIL Revenue	(168,479)	26,500
Transfer from Contingency Reserve	98,000	(98,000)
Impact on Levy	70,479	71,500

Road Network Maintenance

Generally, the operating budget lines which fall within Road Network Maintenance have been budgeted to accommodate inflationary increases. A number of lines have proposed increases above inflation, rationed as follows. Industry wide material price increases on granular materials is expected to exceed 10% which has pushed the shoulders and gravel road lines to exceed an inflation increase, to meet the historical service level. Similarly, an asphalt industry supply unit price increase of 40% is expected which has been accommodated in the material supply component of tar and chip road

maintenance. The grass & brush line is subject to an expectant 15% market adjustment, and the budget line has also been increased to accommodate the roadside brushing and spraying items, accommodated elsewhere in prior years budgets.

A winter control budget increase is recommended due to salt material purchase pricing. Historical winter control operations budgeting remains subject to only inflationary increases for blades and equipment repairs.

Existing Wages & Benefits

The Township's wage budgets have been updated in 2023 to account for the following:

- Inflationary increases of 1.5% to union and non-union pay grids
- Employee step progression through satisfactory performance reviews towards job rates
- Mandated changes to statutory benefit calculations
- Changes to estimates and other adjustments (e.g. hours worked)

Capital Funding

A portion of taxes collected during the year are transferred to the Township's reserves to fund capital projects. The Township funds its entire capital program through its reserves, so it is important to match reserve inflows (transfers from the operating budget) to reserve outflows (capital budget projects) over the long-term to ensure financial sustainability. The benefit of this strategy is further discussed in the Township's 2023 Capital Budget.



Draft Budget Overview | Summary of Changes

New for 2023, staff have brought forward a 10-year capital plan which helps the Township assess the adequacy of its capital funding with greater certainty. The Township's 2023 – 2032 Draft Capital Budget forecasts total capital spending at \$36.6 million over the scope of the plan with current funding levels set to generate \$30.1 million. Without intervention, the Township's Capital Reserve would deplete by \$6.5 million by 2032 and continue to deplete thereafter until evitable property tax hikes would be required to fund required infrastructure projects. Instead, it is proposed that moderate capital funding increases are approved each year to maintain financial sustainability. A recommended \$70,000 increase is proposed for 2023. The Township's current funding trajectory is further compared against the 2023 Budget's recommended approach in the Capital Financing section of this document.

Garbage Collection Contract

Waste collection and disposal is a service that the Township contracts out to external service providers. The Township's previous contract expired in mid-2021. Although a competitive procurement process was held to find adequate service in accordance with the Waste Management Master Plan, all bids received were priced higher than our previous contract. With no other reasonable options available, the Township signed a new garbage collection contract to the highest scoring and lowest cost bid which has been factored into 2023's budget. Contract costs will continue to increase by inflation each year according to the Township's agreement.

Insurance Premiums

Rising municipal insurance costs continue to be a major concern for the Township. The Township's insurance premiums increased by 22% for 2023's renewal which is a common occurrence among Ontario municipalities this year according to AMO. The reason for 2023's increase include:

- Ontario's joint and several liability which results in the municipality paying damaging disproportionate to their relative fault.
- Escalating inflation sees insurance companies protecting themselves against the prospective of costlier damage claims (particularly against property damage) through premium increases.
- The Township's recent covered insurance losses for damage to a rescue vehicle during the Port Bruce flood and a fire at the Public Works yard.

Vehicle Operations

Vehicle repairs for Public Works fleet have been on average \$182,400 from 2019 to 2022 with a high of \$231,940 last year. The 2023's budget provides an allowance of \$212,000 to reflect our historic repair spending as well as inflationary pressures experienced during 2022. Fuel costs reached an all-time high for the Township during 2022 at a cost of \$213,818 for road operations which exceed the Township's budget by over \$33,000. With fuel prices in 2023 being down from those historic



Draft Budget Overview | Summary of Changes

highs, staff are proposing a \$190,000 road operations fuel budget to reflect current price trends.

Dog Tag Fees Reduction

The Township noticed a trend whereby gross dog tag fee revenue was exceeding the actual cost of animal control services in the Township. This issue was further exacerbated when the Township entered into a new animal control agreement with Hillside Kennels thereby further reducing costs. In December 2022, the Township passed a resolution that saw dog tag fees reduced to the point of full cost recovery. As a result, dog tag fees were reduced to remove this subsidization of property tax funded services which contravened Part XII of the Municipal Act. This change is reflected in the 2023 User Fee Schedule and results in a net increase in property taxes of approximately \$24,000.

Shared Building & Planning

Planning Services for the Township have traditionally been provided by in-house staff for day-to-day matters, with professional planning support being provided through an outside planning consultancy firm, “Monteith Brown Planning Consultants” (MBPC) of London, Ontario. As land values have increased, so too have proposals for severances and other land-use planning applications. Seeing this shift, Council saw the importance of having a registered professional planner on staff as the “Director of Development Services”. Although currently vacant, and through recent organizational changes intended to generate efficiencies for the Township, this position will be shared with the Municipality of Bayham in accordance

with and subject to a Memorandum of Understanding. This position is currently being recruited, and expected to be hired and providing service to both municipalities by Q2 2023.

By-Law Enforcement

Malahide Council strives to promote community awareness when it comes to by-law compliance. The best by-law enforcement model is voluntary compliance. That being said, focused and consistent enforcement in response to non-compliance is a necessary prerequisite for securing voluntary community compliance.

As noted earlier, the duties and responsibilities of by-law enforcement currently rest with the Township’s “Manager of Building and By-law Enforcement/CBO”, although are secondary to the building-related responsibilities of this position. As such, by-law enforcement services have been, and are currently supplemented through an outside private agency, “Tenet Security Group”. Tenet has only recently commenced providing services to the Township, this following the sudden closure of the previous service provider.

Realizing that the amount of complaint driven workload for the Township has increased; and the historical challenges around file follow-through and closure of previous by-law service providers to the Township, the Township and the Municipality of Bayham have agreed to share by-law enforcement services (in addition to building and planning service). It is expected that the shared services for by-law enforcement will commence in Q2 of 2023.



Draft Budget Overview | Summary of Changes

With the executed Memorandum of Understanding for such shared services, the responsibilities of by-law enforcement will no longer rest with the Township's CBO, but rather become those for a newly created position in Bayham, and shared with the Township, of "Manager of By-law Enforcement".

The Township has historically budgeted by-law enforcement at rate of between \$5,000 and \$10,000 annually, this being a portion of the salary for the Manager of Building and By-law Enforcement/CBO position. This level of funding resulted in an ineffective level of service. The shared service agreement with Bayham allows this service to become prioritized, and both municipalities hope to see positive results.

Port Bruce Ice Breaking

The Township annually awards a contract to remove and break ice from the channel in Port Bruce. This year, tendering pricing significantly increased from previous years. Based on negotiated pricing for 2023, the Township budget requires a \$47,000 allowance, (\$12,000 increase from prior year) to fund the service. If additional funding is required due to weather conditions, excess spending will be covered by the Township's Contingency Reserve.

Yard Waste Service Expansion

The Township's yard and leaf waste collection service is recommended to be expanded to Copenhagen and Lyons at a cost of \$13,000 and \$1,000 respectively. This recommendation accommodates a resident's request made during 2022.

Producer Responsibility Recycling

Township Council provided an expression of intent to Circular Materials Ontario (CMO) in 2022 (Resolution No. 22-425) as part of the Full Producer Responsibility initiative of the Blue Box Regulation (O.Reg. 391/21) transitioning the responsibility of recycling services from municipalities to producers of recyclable materials. By doing so, the Township maintains the existing service level with the contracted waste and recycling collector Miller Waste and receives reimbursement from CMO at their agreed rate. In 2022 the recycling contract expense and recyclable sales (plus Blue Box Grant) of \$290,246 and \$152,000±, respectively for a net estimated municipally funded cost of \$138,246±. By the implemented reimbursement model with CMO and the Townships July 1, 2023 transition date, expenses are projected at \$269,773 with reimbursement estimated at \$46,362 for 50% of annual Blue Box Grant and recyclable sales and \$119,000 for 50% CMO reimbursement for a net projected expense of \$104,411.00. By transitioning to reimbursement with CMO, net projected expense is projected to be near net 0 in 2024.

IT Outsourcing

Historically the Township provided IT services to many municipalities in the County. Over time, however, a number of these organizations withdrew from their service contract with the Township so to establish their own internal IT functions. During 2022, the Township terminated its service agreement altogether and opted to form a cooperative purchasing group with our remaining customers to hire third-party IT resources. A service contract was awarded through a public RFP process to



Draft Budget Overview | Summary of Changes

hire Zouling Technologies which is expected to result in substantial annual savings.

IT Outsourcing	2023
Wage-related savings	118,800
Less: Lost IT billings	(20,000)
Less: External Contract	(31,000)
Projected Net Savings	67,800

Administrative Reorganization

During 2022, the Township's payroll and human resources functions were consolidated which resulted in the removal of a permanent staff position. A part-time clerk was converted to full-time to absorb excess workload as a result on the consolidation. As a result of these changes, net annual savings of \$72,700 are expected to be realized beginning in 2023.

MTO Collision Recoveries

Township Staff sees an opportunity, and Council will soon be considering an updated cost recovery By-law which will allow for increased recovery of costs related to Fire Department involvement (i.e. responses to) motor vehicle collisions (MVC) within the Township. These costs are currently shared with ratepayers, however municipalities have been moving towards the at-fault driver being responsible for these costs. This will offset rising equipment and staffing expenses while allowing the safe and adequate emergency responses to continue. These fees will, by the most part, be covered by the at-fault driver's insurance company when a claim has been made. A review of this recovery program will be conducted after the first year to see if any other changes will be required moving forward.

Ontario Municipal Partnership Funding

The Province provided notice to the Township in October 2021 that our 2022 Ontario Municipal Partnership Fund (OMPF) allocation would be \$837,200. This is welcome news for the Township and represents a \$43,900 increase over 2021. This funding is unrestricted and being used to subsidize property tax funded services.

Planning Fee Review

Through the exploration process for shared building, planning, and by-law services with Bayham it was identified that there was a need for both municipalities to also review and update their respective planning & building fees. Both municipal councils agreed on a 50/50 costing split to have the consultant performing the shared services review also conduct the fees review. Such review is nearing completion, and expected to be presented to Council in Q1 2023. It is expected that planning fees will be updated in a manner that will both: be consistent (i.e. in-line) with other area fees for planning applications; and, be modernized so that actual Township costs incurred in processing applications can be recovered appropriately from applicants (and not the tax base) through updated fees and deposits. Note: this does not necessarily mean that all planning fees are increasing, but rather that new fees will be added for certain services that the Township commonly and currently provides to applicants at no charge.



Draft Budget Overview | Summary of Changes

Other Matters

Building Services

The Building Code Act allows municipalities to set permit fees to cover the cost of administering and enforcing the Building Code Act, and make reasonable contributions to a reserve. The Township has been successful in setting building permit fees to completely fund building services without subsidization from the general tax base. The Township's Building Stabilization Reserve Fund can be used to offset periods of low building and construction activity, make service enhancements, and cover unexpected expenses. The fees are not permitted to exceed the anticipated reasonable costs of the municipality to enforce the Building Code Act, nor can they be used to subsidize property tax-funded services.

Up until early 2020, building permit review and inspections were provided primarily through two positions: a director holding the duties of "Chief Building Official" (CBO), and a building inspector. Following the resignation of the director in early 2020, the inspector was promoted to and has performed the duties of "Manager of Building and By-law Enforcement/CBO". With the director position being re-positioned to focusing on land-use planning, in-house building-related expertise remains solely with the manager position.

A posting for an inspector in late 2021 proved unsuccessful, however sufficient building services have continued by being supplemented by an outside building consultancy firm, "RSM Building Consultants", located in Cambridge, Ontario. RSM has been relied upon almost exclusively for remote plans review, as

attending from Cambridge to conduct regular inspections would not be cost-effective.

However, RSM has very recently advised the Township that it has onboarded an experienced inspector that is local to this area. As such, it is being recommended that the Township utilize RSM's local inspector on a part-time (i.e. ~2 days/week) basis to complement the CBO with inspections, especially while the shared services program with Bayham is in its infancy stages.

The budget item for outside building consultants (noted in the budget document as "Contracted Services") is recommended to be increased accordingly, however this is not necessarily expected to be the norm; the use of outside building consultants will be regularly reviewed.

Waste Management & Bag Tag Fees

Based on the 2019 Waste Management Plan, the Township targets a 60% subsidization rate for garbage and collection services. This means 60% of the cost to provide this service should come from property taxes while the remaining 40% would come from the garbage levy and bag tag fees.

Garbage Collection Service Subsidization	
2023 Aggregate Service Costs	\$441,700
Waste Management & Bag Tags	\$184,000
Property Tax Funding	\$257,700
Subsidization Rate	58.34%

The Township is near, but not quite yet at its subsidization target. It is therefore recommended to freeze the garbage levy



Draft Budget Overview | Summary of Changes

until the subsidization rate reaches 60%. From that point, the garbage levy would increase proportionately to any service cost increases.

Bag Tag Fees

Bag tags fees are used to encourage environmental conservatism and help the Township reduce its disposal costs. Residents are provided 60 tags for a \$50 levy charge (\$0.83/tag) while any tags beyond this amount may be purchased for \$1.50/tag. Current fees are in line with neighbouring municipalities so no adjustments are being proposed.

Special Area Levies

Sidewalks and streetlights in the Village of Springfield and streetlights along Avon Drive are funded through Special Local Improvement Levies chargeable to the benefitting residents of each respective area. Staff believe existing budgets are adequate to continue to fund these services and are not recommending changes for 2023.

Records Management - Modernization Initiative

A one-time student office assistant position is proposed for 2023 to assist with the conversion of records from a paper-based system to an electronic system. The position will support the corporate records retention program by assisting with the maintenance, safekeeping and lifecycle management of official records for, ensuring corporate records are retained and disposed of in accordance with all applicable by-laws. The position would be funded through a Provincial student grant and

the Township's modernization grant reserve and therefore would not affect property taxes in current or future years.

Policing

The Township's policing budget has decreased slightly from 2022 to 2023. The OPP's per property fee decreased from \$311.82 in 2022 to \$303.81 in 2023. OPP service costs are billed through the County of Elgin to its participating lower-tier partners based on share of properties and number of service calls.

East Elgin Community Centre ("EECC") Operations

As a 50% owner of the EECC, the Township of Malahide is responsible to fund 50% of the operating and capital costs of the facility, administered by the Town of Aylmer. If the EECC budget is passed as proposed, Malahide's cost will increase to \$300,017, an increase of \$2,500 from prior year. The Township's share of EECC capital projects is funded in the Capital Budget at a cost \$179,000 for 2023.



Detailed Operating Budgets

Departmental Summary

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
General Government									
Council	169,607	151,940	168,922	154,481	171,085	2,163	174,788	178,740	182,662
Administration	867,028	749,508	886,611	803,729	865,381	21,230	916,156	956,941	999,300
Other Revenues	- 1,725,279	- 1,471,886	- 1,769,179	- 1,732,225	- 1,724,400	44,779	- 1,652,900	- 1,677,900	- 1,687,900
Animal Control	- 8,229	- 24,782	- 23,838	- 24,549	-	23,838	-	-	-
Conservation	159,879	159,879	164,610	164,610	178,494	13,884	183,849	189,364	195,045
	- 536,994	- 435,341	- 572,874	- 633,954	- 509,440	63,434	- 378,107	- 352,855	- 310,893
Development Services									
Planning	44,810	56,003	71,643	58,934	121,989	50,346	128,508	135,222	142,138
Building & Bylaw	- 46,412	6,436	6,514	1,478	65,000	58,486	66,600	68,300	70,000
	- 1,602	62,439	78,157	60,412	186,989	108,832	195,108	203,522	212,138
Emergency Services									
Fire	803,472	755,420	857,148	824,278	809,290	47,858	836,678	862,422	891,602
Emergency Management	94,804	42,162	49,145	100,171	71,043	21,898	72,814	74,499	75,998
Police	1,064,358	1,074,136	1,054,603	1,068,989	1,053,000	1,603	1,069,469	1,091,214	1,118,494
	1,962,634	1,871,718	1,960,896	1,993,438	1,933,333	27,563	1,978,961	2,028,135	2,086,094
Public Works									
Road Operations	3,151,600	2,887,298	3,193,399	3,219,313	3,365,090	171,691	3,465,697	3,599,500	3,723,067
Streetlights & Sidewalks	16,407	4,506	15,922	6,527	15,922	-	15,922	15,922	15,922
Waste Management	354,575	349,882	431,406	392,773	391,351	40,055	323,863	353,346	358,978
Drainage	69,914	125,305	132,203	123,164	140,088	7,885	144,062	148,202	154,202
	3,592,496	3,357,979	3,772,930	3,741,777	3,912,452	139,522	3,949,545	4,116,970	4,252,170
Parks & Recreation									
Parks	81,496	105,487	82,204	95,322	88,245	6,041	99,773	101,886	104,951
Recreation	567,844	310,455	600,775	634,796	634,958	34,183	650,308	665,799	683,470
Cemeteries	43,683	48,444	44,459	46,642	48,410	3,951	50,590	51,141	52,589
	693,023	464,386	727,438	776,760	771,613	44,175	800,670	818,826	841,009
Debt & Reserves									
Debt Servicing	295,232	280,563	318,099	318,099	318,099	-	318,099	309,473	201,064
Reserve Funding	1,545,051	1,678,029	1,630,355	1,630,355	1,700,355	70,000	1,770,355	1,834,781	2,013,190
	1,840,283	1,958,592	1,948,454	1,948,454	2,018,454	70,000	2,088,454	2,144,254	2,214,254
Property Tax Levy	\$7,549,840	\$7,279,773	\$7,915,001	\$7,886,887	\$8,313,401	\$398,400	\$8,634,631	\$8,958,851	\$9,294,772



Council

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Expenses									
<u>Labour-Related</u>									
Wages & Benefits	\$111,015	\$107,232	\$112,680	\$112,911	\$120,110	\$7,430	\$123,713	\$127,425	\$131,247
Mileage	\$4,800	\$4,800	\$4,800	\$4,359	\$4,800	\$0	\$4,800	\$4,800	\$4,800
Training & Conferences	\$4,000	\$814	\$4,000	\$2,215	\$4,000	\$0	\$4,000	\$4,000	\$4,000
Dues & Memberships	\$3,150	\$3,165	\$3,400	\$3,232	\$3,400	\$0	\$3,400	\$3,400	\$3,400
	\$122,965	\$116,011	\$124,880	\$122,717	\$132,310	\$7,430	\$135,913	\$139,625	\$143,447
<u>Administrative</u>									
Office Supplies	\$100	\$233	\$250	\$829	\$250	\$0	\$250	\$250	\$250
Miscellaneous	\$2,250	\$942	\$2,000	\$1,971	\$2,000	\$0	\$2,000	\$2,000	\$2,000
Overhead - Transfer In	\$8,000	\$8,000	\$8,000	\$0	\$0	-\$8,000	\$0	\$0	\$0
	\$10,350	\$9,175	\$10,250	\$2,800	\$2,250	-\$8,000	\$2,250	\$2,250	\$2,250
<u>Facilities (Council Chambers)</u>									
Utilities	\$2,142	\$2,012	\$2,142	\$2,210	\$2,250	\$108	\$2,325	\$2,400	\$2,475
Facility Maintenance	\$1,181	\$0	\$200	\$0	\$200	\$0	\$200	\$200	\$200
Grounds Maintenance	\$320	\$1,341	\$1,400	\$2,225	\$1,400	\$0	\$1,400	\$1,540	\$1,540
Phone & Internet	\$1,524	\$1,596	\$1,600	\$1,544	\$1,600	\$0	\$1,625	\$1,650	\$1,675
	\$5,167	\$4,949	\$5,342	\$5,979	\$5,450	\$108	\$5,550	\$5,790	\$5,890
<u>Special Initiatives</u>									
Municipal Election	\$0	\$0	\$28,800	\$23,606	\$0	-\$28,800	\$0	\$0	\$32,000
Community Grants	\$24,625	\$15,305	\$20,450	\$14,985	\$23,075	\$2,625	\$23,075	\$23,075	\$23,075
	\$24,625	\$15,305	\$49,250	\$38,591	\$23,075	-\$26,175	\$23,075	\$23,075	\$55,075
Total Expenses	\$163,107	\$145,440	\$189,722	\$170,087	\$163,085	-\$26,637	\$166,788	\$170,740	\$206,662
Transfers									
From Election Stabilization Reserve	\$0	\$0	-\$28,800	-\$23,606	\$0	\$28,800	\$0	\$0	-\$32,000
To Election Stabilization Reserve	\$6,500	\$6,500	\$8,000	\$8,000	\$8,000	\$0	\$8,000	\$8,000	\$8,000
Total Transfers	\$6,500	\$6,500	-\$20,800	-\$15,606	\$8,000	\$28,800	\$8,000	\$8,000	-\$24,000
Net From Taxes	\$169,607	\$151,940	\$168,922	\$154,481	\$171,085	\$2,163	\$174,788	\$178,740	\$182,662



Administration

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Expenses									
<u>Labour-Related</u>									
Wages & Benefits	\$1,001,255	\$1,068,752	\$1,030,697	\$937,821	\$988,804	-\$41,893	\$1,018,468	\$1,049,022	\$1,080,493
Mileage	\$7,700	\$1,572	\$6,700	\$550	\$4,700	-\$2,000	\$4,700	\$4,700	\$4,700
Training & Conferences	\$22,815	\$7,568	\$18,000	\$15,056	\$18,000	\$0	\$18,000	\$18,000	\$18,000
Dues & Memberships	\$8,858	\$7,995	\$9,358	\$10,522	\$9,600	\$242	\$9,358	\$9,358	\$9,358
Subscriptions	\$500	\$44	\$50	\$49	\$50	\$0	\$0	\$0	\$0
	\$1,041,128	\$1,085,931	\$1,064,805	\$963,998	\$1,021,154	-\$43,651	\$1,050,526	\$1,081,080	\$1,112,551
<u>Administrative</u>									
Office Supplies	\$11,504	\$8,078	\$9,500	\$8,757	\$9,000	-\$500	\$9,000	\$9,000	\$9,000
Postage & Courier	\$14,566	\$12,563	\$14,566	\$13,319	\$14,566	\$0	\$14,857	\$15,154	\$15,458
Health & Safety	\$2,000	\$1,174	\$1,500	\$1,415	\$1,500	\$0	\$1,550	\$1,600	\$1,650
Staff Recruitment	\$500	\$8,878	\$1,000	\$2,406	\$4,000	\$3,000	\$3,000	\$3,000	\$3,000
Advertising	\$7,708	\$21,840	\$8,500	\$9,079	\$2,000	-\$6,500	\$2,000	\$2,000	\$2,000
Insurance	\$24,472	\$22,386	\$25,153	\$25,162	\$30,661	\$5,508	\$35,300	\$40,600	\$46,700
Bank Charges	\$5,306	\$7,266	\$5,306	\$7,521	\$7,500	\$2,194	\$7,500	\$7,500	\$7,500
Overhead Transfer	-\$77,254	-\$77,254	-\$78,215	-\$78,215	-\$84,550	-\$6,335	-\$88,778	-\$93,216	-\$97,877
Studies	\$80,000	\$74,695	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous	\$17,000	\$33,719	\$2,000	\$2,025	\$2,000	\$0	\$2,000	\$2,000	\$2,000
Computer Software	\$64,500	\$53,005	\$54,000	\$60,559	\$60,800	\$6,800	\$61,500	\$62,700	\$64,000
	\$150,302	\$166,350	\$43,310	\$52,028	\$47,477	\$4,167	\$47,930	\$50,338	\$53,430
<u>Facilities (Townhall)</u>									
Utilities	\$16,299	\$10,704	\$17,000	\$10,476	\$10,800	-\$6,200	\$11,000	\$11,200	\$11,400
Janitorial Supplies	\$600	\$469	\$600	\$394	\$600	\$0	\$600	\$650	\$650
Building Maintenance	\$13,000	\$21,342	\$20,000	\$23,658	\$20,000	\$0	\$20,400	\$20,800	\$21,200
Phone & Internet	\$19,109	\$16,181	\$18,185	\$17,168	\$17,500	-\$685	\$17,700	\$17,900	\$18,100
	\$49,008	\$48,696	\$55,785	\$51,696	\$48,900	-\$6,885	\$49,700	\$50,550	\$51,350



