
Township of Malahide

“Planting the Seeds Together For Our Future”

2022 Draft Budget



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2022 DRAFT BUDGET

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INTRODUCTION

The Township of Malahide’s 2022 Budget reflects our vision as a municipality: to maintain and improve the Township’s infrastructure to meet the demands of a growing community while incorporating fiscal responsibility into our operations and services.

In preparing this year’s budget, the Township was mindful of the recent challenges faced by residents and businesses. The financial uncertainties brought upon us by the COVID-19 pandemic and rising costs of living has affected us all, including the Township’s financial operations. To address these challenges, a noticeable effort has been made to reorganize the Township’s operating budget, cutting back where able and redistributing funds to areas where tax increases would otherwise have been required. Council and staff are committed to performing these ongoing reviews of its finances to ensure tax payer money is being efficiently managed.

One of the main focuses of the Township’s annual budget is to set tax rates for the year. Nobody likes paying more property taxes, so why have they gone up across Ontario for the last two decades? While circumstances differ by municipality, increases are often required due to three overarching factors:

1. **Inflation** - the cost of goods and services purchased by the municipality increase each year. Just like how it costs more to buy a loaf of bread today than it did 20 years ago, it too costs more to fix roads, plow snow, put out fires and pick up garbage. Some costs unique to municipalities have increased at rates much higher than those faced by residents such as municipal insurance and construction costs.

2. **Infrastructure** – over two decades ago, the division of responsibilities between the Province and municipalities shifted. Municipalities’ set of services, including ownership of infrastructure used to deliver these services, expanded. Over time, the realization that municipalities would not be able to afford replacement of critical infrastructure led to the advent of asset management planning and its related legislation. Municipalities have been trying to make up ground through their budgets ever since.
3. **Regulation** – the amount and complexity of regulation has increased over the years. Municipalities are required to comply with dozens of different legislations. Though these legislations are warranted, whether they enhance public safety, ensure sustainable development, or promote public transparency, they too come with costs that municipalities must bear.

While the Township may not be able to outright prevent property tax increases for these reasons, it can mitigate the impact on tax payers. Through careful balancing of current and future needs, a series of predictable, modest rate increases can be offered to prevent future large, single-year tax hikes that would otherwise place significant burden on the Township’s residents and businesses.

Overall, the Township’s 2022 Draft Budget provides a fair increase to property taxes for 2022 while strategically addressing some of the Township’s future financial challenges.

BUDGET IMPACT TO PROPERTY OWNERS

After careful review of the Township’s current and future financial needs, it is recommended that the general tax levy increase by \$301,911, or 4%. It is important to note, however, that the average property owner will not pay 4% more in property taxes for 2022. New assessment in the form of new builds and additions to existing buildings absorb a portion of the levy increase. Instead, the average property owner will pay 1.88% more in property taxes than last year. The details of these impacts are provided in Table A below:

Property Tax Statistics		Table A
2021		
A Levy		\$7,549,840
B Weighted Taxable Assessment		\$1,116,105,600
A/B Tax Rate – Residential		0.00676445
2022		
A Levy		\$7,851,751
B Weighted Taxable Assessment		\$1,132,398,248
A/B Tax Rate – Residential		0.00693373

A property owner’s tax bill is calculated by multiplying the property assessment value (determined by the Municipal Property Assessment Corporation (MPAC)) by the tax rate. With reassessments delayed until 2024, most property owners’ assessments will not have changed from 2021 to 2022, therefore, increases in taxes paid are solely attributed to tax rate changes. Table B at top-right provides a summary of how different properties will be impacted by this year’s budget:

Township Impact to Property Owners				Table B
Property Class	Median Assessment*	2021 Taxes	2022 Taxes	Change
Residential	\$250,000	\$1,691	\$1,733	\$42
Farmland	\$822,200	\$1,279	\$1,311	\$32

**Median assessment values unchanged from 2021 to 2022*

Property owners do not only pay property taxes for Township services. The County of Elgin and Provincial education levies are also collected on the Township’s property tax bills. Though tax rates are yet to be finalized, the County is projecting a 1.68% increase and Provincial education rates are remaining the same as 2021. The combined impact of rate changes in 2022 is provided in Table C below:

Consolidated Impact to Property Owners					Table C
Residential	2021	2022	Change (\$)	Change (%)	
Township	1,691	1,733	\$42	2.50%	
County	1,562	1,589	\$27	1.68%	
Education	383	383	0	0%	
	3,636	3,705	\$69	1.88%	
Farm	2021	2022	Change (\$)	Change (%)	
Township	1,279	1,311	\$32	2.50%	
County	1,182	1,202	\$20	1.68%	
Education	314	314	0	0%	
	2,775	2,827	\$52	1.88%	

In summary, the average residential tax payer is projected to pay an additional \$69/year or \$5.75/month while the average farm property owner is projected to pay an additional \$52/year or \$4.33/month.

SUMMARY OF CHANGES

Although full operating budget details by department are provided in this document for those that prefer line-by-line reviews, a more thorough explanation for significant changes made to this year’s budget has been provided for additional context. Table D at right provides a summary of these changes, each of which are explained below.

Wages & Benefits

The Township’s wage budgets are updated each year to account for the following:

- Additional, removal and/or restructuring of positions;
- Inflationary increases to general pay grid;
- Employee step progression through satisfactory performance reviews;
- Mandated changes to benefits calculations; and,
- Changes to estimates (e.g. hours worked, functional use of time).

No new employees are being recommended in 2022’s budget. Organizational restructuring took place during 2021 though this did not contribute to an increase of cost. Increases to wage budgets are primarily due to a flat 1.5% increase to the general pay grid to account for inflation and employee step progressions. Many Township employees are paid on a 5-step grid; as they prove competence in their roles, they receive higher pay up to a maximum value based on their job evaluation. Many of the Township’s employees are new and will be presumably progressing along the pay grid for the next few years. A notable wage adjustment has been made to the Drainage Department to account for historical costs incurred.

Summary of Levy Increase	Table D
Add: Funding Requirements	
Wages & Benefits	134,493
Waste Collection & Disposal	119,656
Vehicle & Equipment Repairs	54,147
Building Code Act Compliance	52,926
Pier Debt Payments	22,867
EECC Operations	19,017
Insurance	15,331
Capital Funding	107,955
	526,392
Less: Additional Revenues	
OMPF Funding	(43,900)
Blue Box Grant	(45,724)
Garbage Levy	(9,970)
	(99,594)
Less: 2022 Budget Cuts	
Interest on Debt (Administration)	(14,500)
Enforcements (Animal Control)	(8,500)
Beach Maintenance (Econ. Dev.)	(10,808)
Ice Management Estimate (ES)	(40,000)
Fuel Estimate	(32,500)
Contingency Reserve Transfers	(34,176)
	(140,484)
Add: Other Budget Adjustments	15,597
Increase in Levy	\$301,911

Waste Collection & Disposal

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 2022’s budget. Contract costs will continue to increase by inflation each year according to the Township’s agreement.

Vehicle Repairs

Vehicle repairs for Public Works fleet have been on average \$165,932 from 2019 to 2021 with a high of \$208,162 in 2021. The 2022’s budget provides an allowance of \$205,000. The Township got off to an unlucky start in 2022 with a significant repair required to its grader at a cost of around \$46,000. Staff believe a \$205,000 allowance is reasonable given these circumstances. The Township endeavors to replace its fleet and equipment before significant repairs are required so that tax payer money can be efficiently managed though some repairs are unpredictable and unavoidable.

Building Code Act Compliance

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 reserve 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.

The Township, by legislation, has an obligatory reserve fund named “Building & Development” to hold excess permit funds. The annual amount required to be transferred to this reserve is the amount by which building permit revenue exceeds Building Services costs. While the Township used to transfer the correct amount to this reserve, since 2019 building permits have increasingly subsidized the property tax base. A correction is required in 2022 to bring the net budget impact of excess building permit revenue on property taxes to nil. In future years, Building Services should continue to be budgeted at a nil budget impact unless the Township decides to reduce its permit fees to the point where property taxes would be required to subsidize building activities.

Pier Debt Payments

Near the end of 2021, the Township made its first payment on its debenture relating to the rehabilitation of Port Bruce’s pier. Starting in 2022, the Township will be making two payments on this debenture at a combined annual cost of \$82,050. The impact of the debenture was mostly accounted for in 2021’s budget though an additional \$22,867 in annual funding is required. These debenture payments will be made until 2041’s budget.

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 \$297,517 (50% of the facility’s \$595,034 annual operating costs), an increase of \$19,017 from prior year. EECC capital projects are budgeted separately in the Township’s capital budget.

Insurance

The rising cost of municipal insurance is well documented by this point and has been a problem for a number of years. No municipality is immune to increases in premiums regardless of their past claims history. Municipalities have become risky to insure due to unfavourable legislation that requires they pay amounts of damages disproportionate to their relative fault (joint and several liability) for incidents. The Township insurance costs increased by approximately 12.5% for 2022.

Capital Funding

A portion of taxes collected during the year and transferred to the Township’s reserves to fund capital projects. The Township funds its entire capital program through its reserves, so it’s important to match reserve inflows (transfers from the operating budget) to reserve outflows (capital budget projects) over the long-term to ensure financial sustainability. While work is still needed in some project categories to assess financial sustainability, staff honed in on a few key areas for 2022’s budget: Roads, Bridges, Drainage & Vehicles. Staff have a good sense of what reserve outflows are required to fund these areas, so budget adjustments are being made to progress reserve inflows closer to parity. The benefits of this strategy are further discussed in the Township’s 2022 Capital Budget.

Additional Revenues

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 for 2021. This funding is unrestricted and being used to subsidize property tax funded services.

The Resource Productivity & Recovery Authority (RPRA) changed their funding formula for the Blue Box grant for 2022. This change favourably impacted the Township by providing an increase of \$24,144 from last year’s amount which helps offset waste collection and disposal costs. The 2021 budget for this grant was understated which has also been accounted for thereby reducing waste collection costs borne by taxpayers for a total of \$45,724 for 2022.

As per the Township’s 2019 – 2022 user fee schedule, our waste management fee is increasing from \$45/year to \$50/year resulting in an estimated \$9,970 additional revenue.

Budget Cuts & Other Adjustments

The Township’s new senior management team completed a thorough line-by-line review of prior year’s budget to get a sense of where cuts could be made to benefit taxpayers. The presentation of prior budgets did not lend itself well to such a review as a number of costs were unbudgeted and a number of budgets were unused. A minor reorganization of the Township’s operating budgets was completed which highlighted some of the savings staff were looking for.

Some budget lines weren’t being used at all, such as interest on long-term debt in the Administration Budget. While some were overbudgeted such as animal control by-law enforcement, beach maintenance and ice management. None of these budget cuts will affect the levels of service the Township provides, they are simply to prevent over-taxing of Township residents.

Fuel costs are expected to rise considerably for 2022. Despite this, fuel budgets were grossly overstated in prior years, therefore, a reduction has been made to bring the budget more in line with expectations.

Budget Cuts & Other Adjustments (continued)

Historically, a number of transfers to reserves were made under each department. The transfers varied in purpose but were presented as a single consolidated line. These annual transfers to reserves have mostly been centralized within a single budget department and presented based on their stated purpose. \$34,176 in cuts have been made to stabilization and contingency transfers. While having funding for such purposes is an important part of the Township’s financial strategy, there exists opportunities to shift what we currently have in reserves to cover such costs for the time being. A full reserve policy document is currently in progress that recommends adjustments and benchmarks, as well as justifications for these benchmarks, for every reserve the Township holds.

Other Areas of Interest

COVID-19

With the Township’s COVID funding from the Province dwindling, a decision had to be made in regards to how to budget for items impacted by the pandemic. The areas most impacted are Recreation and POA, both of which have underperforming revenues. It is recommended to leave affected budget lines unadjusted so as to not pass on pandemic costs to taxpayers. Overall, through cost mitigation and use of remaining Safe Restart Funding, we believe the Township will be in a reasonable financial position by the end of 2022.

Policing

The Township’s policing budget has decreased from 2021 to 2022 which would seem like an error at face value. A few things are going on in the background to explain this change. The Township’s contracted services budget line includes three components:

- OPP’s annual billing amount for 2022 based on per property charges and calls for service estimates;
- OPP’s billing reconciliation for two years prior that compares how much the Township was billed to the OPP’s actual cost to provide services that year; and,
- Court security service estimate provided to Central Elgin

The OPP’s 2019’s reconciliation resulted in additional billing which had to be absorbed into the Township’s 2021’s budget. For the 2020 reconciliation, it was determined the Township overpaid resulting in a reduction to 2022’s payments. Aside from this, a change in estimate to the Township’s policing grants was changed to reflect historical revenues.

Animal Control

Some neighbouring municipalities have discontinued the use of dog tag fees. While this approach may have merit, the Township has not yet undertaken a thorough review of such a change. With correspondence already provided to residents and payments being collected, administration felt it would be unfair to make any changes this year. From a budget prospective, these fees collected are exceeding the cost to provide the service. There are options to correct this in the future by reducing tag fees, the excessive late penalties placed on them, or eliminating them altogether. With Council’s support, future reports could be brought forward discussing the issue further.

User Fees

The Township is relying upon the 2019 to 2022 user fee schedule to set 2022’s rates. A full review of all the Township’s user fees should be pursued for 2023. This could likely be provided in-house subject to staff workload capacities.



2021 Financial Performance & Surplus Management

It is currently estimated that the Township will generate a \$163,479 surplus for 2021. At the time of writing this report, this figure is not finalized and therefore cannot be fully relied upon. Once staff are able to close out 2021’s financials, a full report will be provided to Council which details the sources of the surplus as well as make recommendations on how to transfer funds. Despite relative uncertainty, it seems likely that the Township will receive a surplus of some magnitude so it’s worth providing some discussion on how to best manage prior year surpluses and how they impact current and future budgets.

The trap some municipalities fall into is using prior year surpluses to offset annual operating costs to purchase a single-year tax deferral. This is a tactic which tends to hurt taxpayers over the long-term in exchange for providing a single-year reprieve. A key principal to sound budget management is matching annual costs with annual revenues, and one-time costs with one-time revenues. If a one-time surplus is used to fund annual operating costs, the funds will be used in a single year, but the costs will persist and still need to be funded in next year’s budget. This shift of tax burden from the

current year to next year makes it difficult to provide consistent rate increases and often results in rate spikes.

A better strategy is to use surplus funds to address weak spots in reserve funding so that future tax increases for contributions to those reserves may be reduced thereby spreading the financial benefit to taxpayers over many years rather than using it all up at once. There are a number of better ways Council could explore use of these funds, from implementation of the Parks and Recreation Master Plan, to saving funding for East Elgin Community Complex’s parking lot project, or provide contingency against upcoming tax write-offs such as those addressed formerly in a closed-session meeting. Such options can be discussed by Council when the year-end report is brought forward, but using the funds against the 2022 operating budget is considered the weakest amongst a set of good options and is therefore not being recommended.

