



# The Corporation of the Municipality of Arran-Elderslie

## Staff Report

Council Meeting Date: February 22, 2023

Subject: SRFIN.23.09 – 2023 Operating and Capital Budget for Public Presentation

Report from: Tracey Neifer, Treasurer

Appendices: Supporting Schedules:

- ✓ **Schedule A** – Municipal Services by Department
- ✓ **Schedule A.1** – Municipal Services Consolidated Summary
- ✓ **Schedule A.2** – Protective Services – Fire Protection
- ✓ **Schedule B** – Building and By-law Enforcement Services
- ✓ **Schedule B.1** – Building & By-Law Enforcement Consolidated Summary
- ✓ **Schedule C** – Water and Sewer Services
- ✓ **Schedule C.1** – Sewer, Water and Storm Consolidated Summary
- ✓ **Schedule D** – Grant and Donation Requests
- ✓ **Schedule E** – Capital Budget – Municipal Services, Sewer, Water & Storm
- ✓ **Schedule F** – Summary of Reserves and Reserve Funds
- ✓ **Schedule F.1** – Summary of Transfers from Reserves for Operations
- ✓ **Schedule F.2** – Summary of Transfers to Reserves from Operations
- ✓ **Schedule F.3** – Summary of Transfer from Reserves for Capital
- ✓ **Schedule G** – Tax Impacts Across Bruce County (2022)

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### **Recommendation**

Be It Resolved that Council hereby,

1. Supports the 2023 Operating and Capital Budget as presented on February 22, 2023.

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### **Report Summary**

The first draft of the 2023 Operating and Capital Budget was presented to Council on January 9<sup>th</sup>, with subsequent versions being presented on January 30<sup>th</sup> and February 13<sup>th</sup>,

to reflect ongoing efforts of the Leadership Team to review and find efficiencies or cost savings, refine 2023 projects in order to achieve a tax rate increase of 6.0%.

The purpose of this report is to present the public with an overview of the Operating and Capital Budget which achieves a 6.0% tax increase based on the 3<sup>rd</sup> draft that was presented to Council on February 13<sup>th</sup>.

Senior Leadership have been meeting over the last few months to review and address inflationary or program changes, and discuss new initiatives being proposed. The initial departmental financial reports have been reviewed with managers providing comment on significant variances and to make budget reduction recommendations where it was historically noted that a change was recommended.

The draft Budget Report presented includes the Operating and Capital Budgets proposed for 2023, with comparative data to December 31, 2022, noting that the December results are draft as the regular month end reviews for the fourth quarter have not yet been completed and invoices are outstanding. The budget has been prepared with a focus on the following areas:

- ✓ **Taxation Highlights** – a review of assessment and tax rates.
- ✓ **Operating Budget – Overview by Key Service Area** – a summary of the budget.
- ✓ **Building & By-law Enforcement Services** – Building is funded through building permit fees.
  - Previously this area included Building and Property Standards
  - It has been updated to include Animal Control, and the By-law and Property Standards have been combined to one department.
- ✓ **Municipal Services** – funded by taxation and user fees.
- ✓ **Water and Sewer Services** – fully funded by property owners through user fees.
  - Water Financial Plan 2021-2026 - was adopted by Council on November 9, 2020, in accordance with the requirements of the Safe Drinking Water Act. As part of the 2023 budget process, staff completed a review of the 2023 plan submitted and recommended revisions have been included in this report.
  - Sewer Financial Plan 2021-2026 - was adopted by Council on April 26, 2021. The report included the operating and capital budgets, noting that a completed narrative document was outstanding. The need for the narrative document is being reviewed, as it is not a legislated requirement.
- ✓ **Capital Budget** – a focus on 2023 and 2024. Staff continue to work on a 10-year long-term capital plan and financing strategy, in conjunction with a review of the Asset Management Plan.
- ✓ **Reserves** - A detailed analysis of Reserves and Reserve Funds, and the budgeted transfers to and from the Reserves.

The draft budget has been prepared based on the following considerations and assumptions:

- ✓ A review of 2022 Budget and results, plus a review of historical trending for the past 2 years
- ✓ Fire services call volumes which is a cost driver for the Fire Department budget
- ✓ 2.0% wage rate increase, following Arran-Elderslie's collective agreement for union employees. This has also been applied to non-Union staff, fire and Council Members.
- ✓ Student rates were reviewed, and no changes were recommended.
- ✓ Salary review was completed as part of the HR Project in 2022. A detailed report on the recommendations will be brought forward to Council for further consideration.
- ✓ Three (3) new contract employee positions are proposed as a requirement to assist with current workloads:
  - One year contract for an Administrative Coordinator – To support the Leadership Team and provide administrative support;
  - Two year contract for an Asset Management/GIS Coordinator – To lead the Municipality through the next phase of Asset Management, policy development, data integrity and upkeep, and asset inventory management;
  - One year contract for a Building Inspector - To assist the Chief Building Official and to provide development related support.
- ✓ 6% increase on materials and supplies from vendors/suppliers.
- ✓ 6% increase on hydro, based on preliminary discussions with LAS; outcome of their review of rates is to be confirmed.
- ✓ Quoted insurance renewal increase for 2023, as presented to Council in December.
- ✓ Budgetary increases as specified in agreements or through shared service arrangements, such as Bruce Area Solid Waste Recycling, Conservation Authorities, Saugeen Mobility and Regional Transit, and Fire Service Agreements. Where information was not available, an inflation factor was used to prepare the 2023 budget.
- ✓ Account realignments have been completed across the departments to show property tax billing separately, as well as changes between heating sources as many municipal buildings are transitioning to natural gas. Property tax bills have been increased by 6% to match the tax rate increase. Some property tax bills also include sewer and water charges.

The budgetary comments noted in the body of this report is intended to provide Council with an overview of the 2023 departmental budget, identification of significant variances and new initiatives that have been put forward as priorities for 2023.

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## **Background**

Section 290 for the Municipal Act, 2001, S.O. 2001, c.25 defines the requirements for a local Municipality:

- ✓ For each year, a local Municipality shall, in the year or the immediately preceding year, prepare and adopt a budget including estimates of all sums required during the year for the purposes of the Municipality, including:
- ✓ Amounts sufficient to pay all debts of the Municipality falling due within the year; and
- ✓ Amounts required to be raised for sinking funds or retirement funds; and
- ✓ Amounts required for any board, commission, or other body.

The Act further defines what shall be included in the budget, such as estimated revenues from taxation levy, reserve transfers, estimated expenses, and prior year surplus or deficits.

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## **Analysis**

The Leadership Team continues to strive to bring forward a balanced budget that has considered the added costs for new initiatives, and the ever-challenging inflationary and contract increases, while keeping proposed tax rate or tax levy increases to a minimum. The first draft of the budget reflected a 14.22% tax rate increase to achieve a balanced budget and with further refinements, the current 2023 budget proposes a 6.0% tax rate increase.

Inflation rates have seen an increase in 2022 as compared to 2021. The annual average for 2022 is 7.1% compared to the 3.5% annual average for 2021. It is inevitable at this stage due to the inflationary increases and service delivery expectations to avoid a tax increase but staff continue to review processes to reduce expenditures where possible.

## Taxation Highlights

Several options were considered for application to the 2023 Operating Budget, as noted in the table below.

The balance of the report presents a 2023 Operating Budget inclusive of a 6.0% Tax Rate Increase.

<b>Tax Assessment Review</b>					
<b>Tax Facts</b>					
<b>Year</b>	<b>Residential Assessment</b>	<b># of Households</b>	<b>Average Assessment</b>	<b>Tax Levy</b>	<b>Taxes</b>
2021	\$ 528,745,301	3155	\$ 167,590	\$ 5,515,404	\$ 1,277.63
2022	\$ 539,868,398	3166	\$ 170,521	\$ 5,817,780	\$ 1,348.72
2023	\$ 550,004,984	3183	\$ 172,795	\$ 6,275,930	\$ 1,448.71
<b>Options Considered</b>					
<b>Option</b>	<b>Description</b>	<b>Budget Increase</b>	<b>Tax Levy</b>	<b>Taxes on \$170,521</b>	<b>\$ Increase</b>
1)	Hold 2022 Tax Rate	\$ 101,149	\$ 5,918,929	1,348.72	0.00
2)	Tax Rate Increase of 1.0%	\$ 160,339	\$ 5,978,119	1,362.21	13.49
3)	Tax Rate Increase of 3.0%	\$ 278,717	\$ 6,096,497	1,389.18	40.46
4)	Tax Rate Increase of 4.0%	\$ 337,907	\$ 6,155,687	1,402.67	53.95
5)	Tax Rate Increase of 6.0%	\$ 456,285	\$ 6,274,065	1,429.64	80.92
6)	Tax Rate Increase of 7.0%	\$ 515,475	\$ 6,333,255	1,443.13	94.41
7)	Tax Rate Increase of 8.0%	\$ 574,664	\$ 6,392,444	1,456.62	107.90

For the analysis, the 2022 average residential assessment of \$170,521 has been used, as a property's value has not changed in 2023 unless property improvements have been made and a supplemental assessment by MPAC has been completed. The update of the 2016 property values continues to be deferred. A future implementation date for new property values has not been established at this time. The 2023 tax billings will be based on the 2022 assessment unless property improvements.

## Operating Budget – Overview by Key Service Area

The municipal budget for operations in 2023 reflects a tax levy increase of \$458,150 which requires a tax rate increase of 6.0% to achieve a balanced budget.

It has been past practice to transfer funds to reserves annually to offset the year's capital budget. In 2021, the budget for reserves was \$1,014,772, for 2022 \$1,041,608, and for 2023 \$1,126,719 to include a 6.0% increase.