Administration

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
<u>Vehicles & Equipment</u>									
Equipment Leases	\$5,400	\$4,921	\$5,400	\$10,771	\$11,300	\$5,900	\$11,500	\$11,700	\$11,900
Equipment Maintenance	\$2,200	\$0	\$800	\$5,286	\$800	\$0	\$0	\$0	\$0
Fuel	\$717	\$1,074	\$717	\$2,633	\$1,700	\$983	\$1,700	\$1,700	\$1,700
Vehicle Expenses	\$1,229	\$850	\$1,000	\$1,548	\$1,000	\$0	\$1,000	\$1,000	\$1,000
	\$9,546	\$6,845	\$7,917	\$20,238	\$14,800	\$6,883	\$14,200	\$14,400	\$14,600
<u>Contracted Services</u>									
IT Services	\$16,044	\$9,214	\$16,044	\$55,095	\$31,000	\$14,956	\$32,000	\$33,000	\$34,000
Legal	\$7,000	\$17,331	\$11,000	\$16,786	\$15,000	\$4,000	\$15,000	\$15,000	\$15,000
Audit	\$21,500	\$26,025	\$25,000	\$24,927	\$25,000	\$0	\$25,750	\$26,523	\$27,318
	\$44,544	\$52,570	\$52,044	\$96,808	\$71,000	\$18,956	\$72,750	\$74,523	\$76,318
Total Expenses	\$1,294,528	\$1,360,392	\$1,223,861	\$1,184,768	\$1,203,331	-\$20,530	\$1,235,106	\$1,270,891	\$1,308,250
Revenue									
<u>Grants</u>									
Student Grants	\$0	\$9,339	\$0	\$2,384	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200
	\$0	\$9,339	\$0	\$2,384	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200
<u>User Fees</u>									
Tax & Zoning Certificates	\$20,000	\$20,610	\$20,000	\$19,333	\$20,000	\$0	\$20,000	\$20,000	\$20,000
Licences	\$500	\$920	\$500	\$1,159	\$750	\$250	\$750	\$750	\$750
Administrative Charges	\$6,000	\$3,307	\$6,000	\$4,831	\$6,000	\$0	\$6,000	\$6,000	\$6,000
	\$26,500	\$24,837	\$26,500	\$25,323	\$26,750	\$250	\$26,750	\$26,750	\$26,750



Administration

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
<u>Shared Service Billings</u>									
GIS Services	\$50,000	\$51,401	\$30,000	\$44,935	\$35,000	\$5,000	\$35,000	\$35,000	\$35,000
IT Services	\$30,000	\$14,962	\$20,000	\$32,143	\$0	-\$20,000	\$0	\$0	\$0
	\$80,000	\$66,363	\$50,000	\$77,078	\$35,000	-\$15,000	\$35,000	\$35,000	\$35,000
<u>Interest & Investment Revenue</u>									
Interest - Bank General	\$40,000	\$167,384	\$40,000	\$20,825	\$40,000	\$0	\$40,000	\$40,000	\$40,000
Other Interest Revenue	\$500	\$0	\$500	\$0	\$0	-\$500	\$0	\$0	\$0
Tax Late Penalties & Interest	\$188,000	\$210,715	\$188,000	\$177,181	\$188,000	\$0	\$188,000	\$188,000	\$188,000
	\$228,500	\$378,099	\$228,500	\$198,006	\$228,000	-\$500	\$228,000	\$228,000	\$228,000
<u>Other</u>									
Miscellaneous	\$2,500	\$7,223	\$2,250	\$59,673	\$2,000	-\$250	\$2,000	\$2,000	\$2,000
Provincial Offences Act Fines	\$30,000	\$2,375	\$30,000	\$8,207	\$30,000	\$0	\$25,000	\$20,000	\$15,000
Elgincentives	\$0	\$17,907	\$0	\$6,643	\$0	\$0	\$0	\$0	\$0
	\$32,500	\$27,505	\$32,250	\$74,523	\$32,000	-\$250	\$27,000	\$22,000	\$17,000
Total Revenue	\$367,500	\$506,143	\$337,250	\$377,314	\$323,950	-\$13,300	\$318,950	\$313,950	\$308,950
Transfers									
Transfer From Reserve	-\$60,000	-\$104,741	\$0	-\$3,725	-\$14,000	-\$14,000	\$0	\$0	\$0
Total Transfers	-\$60,000	-\$104,741	\$0	-\$3,725	-\$14,000	-\$14,000	\$0	\$0	\$0
Net From Taxes	\$867,028	\$749,508	\$886,611	\$803,729	\$865,381	-\$21,230	\$916,156	\$956,941	\$999,300



Other Revenues

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Revenues									
<u>Supplementary Property Taxes</u>									
Residential	\$77,400	\$83,604	\$75,000	\$98,514	\$75,000	\$0	\$80,000	\$80,000	\$80,000
Commercial	\$1,800	\$5,998	\$5,000	\$19,805	\$5,000	\$0	\$5,000	\$5,000	\$5,000
Industrial	\$1,800	\$16,035	\$10,000	\$60,662	\$20,000	\$10,000	\$22,500	\$22,500	\$22,500
Pipelines	\$1,800	\$2,379	\$1,500	\$0	\$1,500	\$0	\$1,500	\$1,500	\$1,500
Managed Forest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Farmland	\$7,200	\$5,719	\$6,000	\$7,396	\$6,000	\$0	\$6,000	\$6,000	\$6,000
Less: Property Tax Write-Offs	-\$80,000	-\$151,589	-\$87,500	-\$20,445	-\$102,500	-\$15,000	-\$110,000	-\$110,000	-\$120,000
	\$10,000	-\$37,854	\$10,000	\$165,932	\$5,000	-\$5,000	\$5,000	\$5,000	-\$5,000
<u>Payments In Lieu of Taxes</u>									
Payments in Lieu of Taxes	\$921,979	\$716,440	\$921,979	\$729,093	\$753,500	-\$168,479	\$780,000	\$805,000	\$825,000
Transfer from Contingency Reserv	\$0	\$0	\$0	\$0	\$98,000	\$98,000	\$0	\$0	\$0
	\$921,979	\$716,440	\$921,979	\$729,093	\$851,500	-\$70,479	\$780,000	\$805,000	\$825,000
<u>Grants</u>									
Municipal Partnership Fund	\$793,300	\$793,300	\$837,200	\$837,200	\$867,900	\$30,700	\$867,900	\$867,900	\$867,900
	\$793,300	\$793,300	\$837,200	\$837,200	\$867,900	\$30,700	\$867,900	\$867,900	\$867,900
Total Revenues	\$1,725,279	\$1,471,886	\$1,769,179	\$1,732,225	\$1,724,400	-\$44,779	\$1,652,900	\$1,677,900	\$1,687,900
Net From Taxes	-\$1,725,279	-\$1,471,886	-\$1,769,179	-\$1,732,225	-\$1,724,400	\$44,779	-\$1,652,900	-\$1,677,900	-\$1,687,900



Animal Control

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Expenses									
<u>Administrative</u>									
Dog Tags Materials	\$0	\$757	\$500	\$0	\$0	-\$500	\$0	\$0	\$0
Postage & Courier	\$250	\$0	\$250	\$0	\$0	-\$250	\$0	\$0	\$0
Advertising	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Overhead - Transfer In	\$1,800	\$1,800	\$1,800	\$0	\$3,500	\$1,700	\$3,600	\$3,700	\$3,800
	\$2,550	\$2,557	\$2,550	\$0	\$3,500	\$950	\$3,600	\$3,700	\$3,800
<u>Contracted Services</u>									
Animal Control Officer	\$10,000	\$8,059	\$9,000	\$8,973	\$0	-\$9,000	\$0	\$0	\$0
Animal Control Enforcement	\$10,000	\$579	\$1,500	\$0	\$1,500	\$0	\$1,500	\$1,500	\$1,500
Legal	\$500	\$458	\$500	\$0	\$0	-\$500	\$0	\$0	\$0
Animal Shelter	\$11,041	\$9,714	\$11,262	\$11,000	\$14,600	\$3,338	\$14,970	\$15,340	\$15,720
	\$31,541	\$18,810	\$22,262	\$19,973	\$16,100	-\$6,162	\$16,470	\$16,840	\$17,220
<u>Other</u>									
Livestock Claims	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$34,691	\$21,367	\$24,812	\$19,973	\$19,600	-\$5,212	\$20,070	\$20,540	\$21,020
Revenue									
Dog Tag Fees	\$42,420	\$46,149	\$48,650	\$44,522	\$19,600	-\$29,050	\$20,070	\$20,540	\$21,020
Livestock Reimbursements	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue	\$42,920	\$46,149	\$48,650	\$44,522	\$19,600	-\$29,050	\$20,070	\$20,540	\$21,020
Net From Taxes	-\$8,229	-\$24,782	-\$23,838	-\$24,549	\$0	\$23,838	\$0	\$0	\$0



Conservation

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Expenses									
Catfish Creek Conservation Authority	\$137,242	\$137,242	\$141,813	\$141,813	\$154,345	\$12,532	\$158,975	\$163,745	\$168,657
Long Point Region Conservation Authority	\$15,229	\$15,229	\$15,313	\$15,313	\$16,345	\$1,032	\$16,835	\$17,340	\$17,861
Kettle Creek Conservation Authority	\$7,408	\$7,408	\$7,484	\$7,484	\$7,804	\$320	\$8,038	\$8,279	\$8,528
Total Expenses	\$159,879	\$159,879	\$164,610	\$164,610	\$178,494	\$13,884	\$183,849	\$189,364	\$195,045
Net From Taxes	\$159,879	\$159,879	\$164,610	\$164,610	\$178,494	\$13,884	\$183,849	\$189,364	\$195,045



Planning

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Expenses									
<u>Labour-Related</u>									
Wages & Benefits	\$53,060	\$55,879	\$77,343	\$61,512	\$217,289	\$139,946	\$223,808	\$230,522	\$237,438
	\$53,060	\$55,879	\$77,343	\$61,512	\$217,289	\$139,946	\$223,808	\$230,522	\$237,438
<u>Administrative</u>									
Advertising	\$1,500	\$0	\$1,500	\$0	\$500	-\$1,000	\$500	\$500	\$500
Legal	\$500	\$0	\$1,000	\$3,369	\$4,000	\$3,000	\$4,000	\$4,000	\$4,000
Miscellaneous	\$450	\$65	\$100	\$116	\$0	-\$100	\$0	\$0	\$0
	\$2,450	\$65	\$2,600	\$3,485	\$4,500	\$1,900	\$4,500	\$4,500	\$4,500
<u>Contracted Services</u>									
Development Charges Study	\$12,500	\$15,399	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Consulting	\$10,000	\$4,338	\$15,000	\$13,590	\$10,000	-\$5,000	\$10,000	\$10,000	\$10,000
Official Plan	\$0	\$55,639	\$10,000	\$931	\$0	-\$10,000	\$0	\$0	\$0
Zoning By-Law	\$0	\$0	\$20,000	\$0	\$20,000	\$0	\$10,000	\$0	\$0
	\$22,500	\$75,376	\$45,000	\$14,521	\$30,000	-\$15,000	\$20,000	\$10,000	\$10,000
Total Expenses	\$78,010	\$131,320	\$124,943	\$79,518	\$251,789	\$126,846	\$248,308	\$245,022	\$251,938
Revenue									
Planning Fees	\$20,700	\$37,662	\$23,300	\$20,584	\$40,000	\$16,700	\$40,000	\$40,000	\$40,000
Recoveries from Bayham	\$0	\$0	\$0	\$0	\$69,800	\$69,800	\$69,800	\$69,800	\$69,800
Total Revenue	\$20,700	\$37,662	\$23,300	\$20,584	\$109,800	\$86,500	\$109,800	\$109,800	\$109,800
Transfers									
Transfer From Reserves	-\$12,500	-\$37,655	-\$30,000	\$0	-\$20,000	\$10,000	-\$10,000	\$0	\$0
Total Transfers	-\$12,500	-\$37,655	-\$30,000	\$0	-\$20,000	\$10,000	-\$10,000	\$0	\$0
Net From Taxes	\$44,810	\$56,003	\$71,643	\$58,934	\$121,989	\$50,346	\$128,508	\$135,222	\$142,138



Building Services & Bylaw Enforcement

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Building Expenses									
<u>Labour-Related</u>									
Wages & Benefits	\$179,849	\$178,879	\$161,784	\$203,252	\$214,400	\$52,616	\$220,832	\$227,457	\$234,281
Mileage	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training & Conferences	\$6,000	\$688	\$4,000	\$2,151	\$4,000	\$0	\$4,000	\$4,000	\$4,000
Dues & Memberships	\$1,061	\$895	\$1,061	\$183	\$1,061	\$0	\$1,061	\$1,061	\$1,061
	\$188,410	\$180,462	\$166,845	\$205,586	\$219,461	\$52,616	\$225,893	\$232,518	\$239,342
<u>Administrative</u>									
Subscriptions	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Overhead - Transfer In	\$18,750	\$18,750	\$19,125	\$0	\$27,350	\$8,225	\$28,718	\$30,153	\$31,661
Computer Software	\$850	\$4,052	\$18,550	\$15,459	\$18,550	\$0	\$18,750	\$18,750	\$18,900
Staff Recruitment	\$0	\$515	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Phone & Internet	\$718	\$227	\$250	\$227	\$250	\$0	\$300	\$300	\$300
	\$20,418	\$23,544	\$37,925	\$15,686	\$46,150	\$8,225	\$47,768	\$49,203	\$50,861
<u>Contracted Services</u>									
Contracted Building Inspectors	\$3,050	\$9,522	\$30,000	\$8,671	\$50,000	\$20,000	\$51,000	\$52,000	\$53,000
	\$3,050	\$9,522	\$30,000	\$8,671	\$50,000	\$20,000	\$51,000	\$52,000	\$53,000
<u>Vehicles & Equipment</u>									
Fuel	\$2,756	\$1,333	\$1,500	\$1,546	\$1,500	\$0	\$1,500	\$1,500	\$1,500
Vehicle Maintenance	\$1,000	\$894	\$1,000	\$1,262	\$600	-\$400	\$600	\$600	\$600
Supplies	\$350	\$88	\$350	\$0	\$350	\$0	\$350	\$350	\$350
Vehicle Insurance	\$690	\$810	\$912	\$912	\$1,113	\$201	\$1,130	\$1,150	\$1,170
Safety Apparel	\$400	\$249	\$400	\$0	\$400	\$0	\$400	\$400	\$400
	\$5,196	\$3,374	\$4,162	\$3,720	\$3,963	-\$199	\$3,980	\$4,000	\$4,020
Total Expenses	\$217,074	\$216,902	\$238,932	\$233,663	\$319,574	\$80,642	\$328,641	\$337,721	\$347,223



Building Services & Bylaw Enforcement

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Revenue									
Building Permits	\$230,000	\$278,180	\$270,000	\$273,360	\$270,000	\$0	\$270,000	\$270,000	\$270,000
Septic Permits	\$20,000	\$25,093	\$25,000	\$19,820	\$25,000	\$0	\$20,000	\$15,000	\$10,000
Lot Assessments	\$2,000	\$1,200	\$800	\$1,125	\$800	\$0	\$800	\$800	\$800
Recoveries from Bayham	\$0	\$0	\$0	\$0	\$17,400	\$17,400	\$17,400	\$17,400	\$17,400
Total Revenue	\$252,000	\$304,473	\$295,800	\$294,305	\$313,200	\$17,400	\$308,200	\$303,200	\$298,200
Building Code Act Transfers									
Building Stabilization Reserve	-\$18,000	\$87,571	\$56,868	\$60,642	-\$6,374	-\$63,242	-\$20,441	-\$34,521	-\$49,023
Total Transfers	-\$18,000	\$87,571	\$56,868	\$60,642	-\$6,374	-\$63,242	-\$20,441	-\$34,521	-\$49,023
Net From Taxes	-\$52,926	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bylaw Enforcemet									
Expenses									
Contracted By-Law Enforcement	\$6,514	\$6,436	\$6,514	\$1,478	\$65,000	\$58,486	\$66,600	\$68,300	\$70,000
Total Expenses	\$6,514	\$6,436	\$6,514	\$1,478	\$65,000	\$58,486	\$66,600	\$68,300	\$70,000
Net From Taxes	\$6,514	\$6,436	\$6,514	\$1,478	\$65,000	\$58,486	\$66,600	\$68,300	\$70,000
Summary									
Building Services	-\$52,926	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bylaw Enforcement	\$6,514	\$6,436	\$6,514	\$1,478	\$65,000	\$58,486	\$66,600	\$68,300	\$70,000
Net From Taxes	-\$46,412	\$6,436	\$6,514	\$1,478	\$65,000	\$58,486	\$66,600	\$68,300	\$70,000



Fire

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Expenses									
<u>Labour-Related</u>									
Wages & Benefits	\$563,026	\$525,666	\$575,335	\$524,824	\$547,592	-\$27,743	\$564,020	\$580,941	\$598,369
Mileage	\$1,000	\$282	\$1,000	\$0	\$0	-\$1,000	\$0	\$0	\$0
Training & Conferences	\$23,775	\$28,454	\$38,107	\$34,541	\$38,107	\$0	\$38,107	\$38,107	\$38,107
Dues & Memberships	\$1,592	\$964	\$1,000	\$917	\$1,100	\$100	\$1,100	\$1,100	\$1,100
Uniforms	\$1,600	\$12,249	\$2,000	\$10,008	\$2,500	\$500	\$2,500	\$2,500	\$2,500
	\$590,993	\$567,615	\$617,442	\$570,290	\$589,299	-\$28,143	\$605,727	\$622,648	\$640,076
<u>Administrative</u>									
Office Supplies	\$2,300	\$1,345	\$1,600	\$810	\$1,600	\$0	\$1,600	\$1,600	\$1,600
Health & Safety	\$6,400	\$1,147	\$6,400	\$7,991	\$7,000	\$600	\$7,000	\$7,000	\$7,000
Staff Recruitment	\$400	\$0	\$400	\$866	\$760	\$360	\$760	\$760	\$760
Computer Licenses, Support	\$2,700	\$0	\$2,800	\$4,605	\$4,700	\$1,900	\$4,794	\$4,890	\$4,988
Postage & Courier	\$800	\$0	\$400	\$313	\$500	\$100	\$500	\$500	\$500
Insurance	\$21,814	\$0	\$26,220	\$24,686	\$31,988	\$5,768	\$35,187	\$38,705	\$42,576
Legal	\$500	\$0	\$500	\$710	\$500	\$0	\$500	\$500	\$500
Advertising	\$500	\$0	\$600	\$356	\$600	\$0	\$600	\$600	\$600
Public Education	\$5,000	\$0	\$5,250	\$4,039	\$5,250	\$0	\$5,250	\$5,250	\$5,250
Miscellaneous	\$4,500	\$0	\$4,500	\$2,149	\$1,500	-\$3,000	\$1,500	\$1,500	\$1,500
	\$44,914	\$2,492	\$48,670	\$46,525	\$54,398	\$5,728	\$57,691	\$61,305	\$65,274
<u>Facilities (Fire Halls)</u>									
Utilities	\$33,062	\$28,931	\$30,000	\$35,917	\$31,000	\$1,000	\$32,000	\$33,000	\$34,000
Janitorial Supplies	\$750	\$327	\$750	\$684	\$750	\$0	\$750	\$750	\$750
Building Maintenance	\$13,525	\$24,504	\$20,189	\$28,529	\$25,000	\$4,811	\$25,500	\$26,010	\$26,530
Grounds Maintenance	\$7,500	\$20,083	\$21,000	\$20,701	\$21,500	\$500	\$23,650	\$23,650	\$26,015
Phone & Internet	\$17,000	\$18,733	\$17,000	\$15,836	\$13,000	-\$4,000	\$13,100	\$13,200	\$13,300
	\$71,837	\$92,578	\$88,939	\$101,667	\$91,250	\$2,311	\$95,000	\$96,610	\$100,595



Fire

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
<u>Vehicles & Equipment</u>									
Radio Licenses & Maintenance	\$11,500	\$11,834	\$11,500	\$11,297	\$8,600	-\$2,900	\$8,700	\$8,800	\$8,900
Protective Equipment	\$47,078	\$57,522	\$49,575	\$40,465	\$57,575	\$8,000	\$57,575	\$57,575	\$57,575
Vehicle Maintenance	\$33,813	\$31,452	\$34,489	\$46,275	\$37,000	\$2,511	\$38,000	\$39,000	\$40,000
Vehicle Insurance	\$9,701	\$13,225	\$14,892	\$14,892	\$18,168	\$3,276	\$19,985	\$21,984	\$24,182
Fuel	\$10,824	\$15,691	\$18,829	\$26,075	\$23,000	\$4,171	\$24,000	\$24,500	\$25,000
	\$112,916	\$129,724	\$129,285	\$139,004	\$144,343	\$15,058	\$148,260	\$151,859	\$155,657
<u>Contracted Services</u>									
Dispatch Services	\$37,812	\$40,164	\$37,812	\$39,736	\$40,000	\$2,188	\$40,000	\$40,000	\$40,000
	\$37,812	\$40,164	\$37,812	\$39,736	\$40,000	\$2,188	\$40,000	\$40,000	\$40,000
Total Expenses	\$858,472	\$832,573	\$922,148	\$897,222	\$919,290	-\$2,858	\$946,678	\$972,422	\$1,001,602
Revenue									
MTO recoveries	\$30,000	\$39,290	\$40,000	\$22,945	\$80,000	\$40,000	\$80,000	\$80,000	\$80,000
Donations	\$0	\$50	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fees And Recoveries	\$10,000		\$10,000	\$14,030	\$10,000	\$0	\$10,000	\$10,000	\$10,000
Training Revenues	\$15,000	\$37,813	\$15,000	\$35,969	\$20,000	\$5,000	\$20,000	\$20,000	\$20,000
Total Revenues	\$55,000	\$77,153	\$65,000	\$72,944	\$110,000	\$45,000	\$110,000	\$110,000	\$110,000
Net From Taxes	\$803,472	\$755,420	\$857,148	\$824,278	\$809,290	-\$47,858	\$836,678	\$862,422	\$891,602