2022 Operating Budgets

The remainder of the operating budget provides readers full financial details for each of the Township’s budget areas.

Departmental Summary

	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Estimate	2022 Budget	Change (\$)
Property Taxes	-8,074,505	-8,126,834	-8,322,398	-8,102,336	-8,481,819	-8,475,234	8,783,730	-301,911
Other Revenues	-1,037,135	-1,035,879	-1,050,800	-1,086,464	-1,044,300	-1,041,728	1,088,200	-43,900
Governance	186,054	174,698	198,236	173,491	218,936	188,332	206,829	-12,107
Administration	881,920	1,032,539	957,165	1,084,003	1,003,782	1,050,565	1,054,901	51,119
Grants	25,712	22,908	26,818	12,053	24,625	15,305	23,200	-1,425
Animal Control	-2,378	-21,239	-2,027	-19,496	-3,027	-26,291	-19,689	-16,662



Departmental Summary
(continued)

	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Estimate	2022 Budget	Change (\$)
Conservation	141,077	141,358	153,189	153,189	159,879	159,879	164,610	4,731
Policing	1,033,415	1,000,564	1,056,221	1,008,229	1,064,358	1,074,873	1,054,603	-9,755
POA	-34,289	-20,666	-19,089	-7,720	-19,085	-19,368	-18,657	428
Planning	41,750	60,386	73,770	61,656	44,810	56,212	51,643	6,833
Building	-29,827	-24,452	-45,543	309	-52,926	0	0	52,926
Economic Development	33,650	11,729	32,203	24,497	34,767	14,402	25,898	-8,869
GIS	-2,108	2,978	5,403	-27,313	1,422	-22,361	1,505	83
Fire	749,662	743,008	780,423	646,287	803,472	774,709	857,148	53,676
Emergency Management	96,125	107,799	94,464	77,780	94,804	42,020	49,145	-45,659
Road Operations	3,021,720	2,848,384	3,096,182	2,910,756	3,195,407	2,921,819	3,201,571	6,164
County Roads	-5,000	-14	-5,000	4	-4,999	0	0	4,999
Drainage	71,208	101,203	73,027	203,161	69,914	124,378	132,203	62,289
Streetlights & Sidewalks	15,825	8,080	16,073	2,177	16,407	-1,008	15,922	-485
Waste	346,119	341,365	356,415	321,028	354,575	397,976	431,406	76,831
Parks	49,802	94,987	57,830	63,662	79,688	130,095	91,204	11,516
Malahide Community Place	241,912	244,805	264,063	219,190	267,304	236,736	269,414	2,110
Library	-14,871	-18,383	-15,335	-19,616	-15,543	-19,782	-19,342	-3,799
Ball Diamonds	-195	4,932	-498	8,715	-684	9,051	2,813	3,497
Concession Booth	-3,010	-4,038	-3,991	1,921	-3,806	1,329	-4,471	-665
South Dorchester Community Hall	12,780	11,384	9,337	17,929	6,573	28,542	19,344	12,771
Cemeteries	44,040	47,298	40,734	31,324	43,683	48,444	44,459	776
East Elgin Community Complex	295,000	274,342	295,000	329,480	295,000	295,727	314,017	19,017
Long-term Debt Payments	220,728	190,183	259,615	271,988	295,232	280,563	318,099	22,867
Transfers to Reserves	1,639,319	1,629,319	1,603,513	1,613,513	1,541,551	1,541,551	1,604,155	62,604
Tax Funded Capital	55,500	157,256	15,000	26,603	10,000	49,786	0	-10,000
	0	0	0	0	0	-163,479	0	0

Property Taxes	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
Residential	5,181,064	5,181,062	5,337,756	5,321,833	5,436,775	5,436,775	5,663,361	226,586
Commercial	262,827	262,827	264,276	264,342	293,299	293,299	294,729	1,430
Industrial	195,403	195,403	195,172	195,170	202,076	202,076	230,905	28,829
Pipelines	124,423	124,423	121,907	121,906	125,902	125,902	130,966	5,064
Managed Forest	6,289	6,289	6,961	6,961	7,328	7,328	7,054	-274
Farmland	1,358,897	1,358,894	1,413,847	1,415,783	1,484,460	1,486,457	1,524,736	40,276
Township Tax Levy	\$7,128,903	\$7,128,898	\$7,339,919	\$7,325,995	\$7,549,840	\$7,551,837	\$7,851,751	\$301,911
Residential	100,000	104,523	86,000	44,202	77,400	83,604	75,000	-2,400
Commercial	0	4,693	2,000	10,809	1,800	5,998	5,000	3,200
Industrial	0	20,958	2,000	0	1,800	16,035	10,000	8,200
Pipelines	0	1,868	2,000	780	1,800	2,379	1,500	-300
Managed Forest	0	0	0	0	0	0	0	0
Tax Supps-Farmland	0	16,053	8,000	59,690	7,200	31,548	21,000	13,800
Supplementary Taxes	\$100,000	\$148,095	\$100,000	\$115,481	\$90,000	\$139,564	\$112,500	\$22,500
PIL - Commercial	895,602	896,336	922,479	872,581	921,979	911,251	921,979	0
Payments In Lieu	\$895,602	\$896,336	\$922,479	\$872,581	\$921,979	\$911,251	\$921,979	\$0
Total Revenues	\$8,124,505	\$8,173,329	\$8,362,398	\$8,314,057	\$8,561,819	\$8,602,652	\$8,886,230	\$324,411

Property Taxes
(continued)

	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Expenses (Write-offs)								
Residential	50,000	43,546	36,500	208,789	73,000	120,757	95,000	22,000
Commercial	0	2,640	3,000	-72	6,000	4,763	6,000	0
Industrial	0	309	500	3,004	1,000	1,919	1,500	500
Pipeline	0	0	0	0	0	0	0	0
Managed Forest	0	0	0	0	0	-21	0	0
Total Write-offs	\$50,000	\$46,495	\$40,000	\$211,721	\$80,000	\$127,418	\$102,500	\$22,500
Net Revenues	\$8,074,505	\$8,126,834	\$8,322,398	\$8,102,336	\$8,481,819	\$8,475,234	\$8,783,730	\$301,911



Other Revenues	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
Grant - OMPF	780,200	780,200	797,800	797,800	793,300	793,300	837,200	43,900
Licences	500	617	500	293	500	920	500	0
Interest - Bank General	40,000	52,537	40,000	160,247	40,000	10,569	40,000	0
Other Interest Revenue	500	363	500	495	500	-169	500	0
Tax Late Penalties & Interest	192,000	179,387	190,000	109,804	188,000	210,715	188,000	0
Tax & Zoning Certificates	20,000	20,825	20,000	21,795	20,000	20,610	20,000	0
Sale of Property	0	0	0	0	0	5,759	0	0
Miscellaneous	3,935	1,950	2,000	-3,970	2,000	24	2,000	0
Total Revenues	1,037,135	1,035,879	1,050,800	1,086,464	1,044,300	1,041,728	1,088,200	43,900
Net From Taxes	-\$1,037,135	-\$1,035,879	-\$1,050,800	-\$1,086,464	-\$1,044,300	-\$1,041,728	-\$1,088,200	-\$43,900

Governance	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
Transfer from Reserve	10,000	0	0	0	60,000	74,695	28,800 ^a	-31,200
Total Revenues	\$10,000	\$0	\$0	\$0	\$60,000	\$74,695	\$28,800	-\$31,200
Expenditures								
Wages & Benefits	151,915	148,591	166,954	154,280	166,717	162,430	173,684	6,967
Mileage	4,550	4,097	4,550	4,066	4,800	4,800	4,800	0
Training & Conferences	2,000	921	4,000	0	4,000	814	4,000	0
Dues & Memberships	3,050	2,845	3,100	0	3,150	3,165	3,400	250
Utilities	2,100	1,976	2,100	1,727	2,142	2,012	2,142	0
Janitorial Supplies	120	0	120	0	120	0	0	-120
Building Maintenance	1,020	0	1,040	278	1,061	0	200	-861
Grounds Maintenance	320	82	320	0	320	1,341	1,400	1,080
Phone & Internet	1,464	1,479	1,494	1,374	1,524	1,596	1,600	76
Computer Licenses, Support	250	0	250	0	250	0	0	-250
Office Supplies	100	81	100	111	100	233	250	150
Insurance	2,165	1,911	2,208	3,322	2,752	2,999	3,353	601
Legal	2,000	2,544	2,000	0	2,000	0	2,000	0
Miscellaneous	2,000	2,171	2,000	333	2,000	942	2,000	0
Overhead - Transfer In	8,000	8,000	8,000	8,000	8,000	8,000	8,000	0
Studies	15,000	0	0	0	80,000	74,695	0	-80,000
Election Expenses	0	0	0	0	0	0	28,800 ^a	28,800
Total Expenditures	\$196,054	\$174,698	\$198,236	\$173,491	\$278,936	\$263,027	\$235,629	-\$43,307
Net From Taxes	\$186,054	\$174,698	\$198,236	\$173,491	\$218,936	\$188,332	\$206,829	-\$12,107

^a The cost of election is fully paid through reserves. An annual allocation equal to ¼ of the cost of an election is transferred to reserves each year

Administration	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
Grants	11,960	37,147	0	4,304	0	9,339	0	0
Transfer from Reserve	51,000	51,000	12,000	132,000	0	0	0	0
Sales - Maps, Pins, Copies	500	19	500	19	500	7	250	-250
IT Billing	70,000	16,493	50,000	15,115	30,000	14,962	20,000	-10,000
Admin Charges To County	36,580	36,580	37,677	37,677	38,808	38,808	39,972 ^b	1,164
Miscellaneous Revenue	6,000	2,542	6,000	17,109	6,000	3,307	6,000	0
WSIB NEER Refund	0	3,717	0	5,912	0	-18,097	0	0
Total Revenues	\$176,040	\$147,498	\$106,177	\$212,136	\$75,308	\$48,326	\$66,222	-\$9,086
Expenditures								
Wages & Benefits	872,725	908,767	890,040	928,519	908,593	923,210	947,412 ^c	38,819
Mileage	7,500	6,182	7,500	3,752	7,500	1,572	6,500	-1,000
Training & Conferences	20,968	12,821	21,387	10,097	21,815	7,568	17,000	-4,815
Dues & Memberships	8,585	4,797	8,671	8,003	8,758	7,394	8,758	0
Subscriptions	500	44	500	44	500	44	50	-450
Health & Safety	2,000	1,238	2,000	914	2,000	1,174	1,500	-500
Staff Recruitment	500	17,304	500	2,845	500	8,878	1,000	500
Utilities	15,979	9,979	15,979	17,729	16,299	10,704	17,000	701
Janitorial Supplies	600	20	600	437	600	469	600	0
Building Maintenance	26,000	30,076	21,000	19,899	13,000	21,342	20,000 ^d	7,000
Phone & Internet	12,000	12,308	12,240	12,924	12,485	10,686	12,485	0
Equipment Leases	5,400	3,296	5,400	3,260	5,400	4,921	5,400	0
Equipment Under \$5,000	200	7,327	200	120	200	0	200	0

^b Recoveries generated by the Township for providing services otherwise performed by the County of Elgin

^c Mix of CAO, Finance, Human Resources & Clerks departmental wages

^d Township Hall cleaning: \$13,500, rental of parking spaces \$3,000, allowance for repairs \$3,500

Administration (continued)	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Computer Software	15,500	2,465	15,500	19,263	15,500	23,499	24,000 ^e	8,500
Computer Licenses, Support	28,000	48,559	28,000	4,626	28,000	29,382	30,000 ^e	2,000
Office Supplies	10,000	8,784	10,200	4,848	10,404	8,935	9,000	-1,404
Postage & Courier	14,000	17,171	14,280	10,240	14,566	13,524	14,566	0
Insurance	10,524	14,007	10,734	20,765	21,720	19,387	21,800	80
Legal	4,500	30,111	4,500	23,132	4,500	16,048	9,000	4,500
Audit	20,500	26,015	21,000	16,790	21,500	26,025	25,000	3,500
Advertising	2,122	2,414	2,165	2,687	2,208	3,658	3,000	792
Bank Charges	5,100	5,993	5,202	6,305	5,306	7,226	5,306	0
Contracted Services	14,000	14,982	21,886	131,167	16,044	9,213	16,044	0
Miscellaneous	2,000	1,874	2,000	453	2,000	1,258	2,000	0
Overhead Transfer	-73,113	-73,113	-75,049	-75,049	-77,254	-77,254	-78,215	-961
Fuel	650	556	683	1,091	717	1,074	717	0
Vehicle Maintenance	1,000	287	1,000	1,181	1,000	850	1,000	0
Vehicle Insurance	220	120	224	0	229	0	0	-229
Studies	15,000	24,893	0	0	0	0	0	0
Bad Debt Write Off	500	10,044	500	114,185	500	7	0	-500
Interest On Long Term Debt	14,500	0	14,500	0	14,500	0	0	-14,500
Transfers - NEER Surplus	0	3,716	0	5,912	0	18,097	0	0
Transfers - Project Deferral	0	12,000	0	0	0	0	0	0
Transfers - OCLIF Grant	0	15,000	0	0	0	0	0	0
Total Expenditures	\$1,057,960	\$1,180,037	\$1,063,342	\$1,296,139	\$1,079,090	\$1,098,891	\$1,121,123	\$42,033
Net From Taxes	\$881,920	\$1,032,539	\$957,165	\$1,084,003	\$1,003,782	\$1,050,565	\$1,054,901	\$51,119

^e Adjusting up to actual costs incurred plus inflationary increase

Grants	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Expenditures								
Community Grants	25,712	22,908	26,818	12,053	24,625	15,305	23,200 ^f	-1,425
Total Expenditures	\$25,712	\$22,908	\$26,818	\$12,053	\$24,625	\$15,305	\$23,200	-\$1,425
Net From Taxes	\$25,712	\$22,908	\$26,818	\$12,053	\$24,625	\$15,305	\$23,200	-\$1,425