The following charts highlight the operating budget by Key Service Area and the tax levy requirement (budget) needed to finance operating expenses for each:

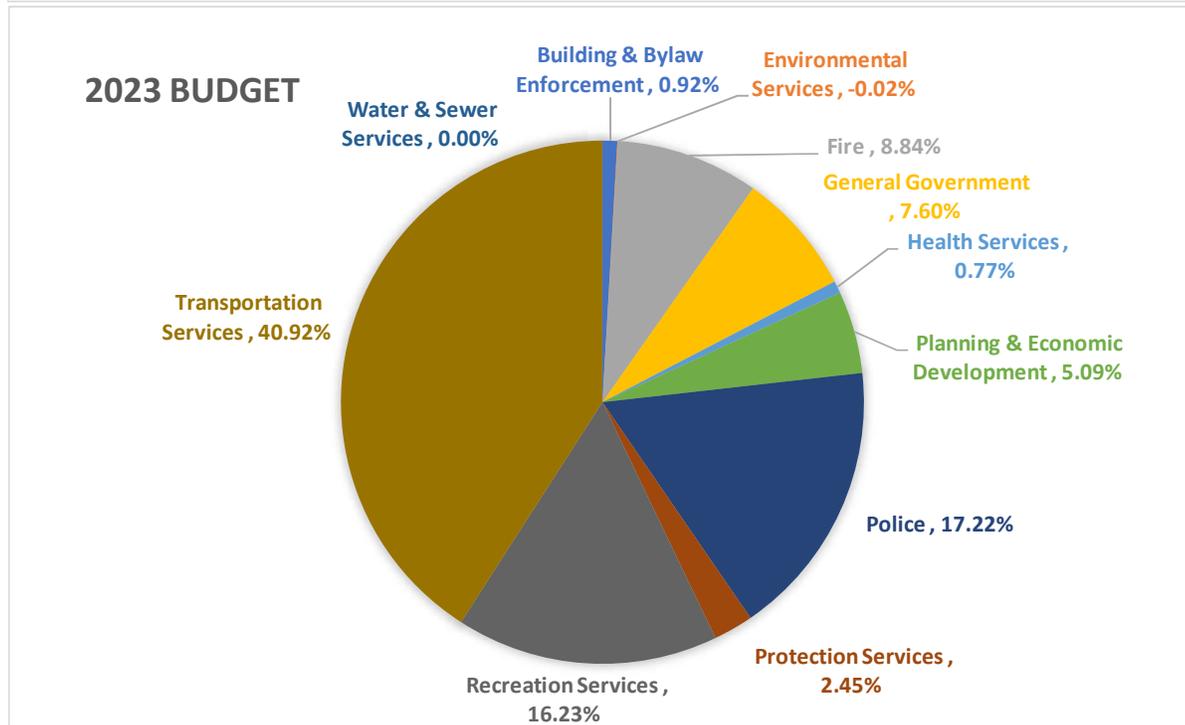
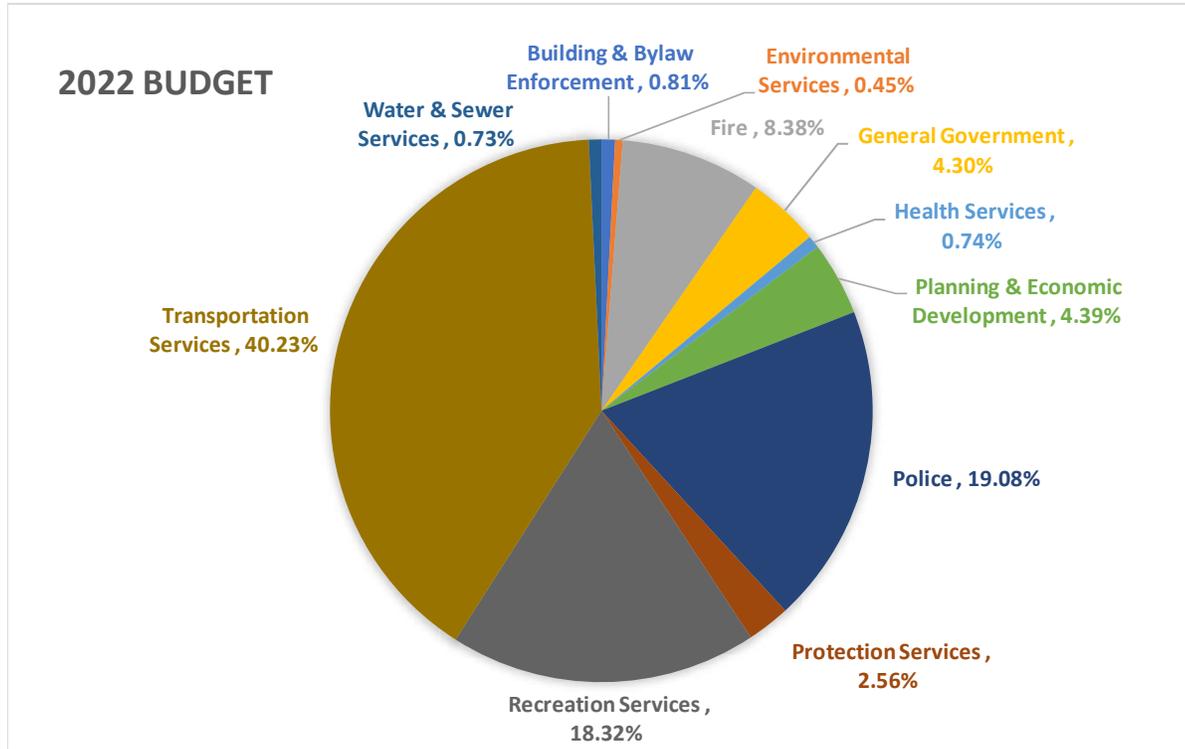
	2021	December	2022	2023	Budget	Budget
	2021	2022	Approved	Council Draft	\$	%
	Actuals	Actuals	Total Budget	2023 Total	Variance	Variance
<b>MUNICIPAL SERVICES</b>						
GENERAL GOVERNMENT	516,002	28,327	263,397	499,753	236,356	89.7%
PROTECTION SERVICES	1,804,722	1,740,019	1,838,677	1,875,700	37,023	2.0%
TRANSPORTATION SERVICES	2,285,259	2,667,905	2,464,339	2,692,122	227,783	9.2%
ENVIRONMENTAL SERVICES	-28,682	-1,584	27,767	-1,627	-29,394	(105.9%)
HEALTH SERVICES	19,293	37,457	45,238	50,762	5,524	12.2%
RECREATION AND CULTURE	961,469	658,533	1,122,091	1,067,938	-54,153	(4.8%)
PLANNING AND DEVELOPMENT	238,376	223,678	268,857	334,665	65,808	24.5%
<b>Total MUNICIPAL SERVICES</b>	<b>5,796,439</b>	<b>5,354,335</b>	<b>6,030,366</b>	<b>6,519,313</b>	<b>488,947</b>	<b>8.1%</b>

	2021	December	2022	2023	Budget	Budget
	2021	2022	Approved	Council Draft 3	\$	%
	Actuals	Actuals	Total Budget	2023 Total Budget	Variance	Variance
<b>BUILDING &amp; BYLAW ENFORCEMENT SERVICES</b>						
Building		-46,080				#DIV/0!
ByLaw	6,912	53,533	49,803	60,261	10,458	21.0%
<b>Total BUILDING &amp; BYLAW ENFORCEMENT</b>	<b>6,912</b>	<b>7,453</b>	<b>49,803</b>	<b>60,261</b>	<b>10,458</b>	<b>21.0%</b>

	2021	December	2022	2023	Budget	Budget
	2021	2022	Approved	Council Draft	\$	%
	Actuals	Actuals	Total Budget	2023 Total	Variance	Variance
<b>WATER AND SEWER SERVICES</b>						
SHARED ADMINISTRATION	3	9,514				#DIV/0!
SEWER	-3	-109,568	1		-1	(100.0%)
WATER	2	-103,852	-2		2	(100.0%)
STORM	43,505	41,928	44,932		-44,932	(100.0%)
<b>Total WATER AND SEWER SERVICES</b>	<b>43,507</b>	<b>-161,978</b>	<b>44,931</b>		<b>-44,931</b>	<b>(100.0%)</b>

The allocation of the tax dollar remains consistent between 2022 and 2023 with the top areas being Policing, Recreation and Transportation Services, representing 78 cents in 2022 and 74 cents in 2023 for every dollar of taxation raised.

## Allocation of Tax Dollars



Additional data has been provided in the supporting schedules:

- ✓ **Schedule A** – Municipal Services by Department
- ✓ **Schedule A.1** – Municipal Services Consolidated Summary
- ✓ **Schedule A.2** – Protective Services – Fire Protection
- ✓ **Schedule B** – Building and By-law Enforcement Services
- ✓ **Schedule B.1** – Building & By-Law Enforcement Consolidated Summary
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## Municipal Services

The tax requirement for Municipal Services has increased by 8.1% (\$488,947) as detailed in **Schedule A**. The following sections provides a detailed analysis of the budget changes in each of the key service areas:

- ✓ General Government,
- ✓ Protection Services,
- ✓ Transportation Services,
- ✓ Environmental Services,
- ✓ Health Services,
- ✓ Recreation and Culture,
- ✓ Planning and Development.

Each of these areas is further supported by **Schedule A.1**, a consolidated Financial Report showing the detailed accounts by Revenue and Expenses, and Reserve Transfers.

As noted in the overview presented earlier in the report, General Government and Transportation Services represents 94.93% or \$464,139 of the budget variance. Looking at the consolidated report for General Government:

- ✓ Revenues have increased by \$475,197
- ✓ Expenses have increased by \$182,712:
  - Wages and Benefits \$193,580 increase
  - Operating Expenses \$10,868 decrease
- ✓ Net Tax Requirement before considering Reserve Transfers, \$292,485
- ✓ Reserve Transfers:
  - Transfer to Reserves has increased by \$392,211
  - Transfer from Reserves has decreased by \$136,630
- ✓ Net Tax Requirement after considering Reserve Transfers is \$236,356 increase

The change in revenues is attributed to staff recommendations for changes in the fees and charges by-law that was presented to Council on January 30<sup>th</sup>, as well as changes in service levels in each of the respective areas. Highlights of these changes will be identified in each of the sections below.

It was noted during the 2022 budget presentation that staff were working to correct items previously included as a capital project, that were representative of an operating expense. Capital projects have historically included additions or new acquisitions that meet the accounting requirements of a tangible capital asset (TCA), as well as studies or plans that occur on a cycle, such as every 2-3 years. Moving forward with a solid foundation in the Municipality's asset management plan (AMP) and needing the ability to reconcile between the assets for accounting and the assets for the AMP, assets such as studies and plans, that do not meet the definition of a TCA, have been reflected in

the respective operating department as Strategic Initiatives. Examples include Building Condition Assessments for Recreational Facilities, Strategic Plans, Community Improvement Plan, Roads, Storm, and Sidewalk Studies.