Emergency Management

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Expenses									
<u>Labour-Related</u>									
Wages & Benefits	\$13,258	\$5,345	\$5,899	\$13,638	\$15,693	\$9,794	\$16,164	\$16,649	\$17,148
Mileage	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Training & Conferences	\$100	\$32	\$1,500	\$190	\$1,500	\$0	\$1,500	\$1,500	\$1,500
	\$13,458	\$5,377	\$7,399	\$13,828	\$17,193	\$9,794	\$17,664	\$18,149	\$18,648
<u>Administrative</u>									
Public Education	\$1,000	\$0	\$1,000	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000
Advertising	\$400	\$66	\$400	\$66	\$400	\$0	\$400	\$400	\$400
Miscellaneous	\$350	\$59	\$250	\$123	\$250	\$0	\$250	\$250	\$250
	\$1,750	\$125	\$1,650	\$189	\$1,650	\$0	\$1,650	\$1,650	\$1,650
<u>Vehicles & Equipment</u>									
Vehicle Maintenance	\$500	\$618	\$500	\$5,174	\$500	\$0	\$500	\$500	\$500
Equipment Maintenance	\$700	\$761	\$1,200	\$1,427	\$1,200	\$0	\$1,200	\$1,200	\$1,200
Supplies	\$1,300	\$2,463	\$1,300	\$0	\$1,300	\$0	\$1,300	\$1,300	\$1,300
	\$2,500	\$3,842	\$3,000	\$6,601	\$3,000	\$0	\$3,000	\$3,000	\$3,000
<u>Contracted Services</u>									
Contracted - 911 Services	\$4,396	\$4,419	\$4,396	\$4,448	\$4,500	\$104	\$4,500	\$4,500	\$4,500
	\$4,396	\$4,419	\$4,396	\$4,448	\$4,500	\$104	\$4,500	\$4,500	\$4,500
<u>Events & Special Initiatives</u>									
Ice Management	\$75,000	\$29,526	\$35,000	\$18,335	\$47,000	\$12,000	\$48,000	\$49,000	\$50,000
COVID related expenses	\$0	\$113,633	\$0	\$3,611	\$0	\$0	\$0	\$0	\$0
Port Bruce Flooding	\$0	\$0	\$0	\$58,919	\$0	\$0	\$0	\$0	\$0
	\$75,000	\$143,159	\$35,000	\$80,865	\$47,000	\$12,000	\$48,000	\$49,000	\$50,000
Total Expenses	\$97,104	\$156,922	\$51,445	\$105,931	\$73,343	\$21,898	\$74,814	\$76,299	\$77,798



Emergency Management

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Revenue									
Sales - 911 Signs	\$2,300	\$1,127	\$2,300	\$2,149	\$2,300	\$0	\$2,000	\$1,800	\$1,800
Total Revenues	\$2,300	\$1,127	\$2,300	\$2,149	\$2,300	\$0	\$2,000	\$1,800	\$1,800
Transfers									
Safe Restart Reserve Fund	\$0	-\$113,633	\$0	-\$3,611	\$0	\$0	\$0	\$0	\$0
Total Transfers	\$0	-\$113,633	\$0	-\$3,611	\$0	\$0	\$0	\$0	\$0
Net From Taxes	\$94,804	\$42,162	\$49,145	\$100,171	\$71,043	\$21,898	\$72,814	\$74,499	\$75,998



Police

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Expenses									
<u>Contracted Services</u>									
Police Services	\$1,061,438	\$1,072,337	\$1,052,553	\$1,067,164	\$1,050,950	-\$1,603	\$1,067,269	\$1,089,014	\$1,116,194
	\$1,061,438	\$1,072,337	\$1,052,553	\$1,067,164	\$1,050,950	-\$1,603	\$1,067,269	\$1,089,014	\$1,116,194
<u>Facilities (Springfield OPP office)</u>									
Utilities	\$886	\$886	\$900	\$912	\$900	\$0	\$1,000	\$1,000	\$1,000
Building Maintenance	\$200	\$0	\$200	\$0	\$200	\$0	\$200	\$200	\$200
Phone & Internet	\$1,734	\$913	\$950	\$913	\$950	\$0	\$1,000	\$1,000	\$1,100
Miscellaneous	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$2,920	\$1,799	\$2,050	\$1,825	\$2,050	\$0	\$2,200	\$2,200	\$2,300
Total Expenses	\$1,064,358	\$1,074,136	\$1,054,603	\$1,068,989	\$1,053,000	-\$1,603	\$1,069,469	\$1,091,214	\$1,118,494
Net From Taxes	\$1,064,358	\$1,074,136	\$1,054,603	\$1,068,989	\$1,053,000	-\$1,603	\$1,069,469	\$1,091,214	\$1,118,494



Roads Operations

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Township Roads									
Expenses									
<u>Labour-Related</u>									
Wages & Benefits	\$1,405,889	\$1,340,366	\$1,430,877	\$1,306,923	\$1,462,724	\$31,847	\$1,506,606	\$1,555,304	\$1,598,358
Mileage	\$750	\$36	\$750	\$452	\$1,500	\$750	\$1,500	\$1,500	\$1,500
Training & Conferences	\$22,500	\$5,975	\$22,500	\$22,351	\$22,500	\$0	\$22,500	\$22,500	\$22,500
Dues & Memberships	\$2,500	\$1,440	\$2,500	\$2,111	\$2,500	\$0	\$2,500	\$2,500	\$2,500
Subscriptions	\$2,653	\$0	\$1,000	\$263	\$1,000	\$0	\$1,000	\$1,000	\$1,000
	\$28,403	\$7,451	\$26,750	\$25,177	\$27,500	\$750	\$27,500	\$27,500	\$27,500
<u>Road Network Maintenance</u>									
Bridges & Culverts	\$65,404	\$5,484	\$70,582	\$69,320	\$73,100	\$2,518	\$76,800	\$80,600	\$84,700
Ditching	\$96,024	\$31,145	\$97,782	\$225,869	\$101,300	\$3,518	\$106,300	\$111,600	\$117,200
Catch Basins	\$8,843	\$9,741	\$6,653	\$11,139	\$8,200	\$1,547	\$8,200	\$8,200	\$8,200
Shoulders	\$27,000	\$15,661	\$16,500	\$14,409	\$19,000	\$2,500	\$20,000	\$20,600	\$21,600
Debris & Sweeping	\$3,100	\$36	\$1,000	\$3,785	\$1,000	\$0	\$1,000	\$1,000	\$1,000
Grass & Brush	\$48,538	\$67,480	\$57,500	\$54,561	\$80,500	\$23,000	\$83,500	\$89,500	\$95,500
Tar & Chip Roads	\$735,936	\$621,111	\$678,946	\$678,026	\$226,850	-\$452,096	\$245,100	\$262,800	\$283,800
Gravel Roads	\$264,762	\$249,456	\$272,835	\$287,323	\$105,408	-\$167,427	\$110,600	\$116,100	\$121,800
Winter Control	\$80,500	\$150,994	\$103,000	\$98,702	\$114,000	\$11,000	\$120,000	\$130,000	\$140,000
Road Closings	\$9,000	\$0	\$9,000	\$2,572	\$9,000	\$0	\$9,000	\$9,000	\$9,000
Drain Maintenance	\$7,000	\$9,411	\$8,000	\$10,830	\$10,000	\$2,000	\$10,500	\$11,000	\$11,500
Guiderail Maintenance	\$10,000	\$0	\$5,000	\$2,427	\$5,000	\$0	\$5,000	\$5,000	\$5,000
Rail Crossings	\$0	\$0	\$5,000	\$1,419	\$5,000	\$0	\$5,000	\$5,000	\$5,000
Transfer to Capital Reserve	\$0	\$0	\$0	\$0	\$693,302	\$693,302	\$693,302	\$693,302	\$693,302
	\$1,356,107	\$1,160,519	\$1,331,798	\$1,460,382	\$1,451,660	\$119,862	\$1,494,302	\$1,543,702	\$1,597,602



Roads Operations

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
<u>Administrative</u>									
Health & Safety	\$2,000	\$3,042	\$2,500	\$3,143	\$3,000	\$500	\$3,000	\$3,000	\$3,000
Staff Recruitment	\$200	\$102	\$200	\$460	\$200	\$0	\$200	\$200	\$200
Computer Licenses, Support	\$12,500	\$23,606	\$24,000	\$13,851	\$23,000	-\$1,000	\$23,000	\$23,000	\$23,000
Office Supplies	\$2,000	\$3,557	\$2,000	\$1,825	\$2,000	\$0	\$2,000	\$2,000	\$2,000
Postage & Courier	\$0	\$18	\$0	\$156	\$100	\$100	\$100	\$100	\$100
Insurance	\$62,191	\$52,357	\$64,192	\$66,692	\$78,314	\$14,122	\$86,146	\$94,760	\$104,236
Advertising	\$1,000	\$728	\$1,000	\$1,286	\$1,000	\$0	\$1,000	\$1,000	\$1,000
Miscellaneous	\$1,000	\$537	\$1,000	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000
Portable Washroom Rental	\$500	\$766	\$1,000	\$1,224	\$1,000	\$0	\$1,000	\$1,000	\$1,000
	\$81,391	\$84,713	\$95,892	\$88,637	\$109,614	\$13,722	\$117,446	\$126,060	\$135,536
<u>Facilities</u>									
Utilities	\$32,519	\$22,950	\$23,409	\$25,884	\$23,730	\$321	\$24,205	\$24,689	\$25,182
Janitorial Supplies	\$4,060	\$5,372	\$5,000	\$6,740	\$5,500	\$500	\$5,610	\$5,722	\$5,722
Building Maintenance	\$14,000	\$25,709	\$16,000	\$66,588	\$26,000	\$10,000	\$26,500	\$27,000	\$27,000
Grounds Maintenance	\$1,500	\$3,315	\$2,000	\$4,245	\$3,000	\$1,000	\$3,200	\$3,400	\$3,600
	\$52,079	\$57,346	\$46,409	\$103,457	\$58,230	\$11,821	\$59,515	\$60,811	\$61,505
<u>Professional Services</u>									
Legal	\$14,000	\$9,287	\$14,000	\$5,423	\$14,000	\$0	\$14,000	\$14,000	\$14,000
Surveying	\$10,000	\$16,474	\$10,000	\$7,821	\$4,000	-\$6,000	\$4,000	\$4,000	\$4,000
Studies	\$0	\$19,483	\$0	\$3,350	\$0	\$0	\$0	\$0	\$0
Consultants	\$0	\$29,145	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
	\$24,000	\$74,389	\$24,000	\$16,594	\$20,000	-\$4,000	\$20,000	\$20,000	\$20,000



Roads Operations

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Vehicles & Equipment									
Phone, Internet & Radios	\$22,000	\$17,664	\$22,000	\$16,195	\$16,200	-\$5,800	\$16,200	\$16,200	\$16,200
Equipment Maintenance	\$12,000	\$11,230	\$12,000	\$7,911	\$12,500	\$500	\$12,500	\$12,500	\$12,500
Small Tools & Supplies	\$34,000	\$41,012	\$36,998	\$45,962	\$38,100	\$1,102	\$38,100	\$43,100	\$48,100
Clothing & Protective Equipment	\$10,000	\$11,333	\$10,200	\$13,279	\$10,600	\$400	\$10,600	\$10,600	\$10,600
Vehicle Repairs	\$150,853	\$207,327	\$205,000	\$231,940	\$212,000	\$7,000	\$215,500	\$225,000	\$235,000
Insurance	\$14,905	\$17,504	\$19,710	\$19,710	\$22,670	\$2,960	\$24,937	\$27,431	\$30,174
Fuel	\$212,500	\$144,135	\$180,000	\$213,818	\$190,000	\$10,000	\$190,000	\$200,000	\$200,000
Licences	\$23,000	\$21,963	\$23,500	\$20,326	\$22,000	-\$1,500	\$22,000	\$22,000	\$22,000
	\$479,258	\$472,168	\$509,408	\$569,141	\$524,070	\$14,662	\$529,837	\$556,831	\$574,574
Total Expenses	\$3,427,127	\$3,196,952	\$3,465,134	\$3,570,311	\$3,653,798	\$188,664	\$3,755,205	\$3,890,208	\$4,015,075
Revenue									
County Recoveries	\$205,795	\$237,625	\$205,795	\$272,539	\$225,000	\$19,205	\$225,000	\$225,000	\$225,000
Wind Easement	\$2,200	\$2,971	\$3,268	\$2,945	\$3,268	\$0	\$3,268	\$3,268	\$3,268
Licences & Permits	\$8,925	\$5,745	\$8,925	\$7,030	\$7,425	-\$1,500	\$7,425	\$7,425	\$7,425
County Road Maintenance	\$38,808	\$38,808	\$39,972	\$39,762	\$40,200	\$228	\$41,000	\$42,200	\$43,500
Aylmer Road Patrol	\$10,300	\$11,549	\$11,775	\$12,178	\$11,815	\$40	\$11,815	\$11,815	\$11,815
Miscellaneous Recoveries	\$4,500	\$12,956	\$2,000	\$16,544	\$1,000	-\$1,000	\$1,000	\$1,000	\$1,000
Total Revenues	\$270,528	\$309,654	\$271,735	\$350,998	\$288,708	\$16,973	\$289,508	\$290,708	\$292,008
Net From Taxes	\$3,156,599	\$2,887,298	\$3,193,399	\$3,219,313	\$3,365,090	\$171,691	\$3,465,697	\$3,599,500	\$3,723,067



Roads Operations

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
County Roads									
Expenses									
<u>Labour-Related</u>									
Wages & Benefits	\$214,583	\$224,223	\$221,194	\$224,731	\$235,747	\$14,553	\$242,819	\$250,104	\$257,607
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>Road Network Maintenance</u>									
Bridges & Culverts	\$554,828	\$8,879	\$10,000	\$25,139	\$10,000	\$0	\$15,000	\$15,000	\$15,000
Ditching	\$0	\$34,165	\$40,000	\$38,084	\$40,000	\$0	\$45,000	\$50,000	\$55,000
Catch Basins	\$0	\$2,362	\$2,500	\$7,781	\$2,500	\$0	\$5,000	\$6,000	\$6,000
Shoulders	\$0	\$53,948	\$67,500	\$59,612	\$67,500	\$0	\$70,000	\$75,000	\$80,000
Debris & Sweeping	\$0	\$6,516	\$6,500	\$10,417	\$6,500	\$0	\$6,500	\$6,500	\$6,500
Grass & Brush	\$0	\$40,481	\$45,000	\$44,281	\$45,000	\$0	\$45,000	\$45,000	\$45,000
Hard Surface Roads	\$0	\$6,048	\$8,000	\$9,321	\$8,000	\$0	\$9,100	\$9,100	\$9,100
Winter Control	\$0	\$246,769	\$230,000	\$197,393	\$257,815	\$27,815	\$268,257	\$277,408	\$283,205
Safety & Inspections	\$0	\$85,484	\$95,304	\$133,181	\$99,218	\$3,914	\$104,218	\$109,218	\$111,218
Ad Hoc County Requests	\$0	\$3,478	\$3,500	\$43,172	\$0	-\$3,500	\$0	\$0	\$0
	\$554,828	\$488,130	\$508,304	\$568,381	\$536,533	\$28,229	\$568,075	\$593,226	\$611,023
<u>Administrative</u>									
Overhead Charges	\$0	\$38,808	\$38,808	\$39,762	\$40,640	\$1,832	\$42,672	\$44,379	\$45,710
	\$0	\$38,808	\$38,808	\$39,762	\$40,640	\$1,832	\$42,672	\$44,379	\$45,710
Total Expenses	\$769,411	\$751,161	\$768,306	\$832,874	\$812,920	\$44,614	\$853,566	\$887,708	\$914,340
Revenue									
County Roads Funding	\$774,410	\$732,154	\$768,306	\$795,249	\$812,920	\$44,614	\$853,566	\$887,709	\$914,340
Total Revenues	\$774,410	\$732,154	\$768,306	\$795,249	\$812,920	\$44,614	\$853,566	\$887,709	\$914,340



Roads Operations

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Transfers									
County Roads Reserve	\$0	-\$19,007	\$0	-\$37,625	\$0	\$0	\$0	\$0	\$0
Total Transfers	\$0	-\$19,007	\$0	-\$37,625	\$0	\$0	\$0	\$0	\$0
Net From Taxes	-\$4,999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Summary									
Township Roads	\$3,156,599	\$2,887,298	\$3,193,399	\$3,219,313	\$3,365,090	\$171,691	\$3,465,697	\$3,599,500	\$3,723,067
County Roads	-\$4,999	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Net From Taxes	\$3,151,600	\$2,887,298	\$3,193,399	\$3,219,313	\$3,365,090	\$171,691	\$3,465,697	\$3,599,500	\$3,723,067



Streetlights & Sidewalks

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Expenses									
<u>Administrative</u>									
Wages	\$0	\$144	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Utilities	\$7,085	\$5,796	\$6,100	\$5,823	\$6,100	\$0	\$6,100	\$6,100	\$6,100
Sidewalk Maintenance	\$5,000	\$0	\$5,000	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000
Streetlight Maintenance	\$2,000	\$1,823	\$2,000	\$4,729	\$2,000	\$0	\$2,000	\$2,000	\$2,000
Sidewalk Winter Maintenance	\$23,500	\$8,909	\$24,000	\$17,153	\$24,000	\$0	\$24,000	\$24,000	\$24,000
	\$37,585	\$16,672	\$37,100	\$27,705	\$37,100	\$0	\$37,100	\$37,100	\$37,100
<u>Other</u>									
Studies	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenses	\$57,585	\$16,672	\$37,100	\$27,705	\$37,100	\$0	\$37,100	\$37,100	\$37,100
Revenue									
Sidewalk & Streetlight Levy	\$31,373	\$31,373	\$31,373	\$31,373	\$31,373	\$0	\$31,373	\$31,373	\$31,373
Total Revenues	\$31,373	\$31,373	\$31,373	\$31,373	\$31,373	\$0	\$31,373	\$31,373	\$31,373
Transfers									
Transfer From Reserve	-\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transfer To Reserve	\$10,195	\$10,195	\$10,195	\$10,195	\$10,195	\$0	\$10,195	\$10,195	\$10,195
Total Transfers	-\$9,805	\$10,195	\$10,195	\$10,195	\$10,195	\$0	\$10,195	\$10,195	\$10,195
Net From Taxes	\$16,407	-\$4,506	\$15,922	\$6,527	\$15,922	\$0	\$15,922	\$15,922	\$15,922



Waste Management

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Expenses									
<u>Labour-Related</u>									
Wages & Benefits	\$11,939	\$11,548	\$11,978	\$11,394	\$13,945	\$1,967	\$14,363	\$14,794	\$15,238
	\$11,939	\$11,548	\$11,978	\$11,394	\$13,945	\$1,967	\$14,363	\$14,794	\$15,238
<u>Administrative</u>									
Postage & Courier	\$0	\$10,507	\$10,500	\$5,200	\$5,500	-\$5,000	\$5,500	\$5,500	\$5,500
Legal	\$0	\$3,409	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Advertising	\$525	\$6,767	\$0	\$203	\$250	\$250	\$250	\$250	\$250
Bag Tag Costs	\$6,495	\$2,106	\$6,625	\$3,915	\$6,850	\$225	\$6,850	\$6,850	\$6,850
Blue Boxes And Composters	\$2,000	\$0	\$2,000	\$6,577	\$0	-\$2,000	\$0	\$0	\$0
Miscellaneous	\$0	\$0	\$525	\$0	\$0	-\$525	\$0	\$0	\$0
	\$9,020	\$22,789	\$19,650	\$15,895	\$12,600	-\$7,050	\$12,600	\$12,600	\$12,600
<u>Contracted Services</u>									
Garbage - Collection Costs	\$200,683	\$237,614	\$265,000	\$274,636	\$300,200	\$35,200	\$315,210	\$327,818	\$337,653
Garbage - Disposal Fees	\$112,868	\$103,914	\$115,125	\$130,151	\$123,000	\$7,875	\$129,150	\$134,316	\$138,345
Recycling - Collection Costs	\$161,661	\$194,411	\$217,000	\$224,702	\$233,700	\$16,700	\$245,385	\$255,200	\$0
Recycling - Disposal Fees	\$85,909	\$73,723	\$87,627	\$61,630	\$40,100	-\$47,527	\$0	\$0	\$0
Leaf & Yard Waste	\$13,525	\$27,364	\$19,000	\$8,772	\$34,800	\$15,800	\$36,540	\$38,002	\$39,142
	\$574,646	\$637,026	\$703,752	\$699,891	\$731,800	\$28,048	\$726,285	\$755,336	\$515,140
Total Expenses	\$595,605	\$671,363	\$735,380	\$727,180	\$758,345	\$22,965	\$753,248	\$782,731	\$542,978
Revenue									
<u>Grants</u>									
Blue Box Grant	\$47,000	\$68,580	\$92,724	\$89,182	\$46,362	-\$46,362	\$0	\$0	\$0
Recoveries from CMO	\$0	\$0	\$0	\$0	\$111,007	\$111,007	\$245,385	\$245,385	\$0
Recyclables From MRF	\$30,000	\$82,488	\$30,000	\$59,605	\$25,000	-\$5,000	\$0	\$0	\$0
	\$77,000	\$151,068	\$122,724	\$148,787	\$182,369	\$59,645	\$245,385	\$245,385	\$0



Waste Management

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
<u>User Fees</u>									
Blue Boxes & Composters	\$1,000	\$1,459	\$1,250	\$1,122	\$625	-\$625	\$0	\$0	\$0
Garbage Bag Tags	\$13,000	\$20,154	\$20,000	\$19,068	\$20,000	\$0	\$20,000	\$20,000	\$20,000
Garbage Collection Levy	\$150,030	\$148,800	\$160,000	\$165,430	\$164,000	\$4,000	\$164,000	\$164,000	\$164,000
	\$164,030	\$170,413	\$181,250	\$185,620	\$184,625	\$3,375	\$184,000	\$184,000	\$184,000
Total Revenues	\$241,030	\$321,481	\$303,974	\$334,407	\$366,994	\$63,020	\$429,385	\$429,385	\$184,000
Net From Taxes	\$354,575	\$349,882	\$431,406	\$392,773	\$391,351	-\$40,055	\$323,863	\$353,346	\$358,978