^f Set to amount required to approve all grant requests for 2022



Animal Control	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
Livestock Claims Funding	500	0	500	0	500	0	0	-500
Licences - Dog Tags	42,000	40,940	42,000	43,630	42,420	46,149	48,650	6,230
Total Revenues	\$42,500	\$40,940	\$42,500	\$43,630	\$42,920	\$46,149	\$48,650	\$5,730
Expenditures								
Wages & Benefits	5,000	3,461	5,100	2,494	5,202	3,972	4,149	-1,053
Dog Tags	531	433	541	0	0	757	500	500
Postage & Courier	579	0	608	0	250	0	250	0
Legal	500	0	500	3,348	500	458	500	0
Advertising	500	0	500	0	500	0	0	-500
Animal Control Officer	10,000	10,176	10,000	7,888	10,000	8,059	9,000	-1,000
Shelter	10,612	3,027	10,824	7,232	11,041	4,233	11,262	221
Livestock Claims	600	0	600	0	600	0	0	-600
Animal Control Enforcement	10,000	804	10,000	1,372	10,000	579	1,500	-8,500
Overhead - Transfer In	1,800	1,800	1,800	1,800	1,800	1,800	1,800	0
Total Expenditures	\$40,122	\$19,701	\$40,473	\$24,134	\$39,893	\$19,858	\$28,961	-\$10,932
Net From Taxes	-\$2,378	-\$21,239	-\$2,027	-\$19,496	-\$3,027	-\$26,291	-\$19,689	-\$16,662

Conservation	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Expenditures								
CCCA Levy	119,991	119,991	131,407	131,407	137,242	137,242	141,813	4,571
LPRCA Levy	14,471	14,471	14,652	14,652	15,229	15,229	15,313	84
KCCA Levy	6,615	6,896	7,130	7,130	7,408	7,408	7,484	76
Total Expenditures	\$141,077	\$141,358	\$153,189	\$153,189	\$159,879	\$159,879	\$164,610	\$4,731
Net From Taxes	\$141,077	\$141,358	\$153,189	\$153,189	\$159,879	\$159,879	\$164,610	\$4,731

Policing	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
Grants	20,000	25,437	20,000	34,539	20,000	30,694	30,000	10,000
Total Revenues	\$20,000	\$25,437	\$20,000	\$34,539	\$20,000	\$30,694	\$30,000	\$10,000
Expenditures								
Utilities	868	868	868	868	886	886	900	14
Building Maintenance	200	0	200	200	200	0	200	0
Phone & Internet	2,547	889	1,700	922	1,734	913	950	-784
Contracted Services	1,049,700	1,024,244	1,073,353	1,040,778	1,081,438	1,103,768	1,082,553 ^g	1,115
Miscellaneous	100	0	100	0	100	0	0	-100
Total Expenditures	\$1,053,415	\$1,026,001	\$1,076,221	\$1,042,768	\$1,084,358	\$1,105,567	\$1,084,603	\$245
Net From Taxes	\$1,033,415	\$1,000,564	\$1,056,221	\$1,008,229	\$1,064,358	\$1,074,873	\$1,054,603	-\$9,755

^g Includes impact of billing reduction to 2022 due to a 2020 reconciliation surplus



POA	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
Fines	45,000	31,957	30,000	13,090	30,000	2,375	30,000	0
Transfers from SRF	0	0	0	0	0	27,625 ^h	0	0
Total Revenues	\$45,000	\$31,957	\$30,000	\$13,090	\$30,000	\$30,000	\$30,000	\$0
Expenditures								
Wages & Benefits	3,750	2,233	3,825	2,951	3,901	4,130	4,829	928
Legal	500	0	500	0	500	0	0	-500
By-Law Enforcement	6,261	9,058	6,386	2,419	6,514	6,436	6,514	0
Miscellaneous	200	0	200	0	0	66	0	0
Total Expenditures	\$10,711	\$11,291	\$10,911	\$5,370	\$10,915	\$10,632	\$11,343	\$428
Net From (To) Taxes	-\$34,289	-\$20,666	-\$19,089	-\$7,720	-\$19,085	-\$19,368	-\$18,657	\$428

^h Recommended transfer from Safe Restart Reserve to offset financial impact of COVID. Could be used again for 2022.



Planning Services	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
Transfer From Reserve	60,000	60,000	30,000	30,000	12,500	37,655	30,000 ⁱ	17,500
Planning Fees	20,700	21,376	20,700	25,256	20,700	37,662	23,300	2,600
Total Revenues	\$80,700	\$81,376	\$50,700	\$55,256	\$33,200	\$75,317	\$53,300	\$20,100
Expenditures								
Wages & Benefits	51,000	59,936	52,020	52,670	53,060	55,880	57,343	4,283
Legal	500	115	500	0	500	0	1,000	500
Advertising	500	179	1,500	233	1,500	208	1,500	0
Consultant	10,000	8,769	10,000	20,741	10,000	4,338	15,000	5,000
Official Plan	30,000	36,219	30,000	20,363	0	55,639	10,000	10,000
Zoning By-Law	0	5,770	0	2,905	0	0	20,000	20,000
Development Charges	30,000	30,286	30,000	0	12,500	15,399	0	-12,500
Miscellaneous	450	488	450	0	450	65	100	-350
Transfers – Unused CBC	0	0	0	20,000	0	0	0	0
Total Expenditures	\$122,450	\$141,762	\$124,470	\$116,912	\$78,010	\$131,529	\$104,943	\$26,933
Net From Taxes	\$41,750	\$60,386	\$73,770	\$61,656	\$44,810	\$56,212	\$51,643	\$6,833

ⁱ To fund the Official Plan & Zoning bylaw through one-time funds



Building Services	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
Transfer from Reserve	25,000	25,000	20,000	20,000	20,000	9,522	0	-20,000
Building Permits	220,000	201,531	220,000	392,545	230,000	278,180	270,000	40,000
Septic Permits	20,000	20,184	20,000	30,852	20,000	25,093	25,000	5,000
Lot Assessment	1,000	975	1,000	300	1,000	1,200	800	-200
CBO Billed Out	1,000	1,781	1,000	0	1,000	0	0	-1,000
Total Revenues	\$267,000	\$249,471	\$262,000	\$443,697	\$272,000	\$313,995	\$295,800	\$23,800
Expenditures								
Wages & Benefits	200,550	163,840	178,661	145,572	179,849	155,961	161,784	11,935
Mileage	1,500	1,725	1,500	96	1,500	0	0	-1,500
Training & Conferences	6,000	9,458	6,000	2,256	6,000	688	4,000	-2,000
Dues & Memberships	1,020	1,398	1,040	1,128	1,061	895	1,061	0
Subscriptions	100	0	100	0	100	0	0	-100
Safety Apparel	400	181	400	249	400	249	400	0
Staff Recruitment	0	0	0	0	0	515	0	0
Phone & Internet	690	559	704	247	718	227	250	-468
Computer Licenses, Support	850	0	850	0	850	4,052	18,550	17,700
Supplies	350	69	350	192	350	88	350	0
Contracted Services	3,050	0	3,050	560	3,050	9,522	30,000	26,950
Overhead - Transfer In	16,500	16,500	17,500	17,500	18,750	18,750	19,125	375
Fuel	2,500	1,356	2,625	1,069	2,756	1,333	1,500	-1,256
Vehicle Maintenance	1,000	2,227	1,000	6,000	1,000	894	1,000	0
Vehicle Insurance	663	706	677	137	690	810	912	222
Transfers - Building Code Act	2,000	27,000	2,000	269,000	2,000	120,011	56,868	24,868
Net From Taxes	\$237,173	\$225,019	\$216,457	\$444,006	\$219,074	\$313,995	\$295,800	\$76,726
Net From (To) Taxes	-\$29,827	-\$24,452	-\$45,543	\$309	-\$52,926	\$0	\$0	\$52,926



Economic Development	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
Elgincentives	0	11,874	0	9,543	0	17,907	0	0
Transfer From Reserve	2,500	2,500	0	0	0	0	0	0
Total Revenues	\$2,500	\$14,374	\$0	\$9,543	\$0	\$17,907	\$0	\$0
Expenditures								
Wages & Benefits	7,650	1,842	7,803	12,888	7,959	9,281	9,498	1,539
Training & Conferences	500	0	500	0	500	0	500	0
Dues & Memberships	0	0	0	100	0	407	400	400
Beach Maintenance	20,000	9,472	20,400	10,286	20,808	4,439	10,000 ^j	-10,808
Promotional Initiatives	1,500	254	1,500	275	3,500	275	3,500	0
Advertising	1,500	636	1,000	948	1,000	0	1,000	0
Doors Open	1,500	0	0	0	0	0	0	0
Initiatives	1,000	13,899	1,000	9,543	1,000	17,907	1,000	0
Interest On Long Term Debt	2,500	0	0	0	0	0	0	0
Total Expenditures	\$36,150	\$26,103	\$32,203	\$34,040	\$34,767	\$32,309	\$25,898	-\$8,869
Net From Taxes	\$33,650	\$11,729	\$32,203	\$24,497	\$34,767	\$14,402	\$25,898	-\$8,869

^j Allowance for repairs to the park, washrooms, etc. Adjusting budget to historical level of spending.



GIS	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
Transfer In	0	0	0	0	0	0		0
Sales - GIS Services	50,000	59,616	50,000	74,741	50,000	51,401	30,000 ^k	-20,000
Misc GIS - Maps, Etc	0	120	0	34	0	0		0
Total Revenues	\$50,000	\$59,736	\$50,000	\$74,775	\$50,000	\$51,401	\$30,000	-\$20,000
Expenditures								
Wages & Benefits	19,125	34,901	19,508	21,600	19,898	23,227	23,805	3,907
Mileage	200	0	200	0	200	0	200	0
Training & Conferences	500	0	500	1,069	500	0	500	0
Dues & Memberships	100	0	100	0	100	194	200	100
Phone & Internet	6,367	5,769	6,495	5,487	6,624	5,495	5,700	-924
Equipment Maintenance	500	2,764	2,000	0	2,000	0	600	-1,400
Computer Licenses, Support	20,000	18,077	20,500	14,864	21,000	124	0 ^l	-21,000
Office Supplies	1,100	576	1,100	0	1,100	0	500	-600
Postage & Courier	0	627	0	0	0	0	0	0
Contracted Services	0	0	5,000	4,442	0	0	0	0
Total Expenditures	\$47,892	\$62,714	\$55,403	\$47,462	\$51,422	\$29,040	\$31,505	-\$19,917
Net From Taxes	-\$2,108	\$2,978	\$5,403	-\$27,313	\$1,422	-\$22,361	\$1,505	\$83

^k Reduction in billings from discontinuation of services to Aylmer

^l County purchased an enterprise license agreement and provided lower tiers licenses for no cost.

Fire Services	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
Grants/MTO	30,000	54,542	30,000	43,715	30,000	39,290	40,000	10,000
Fees And Recoveries	10,000	13,741	10,000	1,134	10,000	15,917	10,000	0
Donations	0	0	0	63,026	0	50	0	0
Training Revenues	10,000	15,100	12,500	14,275	15,000	37,813	15,000	0
Total Revenues	\$50,000	\$83,383	\$52,500	\$122,150	\$55,000	\$93,070	\$65,000	\$10,000
Expenditures								
Wages & Benefits	260,922	271,782	268,040	261,675	304,786	263,530	299,395	-5,391
Volunteer Points Pay	195,000	203,085	213,200	197,336	220,800	222,519	238,500	17,700
Volunteer Training Pay	46,713	19,750	47,647	22,105	37,440	31,343	37,440	0
Mileage	300	1,915	1,000	0	1,000	282	1,000 ^m	0
Training & Conferences	29,580	32,956	30,172	24,372	23,775	27,454	31,857 ⁿ	8,082
DZ Training Expenses	0	126	0	1,001	0	1,000	6,250 ^o	6,250
Dues & Memberships	1,530	940	1,561	1,052	1,592	964	1,000	-592
Health & Safety	4,000	2,035	4,000	0	4,000	292	0	-4,000
Medical Health & Safety	3,000	4,272	3,000	1,187	2,400	855	6,400 ^p	4,000
Staff Recognition	500	36	500	968	500	194	500	0
Staff Recruitment	400	0	400	0	400	364	400	0
Utilities	32,414	32,780	32,414	26,055	33,062	28,931	30,000 ^q	-3,062
Janitorial Supplies	750	384	750	453	750	327	750	0
Building Maintenance	13,000	19,134	13,260	14,856	13,525	24,504	20,189 ^r	6,664
Grounds Maintenance	7,500	12,132	10,500	13,909	7,500	20,083	21,000 ^r	13,500

^m Recruits driving to training

ⁿ Added training requirements and two years of recruits due to COVID

^o Costs to administer courses and training for additional instructor and signing authorities recoverable in DZ course revenues

^p Combined location for medical DZ license, new recruits and medical materials

^q Lowered to reflect yearly trend

^r Raised to bring budget closer to actual



Fire Services (continued)	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Phone & Internet	17,000	27,949	17,000	21,897	17,000	18,733	17,000	0
Radio Licenses	4,100	3,211	4,100	3,305	4,100	4,086	4,100	0
Repairs & Maintenance	41,069	47,165	41,621	42,850	42,178	55,366	45,075	2,897
Computer Licenses, Support	2,700	3,493	2,700	2,973	2,700	2,750	2,800	100
Office Supplies	2,300	2,089	2,300	1,358	2,300	1,355	1,600	-700
Other Supplies	4,900	1,270	4,900	4,648	4,900	2,156	4,500	-400
Uniforms	1,600	12,338	1,600	630	1,600	12,249	2,000	400
Postage & Courier	800	54	800	28	800	0	400	-400
Insurance	22,889	23,879	23,347	23,705	21,814	23,319	26,220	4,406
Legal	500	3,639	500	197	500	0	500	0
Advertising	500	298	500	342	500	254	600	100
Public Education	5,000	4,404	5,000	2,115	5,000	4,972	5,250	250
Dispatch Services	37,067	36,304	37,438	38,848	37,812	40,164	37,812	0
Cell Tower Rental	7,400	1,297	7,400	2,799	7,400	7,748	7,400	0
Miscellaneous	4,000	2,949	4,000	9,922	4,000	11,617	4,000	0
Fuel	10,404	11,141	10,612	10,667	10,824	15,691	18,829 ^s	8,005
Vehicle Maintenance	32,500	33,902	33,150	37,184	33,813	31,452	34,489	676
Vehicle Insurance	9,324	9,682	9,511	0	9,701	13,225	14,892 ^t	5,191
Total Expenditures	\$799,662	\$826,391	\$832,923	\$768,437	\$858,472	\$867,779	\$922,148	\$63,676
Net From Taxes	\$749,662	\$743,008	\$780,423	\$646,287	\$803,472	\$774,709	\$857,148	\$53,676