## General Government

General government is responsible for the administrative functions of the Municipality representing a 89.7% (\$236,356) budget increase or 7.67% (2022 - 4.37%) of the municipal services budget.

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
<b>MUNICIPAL SERVICES</b>						
<b>GENERAL GOVERNMENT</b>						
01-1010 General-Council	116,720	114,853	129,105	143,888	14,783	11.5%
01-1020 General-Program Support	399,280	48,020	134,292	312,641	178,349	132.8%
01-1030 General-Asset Management / GIS	2	-1,629		43,224	43,224	100%
<b>Total GENERAL GOVERNMENT</b>	<b>516,002</b>	<b>161,244</b>	<b>263,397</b>	<b>499,753</b>	<b>236,356</b>	<b>89.7%</b>

### Council

The 2022 budget had included additional costs for the election, which has been removed from the budget in 2023. The budget does however include a \$7,500 transfer to reserve, recommended for each of the next 4 years to replenish the Election Reserve. Although conference and training budgets have decreased over the past few years, they have been increased to provide Councillors with the opportunity to attend sessions in 2023 in accordance with the Council Remuneration Policy. A budget of \$7,000 has been included for training and \$3,000 for conferences.

### Program Support

This budget includes corporate overhead and administrative costs for municipal operations, payroll, clerks, and treasury functions.

Total revenue of \$2,404,071 reflects an increase of \$490,197. This is largely attributed to the continued work to identify and dispose of surplus lands, estimated to generate \$299,600. The increased revenue for surplus lands is offset with a transfer to reserve for future direction by Council.

OMPF funding is reflected here, with a decrease in the 2023 announcement of \$32,300 to \$1,627,000. Other revenue sources include tax certificates, licenses and permits, investment and interest income. Staff are continuing to work with the Municipality's investment advisor, CIBC, to ensure sound investments with the Principal Protected Notes and the long-term laddered strategy that has been applied. An investment update will be presented at a future Council meeting. The bank interest rates have improved significantly from a low of 0.75% in January to 4.25% in December, which affects the Municipality's funds held in bank accounts. The budget reflects an increase in interest income of \$221,855 assuming the same spending patterns occur in 2023.

Total expenses of \$1,297,116 reflects an increase of \$176,954, representing \$59,872 in operating expenses and \$117,082 in wages, benefits, and employee related expenses. Variances in operating expenses includes:

- ✓ A decrease in contracted services of \$20,484 as several of the initiatives have been completed: HR Project, Chart of Account Reorganization, HST Allocation Methodology and Input Tax Credit (ITC) Recovery Project, and IT Network Review. The budget provides for the ongoing contract for IT services, HR Consulting and Job Evaluations, and the annual audit.
- ✓ Legal services have increased by \$27,250 as an estimate of the costs expected for 2023.
- ✓ Software licensing, computer and office supplies continue to be monitored to ensure actual costs are categorized correctly to better manage the budget lines. These costs represent an increase of \$21,531
- ✓ Tax write-offs have been increasing, and a budget adjustment has been made to reflect the historical trending, an increase of \$21,012. This area represents the Municipality's share of tax account write offs for vested properties, assessment adjustments for Farm Tax Program and Property changes.

Transfers to Reserves has traditionally budgeted through General Government for the purpose of capital projects. The transfer for 2023 consists of:

- ✓ Annual transfer for capital, \$1,041,608 2022 budget has increased by \$85,111, totaling \$1,126,719, representing an increase of 8.17%
- ✓ Revenue generated from land sales \$299,600

Transfers from Reserves has decreased significantly from \$113,604 to \$6,723, as the prior year funds were attributed to special projects; Municipal Innovation Council (MIC), Escribe, HR and IT Services, Chart of Account Project, and Covid grants. For 2023, the transfer is to finance the final year of the Paisley Central School rental agreement, as approved by Council to be funded by the NWMO Community Well-Being Reserve Fund.

### **Asset Management/GIS**

An Asset Management/GIS Coordinator will provide support to Building, Roads, Water, Sewer and Storm for the mapping of various infrastructure points throughout the Municipality, as well as to prepare the Municipality for the next phase of Asset Management following the Ontario Regulations. An inhouse position provides a reduction to the budget for contracted services. In addition, it covers the work involving the asset management inventory and data quality, as well as ongoing training provided to the Leadership team to ensure a comprehensive understanding of the key components of Asset Management.

## Protection Services

Protection Services represents 28.77% (2022 - 30.49%) of the municipal services budget, largely due to the cost of Police Services which are more than \$1M. Overall budget in this area is 2.01% increase or \$37,023.

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
<b>PROTECTION SERVICES</b>						
01-2005 Protection-General-All						
01-2010 Protection-Common Fire	87,228	130,275	126,459	122,031	-4,428	(3.5%)
01-2012 Protection-Chesley Fire	136,297	123,982	154,176	173,965	19,789	12.8%
01-2014 Protection-Paisley Fire	118,495	53,796	97,543	116,606	19,063	19.5%
01-2016 Protection-Tara Fire	142,236	112,645	134,936	168,897	33,961	25.2%
01-2020 Protection-Police	1,168,435	1,075,550	1,168,924	1,132,913	-36,011	(3.1%)
01-2030 Protection- Conservation	34,343		22,660	24,020	1,360	6.0%
01-2031 Protection-Conservation SVCA	44,264	47,297	46,980	51,937	4,957	10.6%
01-2032 Protection-Conservation GSCA	40,485	42,226	42,226	44,417	2,191	5.2%
01-2045 Protection- Crossing Guards	24,633	37,245	37,363	38,125	762	2.0%
01-2050 Protection-Emergency Measures	8,306	6,660	7,410	2,789	-4,621	(62.4%)
<b>Total PROTECTION SERVICES</b>	<b>1,804,722</b>	<b>1,629,676</b>	<b>1,838,677</b>	<b>1,875,700</b>	<b>37,023</b>	<b>2.01%</b>

### Fire Department

The Municipality operates three Fire Stations: Chesley, Paisley and Tara. In prior years, the operating budgets for each of the Fire Stations has been presented to each of the Fire Department Committees of Council, and the Joint Chesley Fire Board. With the Council elections taking place in 2022 and a change in the Proposed Committee Structure, and the presentation of quarterly Fire Reports to Council, the operating budgets have not been presented for initial review to each of the respective Committees, with the exception of the Joint Chesley Fire Board which has received a budget presentation.

The expenses of the Fire department are largely driven by the number of calls received as it drives the compensation and directly related expenses such as fuel and supplies. The following provides an overview of fire calls for the past four years. A budget for calls is determined based on a review of historical trends, as this will assist with variance analysis in the upcoming year.

The Corporation of the Municipality of Arran-Elderslie						
Protection Services - Fire						
	2023 Budget	2022 Budget	2022 Sept	2021	2020	2019
<b>Chesley</b>						
Number of Fire Calls	80	80	55	71	81	80
Wages for Fire Calls	\$ 49,044	\$ 52,000	\$ 29,594	\$ 50,130	\$ 48,048	\$ 53,549
Average Per Call	\$ 613	\$ 650	\$ 538	\$ 706	\$ 593	\$ 669
<b>Paisley</b>						
Number of Fire Calls	58	58	42	66	56	76
Wages for Fire Calls	\$ 33,561	\$ 33,698	\$ 22,651	\$ 27,109	\$ 53,004	\$ 38,358
Average Per Call	\$ 579	\$ 581	\$ 539	\$ 411	\$ 947	\$ 505
<b>Tara</b>						
Number of Fire Calls	52	44	40	48	52	45
Wages for Fire Calls	\$ 30,009	\$ 26,272	\$ 22,310	\$ 28,274	\$ 25,382	\$ 33,655
Average Per Call	\$ 577	\$ 597	\$ 558	\$ 589	\$ 488	\$ 748
<b>Total</b>						
Number of Fire Calls	190	182	137	185	189	201
Wages for Fire Calls	\$ 112,614	\$ 111,970	\$ 74,555	\$ 105,513	\$ 126,434	\$ 125,562
Average Per Call	\$ 593	\$ 615	\$ 544	\$ 570	\$ 669	\$ 625

To assist with the budget review, **Schedule A.2** – Protective Services Fire Protection provides a budget review summarizing the 2022 and 2023 budgets by Fire Station. Part of the budget work has involved the standardization of processes across the stations and the establishment of comparable budget lines.

For 2023, there are two key operational impacts that are driving the 13.32% budget increase of \$68,385: Mandatory Certification and Fire Practice Compensation.

### **Mandatory Certification**

Early on in 2022, the Fire Chief shared information at the Fire Committee meetings and with Council regarding Ontario's Solicitor General's announcement of the Provincial plan to bring back firefighter certification and the introduction of mandatory minimum training standards for Ontario's Fire Service. On July 1<sup>st</sup>, 2022, the regulation for Mandatory Certification came into force. The requirement of mandatory certification includes multiple aspects, which has been included in the Training Budget proposed under Common:

Training Program	Description	2023	2024
<b>Mandatory Certification</b>			
Fire Fighter 1	requires 4 additional days training for 30 firefighters to complete their skills sign off, with the budget split over 2023 and 2024	\$ 4,606.00	\$ 15,618.00
Fire Fighter 2	requires 1 additional day's training for 30 firefighters, with the budget split over 2023 and 2024	\$ 2,528.00	\$ 2,528.00
Hazmat Awareness Level	this is an online certification program consisting of 20 hours of learning, required for 12 firefighters	\$ 5,835.00	\$ -
Hazmat Operations	this is a practical hands-on certification program consisting of 5 days of learning, required for 12 firefighters, deferred to 2024	\$ -	\$ 15,090.00
Fire Officer 1	this is an in-class certification program consisting of 5 days of classroom learning, required for 12 firefighters to complete their officer certification program	\$ 15,561.00	\$ -
		<b>\$ 28,530.00</b>	<b>\$ 33,236.00</b>
<b>Other Training</b>			
Fire Fighter 1 Recruit Class	11 firefighters required between the 3 stations. 3 Tara, 5 Paisly, 3 Chesley. Recruits will complete their NFPA 1001 Firefighter 1 certification program through the Brockton Regional Training Center. This will allow Fire Services to work towards a fully compliant certified department moving forward.	\$ -	\$ 10,065.00
Fire Chief Continuing Education	Loyalist College Municipal Leadership final two parts. Deferred to 2024	\$ -	\$ 3,000.00
Health & Safety Committee	6 firefighters , 2 per station as legislated. Firefighters will need Part 1 & 2 certification.	\$ 8,838.00	
		<b>\$ 8,838.00</b>	<b>\$ 13,065.00</b>
	The cost of the training is based on a fire fighter per diem, plus course registration fees and text books where required.	<b>\$ 37,368.00</b>	<b>\$ 46,301.00</b>

A transfer from reserve has been recognized to offset the Municipality's share of the mandatory certification training costs:

- ✓ Paisley and Tara - \$36,926
- ✓ Chesley, Arran-Elderslie's share - \$14,832
- ✓ Proposed for 2024 \$46,301

It should be noted that in 2018, the Municipality began receiving funds from Ontario Power Generation (OPG) as part of the Deep Geologic Repository Project. Total funds received were \$155,369, with an unspent balance being held in Reserves of \$134,526.