Drainage

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Expenses									
<u>Labour-Related</u>									
Wages & Benefits	\$81,251	\$0	\$136,285	\$130,713	\$143,606	\$7,321	\$147,910	\$152,350	\$156,920
Training & Conferences	\$1,500	\$1,394	\$2,000	\$291	\$2,000	\$0	\$2,000	\$2,000	\$2,000
Dues & Memberships	\$552	\$317	\$730	\$542	\$500	-\$230	\$500	\$500	\$500
	\$83,303	\$135,415	\$139,015	\$131,546	\$146,106	\$7,091	\$150,410	\$154,850	\$159,420
<u>Administrative</u>									
Health & Safety	\$100	\$32	\$100	\$0	\$100	\$0	\$100	\$100	\$100
Phone & Internet	\$1,104	\$731	\$1,000	\$836	\$750	-\$250	\$750	\$750	\$750
Computer Licenses, Support	\$1,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,700
Supplies	\$1,000	\$935	\$1,000	\$1,195	\$1,000	\$0	\$1,000	\$1,000	\$1,000
Uniforms & Clothing	\$0	\$183	\$0	\$234	\$0	\$0	\$0	\$0	\$0
Legal	\$0	\$0	\$1,000	\$407	\$1,500	\$500	\$1,500	\$1,500	\$1,500
	\$3,504	\$1,881	\$3,100	\$2,672	\$3,350	\$250	\$3,350	\$3,350	\$5,050
<u>Vehicles & Equipment</u>									
Fuel	\$2,553	\$2,641	\$2,808	\$2,310	\$3,402	\$594	\$3,402	\$3,402	\$3,402
Vehicle Maintenance	\$1,100	\$1,050	\$1,100	\$1,004	\$1,100	\$0	\$1,100	\$1,100	\$1,100
Vehicle Insurance	\$704	\$826	\$930	\$930	\$1,130	\$200	\$1,300	\$1,500	\$1,730
Miscellaneous Repairs	\$250	\$2,639	\$250	\$0	\$1,000	\$750	\$1,000	\$1,000	\$1,000
	\$4,607	\$7,156	\$5,088	\$4,244	\$6,632	\$1,544	\$6,802	\$7,002	\$7,232
<u>Other</u>									
Tile Drain Loan Payment Out	\$0	\$6,372	\$6,372	\$6,372	\$6,372	\$0	\$6,372	\$6,372	\$6,372
Tree Planting	\$1,500	\$1,427	\$1,500	\$1,502	\$1,500	\$0	\$1,500	\$1,500	\$1,500
	\$1,500	\$7,799	\$7,872	\$7,874	\$7,872	\$0	\$7,872	\$7,872	\$7,872
Total Expenses	\$92,914	\$152,251	\$155,075	\$146,336	\$163,960	\$8,885	\$168,434	\$173,074	\$179,574



Drainage

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Revenue									
Drainage Superintendent Grant	\$20,000	\$16,173	\$16,500	\$16,800	\$17,500	\$1,000	\$18,000	\$18,500	\$19,000
Drainage Reports	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Drain Charges	\$0	\$4,401	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debenture - Payment In	\$0	\$6,372	\$6,372	\$6,372	\$6,372	\$0	\$6,372	\$6,372	\$6,372
Total Revenues	\$23,000	\$26,946	\$22,872	\$23,172	\$23,872	\$1,000	\$24,372	\$24,872	\$25,372
Net From Taxes	\$69,914	\$125,305	\$132,203	\$123,164	\$140,088	\$7,885	\$144,062	\$148,202	\$154,202



Parks

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Parks									
Expenses									
<u>Labour-Related</u>									
Wages & Benefits	\$4,786	\$27,129	\$27,808	\$24,140	\$29,942	\$2,134	\$30,840	\$31,765	\$32,718
Dues & Memberships	\$520	\$1,254	\$1,250	\$1,272	\$1,300	\$50	\$1,300	\$1,300	\$1,300
	\$5,306	\$28,383	\$29,058	\$25,412	\$31,242	\$2,184	\$32,140	\$33,065	\$34,018
<u>Facilities</u>									
Utilities	\$3,936	\$7,141	\$7,000	\$8,684	\$7,200	\$200	\$7,250	\$7,300	\$7,350
Washroom Cleaning & Supplies	\$2,653	\$4,891	\$4,000	\$5,335	\$5,200	\$1,200	\$5,500	\$5,800	\$6,000
Building Maintenance	\$6,500	\$16,801	\$6,500	\$8,057	\$7,000	\$500	\$7,500	\$8,000	\$9,000
Grounds Maintenance	\$16,034	\$25,300	\$17,637	\$13,980	\$17,637	\$0	\$25,000	\$25,000	\$25,000
Beach Maintenance	\$20,808	\$4,439	\$10,000	\$13,706	\$10,000	\$0	\$10,000	\$10,000	\$10,500
Phone & Internet	\$0	\$106	\$120	\$64	\$0	-\$120	\$0	\$0	\$0
	\$49,931	\$58,678	\$45,257	\$49,826	\$47,037	\$1,780	\$55,250	\$56,100	\$57,850
<u>Administrative</u>									
Insurance	\$748	\$760	\$856	\$856	\$1,040	\$184	\$1,144	\$1,258	\$1,384
Legal	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous	\$200	\$1,251	\$1,500	\$1,318	\$1,000	-\$500	\$1,000	\$1,000	\$1,000
Studies	\$20,000	\$29,561	\$0	\$916	\$0	\$0	\$0	\$0	\$0
	\$21,448	\$31,572	\$2,356	\$3,090	\$2,040	-\$316	\$2,144	\$2,258	\$2,384
<u>Vehicles & Equipment</u>									
Vehicle Maintenance	\$2,081	\$3,274	\$2,123	\$3,786	\$2,000	-\$123	\$2,000	\$2,100	\$2,200
Vehicle Insurance	\$698	\$820	\$923	\$923	\$1,126	\$203	\$1,239	\$1,363	\$1,499
Equipment Maintenance	\$1,000	\$222	\$1,000	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000
Fuel	\$3,032	\$11,585	\$3,487	\$14,235	\$6,000	\$2,513	\$6,000	\$6,000	\$6,000
	\$6,811	\$15,901	\$7,533	\$18,944	\$10,126	\$2,593	\$10,239	\$10,463	\$10,699
Total Expenses	\$83,496	\$134,534	\$84,204	\$97,272	\$90,445	\$6,241	\$99,773	\$101,886	\$104,951



Parks

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Revenue									
Student Grants	\$2,000	\$0	\$2,000	\$1,950	\$2,200	\$200			
Donations	\$0	\$29,047	\$0	\$0	\$0	\$0			
	\$2,000	\$29,047	\$2,000	\$1,950	\$2,200	\$200	\$0	\$0	\$0
Total Revenues	\$2,000	\$29,047	\$2,000	\$1,950	\$2,200	\$200	\$0	\$0	\$0
Net From Taxes	\$81,496	\$105,487	\$82,204	\$95,322	\$88,245	\$6,041	\$99,773	\$101,886	\$104,951



Recreation

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Malahide Community Place									
Expenses									
<u>Labour-Related</u>									
Wages & Benefits	\$208,721	\$140,466	\$213,022	\$205,359	\$227,718	\$14,696	\$234,550	\$241,587	\$248,835
Mileage	\$750	\$1,156	\$750	\$206	\$750	\$0	\$750	\$750	\$750
Training & Conferences	\$1,104	\$1,704	\$1,250	\$0	\$1,250	\$0	\$1,250	\$1,250	\$1,250
Uniforms	\$552	\$386	\$563	\$1,096	\$563	\$0	\$563	\$563	\$563
	\$211,127	\$143,712	\$215,585	\$206,661	\$230,281	\$14,696	\$237,113	\$244,150	\$251,398
<u>Administrative</u>									
Health & Safety	\$150	\$99	\$150	\$235	\$150	\$0	\$150	\$150	\$150
Computer Licenses, Support	\$500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transaction Fees	\$1,050	\$822	\$1,050	\$697	\$1,050	\$0	\$1,050	\$1,050	\$1,050
Postage & Courier	\$25	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Insurance	\$10,748	\$11,084	\$12,479	\$12,479	\$15,224	\$2,745	\$15,224	\$15,224	\$15,224
Miscellaneous	\$8,600	\$2,973	\$2,600	\$1,488	\$2,600	\$0	\$2,600	\$2,600	\$2,600
Advertising	\$4,100	\$3,797	\$4,100	\$3,841	\$4,100	\$0	\$4,100	\$4,100	\$4,100
	\$25,173	\$18,775	\$20,379	\$18,740	\$23,124	\$2,745	\$19,024	\$19,024	\$19,024
<u>Facilities</u>									
Utilities	\$56,961	\$33,216	\$44,780	\$41,574	\$43,432	-\$1,348	\$43,432	\$43,432	\$43,432
Janitorial Supplies	\$4,084	\$801	\$3,944	\$4,285	\$3,944	\$0	\$3,944	\$3,944	\$3,944
Building Maintenance	\$15,452	\$12,044	\$18,231	\$31,264	\$18,231	\$0	\$18,231	\$18,231	\$18,231
Grounds Maintenance	\$11,275	\$18,117	\$13,371	\$25,099	\$13,371	\$0	\$13,371	\$13,371	\$13,371
Phone & Internet	\$6,293	\$4,980	\$6,419	\$5,091	\$6,419	\$0	\$6,419	\$6,419	\$6,419
	\$94,065	\$69,158	\$86,745	\$107,313	\$85,397	-\$1,348	\$85,397	\$85,397	\$85,397



Recreation

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
<u>Vehicles & Equipment</u>									
Copier Lease	\$1,014	\$216	\$250	\$397	\$250	\$0	\$250	\$250	\$250
Equipment Maintenance	\$2,252	\$136	\$2,297	\$717	\$2,297	\$0	\$2,297	\$2,297	\$2,297
Minor Equipment	\$0	\$5,183	\$0	\$1,812	\$0	\$0	\$0	\$0	\$0
Supplies	\$4,500	\$2,397	\$4,500	\$5,706	\$4,500	\$0	\$4,500	\$4,500	\$4,500
	\$7,766	\$7,932	\$7,047	\$8,632	\$7,047	\$0	\$7,047	\$7,047	\$7,047
Total Expenses	\$338,131		\$329,756	\$341,346	\$345,849	\$16,093	\$348,581	\$355,618	\$362,866
Revenue									
<u>Rental Fees</u>									
MCP Hall Rentals	\$33,000	\$8,834	\$33,000	\$17,767	\$28,000	-\$5,000	\$25,000	\$25,000	\$25,000
Concession Booth Rental	\$7,000	\$0	\$7,000	\$0	\$0	-\$7,000	\$0	\$0	\$0
Lease Revenue - County	\$27,160	\$26,953	\$27,142	\$21,205	\$31,450	\$4,308	\$33,023	\$34,343	\$35,374
Ball Diamond Rental	\$15,500	\$2,377	\$12,000	\$12,030	\$12,000	\$0	\$12,000	\$12,000	\$12,000
Sponsorship Boards	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Surcharge	\$2,200	\$406	\$2,200	\$897	\$1,500	-\$700	\$1,500	\$1,500	\$1,500
Transfer from Safe Restart Fund	\$0	\$0	\$0	\$13,795	\$0	\$0	\$0	\$0	\$0
	\$90,860	\$38,570	\$81,342	\$51,899	\$72,950	-\$8,392	\$71,523	\$72,843	\$73,874
Total Revenues	\$90,860	\$38,570	\$81,342	\$65,694	\$72,950	-\$8,392	\$71,523	\$72,843	\$73,874
Net From Taxes	\$247,271	-\$38,570	\$248,414	\$275,652	\$272,899	\$24,485	\$277,059	\$282,775	\$288,992
South Dorechester Community Hall									
Expenses									
<u>Labour-Related</u>									
Wages & Benefits	\$0	\$12,445	\$12,632	\$13,360	\$16,325	\$3,693	\$16,815	\$17,319	\$17,839
	\$0	\$12,445	\$12,632	\$13,360	\$16,325	\$3,693	\$16,815	\$17,319	\$17,839



Recreation

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
<u>Administrative</u>									
Office Supplies	\$1,000	\$729	\$1,000	\$70	\$1,000	\$0	\$1,000	\$1,000	\$1,000
Insurance	\$2,365	\$2,777	\$3,127	\$3,127	\$3,127	\$0	\$3,127	\$3,127	\$3,127
	\$3,365	\$3,506	\$4,127	\$3,197	\$4,127	\$0	\$4,127	\$4,127	\$4,127
<u>Facilities</u>									
Utilities	\$5,060	\$2,659	\$2,595	\$3,149	\$2,750	\$155	\$2,750	\$2,750	\$2,750
Janitorial Supplies	\$1,000	\$58	\$750	\$0	\$750	\$0	\$750	\$750	\$750
Building Maintenance	\$3,404	\$4,965	\$3,472	\$3,296	\$3,590	\$118	\$3,590	\$3,590	\$3,590
Grounds Maintenance	\$2,000	\$6,610	\$4,000	\$7,108	\$7,000	\$3,000	\$7,700	\$7,700	\$8,085
Phone & Internet	\$901	\$853	\$919	\$854	\$950	\$31	\$950	\$950	\$950
Equipment Maintenance	\$293	\$1,118	\$299	\$0	\$500	\$201	\$500	\$500	\$500
	\$12,658	\$16,263	\$12,035	\$14,407	\$15,540	\$3,505	\$16,240	\$16,240	\$16,625
Total Expenses	\$16,023	\$32,214	\$28,794	\$30,964	\$35,992	\$7,198	\$37,182	\$37,686	\$38,591
Revenue									
<u>Rental Fees</u>									
SDCH Hall Rentals	\$9,000	\$3,497	\$9,000	\$4,607	\$9,000	\$0	\$9,000	\$9,000	\$9,000
Capital Surcharge	\$450	\$175	\$450	\$230	\$450	\$0	\$450	\$450	\$450
	\$9,450	\$3,672	\$9,450	\$4,837	\$9,450	\$0	\$9,450	\$9,450	\$9,450
Total Revenues	\$9,450	\$3,672	\$9,450	\$4,837	\$9,450	\$0	\$9,450	\$9,450	\$9,450
Net From Taxes	\$6,573	\$28,542	\$19,344	\$26,127	\$26,542	\$7,198	\$27,732	\$28,236	\$29,141
Aylmer Swimming Pool									
Expenses									
Fee Subsidies	\$19,000	\$21,549	\$19,000	\$19,000	\$19,000	\$0	\$20,000	\$20,000	\$20,000
Net From Taxes	\$19,000	\$21,549	\$19,000	\$19,000	\$19,000	\$0	\$20,000	\$20,000	\$20,000



Recreation

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
East Elgin Community Complex Expenses									
50% of Net Operating Costs	\$278,500	\$281,707	\$297,517	\$297,517	\$300,017	\$2,500	\$309,018	\$318,288	\$327,837
50% of Youth Ice Time	\$16,500	\$17,227	\$16,500	\$16,500	\$16,500	\$0	\$16,500	\$16,500	\$17,500
Net From Taxes	\$295,000	\$298,934	\$314,017	\$314,017	\$316,517	\$2,500	\$325,518	\$334,788	\$345,337
Summary									
Malahide Community Place	\$247,271	-\$38,570	\$248,414	\$275,652	\$272,899	\$24,485	\$277,059	\$282,775	\$288,992
South Dorchester Community Hall	\$6,573	\$28,542	\$19,344	\$26,127	\$26,542	\$7,198	\$27,732	\$28,236	\$29,141
Aylmer Swimming Pool	\$19,000	\$21,549	\$19,000	\$19,000	\$19,000	\$0	\$20,000	\$20,000	\$20,000
East Elgin Community Complex	\$295,000	\$298,934	\$314,017	\$314,017	\$316,517	\$2,500	\$325,518	\$334,788	\$345,337
Net From Taxes	\$567,844	\$310,455	\$600,775	\$634,796	\$634,958	\$34,183	\$650,308	\$665,799	\$683,470



Cemeteries

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Cemeteries									
Expenses									
<u>Labour-Related</u>									
Wages & Benefits	\$1,300	\$4,485	\$1,326	\$1,431	\$1,650	\$324	\$1,700	\$1,751	\$1,804
	\$1,300	\$4,485	\$1,326	\$1,431	\$1,650	\$324	\$1,700	\$1,751	\$1,804
<u>Facilities</u>									
Headstone Maintenance	\$5,000	\$0	\$0	\$4,732	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Grounds Maintenance	\$12,833	\$18,709	\$17,833	\$15,694	\$16,260	-\$1,573	\$17,890	\$17,890	\$18,785
Miscellaneous	\$300	\$0	\$300	\$49	\$0	-\$300	\$0	\$0	\$0
	\$18,133	\$18,709	\$18,133	\$20,475	\$21,260	\$3,127	\$22,890	\$22,890	\$23,785
<u>Contracted Services</u>									
Interments	\$1,000	\$0	\$1,000	\$661	\$0	-\$1,000	\$0	\$0	\$0
Operating Grants	\$25,250	\$25,250	\$26,000	\$25,250	\$25,500	-\$500	\$26,000	\$26,500	\$27,000
	\$26,250	\$25,250	\$27,000	\$25,911	\$25,500	-\$1,500	\$26,000	\$26,500	\$27,000
Total Expenses	\$45,683	\$48,444	\$46,459	\$47,817	\$48,410	\$1,951	\$50,590	\$51,141	\$52,589
Revenue									
Sale Of Plots	\$1,000	\$0	\$1,000	\$0	\$0	-\$1,000	\$0	\$0	\$0
Interment Fees	\$1,000	\$0	\$1,000	\$1,175	\$0	-\$1,000	\$0	\$0	\$0
Total Revenues	\$2,000	\$0	\$2,000	\$1,175	\$0	-\$2,000	\$0	\$0	\$0
Net From Taxes	\$43,683	\$48,444	\$44,459	\$46,642	\$48,410	\$3,951	\$50,590	\$51,141	\$52,589



Debt & Reserves

Operating Budget

	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Debt Servicing									
Expenses									
Imperial Road Firehall	\$119,014	\$119,015	\$119,014	\$119,014	\$119,014	\$0	\$119,014	\$119,014	\$119,014
Malahide Community Place	\$98,654	\$98,652	\$98,652	\$98,652	\$98,652	\$0	\$98,652	\$98,652	\$0
South Dorechester Community Hall	\$9,755	\$9,756	\$9,757	\$9,757	\$9,757	\$0	\$9,757	\$9,757	\$0
Streetlights & Sidewalks	\$8,626	\$8,626	\$8,626	\$8,626	\$8,626	\$0	\$8,626	\$0	\$0
Port Bruce Pier	\$59,183	\$44,514	\$82,050	\$82,050	\$82,050	\$0	\$82,050	\$82,050	\$82,050
Total Expenses	\$295,232	\$280,563	\$318,099	\$318,099	\$318,099	\$0	\$318,099	\$309,473	\$201,064
Net From Taxes	\$295,232	\$280,563	\$318,099	\$318,099	\$318,099	\$0	\$318,099	\$309,473	\$201,064
Reserve Funding									
Expenses									
<u>Obligatory Transfers</u>									
Development Charges to Reserves	\$0	\$123,383	\$125,000	\$251,781	\$125,000	\$0	\$125,000	\$125,000	\$125,000
Grants to Reserves	\$532,965	\$1,727,998	\$758,081	\$1,748,814	\$723,967	-\$34,114	\$723,967	\$723,967	\$723,967
	\$532,965	\$1,851,381	\$883,081	\$2,000,595	\$848,967	-\$34,114	\$848,967	\$848,967	\$848,967
<u>Discretionary Transfers</u>									
Contingency Reserve	\$35,676	\$138,436	\$34,200	\$34,200	\$34,200	\$0	\$34,200	\$20,000	\$20,000
Capital Reserve	\$1,509,375	\$1,541,258	\$1,596,155	\$1,596,155	\$1,666,155	\$70,000	\$1,736,155	\$1,814,781	\$1,993,190
	\$1,545,051	\$1,679,694	\$1,630,355	\$1,630,355	\$1,700,355	\$70,000	\$1,770,355	\$1,834,781	\$2,013,190
Total Expenses	\$2,078,016	\$3,531,075	\$2,513,436	\$3,630,950	\$2,549,322	\$35,886	\$2,619,322	\$2,683,748	\$2,862,157



Debt & Reserves

Operating Budget

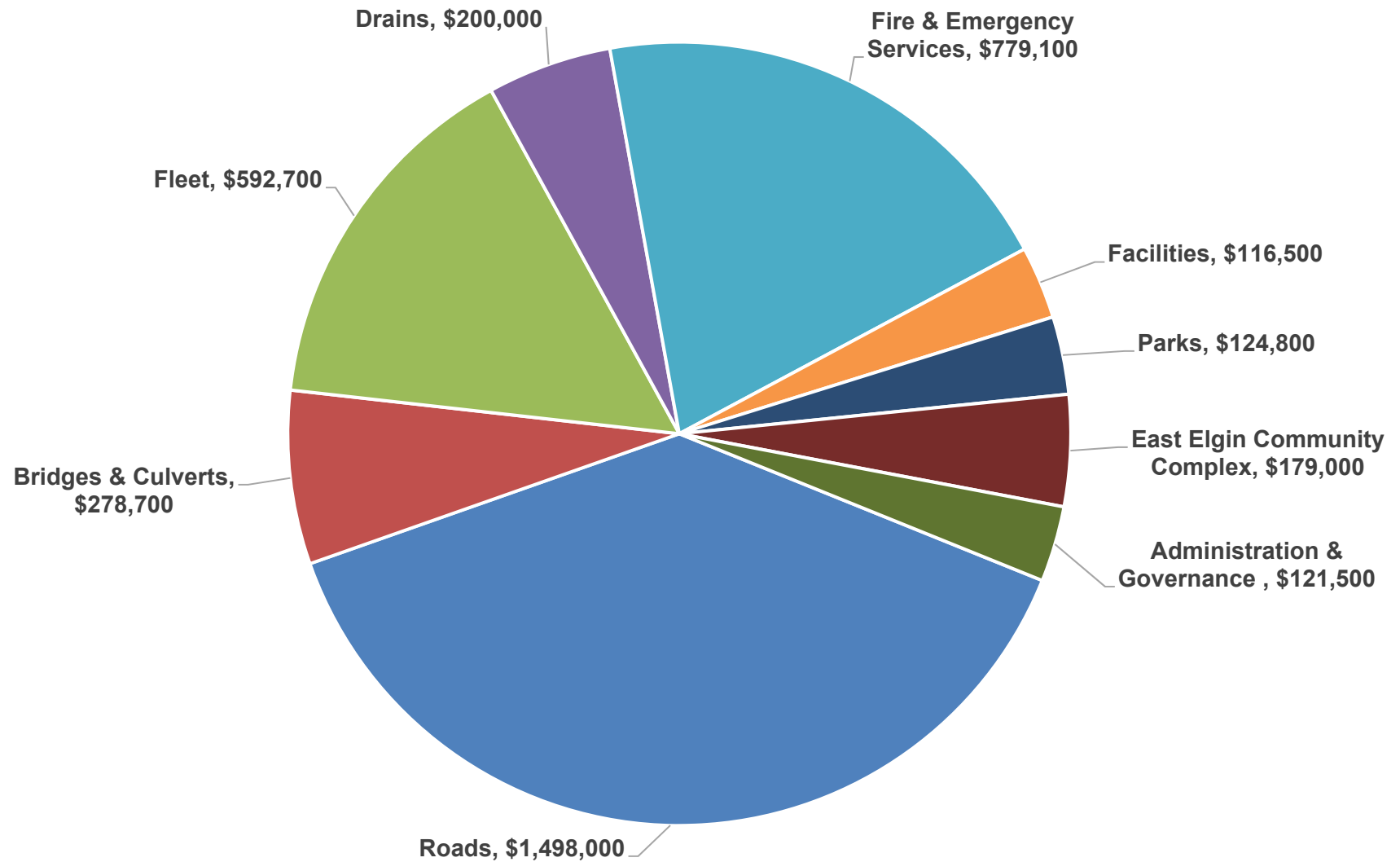
	2021		2022		2023		Projected Future Budgets		
	Budget	Actuals	Budget	Forecast	Budget	Change	2024	2025	2026
Revenues									
Development Charges	\$0	\$125,048	\$125,000	\$251,781	\$125,000	\$0	\$125,000	\$125,000	\$125,000
Canada Community-Building Fund	\$294,697	\$577,998	\$294,697	\$294,697	\$307,510	\$12,813	\$307,510	\$307,510	\$307,510
OCIF Funding	\$238,268	\$238,268	\$463,384	\$463,384	\$416,457	-\$46,927	\$416,457	\$416,457	\$416,457
One-Time Grants	\$0	\$911,732	\$0	\$990,733	\$0	\$0	\$0	\$0	\$0
	\$532,965	\$1,853,046	\$883,081	\$2,000,595	\$848,967	-\$34,114	\$848,967	\$848,967	\$848,967
Total Revenues	\$532,965	\$1,853,046	\$883,081	\$2,000,595	\$848,967	-\$34,114	\$848,967	\$848,967	\$848,967
Net From Taxes	\$1,545,051	\$1,678,029	\$1,630,355	\$1,630,355	\$1,700,355	\$70,000	\$1,770,355	\$1,834,781	\$2,013,190
Summary									
Debt Servicing	\$295,232	\$280,563	\$318,099	\$318,099	\$318,099	\$0	\$318,099	\$309,473	\$201,064
Reserves	\$1,545,051	\$1,678,029	\$1,630,355	\$1,630,355	\$1,700,355	\$70,000	\$1,770,355	\$1,834,781	\$2,013,190
Net From Taxes	\$1,840,283	\$1,958,592	\$1,948,454	\$1,948,454	\$2,018,454	\$70,000	\$2,088,454	\$2,144,254	\$2,214,254



Capital Budget

Capital Budget | Overview

Staff are recommending a total of **\$3,890,300** in capital projects for 2023. Of this total, \$399,800 would be used to finish projects which were approved as part of the 2022 Capital Budget and \$3,490,500 to fund a new set of projects for 2023.