^s Fuel cost trend

^t Adjusted to actual plus increase for 2022



Emergency Management	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
Transfer From SRF	0	0	0	162,935	0	113,633	0	0
Sales - 911 Signs	2,300	2,127	2,300	1,216	2,300	1,269	2,300	0
Miscellaneous Revenue	0	0	0	6,544	0	0	0	0
Total Revenues	\$2,300	\$2,127	\$2,300	\$170,695	\$2,300	\$114,902	\$2,300	\$0
Expenditures								
Wages & Benefits	12,750	7,536	13,005	53,795	13,258	5,345	5,899	-7,359
Mileage	100	0	100	0	100	0	0	-100
Training & Conferences	2,100	0	100	0	100	32	1,500 ^u	1,400
One Call Phone	100	0	100	63	100	59	0	-100
Equipment Maintenance	700	2,147	700	1,121	700	761	1,200	500
Supplies	1,300	1,119	1,300	1,628	1,300	2,463	1,300	0
Advertising	400	0	400	0	400	66	400	0
Public Education	1,000	0	1,000	0	1,000	0	1,000	0
Ice Management	75,000	32,731	75,000	29,942	75,000	29,526	35,000 ^v	-40,000
Contracted - 911 Services	4,225	4,233	4,309	4,418	4,396	4,419	4,396	0
COVID related expenses	0	2,023	0	56,762	0	113,633	0	0
Miscellaneous	250	0	250	562	250	0	250	0
Vehicle Maintenance	500	137	500	5,184	500	618	500	0
Transfer To Reserves	0	60,000	0	95,000	0	0	0	0
Total Expenditures	\$98,425	\$109,926	\$96,764	\$248,475	\$97,104	\$156,922	\$51,445	-\$45,659
Net From Taxes	\$96,125	\$107,799	\$94,464	\$77,780	\$94,804	\$42,020	\$49,145	-\$45,659

^u CEMC Training^v Ice breaking contract savings

Road Operations	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
Transfer From Reserve	7,000	7,000	17,000	17,000	0	0	0	0
Wind Easement	2,200	2,701	2,200	2,701	2,200	2,971	3,268	1,068
Permits	4,500	1,410	4,500	2,355	4,500	1,320	4,500	0
Solar Park License	4,425	4,425	4,425	4,425	4,425	4,425	4,425	0
Equipment & Materials	4,500	480	4,500	112	4,500	1,347	2,000	-2,500
Aylmer Patrol	10,300	11,134	10,300	11,299	10,300	11,549	11,775	1,475
Other Recovery	0	22,011	0	16,542	0	11,609	0	0
Vehicle Recoveries (County)	203,795	224,314	204,795	178,008	205,795	237,625	205,795	0
Total Revenues	\$236,720	\$273,475	\$247,720	\$232,442	\$231,720	\$270,846	\$231,763	\$43
Expenditures								
Wages & Benefits	1,351,296	1,166,413	1,378,322	1,180,946	1,405,889	1,329,276	1,396,077	-9,812
Mileage	750	243	750	574	750	36	750	0
Training & Conferences	21,500	15,678	22,000	8,936	22,500	5,975 ^w	22,500	0
Dues & Memberships	2,500	2,406	2,500	2,915	2,500	1,440	2,500	0
Subscriptions	2,550	0	2,601	0	2,653	0	1,000	-1,653
Health & Safety	2,000	2,033	2,000	1,155	2,000	3,042	2,500	500
Staff Recruitment	200	1,603	200	0	200	102	200	0
Utilities	31,256	21,337	31,256	19,741	31,881	22,950	23,409	-8,472
Janitorial Supplies	4,060	6,466	4,060	7,452	4,060	5,372	5,000	940
Building Maintenance	14,000	13,030	21,000	46,793	14,000	25,709	16,000 ^x	2,000
Grounds Maintenance	1,500	1,526	1,500	2,435	1,500	3,315	2,000	500
Phone, Internet & Radios	22,000	16,678	22,000	21,097	22,000	17,664	22,000	0

^w Unused due to COVID-19 pandemic. Expected to return in 2022.

^x Increased due to end-of-life building condition and frequency of required repairs



Road Operations <i>(continued)</i>	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Equipment Maintenance	12,000	9,198	12,000	8,916	12,000	11,230	12,000	0
Small Tools	7,500	4,299	7,500	9,618	7,500	5,242	7,500	0
Computer Licenses, Support	12,500	26,126	12,500	22,298	12,500	23,606	24,000 ^y	11,500
Office Supplies	2,000	1,243	2,000	1,266	2,000	3,557	2,000	0
Shop Supplies	11,000	9,871	11,000	13,070	11,000	15,810	11,673	673
Clothing & PPE	10,000	10,497	10,000	11,117	10,000	11,333	10,200	200
Postage & Courier	0	0	0	23	0	18	0	0
Insurance	41,208	36,377	42,032	53,927	54,691	52,357	56,692	2,001
Insurance Deductibles	7,500	7,739	7,500	0	7,500	0	7,500	0
Legal	14,000	25,308	14,000	1,266	14,000	7,201	14,000	0
Surveying	10,000	6,991	10,000	0	10,000	16,474	10,000	0
Advertising	1,000	818	1,000	567	1,000	728	1,000	0
Studies	27,000	29,294	20,000	0	0	19,483	0	0
Consultants	0	0	0	1,565	0	29,145	0	0
Miscellaneous	1,000	1,368	1,000	366	1,000	537	1,000	0
Road Closings/Purchases	9,000	0	9,000	10,094	9,000	0	9,000	0
Safety Supplies	15,500	23,070	15,500	7,135	15,500	41,817	17,825 ^z	2,325
Safety - Contractor	0	5,312	0	0	0	0	0	0
Guiderail Maintenance	8,000	0	10,000	0	10,000	0	5,000	-5,000
Safety - Rail Crossings	0	0	0	0	0	0	5,000 ^{aa}	5,000
Drain Maintenance	7,000	10,380	7,000	11,533	7,000	9,411	8,000	1,000
Streetlight Hydro	579	0	608	0	638	0	0	-638
Portable Washroom Rental	500	817	500	1,040	500	766	1,000	500
Transfers -Project Deferrals	0	188,280	0	185,000	0	0	0	0

^y Reflecting actual required programming

^z Market reflective increase to material pricing

^{aa} Addition of budget considering sale of rail corridor

Road Operations <i>(continued)</i>	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
<u>Bridges & Culverts</u>								
Materials And Supplies	33,500	40,151	33,700	0	33,904	28,307	34,582	678
Contractors	23,500	20,727	23,500	4,418	23,500	5,484	23,500	0
Equipment Rental	8,000	6,777	8,000	0	8,000	0	8,000	0
Consultant/Studies	0	0	17,000	7,997	0	0	0	0
<u>Ditching</u>								
Materials & Supplies	8,100	7,295	8,100	4,704	8,100	193	8,100	0
Contractors	60,000	57,693	86,200	5,787	87,924	30,952	89,682	1,758
Equipment Rental	0	0	0	5,463	0	0	0	0
<u>Catch Basins</u>								
Materials & Supplies	6,000	3,416	6,120	3,722	6,242	4,698	4,000	-2,242
Contractors	2,500	683	2,550	1,681	2,601	4,775	2,653	52
<u>Shoulders</u>								
Materials & Supplies	15,000	11,773	15,000	15,566	15,000	15,661	16,500	1,500
Equipment Rental	12,000	5,134	12,000	0	12,000	0	0 ^{bb}	-12,000
<u>Debris & Sweeping</u>								
Materials	2,100	0	2,100	0	2,100	0	0	-2,100
Contractors	1,000	2,906	1,000	641	1,000	36	1,000	0
Equipment Rental	0	168	0	0	0	0	0	0

^{bb} Budget deleted, adequate equipment



Road Operations <i>(continued)</i>	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
<u>Grass & Brush</u>								
Materials	1,200	376	1,200	271	1,200	65	500	-700
Contractor	45,500	47,214	46,410	37,795	47,338	67,415	57,000	9,662
Equipment Rental	0	4,319	0	19,448	0	0	0	0
<u>Tar & Chip Roads</u>								
Materials	10,000	1,593	10,000	10,573	10,200	9,490	10,710	510
Contractors	495,000	504,460	500,000	500,137	502,000	456,540	503,302	1,302
Equipment Rental	5,000	12,226	5,000	8,360	5,100	19,996	8,000	2,900
Line Painting	67,220	46,536	68,565	62,719	131,936	56,293	73,500	-58,436
Maintenance Enhancements	70,000	53,932	70,000	112,016	71,400	72,023	72,828	1,428
Patching	15,000	9,177	15,000	12,086	15,300	6,769	15,606	306
<u>Gravel Roads</u>								
Materials & Supplies	20,000	13,513	20,000	22,422	20,400	15,976	20,808	408
Contractor	170,600	106,739	170,000	267,607	180,000	174,599	190,000	10,000
Equipment Rental	5,000	0	5,000	5,631	5,100	4,946	5,100	0
Dust Control	56,000	60,326	57,120	63,709	58,262	58,881	59,427	1,165
Maintenance Enhancements	1,000	0	1,000	0	1,000	0	0	-1,000
<u>Winter Control</u>								
Materials & Supplies	44,000	101,698	44,000	69,847	44,000	67,821	80,000	36,000
Contractor	5,500	661	5,500	254	5,500	0	5,500	0
Equipment Rental	2,000	0	2,000	0	2,000	0	2,000	0
Equipment Repairs	28,500	11,242	28,500	11,415	28,500	28,301	15,000	-13,500
Mailbox Replacement	500	280	500	271	500	740	500	0

Road Operations <i>(continued)</i>	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Vehicle Expenses								
Repairs & Maintenance	144,995	153,227	147,895	136,406	150,853	208,162	205,000 ^{cc}	54,147
Insurance	14,326	12,647	14,613	0	14,905	17,504	19,710	4,805
Fuel	212,500	162,002	212,500	121,260	212,500	150,979	180,000	-32,500
Licences	22,000	18,567	22,500	147	23,000	21,963	23,500	500
Total Expenditures	\$3,258,440	\$3,121,859	\$3,343,902	\$3,143,198	\$3,427,127	\$3,192,665	\$3,433,334	\$6,207
Net From Taxes	\$3,021,720	\$2,848,384	\$3,096,182	\$2,910,756	\$3,195,407	\$2,921,819	\$3,201,571	\$6,164

^{cc} Reflecting updated actual projected pricing



County Roads	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
County Grant	725,243	710,514	747,000	722,593	769,410	727,651	763,306	-6,104
Extra County Work	5,000	55,184	5,000	6,388	5,000	4,503	5,000	0
Total Revenues	\$730,243	\$765,698	\$752,000	\$728,981	\$774,410	\$732,154	\$768,306	-\$6,104
Expenditures								
Wages & Benefits	\$206,250	\$247,870	\$210,375	\$201,563	\$214,583	\$224,223	\$221,194	\$6,611
Bridges & Culverts	518,993	7,459	536,625	3,919	554,828	8,879	10,000	-544,828
Ditching	0	16,160	0	6,404	0	34,165	40,000	40,000
Catch Basins	0	3,170	0	3,645	0	2,362	2,500	2,500
Shoulders	0	54,804	0	70,059	0	53,948	67,500	67,500
Debris & Sweeping	0	3,331	0	8,532	0	6,516	6,500	6,500
Grass & Brush	0	55,590	0	26,270	0	40,481	45,000	45,000
Hard Surface	0	8,161	0	8,328	0	6,048	8,000	8,000
Winter Control	0	239,269	0	165,575	0	183,223	230,000	230,000
Safety & Inspections	0	48,469	0	83,852	0	85,484	95,304	95,304
Extra County Work	0	29,321	0	3,709	0	3,478	3,500	3,500
Overhead Charges	0	36,580	0	37,677	0	38,808	38,808	38,808
Transfer To/(From) Reserve	0	15,500	0	109,452	0	44,539	0	0
Total Expenditures	\$725,243	\$765,684	\$747,000	\$728,985	\$769,411	\$732,154	\$768,306	-\$1,105
Net From Taxes	-\$5,000	-\$14	-\$5,000	\$4	-\$4,999	\$0	\$0	\$4,999

Drainage	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
Drainage Superintendent Grant	20,000	13,254	20,000	15,811	20,000	16,173	16,500	-3,500
Drainage Reports	3,000	0	3,000	0	3,000	0	0	-3,000
Miscellaneous Drain Charges	0	124	0	488	0	4,401	0	0
Debenture - Payment In	0	6,372	0	-58,399	0	6,372	6,372	6,372
Total Revenues	\$23,000	\$19,750	\$23,000	-\$42,100	\$23,000	\$26,946	\$22,872	-\$128
Expenditures								
Wages & Benefits	82,875	102,171	84,533	134,722	81,251	132,777	136,285	55,034
Training & Conferences	1,500	977	1,500	1,208	1,500	1,394	2,000	500
Dues & Memberships	531	547	541	717	552	317	730	178
Health & Safety	100	0	100	0	100	32	100	0
Phone & Internet	1,061	999	1,082	649	1,104	731	1,000	-104
Computer Licenses, Support	1,300	0	1,300	1,572	1,300	0	0	-1,300
Supplies	1,000	1,275	1,000	664	1,000	935	1,000	0
Uniforms & Clothing	0	220	0	0	0	183	0	0
Legal	0	2,285	0	905	0	0	1,000	1,000
Miscellaneous Repairs	250	124	250	2,359	250	2,639	250	0
Tree Planting	1,500	1,783	1,500	750	1,500	1,427	1,500	0
Fuel	2,315	2,801	2,431	2,119	2,553	2,641	2,808	255
Vehicle Maintenance	1,100	537	1,100	9,024	1,100	1,050	1,100	0
Vehicle Insurance	676	862	690	0	704	826	930	226
Tile Drain Loan Payment Out	0	6,372	0	6,372	0	6,372	6,372	6,372
Total Expenditures	\$94,208	\$120,953	\$96,027	\$161,061	\$92,914	\$151,324	\$155,075	\$62,161
Net From Taxes	\$71,208	\$101,203	\$73,027	\$203,161	\$69,914	\$124,378	\$132,203	\$62,289

Streetlights & Sidewalks	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
Sidewalk & Streetlight Levy	30,766	28,466	31,068	31,068	31,373	31,373	31,373	0
Transfer From Reserve	0	0	0	0	20,000	0	0	-20,000
Total Revenues	\$30,766	\$28,466	\$31,068	\$31,068	\$51,373	\$31,373	\$31,373	-\$20,000
Expenditures								
Wages	0	898	0	0	0	144	0	0
Utilities	6,946	5,597	6,946	4,847	7,085	5,796	6,100	-985
Sidewalk Maintenance	5,000	5,881	5,000	177	5,000	0	5,000	0
Streetlight Maintenance	2,000	1,009	2,000	1,414	2,000	1,823	2,000	0
Sidewalk Winter Control	22,450	10,466	23,000	16,612	23,500	12,407	24,000	500
Studies	0	0	0	0	20,000	0	0	-20,000
Transfer To Reserve	10,195	12,695	10,195	10,195	10,195	10,195	10,195	0
Total Expenditures	\$46,591	\$36,546	\$47,141	\$33,245	\$67,780	\$30,365	\$47,295	-\$20,485
Net From Taxes	\$15,825	\$8,080	\$16,073	\$2,177	\$16,407	-\$1,008	\$15,922	-\$485