Determination on how these remaining funds are to be used is still be determined. The Municipality has received confirmation from OPG that the use of the funds is at the discretion of the Municipality, wherever it deems best, whether for capital and infrastructure or for operating costs, and furthermore, there are no reporting requirements associated with these funds.

One option could be the possible use of some of the funds from the OPG Reserve to finance the costs associated with the Mandatory Certification Program for 2023 and 2024. The 2023 budget reflects the use of these funds to finance the training costs.

### Fire Practice Compensation

On December 6, 2021, as part of the ongoing 2022 budget discussions, Report SRFIN.21.45 Fire Practice Compensation was presented to Council. The report addressed the current and proposed compensation method being applied to each respective fire station for firefighter attendance at fire practices.

Below is an updated table that was included in the report:

Review of Fire Practice Compensation						
	2023	2022		2021	2020	2019
	Budget	Budget	YTD Nov	Actual	Actual	Actual
Chesley	32,666	15,614	11,551	16,206	15,393	21,824
Paisley	29,401	28,826	17,950	22,100	23,910	29,230
Tara	32,668	14,580	9,946	10,432	10,377	11,549
	<b>94,735</b>	<b>59,020</b>	<b>39,447</b>	<b>48,738</b>	<b>49,680</b>	<b>62,603</b>
<b>Assumptions for 2023 - practices are a minimum of 2 hours:</b>						
	<b># of Practices</b>	<b># Attend</b>	<b>Admin Time</b>			
Chesley	24	18	2 hrs for 2 FF			
Paisley	24	16	2 hrs for 2 FF			
Tara	24	18	2 hrs for 2 FF			

The draft 2023 budget is reflective of the above compensation.

On January 30<sup>th</sup> Council passed the following resolution, 38-02-2023:

*Council hereby directs training compensation rates for all Arran-Elderslie Fire & Emergency Services fire fighters be based on required hours for training as established by an annual schedule and approved operating budget.*

## Other Budget Remarks – Fire Department

Service Agreements - The Fire Department budget is supported by taxation and service agreements in place with the municipalities of Chatsworth, Brockton, Kincardine, Saugeen Shores, and South Bruce Peninsula.

Annual inflationary factors are provided for in the agreements, and where the reference is CPI, the 2023 budget has been prepared with 6.49% as an estimate for CPI. The annual CPI will be used for actual billings in 2023.

Fire Responses - Invoicing for fire responses has not been adjusted to reflect improvements in cost recovery that is anticipated with the agreement signed with Fire Marque for 2023. Staff will monitor costs and recoveries in 2023 to be able to update the budget in 2024. The quarterly financial reports will address the status of invoicing as we proceed through 2023.

Expenses - In reviewing the expenses as noted in Schedule A.2, several accounts have been standardized across the stations. The stations use an online program for training, FLMS, which requires a subscription for the service, and this has been realigned from training to software license. There has been a decrease in Fire Prevention as a grant application was submitted in 2022 for \$25,000, which was not successful and has been removed from the 2023 budget.

Transfer to Reserve – the budget for 2023 of \$150,183 reflects the increase for inflation on the capital portion of the service agreements that are in place. The transfer consists of:

- ✓ Brockton and Kincardine \$63,183
- ✓ Bell Mobility Lease, \$9,500 for each station, totaling \$28,500
- ✓ Boot Allowance, \$2,000 for each station, totaling \$6,000
- ✓ General allocation in Chesley \$2,500
- ✓ Common transfer of \$50,000 as per prior years

Transfer to Capital – this represents what the Fire Committees have referred to as Minor Capital. It is intended to be used for equipment, hoses, tools, and other incidentals. Items meeting the definition of a “capital asset” have been reflected in the Capital Budget, such as SCBA and Bunker Gear. Each year the unspent minor capital funds are transferred to reserves. Staff would like to discontinue this practice and either move the funds to a reserve as part of the budget preparation and then could draw from the reserve as needed or realign the budget to the respective accounts where the funds are needed.

Int Transfer – this is a new account to capture the administrative costs of the Fire Department that are being managed under Common but are part of the cost sharing agreement with the Municipality of Chatsworth through the Chesley Fire Station. This includes mandatory certification and training, memberships, conferences, and clothing.

## Police

The OPP Billing Statement for 2023 was received and forms the basis to the budget. The following chart provides some highlights from that document.

The Corporation of the Municipality of Arran-Elderslie Protection Services - Police									
OPP Annual Billing Statement - 2023				2022 Estimated			2021 Reconciled		
		Cost per Property	Total Cost		Cost per Property	Total Cost		Cost per Property	Total Cost
Base Service									
Property Counts									
Household	3,089			3,063			3,061		
Commercial and In	261			255			252		
Total Properties	3,350	\$165.66	\$ 554,968	3,318	\$172.07	\$ 570,933	3,313	\$179.62	\$ 595,076
Calls for Service									
All Municipalities	\$178,576,909			\$176,906,037			\$170,324,197		
Municipal portion	0.2982%	\$155.13	\$ 519,677	0.2982%	\$159.01	\$ 527,587	0.3009%	\$154.71	\$ 512,539
	0.2910%								
Overtime		\$ 14.82	\$ 49,638		\$ 14.14	\$ 46,922		\$ 15.02	\$ 49,754
Prisoner Transportation		\$ 1.17	\$ 3,920		\$ 1.71	\$ 5,674		\$ 1.18	\$ 3,909
Accommodation/Cleaning Services		\$ 4.87	\$ 16,315		\$ 4.83	\$ 16,026		\$ 4.75	\$ 15,737
Total Estimated Cost		<b>\$341.65</b>	<b>\$1,144,518</b>		<b>\$351.76</b>	<b>\$1,167,142</b>		<b>\$355.28</b>	<b>\$1,177,015</b>
2021 Year End Adjustment			<b>\$ 17,896</b>						

## Conservation Authorities

The Conservation budgets are based on information received from the supporting agencies as they finalize their operating budgets. Draft budget information from SVCA reflects a 10.55% levy increase. Information from GSCA reflects a 5.19% budget increase.

## Crossing Guards

The Crossing guard budget reflects the municipal staff providing crossing guard services in Chesley, Paisley and Tara, as well as any supplies that are needed. There is a small hydro cost for the flashing light.

## Emergency Measures

This represents the costs of maintaining the Community Emergency Management Committee (CEMC), which is responsible for the development and implementation of the emergency management program including the preparation and maintenance of the Emergency Response Plan. In 2022, the Municipality discontinued the contracted service with the County of Bruce and has transitioned the role of CEMC to the Fire Chief.

The budget reflects a savings because of this change. The remaining costs are for the telephone land line and materials and supplies that may be needed for in-house staff training of the committee members or supplies identified by the CEMC.

## Transportation Services

Transportation Services includes all aspects of road maintenance, streetlights, and salt/snow plowing, as well as the Municipality's contribution to SMART (Saugeen Mobility & Regional Transit), representing 41.29% (2022 - 40.87%) of the municipal services budget and a 9.24% or \$227,783 budget increase.

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
<b>TRANSPORTATION SERVICES</b>						
01-2510 Transportation-Roads-Admin	94,804	112,821	127,641	90,562	-37,079	(29.0%)
01-2511 Transportation-Roads-Admin-Union	294,016	320,836	326,401	362,026	35,625	10.9%
01-2512 Transportation-Roads-Shop	122,873	157,450	144,298	148,722	4,424	3.1%
01-2513 Transportation-Roads-Roadside	116,560	116,278	109,374	114,937	5,563	5.1%
01-2514 Transportation-Roads-Bridges	153,950	149,662	154,337	157,848	3,511	2.3%
01-2515 Transportation-Roads-Hardtop	53,358	62,022	48,366	54,285	5,919	12.2%
01-2516 Transportation-Roads-Gravel	563,247	629,888	609,184	655,828	46,644	7.7%
01-2517 Transportation-Roads-Safety	40,959	39,496	58,479	51,835	-6,644	(11.4%)
01-2518 Transportation-Roads-Vehicles	371,083	522,049	451,361	558,565	107,204	23.8%
01-2520 Transportation-Winter Ctrl-Salt/Sand	87,249	90,815	86,807	100,425	13,618	15.7%
01-2521 Transportation-Winter Ctrl-Snow Moving	220,963	230,802	218,778	243,583	24,805	11.3%
01-2522 Transportation-Winter Ctrl-Standby		32,298	15,348	32,252	16,904	110.1%
01-2530 Transportation-Saugeen Mobility & Regional Trans	50,764	52,287	52,287	55,947	3,660	7.0%
01-2540 Transportation-Parking	1,972	3,247	4,050	3,500	-550	(13.6%)
01-2550 Transportation-Street Lighting	113,461	59,102	57,628	61,807	4,179	7.3%
<b>Total TRANSPORTATION SERVICES</b>	<b>2,285,259</b>	<b>2,579,053</b>	<b>2,464,339</b>	<b>2,692,122</b>	<b>227,783</b>	<b>9.24%</b>

The Transportation Services covers a broad range of service areas with the budgets including wages and benefits and operating supplies, as well as any revenue generated in the respective areas, which is minimal. The following comments focus on the larger variances noted above. The Financial Report at **Schedule A.1** provides a consolidated view of the accounts representing this area.