Capital Budget | Financing Strategy

The Township has the option of gradually building up funding for significant future costs (reserves), using revenue collections immediately to fund the annual capital budget (pay-as-you-go) or deferring the collection of funding for the current capital budget items to future years (debt). The Township has always used a combination of these to fund its capital budgets. How this combination will be used in the future as well as the timing and magnitude of future capital budgets is at Council’s discretion. Analysis of these financing options is provided below for consideration.

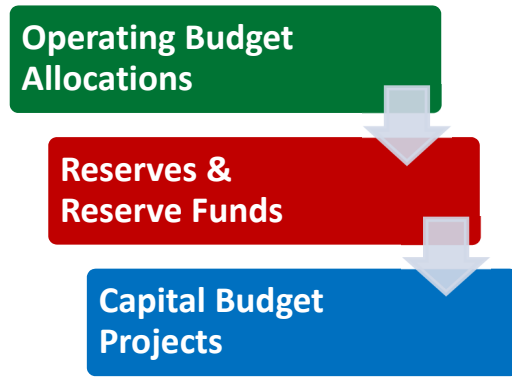
Financing Strategy	Considerations
Reserves <i>“Save now, build when needed”</i>	<ul style="list-style-type: none"> + Lowest overall cost and long-term impact on rates + High degree of financial flexibility and responsiveness to demand when reserves are well-funded – Dependent on effectiveness of investment strategy and economic climate – Potentially negative public perception and challenges with accountability and transparency – Lack of connection between those who pay for and those who receive the benefit of capital works – Can result in pre-commitments when there’s a lack of continuity between Councils and/or Administrations
Pay-As-You-Go <i>“Build now, pay now”</i>	<ul style="list-style-type: none"> + Minimizes pre-commitment of funds for projects that may not come to fruition + Encourages municipalities to “live within their income” + Most easily explained and transparent form of financing – Needs to be paired with other financing strategies to account for the variability of capital financing requirements from year to year – Can encourage inappropriate capital project deferrals in high-cost capital budget years
Debt <i>“Build now, pay later”</i>	<ul style="list-style-type: none"> + Lowest impact on short-term rates + Generally strong connection between those who pay for and those who receive benefits – Highest overall cost and long-term impact on rates – Effectiveness can be reliant on interest rates – Potentially negative public perception – Diminishes long-term financial flexibility



Capital Budget | Financing Strategy

Capital Financing Strategy

Roughly 28% (\$2,359,457) of the Township’s proposed 2023 tax levy is transferred to reserves to fund capital projects. The Township’s budget is structured so capital projects are financed from reserves and not through raising property taxes directly.



This means regardless of the magnitude of the capital budget, taxpayers are only charged the amount being contributed to reserves. This strategy is employed for a variety of reasons including:

- To promote stable rate increases as opposed to irregular rate spikes
- Save for significant projects which would otherwise be too expensive to fund without debt
- Provide a set level of funding which can be used to determine if future capital plans are financially viable

An important task for the Township is determining what an average capital budget should look like in order to set these levels of capital funding. For this year’s budget, a 10-year capital forecast has been developed to inform current capital funding decisions.

Beyond property taxes, the Township’s other major capital funding sources include the Canada Community Building Fund (formerly Federal Gas Tax) and the Ontario Community Infrastructure Fund. These are formula-based grants that the Township receives each year which are generally required to be used for capital projects and are limited to certain types of infrastructure though the Township has almost exclusively used them to supplement road network capital funding. They amount to \$307,510 and \$416,457 respectively for 2023.

Lastly, development charges (“DCs”) are another traditional funding source the Township can use to fund capital though their uses are greatly restricted to growth-related projects. Most of the Township’s major growth-related projects involve expansion of core infrastructure meaning a significant capital investment would be required up-front prior to any home-building and therefore prior to any DC revenue collection that would take place. The Township generally expects \$125,000 in DCs each year from scattered development though it cannot be utilized by the Township’s current set of projects based on Development Charge Act restrictions.

A summary of the Township’s 2023 capital financing capacity is provided below:

Funding Source	2023
Property Taxes	
Debt & Reserves Budget Allocation	\$1,666,155
Public Works 2023 Budget Redistribution	693,302
Canada Community Building Fund	307,510
OCIF Funding	416,457
Annual Non-Growth-Related Capital Funding	\$3,083,424
Development Charges	\$125,000
Total Annual Capital Funding	\$3,208,424



Capital Budget | Financing Strategy

Funding Equilibrium

The Township’s capital funding level set through its 2023 Draft Budget is \$3,083,424 (non-growth-related). Capital spending that exceeds this amount will reduce the Township’s capital reserves. Capital spending below this amount contributes to the Township’s capital reserves.

The 2023 Capital Budget exceeds the Township’s current funding equilibrium and will therefore result in a reduction to the Township’s capital reserves.

	2023
Proposed Capital Spending	\$3,890,300
Less: 2022 Carryforwards	399,800
New Spending In 2023	\$3,490,500
Proposed Capital Funding	3,083,424
Net Contribution/(Draw) From Reserves	(\$407,076)

Future Forecasts

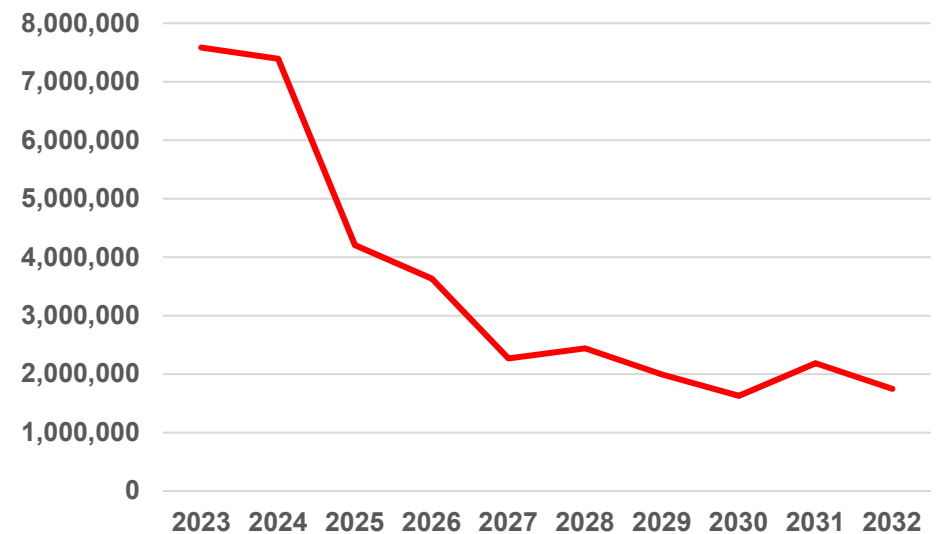
Draws to the Township’s Capital Reserves from time to time, such as the \$407,076 draw in 2023, are to be expected. The budget was indeed designed to accommodate circumstances where annual capital spending exceeds annual capital funding from time to time. What’s more important is that the Township’s capital spending does not consistently exceed capital funding. In other words, funding coming into the Township should match funding spent over the long-term. To assess the Township’s long-term funding capacity, a 10-year capital plan was drafted and compared to existing funding levels in order to determine if budget invention was required.

Current Funding Trajectory

Based on the Township’s existing funding levels, the Township’s capital reserves (Capital Reserve, OCIF, CCBF) will decline by \$6,710,410 by 2032 to a consolidated balance of \$1,841,410.

Average capital spending over this period is estimated to be \$3,689,829 compared to average funding of \$3,013,424. By 2032, the Township would have to decide whether to cancel or defer projects, propose high tax hikes to make up ground, or take on debt. Regardless of the option taken, capital funding through property tax increases can only be delayed, not eliminated.

Consolidated Capital Reserves Forecast

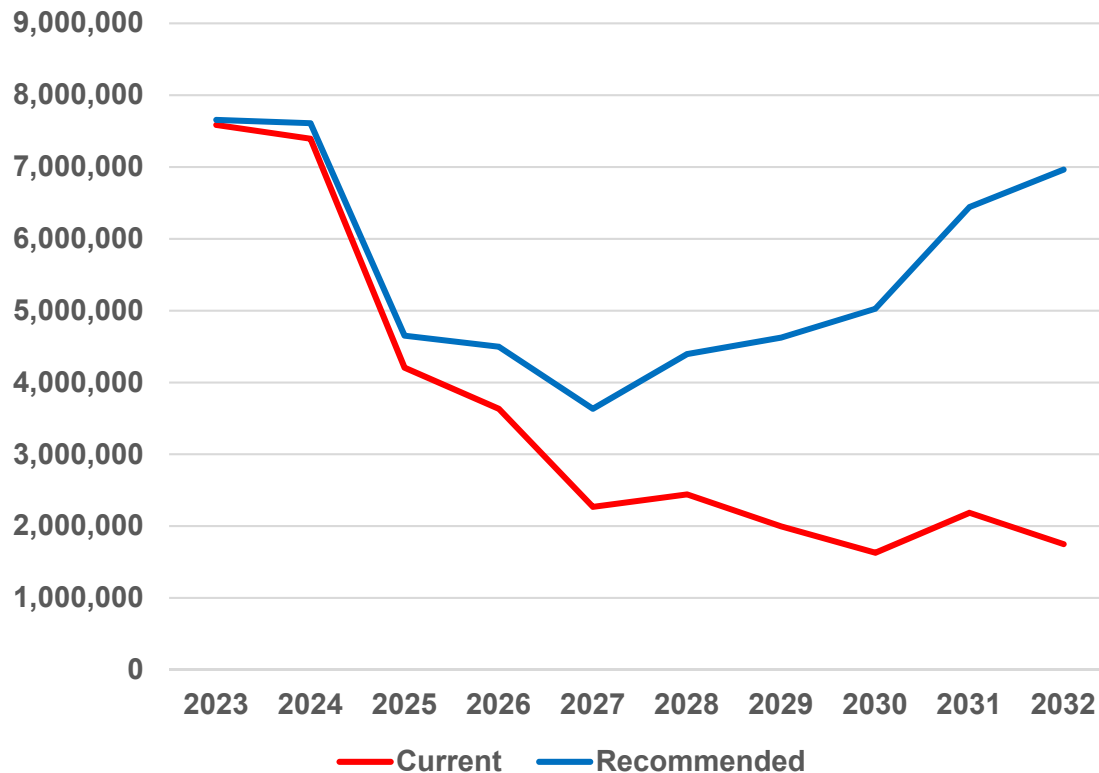


Capital Budget | Financing Strategy

Recommended Funding Trajectory

Based on the attached 10-year capital forecast, 3% increases to capital funding are recommended starting in 2023 with \$70,000. Freed-up tax dollars from expiration of Township debt is recommended to be repurposed in 2024 and 2025 to generate an additional \$117,035 in annual capital funding. This strategy would still see the Township’s capital reserves deplete to a low of approximately \$3.6 million by 2027 and then rebuild over the remainder of the 10-year plan. By the end of the plan, the Township would be in more of a sustainable position with annual capital funding set at \$3,942,659, an increase of \$859,235 over its current position.

Consolidated Capital Reserve Funding



Capital Funding Recommendation	
Annual 3% capital funding increases	\$70,000 in 2023 up to \$93,700 by 2032
Debt Reinvestment in 2024 and 2025	\$8,626 in 2024, \$108,409 in 2025

These capital funding recommendations are based on current information. As circumstances change, so too may the Township’s capital funding recommendations from year-to-year. Some common examples that would change the Township’s financing strategy going forward include:

- Projects added or removed to 10-year plan
- Budget surpluses or cost overruns
- Investment returns
- Inflationary impact on future pricing
- One-time project grants
- OCIF/CCBF funding changes
- Use of debt
- Updated asset conditions
- Revised asset lifecycle strategies



10-Year Capital Budget

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Roads										
Road Safety Audit (phase 3)	\$17,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reconstruction w/ Storm Sewers - Pressey Line	\$150,000	\$500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reconstruction w/ Storm Sewers - Wooleyville	\$0	\$0	\$350,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Double Surface Treatment (75mm) (Appendix B)	\$327,600	\$1,029,000	\$110,200	\$713,300	\$336,300	\$0	\$151,900	\$0	\$0	\$0
Double Surface Treatment (150mm) (Appendix B)	\$0	\$237,900	\$508,500	\$534,800	\$0	\$0	\$374,700	\$0	\$0	\$0
Basic Resurfacing 1 (50mm) (Appendix B)	\$0	\$12,800	\$15,600	\$0	\$29,800	\$44,300	\$0	\$22,200	\$0	\$0
Basic Resurfacing 2 (100mm) (Appendix B)	\$0	\$0	\$0	\$51,500	\$0	\$0	\$0	\$0	\$62,200	\$0
Reconstruction - Rural - Weldon Street	\$0	\$0	\$0	\$450,000	\$0	\$0	\$0	\$0	\$0	\$0
Reconstruction - Rural - Brook Line	\$0	\$0	\$270,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Single Surface Treatment	\$530,500	\$12,900	\$1,030,600	\$248,500	\$1,295,400	\$1,275,700	\$890,300	\$916,100	\$529,500	\$1,485,700
Single Surface Treatment w/ Edge Padding	\$64,700	\$42,700	\$0	\$72,500	\$0	\$0	\$0	\$0	\$0	\$0
Gravel Resurfacing	\$196,800	\$309,700	\$329,900	\$230,200	\$224,800	\$228,200	\$359,000	\$382,400	\$266,900	\$260,700
Microsurfacing	\$0	\$0	\$0	\$0	\$9,400	\$10,900	\$2,600	\$0	\$2,900	\$0
Guidrails	\$100,000	\$100,000	\$100,000	\$100,000	\$120,000	\$115,000	\$100,000	\$100,000	\$100,000	\$100,000
Studies - Road Needs Study Update	\$10,000	\$0	\$20,000	\$0	\$10,000	\$0	\$20,000	\$0	\$10,000	\$0
Studies - Road Safety Audit Phase 4	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Chipper#61	\$21,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GPS Survey Equipment	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$1,498,000	\$2,245,000	\$2,734,800	\$2,400,800	\$2,025,700	\$1,674,100	\$1,898,500	\$1,420,700	\$971,500	\$1,846,400
Bridges & Culverts										
C-17 Vienna	\$33,900	\$0	\$2,243,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hacienda Rd Culvert Rehab Design	\$35,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
C-7 Pigram	\$0	\$0	\$0	\$0	\$0	\$38,253	\$420,783	\$0	\$0	\$0
B-7 Carter	\$209,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Bridge & Culverts Inspections	\$0	\$10,000	\$0	\$10,000	\$0	\$10,000	\$0	\$10,000	\$0	\$10,000
	\$278,700	\$10,000	\$2,243,200	\$10,000	\$0	\$48,253	\$420,783	\$10,000	\$0	\$10,000
Fleet										
Ditch mowing attachment for tractor	\$0	\$0	\$0	\$120,000	\$0	\$0	\$0	\$0	\$0	\$0
Equip. 61: 2022 Vermeer 1250 Chipper	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$120,000	\$0	\$0
Tractor Backhoe 40 (2011) 15Yr	\$0	\$0	\$0	\$0	\$205,000	\$0	\$0	\$0	\$0	\$0
Tractor Backhoe 42 (2011) 15Yr	\$0	\$0	\$0	\$0	\$205,000	\$0	\$0	\$0	\$0	\$0
Loader 44 (2008) 15Yr	\$330,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Grader 34 (2011) 20Yr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$520,000	\$0
Grader 35 (2012) 20Yr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$535,000
Tandem 22 (2012) 12Yr	\$0	\$371,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



10-Year Capital Budget

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Fleet (continued)										
Tandem 23 (2014) 12Yr	\$0	\$0	\$0	\$386,000	\$0	\$0	\$0	\$0	\$0	\$0
Tandem 24 (2016) 12Yr	\$0	\$0	\$0	\$0	\$0	\$475,000	\$0	\$0	\$0	\$0
Tandem 25 (2018) 12Yr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$505,000	\$0	\$0
Tandem 26 (2018) 12Yr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$505,000	\$0	\$0
Tandem 27 (2020) 12Yr	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$535,000
Single 10 (2011) 12Yr	\$0	\$325,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Truck 85 (2010) 12Yr	\$60,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Truck 88 (2015) 12 Yr	\$0	\$0	\$0	\$0	\$145,000	\$0	\$0	\$0	\$0	\$0
Pickup 71 (2009) 9Yr Parks	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67,000
Pickup 73 (2016) 9Yr Water	\$0	\$0	\$55,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pickup 74 (2016) 8Yr Patrol	\$0	\$53,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67,000
Pickup 75 (2018) 8Yr Foreman	\$0	\$0	\$0	\$56,000	\$0	\$0	\$0	\$0	\$0	\$0
Pickup 76 (2018) 8Yr Foreman	\$0	\$0	\$0	\$0	\$58,000	\$0	\$0	\$0	\$0	\$0
Pickup 77 (2020) 8Yr Manager	\$0	\$0	\$0	\$0	\$0	\$60,000	\$0	\$0	\$0	\$0
Pickup 78 (2020) 9Yr Drains	\$0	\$0	\$0	\$0	\$0	\$0	\$61,000	\$0	\$0	\$0
Pickup 79 (2020) 9Yr Building	\$0	\$0	\$0	\$0	\$0	\$0	\$61,000	\$0	\$0	\$0
Pickup 86 (2012) 9Yr Facilities	\$52,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,000	\$0
Pickup 87 (2013) 8Yr Patching	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,000	\$0
Pickup 89 (2015) 8Yr Patrol	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$65,000	\$0
	\$592,700	\$749,000	\$55,000	\$562,000	\$613,000	\$535,000	\$122,000	\$1,130,000	\$715,000	\$1,204,000
Drains										
Sparta Line	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wooleyville Line Construction (Drain)	\$0	\$0	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rush Creek Line - Imperial Rd to Jamestown Ln	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Weldon Street: Springwater road to East Limit	\$0	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Drainage Project Allowance	\$0	\$0	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
	\$200,000	\$100,000	\$400,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Fire & Emergency Services										
SCBA & Bunker Gear	\$42,600	\$42,600	\$42,600	\$43,239	\$43,239	\$43,900	\$43,900	\$44,500	\$44,500	\$45,250
Radios & Pagers	\$3,000	\$3,000	\$30,000	\$35,000	\$35,000	\$3,500	\$3,500	\$4,000	\$4,000	\$4,000
Hoses, Nozzles & Adaptors	\$8,000	\$8,000	\$8,250	\$8,375	\$8,500	\$8,700	\$8,950	\$8,950	\$9,100	\$9,250
Tech Rescue Equipment	\$6,000	\$5,000	\$5,250	\$5,250	\$5,500	\$6,000	\$6,000	\$6,250	\$6,250	\$6,500
Vent / Extrication Saws	\$0	\$0	\$0	\$0	\$0	\$0	\$4,000	\$4,100	\$4,200	\$0
Power Washers Station 3/4	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Air Bags	\$13,500	\$13,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



10-Year Capital Budget

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Fire & Emergency Services (continued)										
Tanker 3	\$700,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Compressor	\$0	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Struts and Stabilization	\$0	\$0	\$0	\$0	\$0	\$12,500	\$0	\$0	\$0	\$0
Gas Monitoring	\$6,000	\$0	\$0	\$0	\$0	\$6,500	\$0	\$0	\$0	\$0
Extrication Equipment	\$0	\$0	\$0	\$30,000	\$0	\$0	\$0	\$30,000	\$0	\$0
Pumper 3	\$0	\$0	\$0	\$0	\$725,000	\$0	\$0	\$0	\$0	\$0
Car 1	\$0	\$0	\$0	\$70,000	\$0	\$0	\$0	\$0	\$0	\$0
Pumper 5	\$0	\$0	\$0	\$0	\$0	\$0	\$740,000	\$0	\$0	\$0
Rescue 5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$475,000	\$0
ATV	\$0	\$0	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0
Portable Pump	\$0	\$7,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Defibrillators	\$0	\$0	\$14,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Generators	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0
Radio Infrastructure Replacement	\$0	\$0	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0	\$0
County Radio System Backup Batteries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$779,100	\$79,100	\$140,100	\$231,864	\$967,239	\$96,100	\$806,350	\$97,800	\$543,050	\$65,000
Streetlights										
No planned capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sidewalks										
No planned capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Facilities										
Route and Seal MCP Parking Lot	\$8,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Admin Office HVAC Replacement	\$0	\$43,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Hall 3 HVAC	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fire Hall 3 Parking Lot Restoration	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$0
Fire Hall 3 Water Treatment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000
South Fire Hall Desks, Tables & Chairs	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0
Admin Office Roof	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$99,000	\$0	\$0
Admin Office Generator	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0
Admin Office Desks, Tables & Chairs	\$4,000	\$0	\$4,000	\$0	\$4,000	\$0	\$0	\$0	\$0	\$0
Admin Office Renovation (Dir. Development Services)	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MCP Roof - Flat Section over Library	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0