Waste	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
Blue Box Grant	47,000	54,447	47,000	66,470	47,000	68,580	92,724	45,724
Transfers From Reserve	300	300	0	0	0	0	0	0
Blue Boxes & Composters	1,000	1,812	1,000	875	1,000	1,459	1,250	250
Garbage Bag Tags	11,000	25,161	12,000	19,541	13,000	20,154	20,000	7,000
Garbage Collection Levy	115,290	111,125	132,560	131,090	150,030	148,800	160,000	9,970
Recyclables From MRF	40,000	29,968	35,000	36,162	30,000	34,394	30,000	0
Total Revenues	\$214,590	\$222,813	\$227,560	\$254,138	\$241,030	\$273,387	\$303,974	\$62,944
Expenditures								
Wages & Benefits	11,475	11,115	11,705	12,399	11,939	11,548	11,978	39
Blue Boxes And Composters	1,600	5,598	2,000	0	2,000	0	2,000	0
Bag Tag Costs	6,242	6,157	6,367	5,281	6,495	2,106	6,625	130
Postage & Courier	0	0	0	5,266	0	10,507	10,500 ^{dd}	10,500
Legal	0	0	0	3,562	0	3,409	0	0
Advertising	525	81	525	743	525	6,767	0	-525
Waste - Collection Costs	192,890	189,171	196,748	187,869	200,683	237,614	265,000 ^{ee}	64,317
Waste - Disposal Fees	108,485	108,509	110,655	112,154	112,868	103,914	115,125	2,257
Diversion - Collection Costs	155,384	153,399	158,491	153,203	161,661	194,411	217,000 ^{ee}	55,339
Diversion - Disposal Fees	50,000	57,041	63,000	60,674	64,260	52,266	65,545	1,285
St Thomas Transfer Facility	20,808	20,788	21,224	21,245	21,649	21,457	22,082	433
Leaf & Yard Waste	13,000	12,262	13,260	12,770	13,525	27,364	19,000	5,475
Miscellaneous	300	57	0	0	0	0	525	525
Total Expenditures	\$560,709	\$564,178	\$583,975	\$575,166	\$595,605	\$671,363	\$735,380	\$139,775
Net From Taxes	\$346,119	\$341,365	\$356,415	\$321,028	\$354,575	\$397,976	\$431,406	\$76,831

^{dd} Continuance of bag tag mailout due to COVID-19

^{ee} New 7-year waste collection contractor started in 2021

Parks	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
Grants	3,950	5,093	2,000	0	2,000	0	2,000	0
Donations	0	3,828	0	0	0	0	0	0
Total Revenues	\$3,950	\$8,921	\$2,000	\$0	\$2,000	\$0	\$2,000	\$0
Expenditures								
Wages & Benefits	4,600	14,876	4,692	24,332	4,786	27,129	27,808	23,022
Dues & Memberships	500	321	510	316	520	1,254	1,250	730
Wages - Transfer In	0	-4,600	0	0	0	0	0	0
Utilities	3,859	5,562	3,859	4,184	3,936	7,141	7,000	3,064
Janitorial Supplies	2,550	6,201	2,601	1,057	2,653	4,891	4,000	1,347
Building Maintenance	6,500	6,735	6,500	6,499	6,500	16,801	6,500	0
Grounds Maintenance	11,000	28,404	15,720	19,430	16,034	25,300	17,637	1,603
Phone & Internet	0	179	0	153	0	106	120	120
Playground Equipment	1,000	1,178	1,000	0	1,000	222	1,000	0
Insurance	622	549	635	815	748	760	856	108
Legal	500	0	500	0	500	0	0	-500
Miscellaneous	200	3,011	200	737	200	1,251	1,500	1,300
Swimming Pool	17,000	31,235	18,000	0	19,000	0	19,000	0
Fuel	2,750	4,751	2,888	2,760	3,032	11,585	3,487	455
Vehicle Maintenance	2,000	1,109	2,040	3,379	2,081	3,274	2,123	42
Vehicle Insurance	671	597	685	0	698	820	923	225
Studies	0	0	0	0	20,000	29,561	0	-20,000
Transfers - Donations	0	3,800	0	0	0	0	0	0
Total Expenditures	\$53,752	\$103,908	\$59,830	\$63,662	\$81,688	\$130,095	\$93,204	\$11,516
Net From Taxes	\$49,802	\$94,987	\$57,830	\$63,662	\$79,688	\$130,095	\$91,204	\$11,516

Malahide Community Place	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
MCP Hall Rentals	33,000	23,639	33,000	7,128	33,000	8,793	33,000	0
Capital Surcharge	2,200	1,138	2,200	348	2,200	406	2,200	0
Total Revenues	\$35,200	\$24,777	\$35,200	\$7,476	\$35,200	\$9,199	\$35,200	\$0
Expenditures								
Wages & Benefits	183,925	182,461	198,707	142,188	203,839	162,695	207,943	4,104
Mileage	750	1,443	750	814	750	1,156	750	0
Conferences & Training	1,061	1,057	1,082	1,067	1,104	1,704	1,250	146
Health & Safety	150	0	150	31	150	99	150	0
Staff Recruitment	0	82	0	0	0	0	0	0
Utilities	44,100	35,520	44,100	27,139	44,982	26,842	37,694	-7,288
Janitorial Supplies	3,714	2,041	3,789	3,505	3,864	801	3,720	-144
Building Maintenance	12,673	14,048	15,427	15,627	12,195	8,708	14,908	2,713
Grounds Maintenance	5,000	12,028	7,000	5,012	6,000	16,210 ^{ff}	8,000	2,000
Phone & Internet	6,049	5,811	6,170	5,857	6,293	4,980	6,419	126
Copier Lease	974	595	994	373	1,014	216	250	-764
Equipment Maintenance	0	41	2,208	1,711	2,252	136	2,297	45
Minor Equipment	0	111	0	1,070	0	5,183 ^{gg}	0	0
Computer Licenses, Support	500	183	500	0	500	0	0	-500
Supplies	4,500	3,384	4,500	5,482	4,500	2,397	4,500	0
Uniforms	531	613	541	884	552	386	563	11
Postage & Courier	25	0	25	0	25	0	0	-25
Insurance	8,010	7,071	8,170	10,483	9,334	9,787	11,020	1,686
Advertising	4,100	1,816	4,100	2,016	4,100	3,797	4,100	0

^{ff} Increased grass cutting required due to 2021 growing season weather and significant winter maintenance requirements

^{gg} 2021 actual cost incurred due to MPC/SDCH damaged items requiring replacement per asset management plan



Malahide Community Place (continued)	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Transaction Fees	1,050	1,277	1,050	656	1,050	822	1,050	0
Contracted Services	0	0	0	851	0	16	0	0
Transfers To Reserve	0	0	0	1,900	0	0	0	0
Total Expenditures	\$277,112	\$269,582	\$299,263	\$226,666	\$302,504	\$245,935	\$304,614	\$2,110
Net From Taxes	\$241,912	\$244,805	\$264,063	\$219,190	\$267,304	\$236,736	\$269,414	\$2,110



Library	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
Lease Revenue - County	26,106	26,318	26,628	26,766	27,160	26,953	27,142	-18
Total Revenues	\$26,106	\$26,318	\$26,628	\$26,766	\$27,160	\$26,953	\$27,142	-\$18
Expenditures								
Wages & Benefits	0	0	0	0	0	43	0	0
Utilities	7,718	5,128	7,718	3,611	7,872	3,785	3,955	-3,917
Janitorial Supplies	106	107	108	100	110	0	112	2
Building Maintenance	2,335	2,280	2,381	2,316	2,429	2,261	2,478	49
Grounds Maintenance	500	0	500	500	500	500	500	0
Insurance	476	420	486	623	606	582	655	49
Miscellaneous	100	0	100	0	100	0	100	0
Total Expenditures	\$11,235	\$7,935	\$11,293	\$7,150	\$11,617	\$7,171	\$7,800	-\$3,817
Net From Taxes	-\$14,871	-\$18,383	-\$15,335	-\$19,616	-\$15,543	-\$19,782	-\$19,342	-\$3,799

Ball Diamonds	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
Ball Diamond Rental	14,500	11,325	15,000	0	15,500	2,377	12,000	-3,500
Sponsorship Boards	6,000	4,204	6,000	0	6,000	0	0	-6,000
Total Revenues	\$20,500	\$15,529	\$21,000	\$0	\$21,500	\$2,377	\$12,000	-\$9,500
Expenditures								
Wages & Benefits	4,692	4,600	4,786	0	4,882	4,418	5,079	197
Utilities	2,042	1,680	2,042	1,725	2,083	1,710	1,783	-300
Building Maintenance	265	183	271	101	276	1,075	282	6
Grounds Maintenance	4,590	9,021	4,682	6,606	4,775	1,407	4,871	96
Cost Of Sponsorship Boards	6,000	4,786	6,000	0	6,000	0	0 ^{hh}	-6,000
Insurance	216	191	221	283	300	265	298	-2
Miscellaneous	2,500	0	2,500	0	2,500	2,553	2,500	0
Total Expenditures	\$20,305	\$20,461	\$20,502	\$8,715	\$20,816	\$11,428	\$14,813	-\$6,003
Net From Taxes	-\$195	\$4,932	-\$498	\$8,715	-\$684	\$9,051	\$2,813	\$3,497

^{hh} Springfield Brewers undergoing organizational restructuring in 2022 and will not be selling outfield sponsorship (shared revenue with Township)

Concession Booth	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
Concession Booth Rental	6,000	6,000	7,000	0	7,000	0	7,000 ⁱⁱ	0
Total Revenues	\$6,000	\$6,000	\$7,000	\$0	\$7,000	\$0	\$7,000	\$0
Expenditures								
Utilities	1,985	1,270	1,985	801	2,024	879	1,348	-676
Janitorial Supplies	106	147	108	73	110	0	112	2
Building Maintenance	531	220	541	565	552	0	563	11
Insurance	368	325	375	482	508	450	506	-2
Total Expenditures	\$2,990	\$1,962	\$3,009	\$1,921	\$3,194	\$1,329	\$2,529	-\$665
Net From Taxes	-\$3,010	-\$4,038	-\$3,991	\$1,921	-\$3,806	\$1,329	-\$4,471	-\$665

ⁱⁱ Concession booth closed in 2021 due to COVID-19; contract extended

South Dorchester Community Hall	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
SDCH Hall Rentals	9,000	9,250	9,000	2,584	9,000	3,497	9,000	0
Capital Surcharge	450	463	450	129	450	175	450	0
Total Revenues	\$9,450	\$9,713	\$9,450	\$2,713	\$9,450	\$3,672	\$9,450	\$0
Expenditures								
Wages & Benefits	0	0	0	5,672	0	12,445	12,632	12,632
Utilities	4,961	960	4,961	1,932	5,060	2,659	2,595	-2,465
Janitorial Supplies	1,000	601	1,000	428	1,000	58	750	-250
Building Maintenance	7,684	7,789	3,337	5,023	3,404	4,965	3,472	68
Grounds Maintenance	2,000	8,627	5,000	3,718	2,000	6,610 ^{jj}	4,000	2,000
Phone & Internet	866	858	883	861	901	853	919	18
Equipment Maintenance	2,446	108	287	0	293	1,118	299	6
Supplies	1,000	147	1,000	33	1,000	729	1,000	0
Insurance	2,273	2,007	2,319	2,975	2,365	2,777	3,127	762
Total Expenditures	\$22,230	\$21,097	\$18,787	\$20,642	\$16,023	\$32,214	\$28,794	\$12,771
Net From Taxes	\$12,780	\$11,384	\$9,337	\$17,929	\$6,573	\$28,542	\$19,344	\$12,771

^{jj} Increased grass cutting required due to 2021 growing season weather and significant winter maintenance requirements

Cemeteries	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Revenues								
Interest Income	0	119	0	43	0	0	0	0
Sale of Plots	1,000	0	1,000	0	1,000	0	1,000	0
Interment Fees	1,000	700	1,000	0	1,000	0	1,000	0
Maintenance Receipts	0	0	0	57	0	0	0	0
Total Revenues	\$2,000	\$819	\$2,000	\$100	\$2,000	\$0	\$2,000	\$0
Expenditures								
Wages & Benefits	1,250	749	1,275	72	1,300	4,485	1,326	26
Headstone Maintenance	5,000	0	5,000	0	5,000	0	0	-5,000
Grounds Maintenance	10,490	8,798	10,659	6,852	12,833	18,709 ^{kk}	17,833	5,000
Contractor - Interments	1,000	570	1,000	0	1,000	0	1,000	0
Miscellaneous	300	0	300	0	300	0	300	0
External Support	28,000	28,000	24,500	24,500	25,250	25,250	26,000	750
Transfers To Reserve	0	10,000	0	0	0	0	0	0
Total Expenditures	\$46,040	\$48,117	\$42,734	\$31,424	\$45,683	\$48,444	\$46,459	\$776
Net From Taxes	\$44,040	\$47,298	\$40,734	\$31,324	\$43,683	\$48,444	\$44,459	\$776

^{kk} Increased grass cutting required due to 2021 growing season weather

East Elgin Community Complex	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Expenditures								
50% of Net Operating Costs	278,500	248,167	278,500	320,651	278,500	278,500	297,517 ^{II}	19,017
50% of Youth Ice Time	16,500	26,175	16,500	8,829	16,500	17,227	16,500	0
Total Expenditures	\$295,000	\$274,342	\$295,000	\$329,480	\$295,000	\$295,727	\$314,017	\$19,017
Net From Taxes	\$295,000	\$274,342	\$295,000	\$329,480	\$295,000	\$295,727	\$314,017	\$19,017

^{II} As proposed at the EECC 2022 Budget meeting



Long-term Debt Payments	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
<u>Imperial Road Firehall</u>								
Principal	65,574	0	81,066	81,069	83,750	83,751	86,521	2,771
Interest	70,587	73,149	67,987	67,987	65,304	65,304	62,533	-2,771
Transfer From DC Reserve	-32,470	0	-31,274	0	-30,040	-30,040	-30,040	0
	103,691	73,149	117,779	149,056	119,014	119,015	119,014	0
<u>MCP & SDCH</u>								
Principal	82,657	82,653	86,043	86,043	89,572	89,571	93,246	3,674
Interest	25,755	25,756	22,366	22,366	18,837	18,837	15,163	-3,674
	108,412	108,409	108,409	108,409	108,409	108,408	108,409	0
<u>Pier</u>								
Principal	0	0	14,801	0	36,183	23,525	48,043	11,860
Interest	0	0	10,000	5,897 ^{mm}	23,000	20,989	34,007	11,007
	0	0	24,801	5,897	59,183	44,514	82,050	22,867
<u>Streetlights & Sidewalks</u>								
Principal	7,376	7,376	7,580	7,580	7,789	7,789	8,004	215
Interest	1,249	1,249	1,046	1,046	837	837	622	-215
	8,625	8,625	8,626	8,626	8,626	8,626	8,626	0
Net From Taxes	\$220,728	\$190,183	\$259,615	\$271,988	\$295,232	\$280,563	\$318,099	\$22,867