### Admin/Admin-Union

The implementation of the salary planning module in 2022 gave staff the opportunity to budget at a person level and allocate their time across the various departments based on staff schedules. The allocation for 2022 was determined based on a review of year-to-date hours in 2021, and in some cases, resulted in unallocated hours, which remain costed to Admin-Union. Managers are continuing to refine the allocated hours and reviewed the salary information as part of the 2023 budget meetings. The decrease in the budget is primarily due to the decrease in wages and benefits of \$29,048 in Admin, which is offset by an increase in Admin-Union \$20,710.

### Gravel

The costs for the supply of calcium have increased due to carbon tax. As well, there are increases for fuel costs and a fuel surcharge being applied by suppliers. The quality of gravel used on the roads has changed with an increase in the quarry stone percentage compared to A gravel. Dust control and resurfacing costs have increased by \$42,150.

## Vehicles

Rising fuel prices has made the budget challenging again in 2023. While there have been some improvements in gas prices, the price of diesel remains high. The heavy equipment used in operations is all diesel. Staff are continuing to work with local suppliers to get the best pricing possible. To assist with monitoring of expenses in 2023 new accounts have been set up to track fuel prices for dyed diesel and clear diesel. The 2023 budget reflects an increase in fuel of \$99,808 to a budget of \$285,000. Staff were conservative in their budget estimates for fuel in 2022, \$185,192 which is less than year-to-date actuals of \$299,725.

## Snow Moving

Most of the costs are related to wages and benefits, \$214,293 and \$46,260 for contracted services. The increase in wages and benefits is attributed to a better alignment of staff resources. Year-to-date actuals are \$211,461.

## Standby

Standby reflects the wages and benefits for staff involved with snow plowing services. The budget change reflects a better alignment of staff resources.

## Saugeen Mobility and Regional Transit (SMART)

Saugeen Mobility and Regional Transit (SMART) is a specialized public transit service providing transportation solutions to the residents of 9 municipalities in Bruce and Grey Counties. Persons living with disabilities or those who require assistance while travelling can use SMART services. Generally, service is provided to residents who cannot, because of their physical or mental challenges, travel by conventional transit or taxi.

On September 7<sup>th</sup>, 2010, Council passed By-law 47-10 being a by-law to authorize the execution of an agreement with the Corporation of the Town of Hanover, the Corporation of the Municipality of Brockton, the Corporation of the Municipality of Kincardine, and the Corporation of the Municipality of West Grey for the operation of SMART. Various amendments were made to the agreement over the years and in 2015 the previous by-laws were repealed and replaced with By-law 55-2013.

The Municipality is a contributing member of this organization. It is expected that there will be a 7% increase on the levy due to the rising costs of insurance, staff wages, fuel, and maintenance.

A historical review for SMART was provided to Council on January 27, 2020 through Report SRFIN.20.06. It was noted in the report that if Council wanted to opt-out of continuing with this agreement: **“Clause 9.1 of the agreement, Withdrawal of a Member, states that notice given in the year will be effective on December 31<sup>st</sup> of the following year. If Council chooses to give notice during 2020 it will take effect December 31<sup>st</sup>, 2021”**.

## Environmental Services

Environmental Services, in 2022 this represented a small percentage of the municipal services budget, 0.46%, whereas in 2023, this area is revenue generating of \$1,627, so not a draw on taxation. Overall, the budget has decreased by \$29,394. This is largely attributed to a revenue increase in Garbage Collection, and expense savings in both Waste Disposal and Recycling.

	2021 Actuals	December 2022 (Draft) Actuals	2022 Council Approved 2022 Total Budget	2023 Council Draft 3 2023 Total Budget	Budget \$ Variance	Budget % Variance
<b>ENVIRONMENTAL SERVICES</b>						
01-3040 Environmental-Garbage Collection	-136,694	-136,825	-145,245	-154,488	-9,243	6.4%
01-3050 Environmental-Waste Disposal	12,361	38,882	66,903	51,626	-15,277	(22.8%)
01-3060 Environmental-Recycling	95,651	96,794	106,109	101,235	-4,874	(4.6%)
<b>Total ENVIRONMENTAL SERVICES</b>	<b>-28,682</b>	<b>-1,149</b>	<b>27,767</b>	<b>-1,627</b>	<b>-29,394</b>	<b>-105.86%</b>

As costs continue to rise, staff have been reviewing the user fees charged. The budget has been prepared to include the following changes:

- ✓ Garbage collection added to taxes, increased from \$95 to \$110
- ✓ Bag tags, increased from \$3.00 to \$3.50
- ✓ Recycling bins, increased from \$10 to \$20, based on purchase price increases

Garbage collection is a contracted service which has been renewed for 2023. An increase of \$40,500 has been reflected in the budget for 2023.

Waste Disposal includes revenue generated from the landfill and the associated costs of operations of this site. Staff have not proposed any changes to the fee structure at this time, but it is currently under review. Cost savings have been reflected in operating expenses of \$23,902, which will bring the budget more in line with actual costs.

Recycling has identified cost savings in operating expenses of \$36,058 which will bring the budget more in line with actual costs.

## Health Services

Health Services includes the cemeteries in Arran, Chesley, Elderslie, Paisley and Tara, the medical clinics in Chelsey and Paisley, and the costs related to Physician Recruitment and attribute to 0.77% (2022 - 0.74%) of the municipal services budget. An overall budget increase of 12.21% or \$5,524.

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
<b>HEALTH SERVICES</b>						
01-4000 Health-Physician Recruitment		9,348				100.0%
01-4002 Health-Clinic-Chesley		-3,467	1		-1	(100.0%)
01-4004 Health-Clinic-Paisley		-4,496	1		-1	(100.0%)
01-4010 Health-Cemetery-Common	653	771	6,838	3,663	-3,175	(46.4%)
01-4011 Health-Cemetery-Arran	2,982	2,963	4,442	3,770	-672	(15.1%)
01-4012 Health-Cemetery-Chesley	13,030	26,201	15,269	26,381	11,112	72.8%
01-4013 Health-Cemetery-Elderslie	1,903	3,376	4,927	4,570	-357	(7.2%)
01-4014 Health-Cemetery-Paisley	6,546	6,928	6,404	11,074	4,670	72.9%
01-4016 Health-Cemetery-Tara	-5,821	-7,494	7,356	1,304	-6,052	(82.3%)
<b>Total HEALTH SERVICES</b>	<b>19,293</b>	<b>34,130</b>	<b>45,238</b>	<b>50,762</b>	<b>5,524</b>	<b>12.21%</b>

Physician Recruitment represents the Municipality's four-year commitment through agreements signed with physicians in 2021 and 2022. The cost of the agreements has been funded by the physician recruitment reserve. In 2023, the physician recruitment reserve would have been fully spent, and as a result funds were allocated from the Chesley Medical Clinic Reserve to assist with recruitment costs. A detailed discussion is needed with the Physician Recruitment Committee to determine the future needs and planning to replenish the reserve over time.

The operations of the Clinics are intended to be self-financed through the rental income collected from the physicians. Staff are preparing a review of the current lease agreements. The Chesley Medical Clinic has budgeted a transfer to reserve of \$16,049 representing the net revenue remaining after budgeted expenses.

The Paisley Medical Clinic has budgeted a transfer to reserve of \$4,569 representing the net revenue remaining after budgeted expenses.

The current balance of the reserves, prior to reconciliations to be completed for 2022:

- ✓ 7241 - Paisley Clinic - \$44,970
- ✓ 7242 - Chesley Clinic - \$92,481
- ✓ 7340 - Doctor Recruitment - \$9,349

Cemetery budgets covers the cost of burials and ground maintenance.

In 2022, Mount Hope Cemetery was transferred to Arran-Elderslie, which will add additional grounds maintenance for 2023.

Part of the operations of the cemeteries is the maintenance and repair of the foundations. These costs have historically been reflected as a capital project,

however, in 2023, provision for this work has been reflected in operations for contracted services for foundation repairs; \$6,000 for Chesley, \$5,000 for Paisley, and \$6,000 for Tara.

The user fees related to land sales and burial related fees are remaining the same for 2023 as staff plan to complete a fee review in the year.

## Recreation Services

Recreation Services includes programs, ball fields, splashpads, facilities, libraries, museum, and day camps, representing 16.23% (2022 - 18.32%) of the municipal services budget and a 4.83% or \$54,153 budget decrease. The budget decrease is attributed to a number of areas as seen below, and is represented by an increase in revenue \$46,865 (7.7%) and \$65,101 (6.1%) decrease in wages and benefits, and an increase in operating expenses of \$22,142 (3.2%). Staff completed a review of hours allocated to students, part-time staff and casual positions.