10-Year Capital Budget

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Facilities (continued)										
MCP Roof - Flat Section over kitchen	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MCP Rooftop HVAC Units	\$0	\$0	\$102,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MCP Water Treatment	\$0	\$0	\$45,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MCP Kitchen Appliances	\$0	\$0	\$0	\$0	\$0	\$72,000	\$0	\$0	\$0	\$0
MCP Desks, Tables & Chairs	\$8,000	\$0	\$8,000	\$0	\$8,000	\$0	\$8,000	\$0	\$8,000	\$0
MCP Well Pump	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,500	\$0	\$0
SDCH Water Treatment	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SDCH Well Pump	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0
SDCH Kitchen Appliances	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SDCH Desks, Tables & Chairs	\$0	\$2,000	\$0	\$2,000	\$0	\$2,000	\$0	\$2,000	\$0	\$2,000
North Works Yard HVAC Replacement	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
South Works Yard Portable	\$0	\$0	\$28,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
South Works Yard HVAC	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
South Works Yard Enhanced Septic System	\$0	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	\$0
South Works Yard Desks, Tables & Chairs	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
South Works Yard Water Softener	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
South Salt Shed Interior Construction	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$277,000	\$0	\$0
Facility Condition Assessment - All facilities	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wannacott Park Mechanical/Electrical/HVAC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$48,000
Wannacott Park Pavillion - Septic	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$52,500	\$0	\$0
	\$116,500	\$45,000	\$372,000	\$2,000	\$12,000	\$174,000	\$28,000	\$490,000	\$8,000	\$70,000
East Elgin Community Complex										
Township Share of EECC Capital (Appendix C)	\$179,000	\$142,500	\$228,000	\$272,000	\$565,000	\$60,000	\$90,500	\$148,500	\$81,750	\$50,750
	\$179,000	\$142,500	\$228,000	\$272,000	\$565,000	\$60,000	\$90,500	\$148,500	\$81,750	\$50,750
Parks										
Copenhagen Park	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Port Bruce Waterfront Master Plan	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Port Bruce Waterfront Master Plan Phase 1	\$0	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Port Bruce Waterfront Master Plan Phase 2	\$0	\$0	\$0	\$25,000	\$25,000	\$0	\$0	\$0	\$0	\$0
MCP Walking Path Fitness Equipment	\$0	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$0	\$0
MCP Walking Path Extension	\$0	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0	\$0	\$0
MCP Wood Fibre Play Equipment Base	\$0	\$6,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0



10-Year Capital Budget

	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Parks (continued)										
MCP Fencing	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$0	\$17,000
SDCH - Walking Path Paving	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
SDCH Green Space Revitalization	\$0		\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0
SDCH Wood Fibre Play Equipment Base	\$0	\$6,500	\$0	\$0		\$0	\$0	\$0	\$0	\$0
Mill St. Park Base Surface & Accessible Path	\$0	\$0	\$0	\$0	\$0	\$9,800	\$0	\$0	\$0	\$0
Tracey St. Park Accessible Path	\$0	\$6,500	\$0	\$0	\$0		\$0	\$0	\$0	\$0
Tracey St. Park Base Surface Continual Update	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,000	\$0
AODA Accessible Swings	\$0	\$0	\$0	\$0	\$4,500	\$0	\$0	\$0	\$0	\$0
Wannacott Park - Fibre Play Equipment Update	\$0	\$10,700	\$0		\$0	\$0	\$0	\$3,500	\$0	\$0
Wannacott Park Parking Lot/Outdoor Shower Update	\$0	\$0	\$0		\$16,000	\$0	\$0	\$0	\$0	\$0
Wannacott Park Trail Extension	\$0	\$0	\$0		\$0	\$0	\$0	\$13,000	\$0	\$0
Safe Cycling Master Plan	\$0		\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0
Off-leash Dog Park	\$0	\$0		\$10,000	\$40,000	\$0	\$0	\$0	\$0	\$0
Outdoor Multi-purpose Court	\$0	\$0	\$10,000	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
Baseball Diamond 1 cut in, top dress & regrade	\$9,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Baseball Diamond 2 cut in, top dress & regrade	\$0	\$0	\$10,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Baseball Diamond 3 cut in, top dress & regrade	\$0	\$0	\$0	\$0	\$11,000	\$0	\$0	\$0	\$0	\$0
AODA Accessible Swings at MCP, SDCH, Mill St Park	\$0	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0
Master Plan Update	\$0	\$0	\$0	\$0		\$0	\$0	\$0	\$25,000	\$0
	\$124,800	\$55,200	\$45,500	\$110,000	\$131,500	\$34,800	\$0	\$16,500	\$33,000	\$17,000
Administration & Governance										
Strategic Plan	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Allowance for Equipment Replacements	\$8,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office 365 Modernization Initiative	\$13,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Server Replacement	\$50,000	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0
	\$121,500	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0
Total Capital Costs	\$3,890,300	\$3,425,800	\$6,218,600	\$3,688,664	\$4,414,439	\$2,772,253	\$3,466,133	\$3,413,500	\$2,452,300	\$3,363,150



Capital Budget | Project Details

Roads

The road needs study undertaken in 2021 reviewed the as-is condition of the Township road network and advised on long term maintenance activities required to increase the longevity of the infrastructure. Such maintenance planning was put into the Townships Asset Management planning presented to Council in June 2021, and includes activities such as surface treatment and gravel resurfacing. The required road segments were assessed by Staff to allow for an operationally-feasible undertaking to occur to meet the required improvement timeline of each identified road section. Additionally, O.Reg. 588/17 requires that data utilized for asset management planned be not less than 2 years old and accordingly a condition update of the road needs study is required in 2023.

Project Description	2022 Carryforward	New Projects	2023 Capital Budget
Road Safety Audit (phase 3)	\$17,400	\$0	\$17,400
Reconstruction w/ Storm Sewers - Pressey Line	0	150,000	150,000
Double Surface Treatment (75mm)	0	327,600	327,600
Single Surface Treatment	0	530,500	530,500
Single Surface Treatment w/ Edge Padding	0	64,700	64,700
Gravel Resurfacing	0	196,800	196,800
Guiderails	0	100,000	100,000
Studies - Road Needs Study Update	0	10,000	10,000
Studies - Road Safety Audit Phase 4	0	30,000	30,000
Chipper #61	21,000	0	21,000
GPS Survey Equipment	0	50,000	50,000
Total Roads	\$38,400	\$1,459,600	\$1,498,000

The Township Roads Department has completed the first two phases of the Pressey Line reconstruction through 2021 and 2022. The final phase of reconstruction has been initiated by council (Resolution No. 22-323) which extends from Catherine Street to Springfield Road. 2023 budget is required to allow utility relocations to be completed in anticipation of 2024 road construction activity.

Phase 2 of the road safety audit was received by Council in 2022 which identified several locations requiring installation of steel beam guiderail at an estimated cost of \$850,000. Staff proposed a phased approach to address the locations with a proposed \$100,000 annual budget which was endorsed by Council (Resolution No. 22-203).

The third and final phase of the Road Safety Audit is currently underway. This three-phase program included review of all rural roads within the Township and did not review Village Streets. Council directed that Staff include provision for a fourth phase of the Road Safety Audit program to include all village streets in the Township, not included in the first 3 phases (Resolution No. 22-325).



Capital Budget | Project Details

Since 2018, the Township Road Department has increased its capacity to undertake road reconstruction works in-house realizing considerable savings when compared to contracting capable projects to private contractors (Example: Conservation Line Reconstruction, Pressey Line Reconstruction, Pressey Line Culverts B-5 and B-13 replacement). Township forces have utilized rental GPS equipment to undertake the construction layout works required by these projects. The cost of rental equipment has now surpassed the cost to purchase equipment. In 2022 the Township expensed \$20,750 plus HST in rental GPS equipment to undertake in-house construction works. The purchase of such equipment is estimated to cost \$50,000 and has been included in the 2023 Capital Budget.

Bridges and Culverts

The Carter Road Bridge (B-7) rehabilitation plan was presented to Council on December 15, 2022 by the investigation and design consultants Vallee Consulting Engineers. By way of Resolution No 22-296, staff have included for the rehabilitation of this structure in 2023. This project was additionally directed to proceed with pre-budget approval at the January 5, 2023 meeting of Council by Resolution 23-016 and has been initiated.

A significant capital project, being the reconstruction of the Vienna Line Culvert (C-17), is projected by the Township's Asset Management Plan to be undertaken in 2025. This project is currently in the design phase, with 60% completion drawings received in December 2022. The replacement and refurbishment dates of large bridge and culverts are projected by the completion of bi-annual Ontario Structure Inspection Manual (OSIM) inspections which are dynamically updated on receipt of each report in the Township's Asset Management Plan. The next OSIM review is due for completion in 2024 which will further advise on the culvert C-17 required replacement date.

Project Description	2022 Carryforward	New Projects	2023 Capital Budget
Carter Rd Bridge Rehab Design	\$9,500	\$200,000	\$209,500
Hacienda Rd Culvert Rehab Design	35,300	0	35,300
Vienna Ln Culvert Rehab Design & Construction	33,900	0	33,900
Total Bridges & Culverts	\$78,700	\$200,000	\$278,700

Fleet

The Small Vehicle Fleet Replacement Plan was presented to Council on October 3, 2019. This proposed a dynamic plan to shift aging vehicles through various tasks to increase longevity, for example, to not replace a patrol truck with a new truck, causing it to depreciate faster, but rather to shift assignments to encourage optimization and life extension. The 2019 plan projected the light truck replacement plan through to 2029 which satisfies the current planning horizon. Two new pickup trucks were ordered in 2022 (Resolution No. 22-293) and are expected to be in service in 2023. The optimized shifting of assigned light vehicle tasks is summarized below for 2022 through 2024.



Capital Budget | Project Details

Fleet (continued)

Only one change is proposed in 2023 from the 2019 plan. Roads Truck 72 (Mid-size Pickup Chevrolet Colorado) was intended for disposal in 2020, however was kept in service during the Covid-19 Pandemic to allow single occupancy for the staff complement. The Admin/Office Compact Ford Focus has also been utilized in the Roads Department to allow physical distancing during the pandemic.

The proposed plan shown in Row 9 repurposes Truck 73 (2016 ¾ Ton Single Cab Ford F250) as the Admin/Office vehicle. It is proposed rather, to dispose of Truck 72 as planned, and repurpose Truck 73 to the Roads Department where its ability is better suited. This leaves no Township Fleet available for general Administrative/Office use, however continues to enable staff to meet travel requirements through personal vehicle use.

Township large equipment (Tractors, Backhoes, and Loaders) are subject to a 15-year replacement cycle. In 2023, the 2008 Case Loader is due for replacement and has been included in the Capital Budget, which will be vetted by the Equipment Committee before proceeding to tender.

The 2019 Fleet Replacement Plan endorses a 12-year replacement cycle for Large Trucks (greater than 1 ton) and Dump Trucks. In 2023, the International Village Single-Axle Plow Truck was planned for replacement, which received budget pre-approval from Council for inclusion in the 2023 budget on 5 January 2023 (Resolution No. 23-016). By Resolution No. 23-057, the tendered replacement truck was not awarded and has been removed from the Capital Budget for replacement.

Project Description	2022 Carryforward	New Projects	2023 Capital Budget
Truck 85: 2010 Ford F350 1 Ton Pickup	60,200	0	60,200
Truck 86: 2012 ¾ ton Chevrolet	52,500	0	52,500
Loader 44 (2008) 15Yr	0	330,000	330,000
Pickup 71 (2009) 9Yr Parks	0	50,000	50,000
Pickup 87 (2013) 8Yr Patching	0	50,000	50,000
Pickup 89 (2015) 8Yr Patrol	0	50,000	50,000
Total Fleet	613,700	480,000	592,700



Capital Budget | Project Details

Fleet (continued)

Upcoming fleet replacements:

Est. Year	Department	Vehicle Year	Vehicle Size	Vehicle No. & Use	Task
2022	Facilities	2012	¾ Ton Chevrolet	Truck 86 - General	Dispose
2022	Roads	2015	¾ Ton Ford F250	Truck 89	Replaces Truck 86 task (Row 1)
2022	Roads	2018	¾ Ton Ford F250	Truck 75- Foreman	Replaces Truck 89 task (Row 2)
2022	Roads	2022	½ Ton Dodge	<i>New Vehicle</i>	Replaces Truck 75 task (Row 3)
2023	Roads	2013	¾ Ton Ford F250	Truck 87 - Patching	Dispose
2023	Office/Admin	2009	Compact Ford Focus	Car 1 - General	Dispose
2023	Roads	2018	¾ Ton Ford F250	Truck 76 - Foreman	Replaces Truck 87 (Row 5)
2023	Roads	2023	To Be Determined	<i>New Vehicle</i>	Replaces Truck 76 (Row 7)
2023	Water	2016	¾ Ton Ford F250	Truck 73 - General	Replaces Admin Vehicle 1 (Row 6)
2023	Drains	2020	½ Ton Ford F150	Truck 78 - General	Replaces Truck 73 (Row 9)
2023	Drains	2023	To Be Determined	<i>New Vehicle</i>	Replaces Truck 78 (Row 10)
2023	Roads	2015	¾ Ton Ford F250	Truck 89 - Patrol	Dispose
2023	Facilities	2009	½ Ton Chevrolet	Truck 71 - General	Replaces Truck 89 (Row 12)
2023	Building Dept.	2020	½ Ton Ford F150	Truck 79 - General	Replaces Truck 71 (Row 13)
2023	Building Dept.	2023	<i>To Be Determined</i>	<i>New Vehicle</i>	Replaces Truck 79 (Row 14)
2024	Roads	2016	¾ Ton Ford F250	Truck 74 - Patrol	Dispose
2024	Roads	2020	½ Ton Ford F150	Truck 77 - Manager	Replaces Truck 74 (Row 16)
2024	Roads	2024	<i>To Be Determined</i>	<i>New Vehicle</i>	Replaces Truck 77 (Row 17)



Capital Budget | Project Details

Drainage

The Road Authority petitioned for drainage on Sparta Line on September 7, 2021. The appointed engineer has prepared preliminary plans and the drainage process has proceeded through 2022 with construction expected in the 2023 Calendar year. Cost sharing with benefitting land owners within the tributary watershed will be realized.

Project Description	2022 Carryforward	New Projects	2023 Capital Budget
Sparta Line	100,000	100,000	200,000
Total Drainage	100,000	100,000	200,000

Fire & Emergency Services

The main expense coming forward is the replacement of a Tanker that will be reaching its front-line serviceable time in 2024, and as such Staff recommend moving forward on its replacement this year. Significant increases in costs relating to truck chassis and availability should be anticipated and will likely delay any delivery into 2025. This will allow Staff to move forward with preparations in specifications and send out a Request for Proposal in the near future.

Otherwise, 2023 equipment needs are minor, and includes the purchase of replacement air bags for the South Station that have become outdated. The SCBA & Bunker Gear item includes the regular, annual rotation of a portion of the total inventory of gear.

Project Description	2022 Carryforward	New Projects	2023 Capital Budget
SCBA & Bunker Gear	\$0	\$42,600	\$42,600
Radios & Pagers	0	3,000	3,000
Hoses, Nozzles & Adaptors	0	8,000	8,000
Tech Rescue Equipment	0	6,000	6,000
Air Bags	0	13,500	13,500
Tanker 3	0	700,000	700,000
Gas Monitoring	0	6,000	6,000
Total Fire & Emergency Services	\$0	\$779,100	\$779,100



Capital Budget | Project Details

Facilities

The Township's facilities sub-department responsibly manages maintenance and capital works of the following facilities:

- ❖ Administration Office (87 John Street South, Aylmer)
- ❖ Malahide Community Place (12105 Whittaker Road, Springfield)
- ❖ South Fire Hall (7355 Imperial Road, Aylmer)
- ❖ South Works Yard (49458 John Wise Line, Aylmer)
- ❖ Springfield Community Building / Council Chambers / Fire Hall 3 (51219 Ron McNeil Line, Springfield)
- ❖ South Dorchester Community Hall / Fire Hall 4 (49431 Lyons Line, Springfield)
- ❖ North Works Yard (13272 Imperial Road, Springfield)
- ❖ Pt. Bruce Amenities (Wannacott Park Pavilion/Washroom and Port Bruce Provincial Park Washroom)

The historical and current capital planning for facility asset maintenance and replacement has been based on immediate need and dated manufacturer lifecycle replacement. To better define asset replacement degradation a Facility Condition Assessment is proposed for undertaking, to best advise lifecycle replacement strategy for core facility building components. The long-term planning for core facility building component replacement is included in the 10-year capital plan, however is expected to be better scoped and defined with expected cost savings in the long term by undertaking the facility assessment. Noting the current replacement strategy, there are two building components stated for 2023 replacement being the 22-year old heating/air at Council Chambers / Fire Hall 3, and the water softener at the South Works Yard. Neither components are at risk of immediate failure, however HVAC contractor inspection and advice noting end of life recommends timely replacement prior to failure or large repair expense may be incurred. Other capital expenditures proposed in 2023 include remedial route and seal works to address transverse cracking of the paved MCP parking surface, and replacement of aged and damaged desks, tables and chairs at the Administration Building, Malahide Community Place and South Works Yard.

Project Description	2022 Carryforward	New Projects	2023 Capital Budget
Route and Seal MCP Parking Lot	0	8,000	8,000
Fire Hall 3 HVAC	0	50,000	50,000
Admin Office Desks, Tables & Chairs	0	4,000	4,000
Admin Office Renovation (Dir. Development Services)	0	25,000	25,000
MCP Desks, Tables & Chairs	0	8,000	8,000
South Works Yard Desks, Tables & Chairs	0	2,500	2,500
South Works Yard Water Softener	0	4,000	4,000
Facility Condition Assessment - All facilities	0	15,000	15,000
Total Facilities	\$0	\$116,500	\$116,500



Capital Budget | Project Details

Parks

The Township’s adopted Parks and Recreation Master Plan included a number of recommendations to be undertaken for Township-owned and operated open space over a 5-year horizon including various green space revitalization projects, walking path construction, equipment expansion, master planning, and multi-purpose area construction totaling a projected \$400,000. Noting the substantial undertakings, Staff have expanded the 5-year horizon to a 9-year horizon to spread expenditures over a better suited financial period which meets the operational capacity of existing staff compliment and competing financial priorities. In the 2023 calendar year, the proposed undertakings include the paving of the walking trail at South Dorchester Community Hall to reduce annual maintenance undertaking, and dressing of Baseball Diamond 1 (Front). Years 2024 and beyond spread the open space needs over multiple years to allow for planning to proceed the undertaking, and putting focus on bringing existing spaces up to AODA standards.

In 2022, Resolution No. 22-321 suspended the consideration for converting Colin Street in Port Bruce to a one-way loop around Wannacot Park pending future budget consideration for a higher order Port Bruce Beach and Waterfront Master Plan as noted in the 2021 Parks and Rec Master plan, and indicating inclusion in the 2023 Capital Budget for undertaking, and additional budget allowance placed in 2024 through 2027 for implementation.

Project Description	2022 Carryforward	New Projects	2023 Capital Budget
Copenhagen Park	\$40,000	\$0	\$40,000
Port Bruce Waterfront Master Plan	0	40,000	40,000
SDCH - Walking Path Paving	0	35,000	35,000
Baseball Diamond 1 cut in, top dress & regrade	0	9,800	9,800
Total Parks	\$40,000	\$84,800	\$124,800

East Elgin Community Complex

The Township of Malahide contributes 50% of the cost of the East Elgin Community Complex’s Capital Budget. A copy of the EECC 2023 Draft Capital Forecast is appended to this document.

Project Description	2022 Carryforward	New Projects	2023 Capital Budget
Township of Malahide’s 50% of Capital Projects	\$0	\$179,000	\$179,000
Total East Elgin Community Complex	\$0	\$179,000	\$179,000



Capital Budget | Project Details

Administration & Governance

A placeholder of \$50,000 has been provided in the 2023 Capital Budget to assist Council in the development of a new strategic plan for the Township. How the new strategic plan will be developed and how these resources will be allocated will be dependent on further Council deliberation.

Deferral of replacement of computer equipment slated to be replaced in 2022 is now planned for 2023 instead at a cost of \$8,000. Two of the Township's data servers are coming to the end of warranty and are due to be replaced. Best practices suggest replacing servers every 5 years to avoid the risk of breakdowns or performance issues. Replacement of these servers is expensive; a combined cost estimate of \$50,000 has been obtained. Alternatively, the warranty on the servers could be extended up to two years at a cost of \$2,100/year. As this server is vital to the technical operations of the Township, it is the recommendation of staff to proceed with the replacement as scheduled.

Currently the Township uses a program called Exchange 2013 which will not be supported beginning in 2023. There are no security patches offered after April, 2023, and at that point the Township will be exposed to security risks and forced to purchase a newer version. A newer version is costly and offers little improvement from existing systems. Staff recommend the Township migrate to Office 365, which is now the industry standard. This will provide the suite of Microsoft programs (Word, Exchange, Excel, Teams, etc.) without separate subscriptions. Microsoft Office 365 is cloud-based, the full-featured experience can be accessed from anywhere, on any device, as long as the user is online. It is a highly secure platform that offers vigorous security capabilities, such as identity and access management, threat protection, information protection, and security risk management. The transition to Office 365 is recommended to be funded by the Township Modernization Fund Reserve.