^{mm} Interest only payments were being made until construction was completed



Transfers to Reserves	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Restricted Revenues								
Canada Community-Building	573,192	578,619	281,884	281,884	294,697	577,998	294,697	0
OCIF Funding	234,039	234,039	238,268	558,469	238,268	238,268	463,384	225,116
Grants - Other	558,587	558,587	0	0	0	911,732 ⁿⁿ	0	0
Development Charges Income	0	218,454	0	197,717	0	122,589	120,000	120,000
Interest Income - DCs	0	8,308	0	3,928	0	0	5,000	5,000
Total Restricted Revenues	1,365,818	1,598,007	520,152	1,041,998	532,965	1,850,587	883,081	350,116
Restricted Transfers								
Transfer of Grants to Reserves	1,365,818	1,371,245	520,152	840,353	532,965	1,727,998	758,081	225,116
Transfer To DC Reserve	0	226,762	0	201,645	0	122,589	125,000	125,000
Total Restricted Transfers	1,365,818	1,598,007	520,152	1,041,998	532,965	1,850,587	883,081^{oo}	350,116

ⁿⁿ Modernization grant \$17,500, Safe Restart Funding \$163,818, COVID – Fire \$6,800, OCLIF \$5,000, OCIF Pump Station Rebuild \$618,614, ICIP park project \$100,000

^{oo} Net impact to property taxes is nil. Funds are fully transferred to obligatory reserves to be used for their legislative purposes

Transfers to Reserves <i>(continued)</i>	2019 Budget	2019 Actuals	2020 Budget	2020 Actuals	2021 Budget	2021 Actuals	2022 Budget	Change (\$)
Capital Transfers								
Roads Reserve	545,000	545,000	475,000	475,000	482,000	482,000	562,430	80,430
Buildings Reserve	176,000	176,000	226,100	226,100	193,700	193,700	193,700	0
Vehicles Reserve	457,500	457,500	469,000	469,000	476,500	476,500	500,325	23,825
Equipment & Furniture Reserve	224,950	224,950	227,600	227,600	225,250	225,250	225,250	0
Land Improvements Reserve	71,050	71,050	72,550	72,550	74,050	74,050	77,750	3,700
Administration / Council Reserve	5,000	5,000	5,000	5,000	5,000	5,000	0	-5,000
Fire Reserve (Hydrants)	5,000	5,000	5,000	5,000	5,000	5,000	0	-5,000
Parks & Community Centres	1,700	1,700	1,700	1,700	1,700	1,700	1,700	0
Community Service Reserve	175	175	175	175	175	175	0	-175
Plans & Studies	35,500	35,500	36,000	36,000	36,000	36,000	35,000	-1,000
Total Capital Transfers	1,521,875	1,521,875	1,518,125	1,518,125	1,499,375	1,499,375	1,596,155	96,780
Total Capital Funding^{PP}	2,887,693	3,119,882	2,038,277	2,560,123	2,032,340	3,349,962	2,479,236	446,896
Stabilization Transfers								
Election Stabilization	7,500	7,500	7,500	7,500	6,500	6,500	8,000 ^{9q}	1,500
Insurance Claims	6,500	6,500	6,500	6,500	6,500	6,500	0	-6,500
Legal Contingencies	6,500	6,500	6,500	16,500	5,000	5,000	0	-5,000
General Contingencies	56,944	46,944	24,888	24,888	5,000	5,000	0	-5,000
Wage Related Contingencies	20,000	20,000	20,000	20,000	19,176	19,176	0	-19,176
Tax Write-off Stabilization	20,000	20,000	20,000	20,000	0	0	0	0
Total Stabilization Transfers	117,444	107,444	85,388	95,388	42,176	42,176	8,000	-34,176
Net From Taxes	\$1,639,319	\$1,629,319	\$1,603,513	\$1,613,513	\$1,541,551	\$1,541,551	\$1,604,155	\$62,604

^{PP} Annual funding allocated to fund capital projects, includes transfers of obligatory reserve funds from prior page

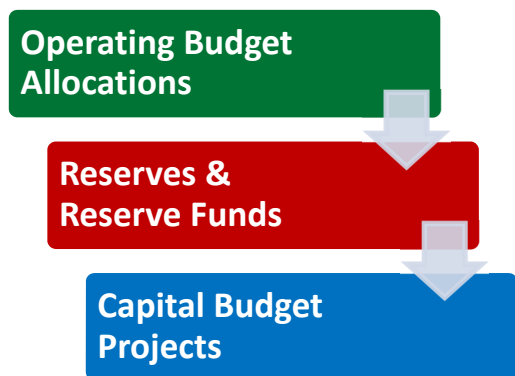
^{9q} One quarter of the estimated cost of the next election

CAPITAL PROJECTS

While the Township’s operating budget looks at the day-to-day expenditures of the municipality, the capital budget looks at new significant investments. Historically, the capital budget has been reserved for costs relating to the purchase, construction or rehabilitation of tangible capital assets, though this scope has been expanded in 2022 to include other one-time strategic initiatives of significance.

Understanding the relationship between the Township’s Operating Budget, Reserves and Capital Budget is key to developing a sustainable long-term financial plan.

All Township revenues, including property taxes, user fees, grants and development charges, are collected through the operating budget and transferred to reserves. Transfers from reserves are in-turn used to finance capital projects.



Reserves are used as an intermediary so tax rates can remain stable when capital financing needs and reserve balances fluctuate.

The Township’s 2022 Operating Budget provides \$2,479,236 in annual capital funding. Though a portion of this is restricted to growth related projects of which none are proposed in 2022. These funding sources include:

Funding Source	2022
Property Taxes	\$1,596,155
Canada Community Building Fund	\$294,697
OCIF Funding	\$463,384
Total Annual Non-Growth-Related Capital Funding	\$2,354,236
Development Charges	\$125,000
Total Annual Capital Funding	\$2,479,236

Conversely, the Township’s 2022 Capital Budget is recommending a \$3,252,500 spend. The way the Township budgets for capital projects allows for single year differences between capital funding and spending, as long as parity is considered over the long-term.

Capital funding is proposed to be spent in these areas for 2022:

Project Category	2022 Budget	%
Plans & Studies	120,000	3.7%
Governance & Administration	43,500	1.3%
Fire & Emergency Services	83,200	2.6%
Fleet & Equipment	526,300	16.2%
Parks, Recreation & Facilities	75,000	2.3%
East Elgin Community Complex	188,500	5.8%
Road Network	2,076,000	63.8%
Municipal Drainage	140,000	4.3%
Total	3,252,500	100%

Capital Budget	2021 Carry Forwards	New Projects	2022 Capital Budget	Funding Source(s)
Plans & Studies				
Bi-Annual OSIM Bridge Inspections	0	40,000	40,000	Roads Reserve
Road Safety Audit	0	30,000	30,000	Roads Reserve
Shared Building, Planning & Bylaw Enforcement	0	50,000	50,000	Building Stabilization (25%) & Modernization Fund (75%)
	0	145,000	145,000	
Governance & Administration				
¹ Servers, Computers, Network & Other IT Equipment	0	25,000	25,000	Equipment & Furniture Reserve
² Software Modernization Initiatives	0	13,500	13,500	Modernization Funds
	0	38,500	38,500	
Fire & Emergency Services				
³ SCBA & Bunker Gear	0	42,600	42,600	Equipment & Furniture Reserve
⁴ Fire Communications Equipment - Radios & Pagers	0	3,000	3,000	Equipment & Furniture Reserve
⁵ General Equipment Allowance – Hose, Nozzles, Etc.	0	8,000	8,000	Equipment & Furniture Reserve
⁶ Water & Ice Rescue Equipment	0	6,000	6,000	Equipment & Furniture Reserve
⁷ Vent / Extrication Saws	0	3,400	3,400	Equipment & Furniture Reserve
⁸ Power Washers Station 3/4	0	12,200	12,200	Equipment & Furniture Reserve
⁹ County Radio System Backup Batteries	0	8,000	8,000	Equipment & Furniture Reserve
	0	83,200	83,200	

¹ Replacement of servers and computer equipment required in 2022

² Allows for transition to cloud solutions offered by Microsoft resulting in reduced future capital costs while enhancing staff's current ability to collaborate on projects

³ Yearly allowance for replacement, PPE lifespan 10 years

⁴ Allowance to replace existing stock – lifespan around 7 years

⁵ Replacing nozzles to match water flow tactics for fires

⁶ Replacing aging equipment

⁷ Completion of saw replacement project

⁸ To maintain equipment

⁹ Township share of battery back-up for County radio system

Capital Budget	2021 Carry Forwards	New Projects	2022 Capital Budget	Funding Source(s)
Fleet & Equipment				
¹⁰ Truck 85: 2010 Ford F350 1 Ton Pickup	0	80,000	80,000	Vehicles Reserve
¹⁰ Truck 86: 2012 ¾ ton Chevrolet	0	40,000	40,000	Vehicles Reserve
¹⁰ Tandem #15	225,750	130,550	356,300	Vehicles Reserve
¹¹ Chipper #61	50,000	0	50,000	Equipment & Furniture Reserve
	275,750	250,550	526,300	
Roads & Bridges				
¹² Community Safety - Speed Reduction Signage	0	9,000	9,000	Roads Reserve
¹² Community Safety - Warning Signage	0	32,000	32,000	Roads Reserve
Wooleyville Line	50,000	0	50,000	Roads Reserve
Roadworks - Pressey Line: Catherine to Walker	0	550,000	550,000	OCIF
Roadworks - Pier Parking Lot Construction and Drainage	0	125,000	125,000	Roads Reserve
¹³ Roadworks - Colin St. One-Way Conversion	0	15,000	15,000	Roads Reserve
¹⁴ Hacienda Line & Vienna Line Culvert Rehab Review	30,000	0	30,000	Roads Reserve
¹⁴ Carter Rd Bridge Rehab Design	0	25,000	25,000	Roads Reserve
¹⁴ Hacienda Rd Culvert Rehab Design	0	40,000	40,000	Roads Reserve
¹⁴ Vienna Ln Culvert Rehab Design & Construction	0	1,000,000	1,000,000	Canada Community Building Fund
¹² Community Safety - Guiderails	100,000	100,000	200,000	Roads Reserve
	180,000	1,896,000	2,076,000	
Municipal Drainage				
Norton Street	0	40,000	40,000	Roads Reserve
Sparta Line	0	100,000	100,000	Roads Reserve
	0	140,000	140,000	

¹⁰ Per Fleet Replacement Plan

¹¹ No 2021 replacement awarded, budget provided for refurbishment of existing chipper

¹² Per road safety audit phase 2

¹³ Per resolution No. 21-338

¹⁴ Per 2020 Bridge and Culvert Inspection



Capital Budget

	2021 Carry Forwards	New Projects	2022 Capital Budget	Funding Source(s)
Parks, Recreation & Facilities				
Copenhagen Park	30,000	10,000	40,000	Land Improvements Reserve
¹⁵ Ball Diamonds - Lighting Switchover	0	6,500	6,500	Land Improvements Reserve
¹⁶ Ball Diamonds - Drainage Improvements	0	4,000	4,000	Land Improvements Reserve
¹⁷ Facilities - Floor Scrubber (MCP)	0	6,000	6,000	Equipment & Furniture Reserve
¹⁸ Facilities - MCP Wood Fence Replacement	0	6,000	6,000	Land Improvements Reserve
¹⁹ Facilities - Health and Safety - Defibrillator devices	0	6,000	6,000	Equipment & Furniture Reserve
²⁰ Facilities - Dehumidifier	0	6,500	6,500	Equipment & Furniture Reserve
	30,000	45,000	75,000	
East Elgin Community Complex (Township share only)				
Ice Resurfacer	0	52,500	52,500	Equipment & Furniture Reserve
Skate Tile	0	75,000	75,000	Buildings Reserve
Parking Lot	0	27,500	27,500	Land Improvements Reserve
Hot Water Heaters	0	16,000	16,000	Buildings Reserve
Concrete Floor Repairs - Olympia Room & Rink Access	0	7,500	7,500	Buildings Reserve
Security Cameras and Updated Infrastructure	0	10,000	10,000	Buildings Reserve
	0	188,500	188,500	
2022 Total Capital Budget	485,750	2,766,750	3,252,500	

¹⁵ Move lighting onto new poles installed in 2021

¹⁶ Ponding issues at west corner of front diamond and green space between front and back diamond

¹⁷ Existing scrubber from MCB moved to South Fire Hall

¹⁸ Poor condition fence along pathway from road to MPC parking lot

¹⁹ Municipal building health and safety consideration

²⁰ To address ongoing air moisture issues

CAPITAL FINANCING STRATEGY

One of the most difficult concepts municipalities grapple with is understanding how much to contribute and retain in reserves. Although there's no one-size fits-all answer to this question, answers can be found by looking ahead to the Township's future in order to develop a greater understanding of how decisions today impact the Township tomorrow.

This process of looking ahead is not new to the Township, who completed a fixed, multi-year budget for 2019 to 2022. With this being the last year of the multi-year budget, staff thought it would be prudent to look ahead to future requirements for some of its most costly capital project categories to assess the Township's current financial trajectory.

Although this work has been limited to Roads, Bridges, Drainage & Vehicles for 2022, it is our goal to have capital forecasts for all project categories for next year's budget. The work provided in 2022's budget should serve as a roadmap for how other project categories will be approached.

Roads, Bridges & Drainage

The Township spends the majority of its capital funding on roads, bridges and drainage, 68.1% of 2022's capital budget. Therefore, the Township has the most to gain through optimized financial management in this area. The benefits of improving roads capital funding are obvious from a public safety prospective, but there's also financial benefits to taxpayers as well. Funding levels should be set so that the Township is able to rehabilitate roads when needed. Inadequate funding leads to project delays which often causes the projects to become more expensive as deterioration compounds.

A review of the Township's current financial trajectory, based on the attached forecasted projects, indicated the Roads Reserve would be nearly depleted by 2029. Funds were able to be redistributed from the Development Charges Reserve, discussed later, and an increase to the reserve contribution of \$80,430 was made to balance things out. Though the reserve will still be slightly drawn down from its position at the end of 2022, but still in a very managed position moving forward.

Fleet

The next largest area for capital spending at the Township is for Fleet. While the Township does have a fleet replacement plan in place, which informs the 2022's Capital Budget forecasts, there has historically been some dispute over the timing of projects. For these reasons, a more conservative approach has been taken for 2022 in hopes the plan will continue to be fleshed out in future years.

Setting aside the actual timing of fleet replacements, the need for significant financial contributions to this project category are apparent, especially when factoring in Fire service vehicles. A modest adjustment of \$27,525 is being proposed for 2022's budget, with future increases of \$25,000 being tentatively suggested. Using this approach, the reserve will still be drawn down to \$573,505 by the end of 2027. Staff will continue to monitor this area and look for opportunities to redistribute funding from lower priority sources as plans continue to be developed.