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
<b>RECREATION AND CULTURE</b>						
01-5001 Rec/Cult-Parkland-Recreation	137,395	116,646	167,605	152,826	-14,779	(8.8%)
01-5015 Rec/Cult-Admin	92,917	-91,268	134,315	147,448	13,133	9.8%
01-5020 Rec/Cult-Common H&S	9,233	4,723	9,586	14,101	4,515	47.1%
01-5210 Rec/Cult-Programs-AE Programs	50,241	52,581	40,712	40,601	-111	(0.3%)
01-5220 Rec/Cult-Programs-Day Camp	2,850	-14,599	19,557	-3,982	-23,539	(120.4%)
01-5311 Rec/Cult-Parks-Ball Field-Arran/Allenford	977	1,356	3,141	1,941	-1,200	(38.2%)
01-5312 Rec/Cult-Parks-Ball Field-Chesley	7,714	6,061	8,147	8,201	54	0.7%
01-5314 Rec/Cult-Parks-Ball Field-Paisley	1,185	1,435	5,619	3,061	-2,558	(45.5%)
01-5316 Rec/Cult-Parks-Ball Field-Tara	4,176	8,183	11,205	7,018	-4,187	(37.4%)
01-5322 Rec/Cult-Parks-Splashpad-Chesley				1,000	1,000	100.0%
01-5324 Rec/Cult-Parks-Splashpad-Paisley				1,000	1,000	100.0%
01-5326 Rec/Cult-Parks-Splashpad-Tara				1,000	1,000	100.0%
01-5411 Rec/Cult-Facilities-CC Arran/Arkwright	4,425	3,867	6,101	2,630	-3,471	(56.9%)
01-5412 Rec/Cult-Facilities-Chesley Comm Ctr	190,648	150,689	205,196	208,424	3,228	1.6%
01-5414 Rec/Cult-Facilities-Paisley Comm Ctr	185,328	180,503	205,380	194,391	-10,989	(5.4%)
01-5416 Rec/Cult-Facilities-Tara Comm Ctr	160,378	122,592	152,577	174,856	22,279	14.6%
01-5512 Rec/Cult-Facilities-Chesley Pool	46,097	24,903	53,465	27,078	-26,387	(49.4%)
01-5516 Rec/Cult-Facilities-Tara Pool	49,973	51,106	51,064	40,124	-10,940	(21.4%)
01-5612 Rec/Cult-Facilities-Chesley Trailer Park	1	-11,568	-1		1	(100.0%)
01-5712 Rec/Cult-Facilities-Lease-Chesley Town Hall	16,464	25,460	32,960	29,531	-3,429	(10.4%)
01-5714 Rec/Cult-Facilities-Lease-Paisley Legion	7,134	1,428	6,180	6,551	371	6.0%
01-5715 Rec/Cult-Facilities-Lease-Paisley LCBO	-8,509	-7,296	-8,388		8,388	(100.0%)
01-5812 Rec/Cult-Libraries-Chesley	-9,820	-5,702	-3,420	-2,721	699	(20.4%)
01-5814 Rec/Cult-Libraries-Paisley	653	-616	2,986	516	-2,470	(82.7%)
01-5816 Rec/Cult-Libraries-Tara	3,168	2,425	7,243	3,874	-3,369	(46.5%)
01-5914 Rec/Cult-Museum-Paisley	8,841	3,816	10,861	8,469	-2,392	(22.0%)
<b>Total RECREATION AND CULTURE</b>	<b>961,469</b>	<b>626,725</b>	<b>1,122,091</b>	<b>1,067,938</b>	<b>-54,153</b>	<b>-4.83%</b>

The Recreation Services covers a broad range of service areas with budgets that include wages and benefits and operating supplies, as well as any revenue generated in the respective areas. The following comments focus on the larger variances noted above. The Financial Report at **Schedule A.1** provides a consolidated view of the accounts representing this area.

### Parkland-Recreation

While operating expenses have increased by \$5,655 (10.6%) to reflect inflationary impacts, there has been an offsetting adjustment with a \$15,748 (12.5%) decrease in wages and benefits. Grants and Pavilion Rentals have been adjusted to reflect trends seen in 2022 which has increased revenue by \$4,686 (49.9%).

## **Admin**

In 2022, additional security was required at the Arena's to ensure Covid-19 protocols were in place, and the added staff time was captured as an administrative cost. Wages and benefits for 2023 have been reduced by \$50,081. The costs incurred in 2022 were funded from the Covid-19 Recovery Funds.

Moving forward with planning for the next reporting requirement of asset management, the 2023 budget reflects Phase 2 of the Building Condition Assessments and Componentization for non-recreational buildings.

Costs have been estimated at \$30,000. Phase 1 initiated in 2022, had focused on the three arenas/community centres with an estimated cost of \$35,000. The Phase 1 costs were funded from Reserves, similar to the handling of capital projects. Similarly, Phase 2 costs have been financed from Reserves.

Provisions have been made to update the Accessibility Master Plan, to ensure that the Municipality is prepared to meet the Accessibility for Ontarians with Disabilities Act, 2005 (AODA). There are compliance requirements for 2025 that will be reviewed as part of this work, with both operational and capital upgrades. The budget reflects \$20,000 to complete the update. This project is currently being funded by taxation.

## **Day Camp**

The operations of the Day Camp in 2022 resulted in a surplus position, showing that the camp fees are sufficient to cover operating costs. The 2023 budget has been presented to be fully funded from camp fees. This approach has reduced the tax requirement budgeted in 2022 of \$19,557.

## **Splashpads**

With the successful implementation of 3 splashpad projects in 2022, separate departments have been established for the monitoring of ongoing operating and maintenance costs over time. The initial budget is reflective of hydro and water costs.

## **Community Centres and Pools**

The variances in each of the community centres and pools is primarily attributed to wages and benefits.

## **Chesley Trailer Park**

In 2020, a reserve was established with contributions coming from the net operating surplus generated for the year. At the end of 2022, the reserve balance is estimated to be \$66,481. The 2023 budget has been prepared with a transfer to reserve of \$18,867. There is capital work needed at the Chesley Trailer Park that will rely on the reserves in the future.

### **Paisley LCBO Lease**

In the past, the surplus funds generated have been used to offset taxation requirements of the municipal budget. The Paisley LCBO Lease generates revenue from its rent, which is used to offset operating expenses. As a way of planning for future capital needs, the surplus funds identified in the 2023 budget, \$9,863 has been transferred to Reserves.

The establishment of a Reserve for the Paisley LCBO Lease should be developed.

## Planning and Economic Development

Planning and Economic Development also includes tile drainage, zoning, gravel pits and our downtown decorations, which represents 5.09% (2022 – 4.39%) of the municipal services budget and a 24.48% or \$65,808 budget increase. That largest increase is attributed to zoning and downtown decorations.

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
<b>PLANNING AND DEVELOPMENT</b>						
01-7010 Plan/Dev-Planning-Zoning		5,597	-500	35,500	36,000	(7,200.0%)
01-7220 Plan/Dev-Comm/Ind-Downtown Decor	40,868	47,293	53,354	75,111	21,757	40.8%
01-7230 Plan/Dev-Comm/Ind- Gravel Pits	4,435	5,692	8,858	8,894	36	0.4%
01-7300 Plan/Dev-Natural Gas Project			1,657		-1,657	(100.0%)
01-7410 Plan/Dev-Economic Development	157,681	124,696	178,368	181,239	2,871	1.6%
01-7610 Plan/Dev-Tile Drainage	35,392	27,529	27,120	33,921	6,801	25.1%
<b>Total PLANNING AND DEVELOPMENT</b>	<b>238,376</b>	<b>210,807</b>	<b>268,857</b>	<b>334,665</b>	<b>65,808</b>	<b>24.48%</b>

Planning/Zoning had identified two strategic initiatives for 2023:

- ✓ Development Charge Study - \$30,000
- ✓ Planning Review for Zoning and OP - \$30,000

With the announcement of Bill 123, the Development Charge Study will be moved from the 2023 budget to the 2024 budget until staff have had the opportunity to review the full impacts of Bill 123.

Downtown Decor includes a realignment of the Downtown Revitalization Initiatives that have historically been included as part of the Economic Development budget. The realignment includes \$7,000 for each of Chesley, Paisley and Tara, and \$3,500 for Allenford. During the budget meetings, staff felt that this was a better alignment.

Economic Development includes an increase of \$5,000 for memberships, as per SRECDEV.21.03 which approved the Municipality joining Saugeen Connects. The operating expenses have been reviewed and reduced by \$33,976, \$24,500 of which is related to the realignment noted above of the Downtown Revitalization. The Strategic Initiatives budget has been reduced by \$17,239 to \$41,261, which provides for the following projects:

- ✓ Visitor Centre setup and management
- ✓ Visitor Centre projects
- ✓ Tourism material printing
- ✓ Misc Tourism projects
- ✓ Big Bruce promotion
- ✓ Saugeen River collaborative project
- ✓ Community Improvement Plan, initiatives coming from the review
- ✓ Marketing and communication plan
- ✓ Façade guidelines, Municipality's share of costs with Bruce County initiative

Council grants and donations policy is also managed under Economic Development budget. The budget has remained the same as 2022 with a budget of \$30,598.

**Schedule D – Grant and Donation Policy** provides a summary of the proposed budget which includes grant requests of \$38,129.

The following grant allocations have been supported by Council totalling \$11,565:

✓ Crime Stoppers of Grey Bruce	\$500
✓ Hawk's Nest Sponsorship	\$150
✓ Tara Curling Club	Pending Review
✓ Chesley Hospital Foundation	\$10,000
✓ Paisley Blues Festival	\$500
✓ Arran Tara Elementary School Grade 8 Grad	\$415

There are two other components that are considered as part of the Grant & Donation Requests, and they are Financial Commitments and Facility Commitments, \$9,490 and \$10,027, respectively. These are grants and facility use as per Schedules D and E and the Grant and Donation Policy. Free facility use is considered as a grant, as it commits the use of the space and is not available for rent during these set times.

## Building & By-law Enforcement Services

The budget presented for 2023 includes a realignment of services to better reflect the management and alignment of services for Building and By-law Enforcement. In addition to the two areas previously presented as Building Services, Building Permits and Property Standards, the budget now includes Animal Control and By-law Enforcement. The two departments, Property Standards and By-law Enforcement have been merged into one. The area of By-law Enforcement is operated in accordance with the Municipal Act, whereas Building Permits is governed by the Building Code Act, which has a separate set of requirements that:

- ✓ The services should be self-supporting.
- ✓ Delivery of the building department services should generally not affect the municipal budget.
- ✓ The fees are not permitted to exceed the anticipated reasonable costs of the Municipality to enforce the Building Code Act.
- ✓ Building permit fees can include a component designated for a reserve fund.
- ✓ The reserve fund can only be used for costs of delivering services related to the administration and enforcement of the Building Code Act.

**Schedule B**, as shown below, requires an annual operating budget of \$60,261. The operating costs for By-law Enforcement is funded through taxation, whereas Building Inspection is self-funded through the collection of permit fees. The surplus funds generated from permit fees is transferred to Reserves.