Project Description	2022 Carryforward	New Projects	2023 Capital Budget
Strategic Plan	\$0	\$50,000	\$50,000
Computer Replacements	8,000	0	8,000
Office 365 (Modernization Initiative)	0	15,000	15,000
Server Replacement	22,000	28,000	50,000
Total Administration & Governance	\$30,000	\$91,500	\$121,500



Reserves

Reserves | Schedule of Reserves

		Reserve	
Obligatory Reserve Funds	<p>Obligatory reserve funds are established by Council through by-laws, often through approval of funding agreements, or by upper levels of government through legislation. Each reserve fund must be used in accordance with its related source of by-law or agreement.</p> <p>Council has the ability to allocate funds as preferred as long as uses are within the scope of each fund's restrictions. The assistance of the Treasurer is recommended to ensure compliance with fund restrictions.</p>	1	Building Stabilization Fund
		2	Development Charges
		3	Canada Community Building Fund
		4	Ontario Community Infrastructure Fund
		5	Cash in Lieu of Parkland
		6	Ontario Cannabis Legalization Fund
		7	Restricted Grants & Donations
		8	Safe Restart Fund
		9	County Roads
Restricted Fees & Levies	<p>User fees and special area rates are being charged to different subsets of user groups within the Township. Excess funds are kept in these reserves to be used for the future benefit of those who are paying these fees and levies.</p>	10	Water Reserve
		11	Sewer Reserve
		12	Springfield Streetlights
		13	Avon Streetlights
Contingency & Stabilization Reserves	<p>These funds are set aside for uncontrollable but often predictable event like floods and uncollectible taxes. They are used to insulate ratepayers against unfavourable events and conditions and help spread the cost of single-year events over multiple budgets.</p>	14	Contingency Reserve
		15	Municipal Elections
		16	Planning & Development
Projects & Initiatives	<p>Are established to set aside funds for the Township's long-term projects and initiatives.</p>	17	Capital Reserve
		18	Modernization Fund



Reserves | Sources, Uses & Restrictions

	Reserve Name	Source of Funding	Uses & Restrictions
1	Building Stabilization Reserve Fund	Building permit surplus revenue	Uses are restricted under the Building Code Act to offset the cost of administration and enforcement of the Building Code Act when fee revenues are less than costs for delivering building services, to implement service enhancements, and to purchase capital items required for the building department
2	Development Charges Reserve Fund	Development charges	Growth-related projects in accordance with the Development Charges Act and contemplated as part of the Township's Development Charges Background Study
3	Canada Community Building Fund	Annual grants provided by the Government of Canada	Local infrastructure priorities that adhere to the eligibility criteria contained in the Township's funding agreement with the Government of Canada
4	Ontario Community Infrastructure Fund	Annual funding provided by the Province of Ontario	Local infrastructure priorities that adhere to the eligibility criteria contained in the Township's funding agreement with the Province of Ontario
5	Cash In Lieu of Parkland Reserve Fund	Developer contributions received in lieu of land being conveyed to the Municipality for parkland	Use is restricted under the Planning Act for the purchase and development of parkland and/or to support the upgrading of existing park facilities provided the need to upgrade is due to intensification of the surrounding neighbourhood
6	Ontario Cannabis Legalization Fund	One-time grants from the Province of Ontario	Restricted to expenses incurred as a result of cannabis legalization including legal and planning matters
7	Restricted Grants & Donations Reserve Fund	One-time grants or donations from varying sources	Restricted to the purpose for which the funds have been received – either through a grant or donation agreement (example: ICIP watermain grant) This fund serves as a temporary holding account for tracking purposes so restricted external funds aren't mixed with internal unrestricted funds



Reserves | Sources, Uses & Restrictions

	Reserve Name	Source of Funding	Uses & Restrictions
8	Safe Restart Fund (closing in 2023)	One-time grants provided by the Province of Ontario	Restricted to COVID-19 pandemic expenses or revenues shortfalls as a result of COVID-19
9	County Roads Reserve	Funding allocation surpluses from the Elgin County	The Township may only apply these funds against activities relating to the maintenance of County infrastructure as defined in the Township's Roads Maintenance Agreement
10	Water Reserve	Budgeted water user fee transfers and surplus allocations	Restricted for the use of water system infrastructure projects and unforeseen water operating costs
11	Sewer Reserve	Budgeted sewer fee transfers and surplus allocations	Restricted for the use of sewer system infrastructure projects and unforeseen sewer operating costs
12	Springfield Streetlights	Budgeted special area rate transfers and surplus allocations	Part of the special area levy charged to Springfield residents is retained in this reserve for the future replacement of Springfield streetlight infrastructure. These funds should only be applied against such costs
13	Avon Streetlights	Budgeted special area rate transfers and surplus allocations	Part of the special area levy charged to Avon street residents is retained in this reserve for the future replacement of Avon street streetlight infrastructure. These funds should only be applied against such costs
14	Contingency Reserve	Budgeted property tax transfers and surplus allocations	Used to mitigate fluctuations to the tax property tax rate as a result of unforeseen costs. The amount retained in this reserve and its uses are ultimately subject to the discretion of Council



Reserves | Sources, Uses & Restrictions

	Reserve Name	Source of Funding	Uses & Restrictions
15	Municipal Elections	Budgeted property tax transfers	Used to spread the cost of municipal elections equally over each term of Council rather than raise all required funds in an election year
16	Planning & Development	Budget allocations from time to time as needed	<p>To be applied against costs relating to planning and development initiatives. Mostly commonly, the non-growth-related portion of Official Plan updates and zoning by-law amendments</p> <p>There are no restrictions that prevent Council from managing this fund at their discretion</p>
17	Infrastructure Reserve	Budgeted property tax transfers and surplus allocations	<p>Used to fund the replacement and rehabilitation of the Township's property tax funded infrastructure. Serves as a primary funding source for the Township's annual capital budget and savings account for high-cost future capital projects as informed by the Township's Asset Management Plan</p> <p>There are no legislative restrictions that prevent Council from allocating these funds as desired</p>
18	Modernization Funds	A one-time grant of \$558,587 provided by the Province of Ontario in 2019	<p>Provide by the Province as a means to modernize and improve the way the Township provides services</p> <p>There are no hard restrictions on the use of this funding though it is encouraged the Township utilize the funds in a way that aligns with the desired objectives of the program</p>



Reserves | Continuity Schedule

The Townships consolidated reserves, excluding water and sewer, are expected to drop by \$787,895 during 2023. The reduction is the result of: 2022 capital project carryforwards (\$399,800), 2023 capital projects in excess of annual funding (\$407,076), net contingency draws (\$75,800), other net contributions \$84,781.

Reserve/Reserve Fund	Opening	Contributions	Operating Uses	Capital Projects	Closing
Obligatory Reserve Funds					
Building Stabilization Reserve Fund	656,676	0	(6,374)	0	650,302
Development Charges Reserve Fund	631,669	125,000	(30,040)	0	726,629
Canada Community Building Fund	1,004,328	307,510	0	(243,400)	1,068,438
Ontario Community Infrastructure Fund	111,641	416,457	0	(530,500)	(2,402)
Cash in Lieu of Parkland	20,532	0	0	0	20,532
Ontario Cannabis Legalization Fund	16,275	0	0	0	16,275
Restricted Grants & Donations	15,046	0	0	0	15,046
Safe Restart Fund	0	0	0	0	0
County Roads	(2,206)	0	0	0	(2,206)
	2,453,961	848,967	(36,414)	(773,900)	2,492,614
Restricted Fees & Levies					
Springfield Streetlights	54,376	10,000	0	0	64,376
Avon Streetlights	1,776	195	0	0	1,974
	56,152	10,195	0	0	66,347
Contingency & Stabilization					
Contingency Reserve	1,314,038	34,200	(98,000)	0	1,250,238
Municipal Elections	0	8,000	0	0	8,000
Planning & Development	279,280	0	(20,000)	0	259,280
	1,593,318	42,200	(118,000)	0	1,517,518
Projects & Initiatives					
Capital Reserve	7,436,042	2,359,457	0	(3,102,900)	6,692,599
Modernization Fund	470,118	0	(14,000)	(13,500)	442,618
	7,906,160	2,359,457	14,000	(3,116,400)	7,135,217
Grand Total	12,009,591	3,260,819	(168,414)	(3,890,300)	11,221,696



Reserves | Planning for Contingencies

Planning for Contingencies

It is a common and prudent practice for Canadian municipalities to hold funds for the purpose of insulating budgets and rates from unexpected fiscal disruptions. There's no single prescribed approach for municipalities to follow in this regard. Instead, municipalities must put in the work to develop their own set of unique financial strategies based on assessments and potential financial risks. The Township seeks to make this planning process as transparent as possible by providing these assessments and outlining how they're being addressed through its reserve management strategies.

Natural Disasters

The non-insurable cost of natural disasters is difficult to predict. For financial planning purposes, it is recommended the Township set aside funds which would be adequate to cover \$5,000,000 in non-insurable costs.

How a natural disaster is funded differs depending on the magnitude of the event. Disasters that cost less than 3% of the Township taxation levy are fully funded through property taxes. When costs exceed 3%, the Township can apply for the Municipal Disaster Recovery Assistance grant with the Province.

The Township's 2023 proposed taxation levy is \$8,313,804. This means Provincial funding is only unlocked after incurring \$249,415 in non-insured expenses. If this threshold is met, the Province funds 75% of the costs up to 3% of the Township's levy and 95% of costs thereafter. Therefore a \$5,000,000

natural disaster requires approximately \$300,000 in Township funding.

Property Tax Adjustments

Property tax rates are based on the Township's budget and its assessment roll at the start of the year. As the year goes on, property taxes on some properties become uncollectible either through assessment appeals or changes in use of properties or some combination thereof. When this happens, the Township does not receive the funding it thought it would when setting rates which can be disruptive to financial operations. To combat this, an annual budget (\$102,500 in 2023) is set to fund a baseline level of annual uncollectible accounts.

In some circumstances, the magnitude of property tax adjustments is such that it would be impractical to implement a one-time tax rate hike through the Township's budget to fund them. Instead, it is recommended funds are set aside in the Contingency Reserve for such instances.

Property tax adjustments are one of the Township's highest financial risk areas. Costs as a result of assessment appeals can and have been in the hundreds of thousands of dollars. It is recommended the Township set a base line level of funding at 5% of the Township's prior year tax levy. For 2023, this equates to approximately \$400,000.

Insurance Claims

It is recommended that the Township strive to maintain an amount in its Contingency Reserve to fund insurance claim



Reserves | Planning for Contingencies

deductibles. The Township's prior 10-year insurance history was reviewed to establish a suitable balance. A summary of these findings has been provided for review.

Claim Type	Number of Claims	Amount of Claim	Paid Deductibles
General Liability	17	\$194,420	\$81,501
Property	1	1,490	1,490
Auto	2	9,287	9,287
Total	20	\$205,197	\$92,278

To effectively insulate taxpayers from rate increases due to paid insurance claims, it is recommended the Township set aside an amount equal to 1.5 times its highest-cost year. Based on the Township's 2012 to 2022 claims history, this would equate to a balance of approximately \$50,000.

Budget Variances

Each year the Township develops its annual budget that plans for how services, programs and priorities are funded.

Regardless of the sophistication of processes used to develop the budget, uncontrollable events often have unpredictable impacts on the financial position of the Township. Whether it be in-year price increases, heavy winters, staff turnover, or emergent priorities, a properly funded contingency reserve can help the Township deal with issues as they arise.

Unfortunately, a common practice in municipal finance circles is to attempt to protect the municipality's financial position by

overbudgeting expenditures. This is not a transparent approach to budgeting and tends to backfire as it encourages department heads to spend-up to budgets. Instead, the Township sets a budget variance risk level as part of its Contingency Reserve balance. It is recommended approximately 5% of the Township's general operating funds (tax and non-restricted user fees) be retained in the Contingency Reserve. Staff recommend maintaining the Township's existing budget variance target at \$525,000 again for 2023.

Target Summary

Financial Risk	Target Basis	Target Funding
Natural Disasters	Township portion of \$5,000,000 disaster	\$300,000
Property Tax Adjustments	5% of property tax levy	400,000
Insurance Claims	1.5 times highest claim year in past decade	50,000
Budget Variances	5% of gross operating costs	525,000
Recommended Baseline Contingency Funding		\$1,275,000

Special Considerations

It is important to note that there will be circumstances where holding an amount greater than the Township's baseline contingency funding will be recommended. The Township's Treasurer will request such provisions specifically through reports to Council.



Appendices

APPENDIX A

2023 USER FEE SCHEDULE

CLERK'S & CORPORATE SERVICES

SECTION 1: Licences

Items are exempt from HST.

ITEM	2020 FEE	2021 FEE	2022 FEE	2022 FEE
Lottery Licences	Minimum fee of \$5.00 or 3% of prize value	Minimum fee of \$5.00 or 3% of prize value	Minimum fee of \$5.00 or 3% of prize value	Minimum fee of \$5.00 or 3% of prize value
Solar Farm Licence (CPI 2013 = 122.8)	2020 is year 7 - \$5,000.00 annually, to be increased by CPI in years 6, 11, 16 as per agreement (see By-law No. 13-41)	2021 is year 8 - \$5,000.00 annually, to be increased by CPI in years 6, 11, 16 as per agreement (see By-law No. 13-41)	2022 is year 9 - \$5,000.00 annually, to be increased by CPI in years 6, 11, 16 as per agreement (see By-law No. 13-41)	2023 is year 9 - \$5,000.00 annually, to be increased by CPI in years 6, 11, 16 as per agreement (see By-law No. 13-41)

SECTION 2: Vital Statistics, Freedom of Information & Commissioner of Oaths

All items are subject to HST.

ITEM	2020 FEE	2021 FEE	2022 FEE	2022 FEE
Burial Permit Fee (non-residents only)	\$15.00	\$15.00	\$15.00	\$15.00
Document Certification/ Commissioner of Oaths (HST included)	\$10.00	\$10.00	\$10.00	\$15.00 (resident) / \$25.00 (non- resident)
Meeting Investigation Fee (HST exempt)	\$25.00 (refundable if deemed valid issue)	\$25.00 (refundable if deemed valid issue)	\$25.00 (refundable if deemed valid issue)	\$25.00 (refundable if deemed valid issue)
MFIPPA (no HST on initial \$5.00; HST on all other costs/charges)	\$5.00 per request plus cost of copies, staff time and shipping fees	\$5.00 per request plus cost of copies, staff time and shipping fees	\$5.00 per request plus cost of copies, staff time and shipping fees	\$5.00 per request plus cost of copies, staff time and shipping fees

SECTION 3: Mapping and General

All items in this section are subject to HST.

ITEM	2020 FEE	2021 FEE	2022 FEE	2023 FEE
GIS Property Map including the property (MPAC) parcels and Road Network only	\$10.00 per 8.5"x11" page \$8.00 per pdf document	\$10.00 per 8.5"x11" page \$8.00 per pdf document	\$10.00 per 8.5"x11" page \$8.00 per pdf document	\$10.00 per 8.5"x11" page \$8.00 per pdf document
GIS Mapping - each additional pre-existing layer	\$2.00 per layer	\$2.00 per layer	\$2.00 per layer	\$2.00 per layer
GIS Custom Map including mark ups	\$40.00 minimum fee for up to ½ hour GIS Technician's time. Thereafter \$15.00 for minimum of 15 minute intervals. Hard copy of map is extra.	\$40.00 minimum fee for up to ½ hour GIS Technician's time. Thereafter \$15.00 for minimum of 15 minute intervals. Hard copy of map is extra.	\$40.00 minimum fee for up to ½ hour GIS Technician's time. Thereafter \$15.00 for minimum of 15 minute intervals. Hard copy of map is extra.	\$40.00 minimum fee for up to ½ hour GIS Technician's time. Thereafter \$15.00 for minimum of 15 minute intervals. Hard copy of map is extra.
County Road Map	Full cost recovery	Full cost recovery	Full cost recovery	Full cost recovery
Municipal Map	\$1.50	\$1.50	\$1.50	\$1.50
Official Plan Document	\$75.00	\$75.00	\$75.00	\$75.00
Zoning by-law Document	\$75.00	\$75.00	\$75.00	\$75.00
Photocopying/computer print out –black/white	\$.75/page	\$.75/page	\$.75/page	\$.75/page
Photocopying/computer print out – colour copies	\$1.50/page	\$1.50/page	\$1.50/page	\$1.50/page
Fax	\$1.00/page	\$1.00/page	\$1.00/page	\$1.00/page
Township Pin or Spoon	\$2.00	\$2.00	\$2.00	\$2.00
Township Flag	Full cost recovery	Full cost recovery	Full cost recovery	Full cost recovery

**DEVELOPMENT SERVICES DEPARTMENT
SECTION 1: Planning Fees**

The following are Planning Application Deposits used towards the actual costs which shall be incurred by the Township during the review and approval process. The applicant will be invoiced for the difference between the actual cost incurred and the deposit. If the deposit exceeds the actual costs, a refund will be made. Full cost recovery shall be based on municipal staff time and associated costs. Planning deposits and fees are exempt from HST.

ITEM	2020 DEPOSIT	2021 DEPOSIT	2022 DEPOSIT	2023 DEPOSIT
Official Plan Amendment Application	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
Defence of Ontario Municipal Board Appeals	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Minor Variance Applications	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
Site Plan Agreement Application	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
Temporary Use By-law Applications	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
Temporary Use By-law Renewal Application	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
Plan of Subdivision Application	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Plan of Condominium Application	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
Zoning By-law Application	\$4,000.00	\$4,000.00	\$4,000.00	\$4,000.00
Development Agreement Fee	\$570.00	\$580.00	\$590.00	\$590.00
Site Evaluation Fee including Private Septic System Verification Fee – required on all severances to confirm the septic system is confined entirely within the property boundaries and conforms to all property line setbacks.	\$160.00	\$165.00	\$170.00	\$170.00
Percolation Test	\$245.00	\$250.00	\$255.00	\$255.00
Ontario Power Authority Review and Response for Feed-In-Tariff (FIT) Applications	\$165.00	\$170.00	\$175.00	\$175.00
Fence Viewing Deposit	\$ 260.00	\$ 270.00	\$ 280.00	\$ 280.00
Fence Viewer Fee – to be deducted from the Fence Viewing Deposit	\$50.00 for each of the 3 Viewers, mileage paid and \$90.00 Administration Fee	\$50.00 for each of the 3 Viewers, mileage paid and \$90.00 Administration Fee	\$50.00 for each of the 3 Viewers, mileage paid and \$90.00 Administration Fee	\$50.00 for each of the 3 Viewers, mileage paid and \$90.00 Administration Fee

SECTION 2: Municipal By-law Enforcement Fees

Items in this section are exempt from HST.

A surcharge of \$33.00 is applicable for all licence fees paid after March 31st
Effective 2021, permanent (lifetime) dog tags will be issued. Fees will be payable every year.

DOG LICENCES	2020 FEE	2021 FEE	2022 FEE	2023 FEE
- first dog	\$34.50	\$34.50	\$35.20	\$17.60
- second dog	\$39.50	\$39.50	\$40.30	\$20.15
- third dog	\$59.50	\$59.50	\$60.70	\$30.35
- kennel licence	\$142.00	\$142.00	\$145.00	\$72.50
- replacement tag	\$5.00	\$5.00	\$5.00	\$5.00
- dangerous dog	\$212.00	\$212.00	\$216.30	\$108.15
- guide dog & service dog	\$0.00	\$0.00	\$0.00	\$0.00

FACILITY SERVICES DEPARTMENT

SECTION 1: Community Building Fees

Unless otherwise noted, Community Building Fees are subject to a 5% Capital Replacement Surcharge.

All items in this section, with the exception of the Damage Deposit, are subject to HST.

MALAHIDE COMMUNITY PLACE	2020 FEE BEFORE 5% SURCHARGE	2021 FEE BEFORE 5% SURCHARGE	2022 FEE BEFORE 5% SURCHARGE	2023 FEE BEFORE 5% SURCHARGE
Licensed Event – Community Room A, any day of the week	\$63.34/day	\$63.34/day	\$64.92/day	\$64.92/day
Licensed Event – Community Room B or C, Friday or Saturday	\$316.77/day	\$316.77/day	\$324.68/day	\$324.68/day
Licensed Event – Community Room B or C, Sunday to Thursday	\$260.87/day	\$260.87/day	\$267.39/day	\$267.39/day
Licensed Event – Community Rooms B & C, Friday or Saturday	\$443.70/day	\$443.70/day	\$454.79/day	\$454.79/day
Licensed Event – Community Rooms B & C, Sunday to Thursday	\$380.38/day	\$380.38/day	\$389.88/day	\$389.88/day
Licensed Event – Community Rooms A,B & C, Friday or Saturday	\$507.00/day	\$507.00/day	\$519.67/day	\$519.67/day
Licensed Event – Community Rooms A,B & C, Sunday to Thursday	\$443.70/day	\$443.70/day	\$454.79/day	\$454.79/day
Licensed Hourly – Community Room B or C	\$57.04/day	\$57.04/day	\$58.46/day	\$58.46/day
Licensed Hourly – Community Rooms A & B	\$69.09/day	\$69.09/day	\$70.81/day	\$70.81/day

MALAHIDE COMMUNITY PLACE	2020 FEE BEFORE 5% SURCHARGE	2021 FEE BEFORE 5% SURCHARGE	2022 FEE BEFORE 5% SURCHARGE	2023 FEE BEFORE 5% SURCHARGE
Licensed Hourly – Community Rooms B & C	\$75.97/day	\$75.97/day	\$77.87/day	\$77.87/day
Licensed Hourly – Community Rooms A, B & C	\$90.79/hour	\$90.79/hour	\$93.06/day	\$93.06/day
Recurring Program – Community Room A	\$19.03/hour	\$19.03/hour	\$19.51/day	\$19.51/day
Recurring Program – Community Room B or C	\$31.66/hour	\$31.66/hour	\$32.45/day	\$32.45/day
Meetings - Meeting Room	\$31.66/three hour meeting	\$31.66/three hour meeting	\$32.39/three hour meeting	\$32.39/three hour meeting
Meetings – Community Room A	\$47.72/three hour meeting	\$47.72/three hour meeting	\$48.91/three hour meeting	\$48.91/three hour meeting
Unlicensed Event – Community Room A	\$31.66/hour	\$31.66/hour	\$32.45/hour	\$32.45/hour
Unlicensed Event – Community Room B or C	\$50.71/hour	\$50.71/hour	\$51.98/hour	\$51.98/hour
Unlicensed Event – Community Rooms A & B	\$57.04/hour	\$57.04/hour	\$58.47/hour	\$58.47/hour
Unlicensed Event – Community Rooms B & C	\$69.09/day	\$69.09/day	\$70.82/hour	\$70.82/hour
Unlicensed Event – Community Rooms A,B & C	\$80.91/hour	\$80.91/hour	\$82.93/hour	\$82.93/hour
Kitchen Rental – with full-day hall rental	\$104.52/event	\$104.52/event	\$107.13/event	\$107.13/event
Kitchen Rental – stand alone event	\$14.70/hour	\$14.70/hour	\$15.06/hour	\$15.06/hour
Portable Bar, Fridge and Ice Caddy	\$28.99 per event	\$28.99 per event	\$29.71 per event	\$29.71 per event
Bagged Ice	\$2.80/bag (surcharge exempt)	\$2.80/bag (surcharge exempt)	\$2.80/bag (surcharge exempt)	\$2.80/bag (surcharge exempt)
Storage Room Rental	\$55.18/day	\$55.18/day	\$55.18/day	\$55.18/day