Capital Forecasts

The prospective set of projects and reserve balances has been provided in subsequent pages in the interest of full transparency.

Capital Forecast – Drainage, Roads & Bridges *(continued)*

	2023	2024	2025	2026	2027	2028
Drainage						
Wooleyville Line	250,000					
Pressey Line: Springfield Rd to Catherine St	100,000					
Various		100,000	100,000			
Weldon Street: Springwater road to East Limit				100,000		
Rush Creek Line - Imperial Rd to Jamestown Ln					100,000	
Wooleyville Line	250,000					
Pressey Line: Springfield Rd to Catherine St	100,000					
Total Drainage	350,000	100,000	100,000	100,000	100,000	0
Roads						
Wooleyville Line Reconstruction	350,000					
Pressey Line: Springfield Rd to Catherine St	650,000					
Brook Line: Rogers Road to Caverly Road	275,000					
College Line: Springwater Road to Imperial Road		725,000				
Chalet Line: Carter Road to East Limit			275,000			
Vienna Line: West Limit to Imperial Road			500,000			
Weldon Street: Springwater Rd to East Limit						700,000
College Line: Imperial Road to Hacienda Road				380,000		
Pigram Road: Wilson Line to Avon Drive					875,000	
Total Roads	1,275,000	725,000	775,000	380,000	875,000	700,000

Capital Forecast – Drainage, Roads & Bridges *(continued)*

	2023	2024	2025	2026	2027	2028
Bridges						
Carter Rd. Bridge Rehab	150,000					
Hacienda Rd Rehab/Replacement Construction		750,000				
Calton Line Culvert Rehab Design		40,000				
Calton Line Rehab			350,000			
Pigram Rd Rehab Design			40,000			
Pigram Rd Rehab				400,000		
Dorchester Rd. Culvert EA				80,000		
Dorchester Rd. Culvert Design					40,000	
Dorchester Rd. Culvert Construction						750,000
Glencolin Ln Culvert Rehab Design					40,000	
Glencolin Ln Culvert Rehab						150,000
Total Bridges	150,000	890,000	490,000	580,000	180,000	1,000,000
Total Road Network Capital Costs	\$1,775,000	\$1,715,000	\$1,365,000	\$1,060,000	\$1,155,000	\$1,700,000
Consolidated Roads Capital Reserve Forecast						
Opening Eligible Reserve Balance	1,309,589	1,385,014	1,001,774	980,007	1,274,943	1,486,816
Annual Funding - Roads Reserve	562,430	573,679	585,152	596,855	608,792	620,968
Annual Funding - OCIF	463,384	463,384	463,384	463,384	463,384	463,384
Annual Funding – Canada Community Benefit Fund	294,697	294,697	294,697	294,697	294,697	294,697
Less: Proposed Capital Projects	(1,775,000)	(1,715,000)	(1,365,000)	(1,060,000)	(1,155,000)	(1,700,000)
Consolidated Closing Reserve Balance	\$855,100	\$483,108	\$484,513	\$815,252	\$1,076,296	\$818,659



Capital Forecast – Fleet

	2023	2024	2025	2026	2027
Fleet					
Portable Man-Lift for working at heights			30,000		
Subcompact Tractor for Parks Department			40,000		
Equip. 61: 2022 Vermeer 1250 Chipper		120,000			
Truck 87: 2013 ¾ Ton F250	40,000				
Car 1: 2009 Focus	36,000				
Truck 71: 2009 ½ Ton Chevrolet	36,000				
Truck 10: International Single Axle Dump	250,000				
Truck 44: 2008 Case Tractor/Loader	240,000				
Truck 74: 2016 ¾ ton F250		37,000			
Truck 22: 2012 Mack tandem dump w/ plow		371,000			
Truck 75 2018 ¾ Ton F250				41,000	
Truck 78 2020 ½ Ton F150				36,000	
Truck 79 2020 ½ Ton F150				36,000	
Truck 23: 2014 Tandem dump w/ plow				386,000	
Truck 76: 2018 ¾ Ton F250					42,000
Truck 88: 2016 Ford F550 2-ton service truck					100,000
Truck 42: 2011 John Deere Tractor					205,000
Fire: Tanker 3		468,000			
Fire: Car 1				60,000	
Fire: Pumper 3					675,000
Total Fleet Capital Costs	602,000	996,000	70,000	559,000	1,022,000
Vehicles Reserve Forecast					
Opening Reserve Balance	1,074,580	972,905	502,230	982,555	998,880
Annual Funding	500,325	525,325	550,325	575,325	600,325
Less: Proposed Capital Projects	(602,000)	(996,000)	(70,000)	(559,000)	(1,022,000)
Consolidated Closing Reserve Balance	972,905	502,230	982,555	998,880	577,205



RESERVES & RESERVE FUNDS

Reserves and Reserve Funds are financial management tools that are an essential part of a municipality’s financial strategy. Effective management of the Township’s reserves is important to ensure tax payer money is spent efficiently, critical infrastructure is replaced when needed, and some control is retained over tax rates. Contributions to reserves are made through deliberate operating budget allocations, receipt of restricted funding such as grants and donations as well as transfers of any left-over spending at the end of each year.

Reserve Categories

The Township’s reserves have been divided into three categories based on how they are established, used and managed.

Category	Establishment	Uses	Management
Obligatory Reserve Funds	Through funding agreements or Provincial legislation	Use of these funds requires adherence to statutory requirements tied to each fund	Plan for use against costs which are considered both eligible according to legislation and offset amounts that tax payers would otherwise fund
Reserves – Contingencies & Stabilization	By Council	To offset the costs of unexpected one-time events and to provide sufficient operating cash flows	Amounts in reserves should be based on assessments of potential financial threats that would result in significant, single-year tax rate increases or unnecessary borrowing costs
Reserves – Capital	By Council	Funding the Township’s capital budget	Amounts set aside in each reserve should be supported by a long-term capital plan which justifies its balance in a given year

RESERVES & RESERVE FUND CONTINUITY SCHEDULES

Obligatory Reserve Funds	2021 Forecasts				2022 Budget		
Reserve/Reserve Fund	Opening Balance	Net Transfers	Recommended Reallocations	Closing	Operating Contributions	Uses	Closing
Building & Development	520,659	110,489	0	631,148	56,868	(12,500)	675,516
Development Charges Reserve Fund	774,491	81,149	(198,509)	657,131	125,000	(40,040)	742,091
Canada Community Building Fund	536,149	189,583	0	725,732	294,697	(1,000,000)	20,429
Ontario Community Infrastructure Fund	57,252	241,541	0	298,793	463,384	(550,000)	212,177
Cash in Lieu of Parkland	30,787	(10,080)	0	20,707	0	0	20,707
Ontario Cannabis Legalization Fund	15,000	5,000	0	20,000	0	0	20,000
Restricted Grants & Donations	0	17,500	0	17,500	0	(37,500)	(20,000)
Safe Restart Fund	32,165	29,360	0	61,525	0	0	61,525
Springfield Streetlights	44,376	0	0	44,376	0	0	44,376
Avon Streetlights	1,386	195	0	1,581	195	0	1,776
Total	2,012,265	664,737	(198,509)	2,478,493	940,144	(1,640,040)	1,778,597

Contingency & Stabilization	2021 Forecasts				2022 Budget		
Reserve/Reserve Fund	Opening Balance	Net Transfers	Recommended Reallocations	Closing	Operating Contributions	Uses	Closing
Working Capital	856,775	0	0	856,775	0	0	856,775
WSIB NEER	22,469	(18,097)	(4,372)	0	0	0	0
Protective Reserve	221,169	5,000	(226,169)	0	0	0	0
Building Legal Defence Contingency	28,037	0	(28,037)	0	0	0	0
Computer Licences	4,824	0	(4,824)	0	0	0	0
Waste Management	5,919	0	(5,919)	0	0	0	0
County Roads	54,426	44,539	0	98,965	0	0	98,965
Municipal Elections	0	0	0	0	8,000	0	8,000
Fire Reserve	149,458	12,000	0	161,458	0	0	161,458
Planning & Development Reserve	253,280	26,000	0	279,280	0	(20,000)	259,280
Contingency – Parks, CC, EECC	60,266	175	0	60,441	0	0	60,441
Operating Budget Carryforwards	179,700	15,300	0	195,000	0	(195,000)	0
Total	1,836,323	84,917	(269,321)	1,651,919	8,000	(215,000)	1,444,919

Capital Reserves Reserve/Reserve Fund	2021 Forecasts				2022 Budget		
	Opening Balance	Net Transfers	Recommended Reallocations	Closing	Operating Contributions	Uses	Closing
Land Purchase Reserve	26,172	0	0	26,172	0	0	26,172
Land Improvements Reserve	494,911	55,659	0	550,570	74,050	(84,000)	540,620
Buildings Reserve	431,878	190,700	0	622,578	193,700	(108,500)	707,778
Vehicles Reserve	694,605	352,250	0	1,046,855	504,025	(476,300)	1,074,580
Administration / Council Reserve	800,848	(71,019)	(470,118)	259,711	0	(28,800)	230,911
Modernization Fund Reserve	0	0	470,118	470,118	0	(13,500)	456,618
Cemetery Reserve	81,110	1,700	0	82,810	1,700	0	84,510
Roads Reserve	952,767	(173,361)	471,147	1,250,553	562,430	(736,000)	1,076,983
Sidewalks Reserve	(33,792)	10,000	0	(23,792)	10,000	0	(13,792)
Streetlights Reserve	3,317	0	(3,317)	0	0	0	0
Equipment & Furniture	901,463	137,250	0	1,038,713	225,250	(234,200)	1,029,763
Plans & Studies Reserve	0	0	0	0	35,000	0	35,000
Total	4,353,279	503,179	(467,830)	5,324,288	1,606,155	(1,681,300)	5,249,143
Grand Total	8,201,867	1,252,833	0	9,454,700	2,554,299	(3,536,340)	8,472,659

Reallocations

Although a full review of reserves and reserve funds is still in progress, some funding can be safely reallocated as part of 2022’s Budget.

Development Charges – as part of the development charges background study and bylaw update, Watson & Associates adjusted prior capital funding so the Township remained compliant with the Development Charges Act. These adjustments are common as part of a DC bylaw update. This resulted in the derestriction of \$198,509 which is recommended to be reallocated to the Roads Reserve.

Protective Reserve – according to Township policy, this reserve was to be used for future building, bylaw, policing and emergency

management services. This reserve has historically not been used. Future costs relating to building and bylaw will be funded through the Township’s obligatory reserve fund “Building & Development” instead. OPP’s billing methodology does not require a contingency reserve and emergency services can be funded through the Fire Reserve.

Building Legal Defence Contingency Reserve – future costs in this area will be funded through the “Building & Development” Reserve funded through building permits.

Others – a number of reserves without annual allocations haven’t been used in years. The funding is being distributed to areas where it can be utilized.

Obligatory Reserve Fund Explanations & Updates

Building & Development

Source of funding: Annual building permit surpluses

Uses & Restrictions: 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.

2022 Financial update: the balance of this reserve has increased from \$213,359 in 2017 to a forecasted \$631,148 by the end of 2021. While building permit surpluses are expected given the rate of permit activity over the last few years, the growth of this reserve was becoming somewhat concerning as more of the Township’s funds became restricted. With the organizational restructuring that took place in 2021, further use of contracted services and implementation of a permitting software, the rate of growth for this reserve should slow in future years (estimating growth of nearly \$44,368 for 2022). A review of fees can be undertaken during 2023.

Development Charges Reserve Fund

Source of funding: Development charges

Uses & Restrictions: To fund growth related projects in accordance with the Development Charges Act and contemplated as part of the Township’s Development Charges Background Study.

2022 update: As part of the Development Charges Background Study process, Watsons and Associates made a number of adjustments to the Township’s reserves in bring the Township in line with Development Charges Act requirements. These adjustments were favorable to the Township as they derestricted \$198,509 of funding retained in this reserve. The derestricted funds are eligible to be redistributed to property tax funded reserves.

Canada Community Building Fund (formerly Federal Gas Tax Fund)

Source of funding: Annual funding provided by the Government of Canada under the agreement signed with the Government of Ontario and the Association of Municipalities of Ontario (AMO).

Uses & Restrictions: Uses must adhere to the eligibility criteria contained in the Township’s funding agreement.

2022 Financial update: existing funds are recommended to be fully drawn to fund the Vienna Line Culvert Rehabilitation project at an estimated \$1,000,000. Future CCBF funding allocations are considered to be earmarked for future road and bridge projects for financial modelling purposes.

Ontario Community Infrastructure Fund (OCIF)

Source of funding: Annual funding provided by the Province of Ontario under the agreement signed with the Government of Ontario.

Uses & Restrictions: Uses must adhere to the eligibility criteria contained in the Township’s funding agreement with the Province.

2022 Financial update: As part of the Township’s funding agreement, OCIF funds are required to be retained in an interest-bearing reserve fund. Future OCIF funding allocations are considered to be earmarked for future road and bridge projects for financial modelling purposes. A change to the OCIF funding formula has increased the Township’s annual funding from \$238,268 in 2021 to \$463,384 in 2022. This bump-up in funding is expected to continue to be provided in future years.

Cash In Lieu of Parkland Reserve Fund

Source of funding: Developer contributions received in lieu of land being conveyed to the Municipality for parkland requirements as per the Planning Act.

Uses & Restrictions: 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.

2022 Financial update: With the Township’s now having completed a development charge background study and parks and recreation master plan, a review of these fees may be timely for 2022’s workplan. It would be ideal to perform such a review prior to any significant development. This would ensure parkland dedication fee collections are sufficient to fund future parkland acquisitions and enhancements, particularly in Springfield if significant growth were to occur.

Ontario Cannabis Legalization Fund (OCLIF)

Source of funding: Funding provided by Province to help with implementation costs of recreational cannabis legalization.

Uses & Restrictions: Use is restricted to expenses incurred as a result of cannabis legalization.

2022 Financial update: None of the \$20,000 in funding has been used by the Township. There may be opportunities to apply this funding retroactively to past costs incurred in relation to legal matters resulting from cannabis legalization.

Restricted Grants & Donations Reserve Fund NEW

Source of funding: One-time grants or donations which are received on the basis that they are used for specific (restricted) purposes

Uses & Restrictions: Restricted to the purpose for which the funds have been received – either through a grant or donation agreement.

2022 Financial update: This reserve is recommended to provide the Township a temporary holding account for one-time grants and donations which have restricted uses. Previously, such items were held in unrestricted accounts making it difficult to understand what portion of their balances were actually unrestricted.

Safe Restart Reserve Fund

Source of funding: One-time grants provided by the Province of Ontario.