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
<b>BUILDING &amp; BYLAW ENFORCEMENT SERVICES</b>						
<b>Building</b>						
01-2042 Protection-Building Inspection	0	-40,750	0	0	0	
<b>Total Building</b>		<b>-40,750</b>				
<b>ByLaw</b>						
01-2041 Protection-Animal Control	13	-994	-3,615	0	3,615	(100.0%)
01-2044 Protection-Property Standards	6,899	48,724	8,464	60,261	51,797	612.0%
01-2060 Protection-By-Law/POA Parking	0	2,594	44,954	0	-44,954	(100.0%)
<b>Total ByLaw</b>	<b>6,912</b>	<b>50,324</b>	<b>49,803</b>	<b>60,261</b>	<b>10,458</b>	
<b>Total BUILDING &amp; BYLAW ENFORCEMENT SERVICES</b>	<b>6,912</b>	<b>9,574</b>	<b>49,803</b>	<b>60,261</b>	<b>10,458</b>	<b>21.0%</b>

A more detailed breakdown has been presented in the Financial Reports:

- ✓ **Schedule B.1 – Building and By-Law Enforcement Consolidated Summary** – details by account type

## **Building Inspection**

The permit fee revenue has been decreased by \$15,000 to reflect a slowdown in construction, which will have a negative impact on the department's budget. The budget, as noted earlier, provides for a Building Inspector with a start date of May 1, 2023. This position will assist with permits, inspections, and administrative tasks.

In 2022, a grant was received for a third-party review of the department. As the work has not yet started, the cost of the review and the associated grant of \$30,000, has been reflected within the department's budget for 2023.

On January 30<sup>th</sup>, 2023, the CBO presented report SRCBO.23.01 Quarterly Report, Building Permit Statistics from January to December 2022, and that data has been included below. The reserve summary shows a draw from the reserve to support operations in 2023.

<b>Building Services</b>						
<b>Building Permits</b>						
	<b>2023 Budget</b>	<b>2022 Dec</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Number of Building Permits		130	160	111	168	138
Construction Value (\$000)		\$ 20,308	\$ 26,684	\$ 11,649	\$ 23,550	\$ 11,983
Average Permit Value (\$000)		\$ 156	\$ 167	\$ 105	\$ 140	\$ 87
<b>Building Permit Values</b>						
Building Permit Fees	\$ 160,000	\$ 182,183	\$ 266,370	\$ 119,010	\$ 192,255	\$ 128,499

<b>Building Services</b>						
<b>5-Year History of Reserves</b>						
<b>Summary of Reserves</b>	<b>2023 Budget</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
<b>Opening Balance</b>	320,345	279,821	207,502	212,700	113,146	132,010
<b>Activity:</b>						
Budgetted Transfers	(57,184)	9,774	(28,744)	24,837	10,000	43,500
Support of AM/GIS	(5,000)	(10,000)				
In-Year Transfers			-	(4,140)		(36,988)
Year-End Adjustments		40,750	101,063	(25,895)	89,554	(25,376)
<b>Ending Balance</b>	<b>258,161</b>	<b>320,345</b>	<b>279,821</b>	<b>207,502</b>	<b>212,700</b>	<b>113,146</b>
** 2022 Year-End Adjustment is preliminary						

During the preparation of this report, the CBO identified that a single permit fee of \$45,000 has been received, which will positively affect the operating budget, such that the permit fee revenue should be increased and the draw from Reserves can be reduced. This adjustment will be made to the final budget for February 27<sup>th</sup>.

### **By-law Enforcement Services**

The Animal Control budget is comparable to 2022, with a change being the transfer to reserve of \$2,448 representing the expected surplus results. This is the first year that a transfer to reserve has been reflected. The buildup of a reserve will aid in future initiatives and long-term planning. The provision of services is managed by a contract with a third party.

The establishment of a Reserve for Animal Control is required.

Property Standards and By-law departments have been merged to one department moving forward in 2023. An increase in legal fees has been provided for in the budget. The provision of services is managed by a contract with a third party.

## Water and Sewer Services

Water and Sewer Services are self-funded through the user fees charged to the property owners for the use of the respective systems. Council formally adopted Financial Plans for the period 2021-2026. Staff have reviewed the plans and updated the respective operating budgets where required. Supporting schedules have been included below to show the updated operating budgets for 2023. The assumptions applied to the financial plans:

- ✓ Inflationary impacts mirror those applied to the municipal departments
- ✓ Sewer – 3% increase on user fees
- ✓ Water – 1% increase on user fees

User fee increases are as per the adopted Financial Plans, plus an increase based on current year service levels and consumption.

The Water and Sewer Services also includes Source Water Protection, which is the Risk Management contract with GSCA, and is funded through the water reserves. In 2022, Storm Water Services were realigned from Environmental Services. The funding of this area has been funded by temporary borrowings from the Water Reserve.

- ✓ Catch Basins - \$83,759
- ✓ Ditches - \$28,000

It is Council's direction for staff to pursue the necessary studies to work towards the development of a Storm Water User Fee. Once the fee has been established the funds borrowed from the Water Reserve will be repaid.

### **AE Common Water & Sewer Costs**

The AE Common reflects staff time and expenses that are shared between the sewer and water systems and is fully funded by the water (2/5ths) and sewer (3/5ths) reserves. Total operating expenses of \$359,059 represents a 10.26% increase over the 2022 budget of \$325,641. The increase is attributed to Wages & Benefits, \$28,121 and \$11,297 in Operating Expenses, primarily fuel costs. Departmental details are available in **Schedule C.1 – Shared Administration**.

### **Water Services**

The increase in revenues of \$88,498 is sufficient to cover the increase in wages and benefits \$10,005 and operating expenses of \$11,460, thus providing for additional funds to be transferred to reserves of \$67,035. Based on a review of **Schedule C.1 – Water**, the expense categories are reflective of inflationary expectations.

### **Sewer Services**

The increase in revenues of \$76,961 is sufficient to cover the increase in wages and benefits \$6,365 and operating expenses of \$28,725, thus providing for additional funds to be transferred to reserves of \$41,870. Based on a review of **Schedule C.1 – Sewer**, the expense categories are reflective of inflationary expectations. A strategic initiative for Chesley, smoke testing, Consolidated Linear Infrastructure (CLI), which is a requirement for future sewer projects, \$16,000 has been included in the Operating Budget. This was previously reflected as a capital project.

### **Storm Services**

Departmental expenses have increased by \$66,827, which is largely attributed to the strategic initiative for the Storm Water Needs Study & CLI/ECA for Chesley, Paisley and Tara. This project was approved as a 2022 capital project with a cost of \$70,000. The project is underway, with \$56,404 being reflected in 2023. The project is funded from Efficiency Funds of \$67,205 and \$2,795 from Roads Reserve. Departmental details are available in **Schedule C.1 – Storm**.

## Capital Budget

For the preparation of the capital budget, the next phase of the FMW Budget software was implemented, the Capital Plan Module. This module has the full functionality of preparing an annual budget, a long-term capital plan, as well as a capital project budget book which can entail:

- ✓ Descriptions – a brief narrative to explain the project and identify any interdepartmental implications
- ✓ Parent Projects – to connect projects that for planning purposes need to be considered as a whole, such as Road, Sewer, Water, which will enable efficient and timely project implementation
- ✓ Attributes – fully customized data to enhance the capital budget process and capture other elements, such as a link to the strategic plan, procurement process and asset management data: category, segment, new or betterment, life cycle event, asset ID, GIS/Import ID
- ✓ Priorities – a list of categories that each project is ranked by on a scale of 1 to 5, Capital Asset Management Plan, Health & Safety Concern, Strategic Plan Alignment, Legislative Requirement, External Funding. These factors combine to calculate a project weighting
- ✓ Gallery – attaching pictures or maps to further enhance the details about the project
- ✓ Events – capturing specific dates, for example an open house for the completion of the library renovations
- ✓ Tasks – to track specific items that are of importance to a project, such as timelines of an RFP process, signage requirements or report backs for a government grant

The budget book is a two-page report capturing the above elements with the capital budget and financing strategy.

The Capital Financial Report has been provided in **Schedule E – Capital Budget**. While the report has not included all the elements captured in the software, staff continue to work towards the long-term capital budget and financing strategy and completion of all of the data elements. The financial report, similar to prior years, is a project list by key service area, similar to the organization of the Operating Budget. This is a summary of the data provided:

### Capital Budget Summary - 3rd Draft

Municipal Services									
Key Service Area	LTD Budget	Unspent Budget Carry-forward	2023 Expenses	2023 Capital Requests	Grants	Donations	2022 Approved Reserve	2023 New Reserve Requests	2024 Expenses
General Government	\$ 349,533	\$ 209,555	\$ 89,860	\$ 299,415	\$ 120,169	\$ -	\$ 90,902	\$ 88,344	\$ 10,000
Fire Protection Services	\$ 15,000	\$ -	\$ 689,455	\$ 689,455	\$ -	\$ 54,772	\$ -	\$ 634,683	\$ 2,056,950
Transportation Services	\$ 2,130,237	\$ 1,842,825	\$ 2,299,741	\$ 4,142,566	\$ 1,023,915	\$ 50,000	\$ 1,323,022	\$ 1,745,629	\$ 298,734
Environmental Services	\$ 8,000	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Recreation and Culture	\$ 1,134,063	\$ 538,126	\$ 551,500	\$ 1,089,626	\$ 468,653	\$ 57,100	\$ 273,373	\$ 290,500	\$ 496,500
Health Services	\$ 55,000	\$ 37,516	\$ 194,300	\$ 231,816	\$ 28,050	\$ -	\$ 9,466	\$ 194,300	\$ 30,000
	<b>\$ 3,691,833</b>	<b>\$ 2,628,022</b>	<b>\$ 3,924,856</b>	<b>\$ 6,552,878</b>	<b>\$ 1,640,787</b>	<b>\$ 161,872</b>	<b>\$ 1,696,763</b>	<b>\$ 3,053,456</b>	<b>\$ 2,892,184</b>
Sewer and Water Services									
Sewer	\$ 180,420	\$ 111,555	\$ 764,573	\$ 876,128	\$ -	\$ -	\$ 111,555	\$ 764,573	\$ -
Water	\$ 807,600	\$ 688,518	\$ 1,255,687	\$ 1,944,205	\$ 312,386	\$ -	\$ 657,279	\$ 974,540	\$ 638,000
Stormwater	\$ 200,000	\$ 200,000	\$ 370,000	\$ 570,000	\$ 280,000	\$ -	\$ 200,000	\$ 90,000	\$ -
	<b>\$ 1,188,020</b>	<b>\$ 1,000,073</b>	<b>\$ 2,390,260</b>	<b>\$ 3,390,333</b>	<b>\$ 592,386</b>	<b>\$ -</b>	<b>\$ 968,834</b>	<b>\$ 1,829,113</b>	<b>\$ 638,000</b>
Total Capital Budget									
2023 Capital 3rd Draft	<b>\$ 4,879,853</b>	<b>\$ 3,628,095</b>	<b>\$ 6,315,116</b>	<b>\$ 9,943,211</b>	<b>\$ 2,233,173</b>	<b>\$ 161,872</b>	<b>\$ 2,665,597</b>	<b>\$ 4,882,569</b>	<b>\$ 3,530,184</b>