MALAHIDE COMMUNITY PLACE	2020 FEE BEFORE 5% SURCHARGE	2021 FEE BEFORE 5% SURCHARGE	2022 FEE BEFORE 5% SURCHARGE	2023 FEE BEFORE 5% SURCHARGE
Ball Diamond Rental – Youth Game Rate Non-Competitive (Rec) League	\$19.50/two hour game	\$19.50/two hour game	\$19.98/two hour game	\$19.98/two hour game
Ball Diamond Rental – Youth Game Rate Competitive League	\$24.70/two hour game	\$24.70/two hour game	\$25.31/two hour game	\$25.31/two hour game
Ball Diamond Rental – Adult Game Rate	\$35.75/two hour game	\$35.75/two hour game	\$36.64/two hour game	\$36.64/two hour game
Youth Ball Tournament with access to both diamonds	\$73.53/day	\$73.53/day	\$75.37/day	\$75.37/day
Adult Ball Tournament with access to both diamonds	\$138.53/day	\$138.53/day	\$141.99/day	\$141.99/day
Relining Diamonds for Adults	\$17.00	\$17.00	\$19.00	\$19.00
Relining Diamonds for Youth	\$12.00	\$12.00	\$14.00	\$14.00
Ball Diamond Lights	\$13.00/game	\$13.00/game	\$13.50/game	\$13.50/game
Gary Barat Pavilion	\$28.99/event	\$28.99/event	\$29.75/event	\$29.75/event
Ball Diamond Advertising Signage - full fence section (surcharge exempt)	\$425.00 per year for each of year 1, 2 & 3	\$425.00 per year for each of year 1, 2 & 3	\$425.00 per year for each of year 1, 2 & 3	\$425.00 per year for each of year 1, 2 & 3
Ball Diamond Advertising Signage - partial fence section (surcharge exempt)	\$260.00 per year for each of year 1, 2 & 3	\$260.00 per year for each of year 1, 2 & 3	\$260.00 per year for each of year 1, 2 & 3	\$260.00 per year for each of year 1, 2 & 3

SOUTH DORCHESTER COMMUNITY HALL ITEM	2020 FEE BEFORE 5% SURCHARGE	2021 FEE BEFORE 5% SURCHARGE	2022 FEE BEFORE 5% SURCHARGE	2023 FEE BEFORE 5% SURCHARGE
Licensed Event – Community Room, Friday or Saturday	\$158.97	\$158.97	\$162.95	\$162.95
Licensed Event – Community Room, Sunday to Thursday	\$120.40/day	\$120.40/day	\$123.41/day	\$123.41/day
Recurring Program – Community Room	\$19.03/hour	\$19.03/hour	\$19.51/hour	\$19.51/hour
Meeting – Community Room	\$47.73/three hour meeting	\$47.73/three hour meeting	\$48.92/three hour meeting	\$48.92/three hour meeting
Unlicensed Event – Community Room	\$28.99/hour	\$28.99/hour	\$29.72/hour	\$29.72/hour
Kitchen Rental	\$58.09/event	\$58.09/event	\$59.54/event	\$59.54/event
Kitchen Rental – stand alone event	\$10.50/hour	\$10.50/hour	\$11.00/hour	\$11.00/hour

ITEMS COMMON TO BOTH MALAHIDE COMMUNITY PLACE & SOUTH DORCHESTER COMMUNITY HALL	2020 FEE BEFORE 5% SURCHARGE	2021 FEE BEFORE 5% SURCHARGE	2022 FEE BEFORE 5% SURCHARGE	2023 FEE BEFORE 5% SURCHARGE
Staff Overtime before 8 am or after 2 am	\$34.66/hour/staff person	\$34.66/hour/staff person	\$35.53/hour/staff person	\$35.53/hour/staff person
Facility Set-up, day prior to booking	\$34.66/hour	\$34.66/hour	\$35.53/hour	\$35.53/hour
Green Space Event Rental for up to 4 hours	\$28.99/4 hour	\$28.99/4 hour	\$29.72/4 hour	\$29.72/4 hour
Parking Lot Event Rental	\$28.99/4 hour	\$28.99/4 hour	\$29.72/4 hour	\$29.72/4 hour
Place Setting	\$0.95	\$0.95	\$1.00	\$1.00
Damage Deposit (surcharge exempt)	\$250.00	\$250.00	\$250.00	\$250.00

SECTION 2: Cemeteries

All items in this section are subject to HST.

INTERMENT RIGHTS FEES	2020 FEE	2021 FEE	2022 FEE	2023 FEE
Regular Lot - 4' x 10' – permits 1 full burial and 1 cremated remains OR up to 3 cremated remains only	\$ 750.00	\$ 800.00	\$ 800.00	\$ 800.00
Regular Lot – Care & Maintenance Fee	\$ 300.00	\$ 320.00	\$ 320.00	\$ 320.00

INTERMENT FEES	2020 FEE	2021 FEE	2022 FEE	2023 FEE
Adult	\$ 725.00	\$ 725.00	\$ 750.00	\$ 900.00
Child	\$ 500.00	\$ 500.00	\$ 525.00	\$ 600.00
Cremated Remains	\$ 400.00	\$ 400.00	\$ 425.00	\$ 425.00
2 Cremated Remains at the same time	\$ 650.00	\$ 650.00	\$ 675.00	\$ 675.00
1 full burial and 1 Cremated remains at the same time	\$ 950.00	\$ 950.00	\$ 975.00	\$ 975.00
Saturday Interment Surcharge	\$ 175.00	\$ 175.00	\$ 200.00	\$ 200.00
Weekday Interment after 4:00 p.m. Surcharge	\$ 150.00	\$ 150.00	\$ 175.00	\$ 175.00

DISINTERMENT FEES	2020 FEE	2021 FEE	2022 FEE	2023 FEE
Full Burial	\$ 1,000.00	\$ 1,000.00	\$ 1050.00	\$ 1050.00
Cremated Remains	\$ 650.00	\$ 650.00	\$ 700.00	\$ 700.00

MONUMENT/MARKER CARE & MAINTENANCE FEES	2020 FEE	2021 FEE	2022 FEE	2023 FEE
Flat Marker	\$ 50.00	\$ 50.00	\$ 50.00	\$ 50.00
Monument	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Large Monument	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00

OTHER FEES	2020 FEE	2021 FEE	2022 FEE	2023 FEE
Lots Purchased Prior to 1955 - per lot - Fee required at time of resale/transfer or interment as applicable. Fee will be deposited into the Care and Maintenance Fund.	\$ 300.00	\$ 300.00	\$ 320.00	\$ 320.00
Administration Fee for the Resale/Transfer of Lots - per resale/transfer of lot	\$ 105.00	\$ 105.00	\$ 120.00	\$ 120.00
Genealogical Requests	Photocopying charges as stated under Corporate Services within this By-law	Photocopying charges as stated under Corporate Services within this By-law	Photocopying charges as stated under Corporate Services within this By-law	Photocopying charges as stated under Corporate Services within this By-law

FINANCE DEPARTMENT

Items in this section marked with an * are subject to HST.

ITEM	2020 FEE	2021 FEE	2022 FEE	2023 FEE
Tax Certificate New property owners will receive a duplicate copy of the tax bill and statement of tax account history.	\$60.00 less a \$10.00 early payment discount for requests received 5 working days in advance.	\$60.00 less a \$10.00 early payment discount for requests received 5 working days in advance.	\$60.00 less a \$10.00 early payment discount for requests received 5 working days in advance	\$60.00
Zoning Certificate *	\$60.00 less a \$10.00 early payment discount for requests received 5 working days in advance	\$60.00 less a \$10.00 early payment discount for requests received 5 working days in advance	\$60.00 less a \$10.00 early payment discount for requests received 5 working days in advance	\$60.00 less a \$10.00 early payment discount for requests received 5 working days in advance
Engineer's Report including utility arrears *	\$65.00 less a \$10.00 early payment discount for requests received 5 working days in advance	\$65.00 less a \$10.00 early payment discount for requests received 5 working days in advance	\$65.00 less a \$10.00 early payment discount for requests received 5 working days in advance	\$65.00 less a \$10.00 early payment discount for requests received 5 working days in advance
Proof of Septic Certificate *	\$65.00 less a \$10.00 early payment discount for requests received 5 working days in advance	\$65.00 less a \$10.00 early payment discount for requests received 5 working days in advance	\$65.00 less a \$10.00 early payment discount for requests received 5 working days in advance	\$65.00 less a \$10.00 early payment discount for requests received 5 working days in advance
NSF cheque or returned payment	\$30.00	\$30.00	\$30.00	\$40.00
Tax Bill Reprint, Tax or Water Account History Print, or duplicate receipt, Statement of Tax Account (HST included)	\$10.00 each	\$10.00 each	\$10.00 each	\$0

Transfer to Taxes *	\$25.00 administration fee for all water or waste water accounts left unpaid after the second consecutive billing to be transferred to the corresponding tax account.	\$25.00 administration fee for all water or waste water accounts left unpaid after the second consecutive billing to be transferred to the corresponding tax account.	\$25.00 administration fee for all water or waste water accounts left unpaid after the second consecutive billing to be transferred to the corresponding tax account.	\$25.00 administration fee for all water or waste water accounts left unpaid after the second consecutive billing to be transferred to the corresponding tax account.
Tax Sale Registration Process	Full cost recovery	Full cost recovery	Full cost recovery	Full cost recovery
Account Collection Fee, when sent to Collection Agency *	\$65.00	\$65.00	\$65.00	\$0
Delivery Fee, when send correspondence by Registered Mail *	\$9.00	\$9.00	\$9.00	\$9.75 + postage
Penalty on Accounts Receivable 30 days in arrears	2% on the first day of each month	2% on the first day of each month	2% on the first day of each month	2% on the first day of each month
US Exchange Administration Fee *	\$10.00	\$10.00	\$10.00	\$10.00

EMERGENCY SERVICES

All items in this section are subject to HST.

ITEM	2020 FEE	2021 FEE	2022 FEE	2023 FEE
Civic Addressing Sign & Post installed-1 only	\$ 127.50	\$ 127.50	\$ 130.00	\$ 130.00
Civic Addressing Sign & Post installed – 2 nd & subsequent	\$ 92.50	\$ 92.50	\$ 95.00	\$ 95.00
Civic Addressing Sign – replacement only	\$ 45.00	\$ 45.00	\$ 46.00	\$ 46.00
Civic Addressing Post – replacement only	\$ 25.50	\$ 25.50	\$ 26.00	\$ 26.00
Civic Addressing Sign & Post only	\$ 70.50	\$ 70.50	\$ 72.00	\$ 72.00

DRAINAGE DEPARTMENT
All items in this section are subject to HST.

ITEM	2020 FEE	2021 FEE	2022 FEE	2023 FEE
Municipal Drainage Reports Assessment Split Deposits	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00 per split
Tile Drain Loan Processing Fee	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00
Livestock Valuation Fee - \$50.00 for each report + mileage	\$50.00 per report + mileage	\$50.00 per report + mileage	\$50.00 per report + mileage	\$100.00 per report + mileage

WASTE MANAGEMENT DEPARTMENT

Items in this section marked with an * are subject to HST.

ITEM	2020 FEE	2021 FEE	2022 FEE	2023 FEE
Waste Management Fee <u>NOTE:</u> The waste management fee entitles each eligible unit/property to the annual allotment of tags decided by Council	\$40.00 annual fee for each assessed unit/property to be billed through annual tax assessment	\$45.00 annual fee for each assessed unit/property to be billed through annual tax assessment	\$50.00 annual fee for each assessed unit/property to be billed through annual tax assessment	\$50.00 annual fee for each assessed unit/property to be billed through annual tax assessment
Bag Tag	\$1.50 each tag	\$1.50 each tag	\$1.50 each tag	\$1.50 each tag
Blue Box Replacement *	\$7.00	\$7.00	\$7.00	\$11.00
Composters *	\$35.00	\$35.00	\$35.00	\$46.75
Processing illegally dumped garbage which is recovered by Municipal Staff and where the offender can be identified. *	\$100.00 or the total cost of the clean-up, whichever is greater.	\$100.00 or the total cost of the clean-up, whichever is greater	\$100.00 or the total cost of the clean-up, whichever is greater	\$100.00 or the total cost of the clean-up, whichever is greater

ROADS DEPARTMENT

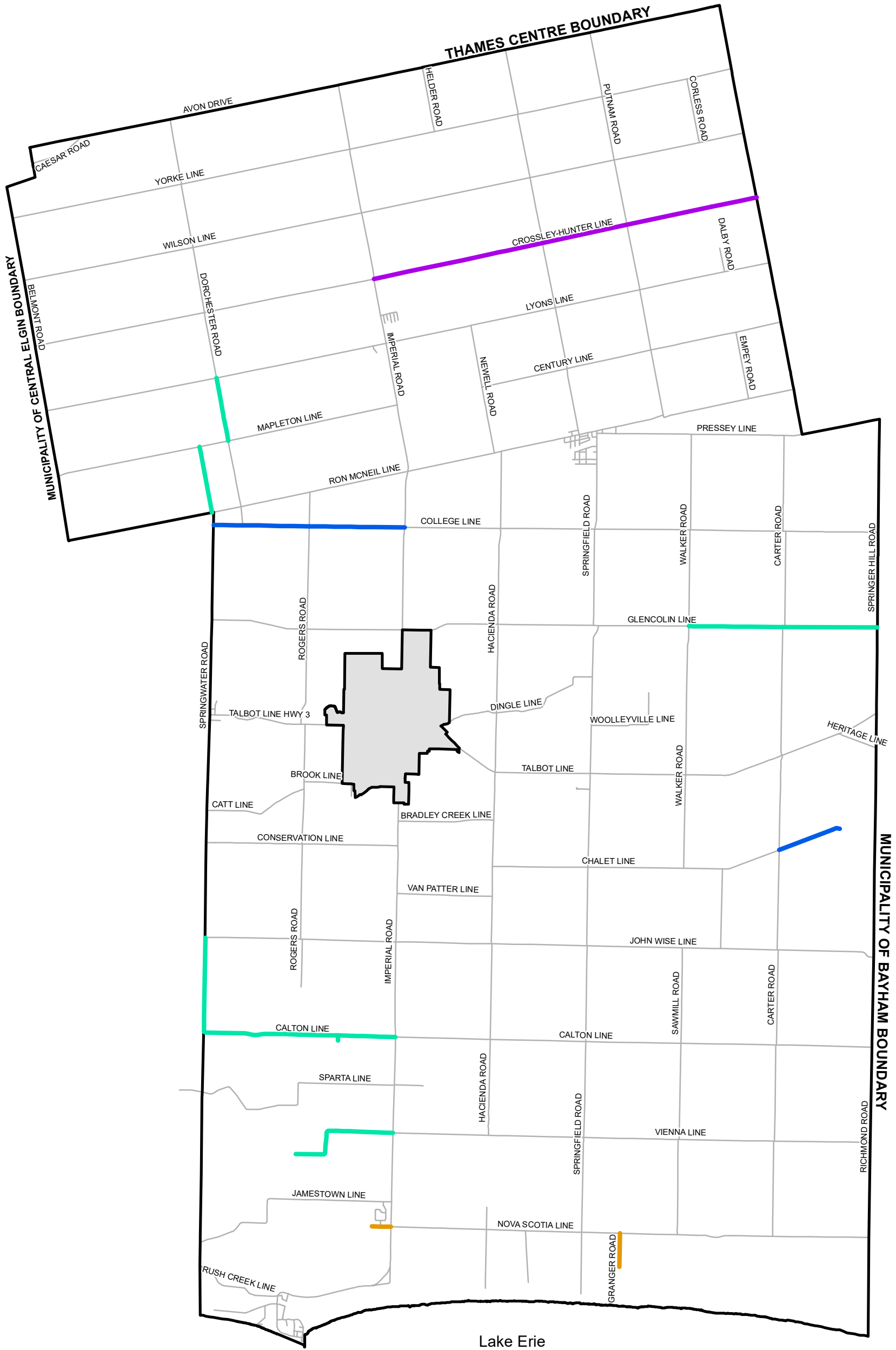
All items in this section are exempt from HST.

ITEM	2020 FEE	2021 FEE	2022 FEE	2023 FEE
Entrance/Encroachment Permit-Twp Road	\$165.00	\$165.00	\$165.00	\$200.00
Rural Entrance Permit Deposit-Twp Road The applicant will be invoiced for the difference between the actual cost incurred and the deposit. If the deposit exceeds the actual costs, a refund will be made. Full cost recovery shall be based on municipal time and associated costs.	\$1,000.00 min. based on estimated restoration and installation costs	\$1,000.00 min. based on estimated restoration and installation costs	\$1,000.00 min. based on estimated restoration and installation costs	\$1,000.00 min. based on estimated restoration and installation costs
Urban Entrance Permit Deposit-Twp Road (RE: curb/sidewalk damage) The applicant will be invoiced for the difference between the actual cost incurred and the deposit. If the deposit exceeds the actual costs, a refund will be made. Full cost recovery shall be based on municipal time and associated costs.	\$1,500.00 min. based on estimated restoration and installation costs	\$1,500.00 min. based on estimated restoration and installation costs	\$1,500.00 min. based on estimated restoration and installation costs	\$1,500.00 min. based on estimated restoration and installation costs
Permit to Hard Surface Entrance – Twp Road	\$0	\$0	\$0	\$0
Driveway Culvert Installation Deposit deposit. The applicant will be invoiced for the difference between the actual Township cost incurred and the deposit. If the deposit exceeds the actual costs, a refund will be made. Full cost recovery shall be based on municipal time and associated costs.	\$2,400.00 min. based on estimated installation costs	\$2,400.00 min. based on estimated installation costs	\$2,400.00 min. based on estimated installation costs	\$2,400.00 min. based on estimated installation costs
Road Occupancy Permit Deposit (RE: boring, open cuts to install e.g. private drains, water services). The applicant will be invoiced for the difference between the actual cost incurred and the deposit. If the deposit exceeds the actual costs, a refund will be made. Full cost recovery shall be based on municipal time and associated costs.	\$1,400.00 min. based on estimated installation costs	\$1,400.00 min based on estimated installation costs	\$1,400.00 min based on estimated installation costs	\$1,400.00 min based on estimated installation costs
Moving Permit-Twp Road	\$210.00	\$210.00	\$210.00	\$210.00

ITEM	2020 FEE	2021 FEE	2022 FEE	2023 FEE
Moving Permit Deposit-Twp Road The applicant will be invoiced for the difference between the actual cost incurred and the deposit. If the deposit exceeds the actual costs, a refund will be made. Full cost recovery shall be based on municipal time and associated costs.	\$2,700.00	\$2,700.00	\$2,700.00	\$2,700.00

Township of Malahide 2023 Road Surface Treatments

Appendix B - 2023 Road Projects Map



- Single Surface Treatment
- Double Surface Treatment
- Gravel Resurfacing
- Single Surface Treatment with Edge Padding



Appendix C - EECC Capital Forecast

Draft Budget

PROJECT LIST	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL BUDGET
EECC												
Equipment												
EECC Ice Resurfacer	135,000	0	0	0	0	0	0	0	0	0	0	135,000
EECC Kitchen Equipment	0	0	50,000	0	0	0	0	0	0	0	150,000	200,000
EECC CNG Refueling Station	0	0	0	0	0	0	12,000	0	0	0	0	12,000
Building, Electrical/Mechanical												
EECC Heat Exchange Pump	100,000	0	0	0	0	0	0	0	0	0	0	100,000
EECC Compressor System - Condenser (refrigeration)	75,000	75,000	0	0	0	0	0	0	0	0	0	150,000
EECC Infrared Heaters - 4 Units 2024	0	0	36,000	0	0	0	0	0	0	0	0	36,000
EECC HVAC/AAON Unit	0	0	275,000	0	0	0	0	0	0	0	0	275,000
EECC HVAC Units - 11 Units	0	0	0	330,000	0	0	0	0	0	0	0	330,000
EECC Compressor System - Dehumidifier - Desiccant unit	0	0	0	0	200,000	0	0	0	0	0	0	200,000
EECC Compressor System - Controls #2	0	0	0	0	30,000	0	0	0	0	0	0	30,000
EECC Compressor System - Compressor 1	0	0	85,000	0	0	0	0	0	0	0	0	85,000
EECC Compressor System - Compressor 2	0	0	0	0	0	85,000	0	0	0	0	0	85,000
EECC Compressor System - Compressor 3	0	0	0	0	0	0	85,000	0	0	0	0	85,000
EECC Compressor System - Controls #3	0	0	0	0	0	0	30,000	0	0	0	0	30,000
EECC Gas Furnace, Boiler 1, 2, 3	0	0	0	0	0	0	0	0	60,000	0	0	60,000
EECC Infrared Heaters - 4 Units 2026	0	0	0	36,000	0	0	0	0	0	0	0	36,000
EECC Indirect water heaters 1, 2	0	0	0	0	0	0	14,000	14,000	0	0	0	28,000
EECC Power Factor Corrector	0	0	0	50,000	0	0	0	0	0	0	0	50,000
EECC Electrical Panels & Controls Controls (6000E/boards/PC)	0	0	0	0	100,000	0	0	0	0	0	50,000	150,000
EECC Standby Generator	0	0	0	0	0	0	0	130,000	0	0	0	130,000
EECC Fire Panel Audio/ Visual	0	0	0	0	0	0	25,000	0	0	0	0	25,000
Building, Structural/Flooring												
EECC Skate Tile Phase I	0	150,000	0	0	0	0	0	0	0	0	0	150,000
EECC Skate Tile Phase II	0	0	0	100,000	0	0	0	0	0	0	0	100,000
EECC Ancillary Flooring	0	10,000	0	0	0	0	0	0	0	0	0	10,000
EECC Blue line Flooring	0	10,000	0	0	0	0	0	0	0	0	0	10,000
EECC Low E Ceiling	0	0	0	0	0	0	0	0	35,000	0	0	35,000
EECC Windows & Doors	0	0	0	0	0	0	15,000	0	0	0	0	15,000
EECC Contingency	0	0	0	0	0	0	0	100,000	0	0	100,000	200,000
EECC Roof (Metal Section excl.) Membrane	0	0	0	0	0	0	0	0	68,500	68,500	0	137,000
EECC Vestibule & Lobby Flooring	0	0	0	0	0	0	0	0	0	0	160,000	160,000
EECC Compressor System -Chiller (plate & frame replacement)	0	0	0	0	0	0	0	0	0	0	150,000	150,000
Property												
EECC Concrete floor repairs Olympia room & rink access.	15,000	0	0	0	0	0	0	0	0	20,000	20,000	55,000
EECC Parking lot	0	10,000	10,000	25,000	800,000	0	0	0	0	0	0	845,000
IT												
Security cameras and updated infrastructure	20,000	0	0	0	0	0	0	0	0	0	0	20,000
EECC Computer Server 2023	13,000	0	0	0	0	0	0	0	0	0	0	13,000
EECC Sound System	0	15,000	0	0	0	0	0	0	0	0	0	15,000
EECC Scoreboard - Eastlink	0	15,000	0	0	0	0	0	0	0	0	0	15,000
EECC Website Update	0	0	0	3,000	0	0	0	0	0	0	0	3,000
EECC Booking Software upgrades	0	0	0	0	0	25,000	0	0	0	0	0	25,000
EECC Website Update 2028	0	0	0	0	0	0	0	3,000	0	0	0	3,000
EECC Chart Recorder	0	0	0	0	0	10,000	0	0	0	0	0	10,000
EECC Refrigeration Plant Software	0	0	0	0	0	0	0	50,000	0	0	0	50,000
EECC Computer Server 2030	0	0	0	0	0	0	0	0	0	13,000	0	13,000
	0	0	0	0	0	0	0	0	0	0	0	0
Total draft 2023	358,000.00	285,000.00	456,000.00	544,000.00	1,130,000.00	120,000.00	181,000.00	297,000.00	163,500.00	101,500.00	630,000.00	