Uses & Restrictions: Restricted to COVID-19 pandemic expenses or revenues shortfalls as a result of COVID-19.

2022 Financial update: All but \$61,525 in Safe Restart Funding has been applied to the Township’s operating budget to offset pandemic related cost pressures. With purchases of personal protective equipment and social distancing measures slowing, the remaining balance could be used to offset potential declines in POA and recreation revenue.

APPENDIX A

2022 USER FEE SCHEDULE

CLERK'S & CORPORATE SERVICES

SECTION 1: Licences

Items are exempt from HST.

ITEM	2019 FEE	2020 FEE	2021 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)	2019 is year 6 - \$5,000.00 annually, to be increased by CPI in years 6, 11, 16 as per agreement (see By-law No. 13-41)	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)

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

All items are subject to HST.

ITEM	2019 FEE	2020 FEE	2021 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	\$10.00
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	2019 FEE	2020 FEE	2021 FEE	2022 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	2019 DEPOSIT	2020 DEPOSIT	2021 DEPOSIT	2022 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	\$560.00	\$570.00	\$580.00	\$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.	\$155.00	\$160.00	\$165.00	\$170.00
Percolation Test	\$240.00	\$245.00	\$250.00	\$255.00
Ontario Power Authority Review and Response for Feed-In-Tariff (FIT) Applications	\$160.00	\$165.00	\$170.00	\$175.00

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.

ITEM	2019 FEE	2020 FEE	2021 FEE	2022 FEE
DOG LICENCES				
- first dog	\$33.00	\$34.50	\$34.50	\$35.20
- second dog	\$38.00	\$39.50	\$39.50	\$40.30
- third dog	\$58.00	\$59.50	\$59.50	\$60.70
- kennel licence	\$132.00	\$142.00	\$142.00	\$145.00
- replacement tag	\$5.00	\$5.00	\$5.00	\$5.00
- dangerous dog	\$207.00	\$212.00	\$212.00	\$216.30
- 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 ITEM	2019 FEE BEFORE 5% SURCHARGE	2020 FEE BEFORE 5% SURCHARGE	2021 FEE BEFORE 5% SURCHARGE	2022 FEE BEFORE 5% SURCHARGE
Licensed Event – Community Room A, any day of the week	\$61.80/day	\$63.34/day	\$63.34/day	\$64.92/day
Licensed Event – Community Room B or C, Friday or Saturday	\$309.05/day	\$316.77/day	\$316.77/day	\$324.68/day
Licensed Event – Community Room B or C, Sunday to Thursday	\$254.51/day	\$260.87/day	\$260.87/day	\$267.39/day
Licensed Event – Community Rooms B & C, Friday or Saturday	\$432.88/day	\$443.70/day	\$443.70/day	\$454.79/day
Licensed Event – Community Rooms B & C, Sunday to Thursday	\$371.11/day	\$380.38/day	\$380.38/day	\$389.88/day
Licensed Event – Community Rooms A,B & C, Friday or Saturday	\$494.64/day	\$507.00/day	\$507.00/day	\$519.67/day
Licensed Event – Community Rooms A,B & C, Sunday to Thursday	\$432.88/day	\$443.70/day	\$443.70/day	\$454.79/day
Licensed Hourly – Community Room B or C	\$55.65/day	\$57.04/day	\$57.04/day	\$58.46/day
Licensed Hourly –	\$67.41/day	\$69.09/day	\$69.09/day	\$70.81/day

MALAHIDE COMMUNITY PLACE ITEM	2019 FEE BEFORE 5% SURCHARGE	2020 FEE BEFORE 5% SURCHARGE	2021 FEE BEFORE 5% SURCHARGE	2022 FEE BEFORE 5% SURCHARGE
Community Rooms A & B				
Licensed Hourly – Community Rooms B & C	\$74.12/day	\$75.97/day	\$75.97/day	\$77.87/day
Licensed Hourly – Community Rooms A, B & C	\$88.58/hour	\$90.79/hour	\$90.79/hour	\$93.06/day
Recurring Program – Community Room A	\$18.57/hour	\$19.03/hour	\$19.03/hour	\$19.51/day
Recurring Program – Community Room B or C	\$30.89/hour	\$31.66/hour	\$31.66/hour	\$32.45/day
Meetings - Meeting Room	\$30.14/three hour meeting	\$31.66/three hour meeting	\$31.66/three hour meeting	\$32.39/three hour meeting
Meetings – Community Room A	\$45.43/three hour meeting	\$47.72/three hour meeting	\$47.72/three hour meeting	\$48.91/three hour meeting
Unlicensed Event – Community Room A	\$30.14/hour	\$31.66/hour	\$31.66/hour	\$32.45/hour
Unlicensed Event – Community Room B or C	\$48.28/hour	\$50.71/hour	\$50.71/hour	\$51.98/hour
Unlicensed Event – Community Rooms A & B	\$54.30/hour	\$57.04/hour	\$57.04/hour	\$58.47/hour
Unlicensed Event – Community Rooms B & C	\$65.77/day	\$69.09/day	\$69.09/day	\$70.82/hour
Unlicensed Event – Community Rooms A,B & C	\$77.02/hour	\$80.91/hour	\$80.91/hour	\$82.93/hour
Kitchen Rental – with full-day hall rental	\$99.50/event	\$104.52/event	\$104.52/event	\$107.13/event
Kitchen Rental – stand alone event	\$14.00/hour	\$14.70/hour	\$14.70/hour	\$15.06/hour
Portable Bar, Fridge and Ice Caddy	\$27.60 per event	\$28.99 per event	\$28.99 per event	\$29.71 per event
Bagged Ice	\$2.70/bag (surcharge exempt)	\$2.80/bag (surcharge exempt)	\$2.80/bag (surcharge exempt)	\$2.80/bag (surcharge exempt)
Storage Room Rental	\$52.53/day	\$55.18/day	\$55.18/day	\$55.18/day

MALAHIDE COMMUNITY PLACE ITEM	2019 FEE BEFORE 5% SURCHARGE	2020 FEE BEFORE 5% SURCHARGE	2021 FEE BEFORE 5% SURCHARGE	2022 FEE BEFORE 5% SURCHARGE
Ball Diamond Rental – Youth Game Rate Non-Competitive (Rec) League	\$18.50/two hour game	\$19.50/two hour game	\$19.50/two hour game	\$19.98/two hour game
Ball Diamond Rental – Youth Game Rate Competitive League	\$23.50/two hour game	\$24.70/two hour game	\$24.70/two hour game	\$25.31/two hour game
Ball Diamond Rental – Adult Game Rate	\$34.00/two hour game	\$35.75/two hour game	\$35.75/two hour game	\$36.64/two hour game
Youth Ball Tournament with access to both diamonds	\$66.70/day	\$73.53/day	\$73.53/day	\$75.37/day
Adult Ball Tournament with access to both diamonds	\$125.66/day	\$138.53/day	\$138.53/day	\$141.99/day
Relining Diamonds for Adults	\$15.00	\$17.00	\$17.00	\$19.00
Relining Diamonds for Youth	\$10.00	\$12.00	\$12.00	\$14.00
Ball Diamond Lights Gary Barat Pavilion	\$11.00/game	\$13.00/game	\$13.00/game	\$13.50/game
Ball Diamond Advertising Signage - full fence section (surcharge exempt)	\$27.60/event	\$28.99/event	\$28.99/event	\$29.75/event
Ball Diamond Advertising Signage - full fence section (surcharge exempt)	\$400.00 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)	\$250.00 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	2019 FEE BEFORE 5% SURCHARGE	2020 FEE BEFORE 5% SURCHARGE	2021 FEE BEFORE 5% SURCHARGE	2022 FEE BEFORE 5% SURCHARGE
Licensed Event – Community Room, Friday or Saturday	\$155.10	\$158.97	\$158.97	\$162.95
Licensed Event – Community Room, Sunday to Thursday	\$117.47/day	\$120.40/day	\$120.40/day	\$123.41/day
Recurring Program – Community Room	\$18.57/hour	\$19.03/hour	\$19.03/hour	\$19.51/hour
Meeting – Community Room	\$46.57/three hour meeting	\$47.73/three hour meeting	\$47.73/three hour meeting	\$48.92/three hour meeting
Unlicensed Event – Community Room	\$28.29/hour	\$28.99/hour	\$28.99/hour	\$29.72/hour
Kitchen Rental	\$56.68/event	\$58.09/event	\$58.09/event	\$59.54/event
Kitchen Rental – stand alone event	\$10.25/hour	\$10.50/hour	\$10.50/hour	\$11.00/hour

ITEMS COMMON TO BOTH MALAHIDE COMMUNITY PLACE & SOUTH DORCHESTER COMMUNITY HALL	2019 FEE BEFORE 5% SURCHARGE	2020 FEE BEFORE 5% SURCHARGE	2021 FEE BEFORE 5% SURCHARGE	2022 FEE BEFORE 5% SURCHARGE
Staff Overtime before 8 am or after 2 am	\$33.82/hour/staff person	\$34.66/hour/staff person	\$34.66/hour/staff person	\$35.53/hour/staff person
Facility Set-up, day prior to booking	\$33.82/hour	\$34.66/hour	\$34.66/hour	\$35.53/hour
Green Space Event Rental for up to 4 hours	\$28.29/4 hour	\$28.99/4 hour	\$28.99/4 hour	\$29.72/4 hour
Parking Lot Event Rental	\$28.29/4 hour	\$28.99/4 hour	\$28.99/4 hour	\$29.72/4 hour
Place Setting	\$0.90	\$0.95	\$0.95	\$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	2019 FEE	2020 FEE	2021 FEE	2022 FEE
Regular Lot - 4' x 10' – permits 1 full burial and 1 cremated remains OR up to 3 cremated remains only	\$ 700.00	\$ 750.00	\$ 750.00	\$ 800.00
Regular Lot – Care & Maintenance Fee	\$ 280.00	\$ 300.00	\$ 300.00	\$ 320.00

INTERMENT FEES	2019 FEE	2020 FEE	2021 FEE	2022 FEE
Adult	\$ 700.00	\$ 725.00	\$ 725.00	\$ 750.00
Child	\$ 475.00	\$ 500.00	\$ 500.00	\$ 525.00
Cremated Remains	\$ 375.00	\$ 400.00	\$ 400.00	\$ 425.00
2 Cremated Remains at the same time	\$ 625.00	\$ 650.00	\$ 650.00	\$ 675.00
1 full burial and 1 Cremated remains at the same time	\$ 925.00	\$ 950.00	\$ 950.00	\$ 975.00
Saturday Interment Surcharge	\$ 150.00	\$ 175.00	\$ 175.00	\$ 200.00
Weekday Interment after 4:00 p.m. Surcharge	\$ 125.00	\$ 150.00	\$ 150.00	\$ 175.00

DISINTERMENT FEES	2019 FEE	2020 FEE	2021 FEE	2022 FEE
Full Burial	\$ 950.00	\$ 1,000.00	\$ 1,000.00	\$ 1050.00
Cremated Remains	\$ 600.00	\$ 650.00	\$ 650.00	\$ 700.00

MONUMENT/MARKER CARE & MAINTENANCE FEES	2019 FEE	2020 FEE	2021 FEE	2022 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	2019 FEE	2020 FEE	2021 FEE	2022 FEE
<p>Lots Purchased Prior to 1955 - per lot - Fee required at time of resale/transfer or interment as applicable.</p> <p>Fee will be deposited into the Care and Maintenance Fund.</p>	\$ 280.00	\$ 300.00	\$ 300.00	\$ 320.00
<p>Administration Fee for the Resale/Transfer of Lots - per resale/transfer of lot</p>	\$ 90.00	\$ 105.00	\$ 105.00	\$ 120.00
<p>Genealogical Requests</p>	<p>Photocopying charges as stated under Corporate Services within this By-law</p>	<p>Photocopying charges as stated under Corporate Services within this By-law</p>	<p>Photocopying charges as stated under Corporate Services within this By-law</p>	<p>Photocopying charges as stated under Corporate Services within this By-law</p>

FINANCE DEPARTMENT

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

ITEM	2019 FEE	2020 FEE	2021 FEE	2022 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 less a \$10.00 early payment discount for requests received 5 working days in advance.
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	\$30.00
Tax Bill Reprint, Tax or Water Account History Print, or duplicate	\$10.00 each	\$10.00 each	\$10.00 each	\$10.00 each

ITEM	2019 FEE	2020 FEE	2021 FEE	2022 FEE
receipt, Statement of Tax Account (HST included)				
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	\$65.00
Delivery Fee, when send correspondence by Registered Mail *	\$9.00	\$9.00	\$9.00	\$9.00
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	2019 FEE	2020 FEE	2021 FEE	2022 FEE
Civic Addressing Sign & Post installed-1 only	\$ 125.00	\$ 127.50	\$ 127.50	\$ 130.00
Civic Addressing Sign & Post installed – 2nd & subsequent	\$ 90.00	\$ 92.50	\$ 92.50	\$ 95.00
Civic Addressing Sign – replacement only	\$ 44.00	\$ 45.00	\$ 45.00	\$ 46.00
Civic Addressing Post – replacement only	\$ 25.00	\$ 25.50	\$ 25.50	\$ 26.00
Civic Addressing Sign & Post only	\$ 69.00	\$ 70.50	\$ 70.50	\$ 72.00

DRAINAGE DEPARTMENT

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

ITEM	2019 FEE	2020 FEE	2021 FEE	2022 FEE
Municipal Drainage Reports Assessment Splits	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
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	\$50.00 per report + mileage
Fence Viewing Deposit	\$ 250.00	\$ 260.00	\$ 270.00	\$ 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

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

ITEM	2019 FEE	2020 FEE	2021 FEE	2022 FEE
Waste Management Fee NOTE: The waste management fee entitles each eligible unit/property to the annual allotment of tags decided by Council	\$35.00 annual fee for each assessed unit/property to be billed through annual tax assessment	\$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
Bag Tag	\$1.50 each tag	\$1.50 each tag	\$1.50 each tag	\$1.50 each tag
Blue Box Replacement *	\$10.00	\$7.00	\$7.00	\$7.00
Composters *	\$30.00	\$35.00	\$35.00	\$35.00
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	2019 FEE	2020 FEE	2021 FEE	2022 FEE
Entrance/Encroachment Permit-Twp Road	\$165.00	\$165.00	\$165.00	\$165.00
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	\$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

ITEM	2019 FEE	2020 FEE	2021 FEE	2022 FEE
<p align="center">be based on municipal time and associated costs.</p>				
<p align="center">Moving Permit-Twp Road</p>	<p align="center">\$210.00</p>	<p align="center">\$210.00</p>	<p align="center">\$210.00</p>	<p align="center">\$210.00</p>
<p align="center">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.</p>	<p align="center">\$2,700.00</p>	<p align="center">\$2,700.00</p>	<p align="center">\$2,700.00</p>	<p align="center">\$2,700.00</p>