A review of the Capital Budget Summary provides the following data:

- ✓ The Capital Plan Module can track multi-year budgets to show the LTD Budget (life-to-date budget). The LTD budget is based on a review of the 2022; Approved Capital Budget, and those projects that are moving forward for completion in 2023. If the project continues into 2024, the LTD budget will capture any new funds that are allocated to the project in 2023 as “2023 Expenses”;
- ✓ Unspent Budget Carry-forward are the approved funds from 2022 that have not been spent and are being carried forward to 2023;
- ✓ 2023 Expenses are “new asks” in the 2023 budget process related to new projects identified or where existing projects require additional funds to complete. The 2022 capital budget had noted where there were projects extending to 2023 and those projects that were deferred to 2023 as a cost savings initiative in 2022. Where an approved project started in 2022, the 2023 amount has been captured in the LTD budget, whereas a deferred project has been captured as request for 2023;
- ✓ 2023 Capital Requests is the sum of the Unspent Budget Carry-forward and the 2023 Expenses.
- ✓ Financing of Capital Projects has been identified as Grants, Donations and Reserves. The Reserves has been separated to show the amounts approved in 2022 and the 2023 new reserve requests.
- ✓ 2024 expenses have been included to reflect a multi-year project, or where a project has been deferred to reduce the 2023 capital requests.

The project list in **Schedule E** is structured with a unique ID number:

## **21-GENG-0001**

Project Start Year – Department Responsible – Project Number

For planning purposes, the projects that start with 21 or 22 are approved capital projects from the 2022 Approved Capital Budget that remain incomplete on December 31, 2022.

An integral component of the Capital Budget as presented is the financing strategy and reserve continuity. It has been Council's direction in the past that the financing of capital projects for Municipal Services be limited to the reserve funds raised in the current year operating budget. The funds proposed for 2023 is \$1,126,719. That being said, the capital project list identifies the year of the project, and reserves already committed from 2021/2022 to those that are new for 2023.

The 2023 Capital Budget includes some larger projects such as the following:

- ✓ **23-FIRE-0011 EQUIP-Chesley Tara SCBA Replacement** – this is the replacement of the Self Contained Breathing Apparatus, \$294,455, which occurs every 12 years.
- ✓ **22-FIRE-0004 BLDG-Paisley Fire Hall Construction** – information has been presented to the Paisley Fire Sub-Committee on location and design, such that the final recommendation can be presented to Council in the Spring. Staff are reviewing financing options such as the proceeds from surplus land sales, government grants, Infrastructure Ontario, or bank loans. The budget has assumed a 50% grant. However, a source of the grant has not yet been identified, but staff are working with Grant Match for assistance. \$310,000 in 2023 for site preparation and \$2,000,000 in 2024 for construction.
- ✓ **21-TRAN-0002 ROADS-Sideroad #15 Roadway** – this is a significant road construction project that has been underway for a number of years, \$730,000 is the cost to complete in 2023.
- ✓ **22-TRAN-0005 ROADS-Sidewalks** – this is linked to a government grant with a municipal commitment. The Municipality was fortunate to receive a grant extension that has allowed the project to be completed in 2023. Staff are reviewing the terms of the extension and will advise Council of any changes that will impact the capital project as it has been presented. \$1,159,500.
- ✓ **23-TRAN-0017 HVY/EQUIP -Sweeper Truck** – this was included on the 2022 Approved Capital List as it required a pre-order in Spring 2022 for delivery in March 2023. \$425,000.
- ✓ **21-RECC-0013 BLDG-(P)-Comm Ctr 2<sup>nd</sup> Floor Renovation** – the renovations to the Paisley Community Centre was approved in 2021 with \$203,863 being carried forward to complete the project in 2023. The project has a \$100,000 grant to offset the costs.
- ✓ **21-RECC-0014 BLDG-(P)-Comm Ctr Lift Rehabilitation** – the elevator upgrade for the Paisley Community Centre was approved in 2021 with \$148,316 being carried

forward to complete the project in 2023. The project has a grant of \$118,653 to offset the costs.

- ✓ **23-RECC-0037 BLDG-Paisley Library Renovation** – this project is part of celebrating that 2024 represents the 150<sup>th</sup> anniversary of the incorporation of Paisley and the Paisley Library Building having been built in 1967 as a Centennial Project to mark 100 years of confederation. Staff are looking at the Legacy Fund to support 50% of the project costs that will provide enhanced programming space, improved accessibility. Accessibility will assist with meeting AODA compliance in 2025. Total project costs of \$500,000.
- ✓ **23-HLTH-0003 LAND-Land Purchase to Expand Tara Cemetery** – the Tara Cemetery needs to be expanded. Staff are investigating land purchase options and financing possibilities for this project. \$152,000.

These 9 projects total \$3,923,134 and represents 59.9% of the Municipal Services capital budget requests for 2023.

There are some significant capital projects identified for Sewer, Water and Storm:

- ✓ Sewer main projects on Mill Drive, and Queen Street - \$329,500
- ✓ Water main projects on Queen Street, and Hamilton Street - \$1,209,100
- ✓ Chesley Community Park Well - \$500,000
- ✓ Stormwater projects on North Ave and Hamilton Street - \$570,000

The Hamilton Street work is an essential part of getting the water to the Tara Splashpad for operating in 2023.

## Reserve and Reserve Funds

Included in the Operating and Capital Budgets are transfers to and from Reserves. Reserves represent funds that have been put aside for specific purposes, with the approval of Council. Staff are working towards a Reserve and Reserve Fund Policy that will define the purpose and use of the funds, as well as the financing strategy and threshold to be achieved for each Reserve. The Municipality also maintains Reserve Funds that are either Discretionary, at the discretion of Council, or Obligatory, and are supported by legislative requirements.

The following chart provides an overview of reserve transactions proposed within the Operating and Capital Budget:

	2023 - Budget			Total
	Municipal Services	Building Services	Water & Sewer Services	
Balance, beginning of year (N.1)	8,136,306	279,595	10,936,481	19,352,381
2022 Est. YE Adjustments (N.2)	323,255	-	-	323,255
	8,459,561	279,595	10,936,481	19,675,636
Transfer to Operating	(201,742)	(57,184)	(420,914)	(679,840)
Transfer to Operating - Water				
Transfer from Operating	1,763,686	-	2,075,915	3,839,601
For Municipal Services (GIS/AM)		(5,000)	(20,000)	(25,000)
	1,561,944	(62,184)	1,635,001	3,134,761
Transfer to Capital - New Funds Requested ** does not include 2022 approved capital projects being completed in 2023	(3,083,456)	-	(1,799,113)	(4,882,569)
	(3,083,456)	-	(1,799,113)	(4,882,569)
Balance, end of year	<b>6,938,049</b>	<b>217,411</b>	<b>10,772,369</b>	<b>17,927,828</b>
AE Water/Sewer			117,433	
Water			7,644,039	
Sewer			3,010,897	
			<b>10,772,369</b>	

**N.1** - opening balance based on 2022 budgeted transfers, final adjustments for 2022 have not been completed

**N.2** - includes the transfer to reserve for land sales and Efficiency Funds deferred to 2023 project completion

**Schedule F – Reserves** is a list of Reserves that are currently being managed by the Municipality and will become part of the Reserve and Reserve Fund Policy. These reserves have been supported by resolutions of Council overtime, and any transfers from or to the reserve are supported by budget or resolutions throughout the year.

There are some reserves (  ) that have restrictions, such as Building Permits, Sewer, and Water, as they are supported by the specific user fees; or grants such as MMAH Municipal Efficiency, Ontario Grants, or Cannabis Legalization Fund; or reserves that are to offset specific items such as the Krug Memorial Park and Accumulated Sick Leave.

Reserves, by their nature, can be realigned as per Council direction to fit with priorities as they arise.

**Schedule F – Reserve Funds** is a list of Discretionary and Obligatory Reserve Funds. Discretionary Reserve Funds are similar to Reserves, but they are

maintained in separate interest bearing bank accounts. It is the recommendation of staff that these funds be rolled up into their respective Reserve accounts moving forward. Obligatory Reserve Funds are at the direction of legislation that the funds are maintained separately.

Supporting schedules have been provided to show the budgeted transfers to and from the specific reserves in support of operating and capital projects:

- ✓ Schedule F.1 – Operating Transfers from Reserves
- ✓ Schedule F.2 – Operating Transfers to Reserves
- ✓ Schedule F.3 – Capital Transfers

## Tax Impacts Across Bruce County

**Schedule G – Tax Impacts Across Bruce County** has been provided for information, and is a review based on 2022 current value assessment and adopted tax rates. As most municipalities are still in the budget presentation phase, a 2023 comparator is not possible at this time. The intention of the data is to show where Arran-Elderslie is positioned for taxes on a typical single family home compared to other municipalities in Bruce County.

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### **Link to Strategic/Master Plan**

#### 6.4 Leading Financial Management

The management team, in preparation of their respective budgets, have considered the plans governing their areas, including:

- Asset Management Plan
  - Economic Development Strategic Plan
  - Fire Master Plan
  - Recreation Master Plan
  - Water Financial Plan
  - Sewer Financial Plan
-

**Financial Impacts/Source of Funding/Link to Procurement Policy**

The municipal budget for operations in 2023 reflects an increase of \$456,285 which requires a tax rate increase of 6.0%. With Council endorsement of Draft #3 of the Operating and Capital Budget, the Municipality of Arran-Elderslie has achieved a balanced budget as per the projected increase in taxes.

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Approved by: Sylvia Kirkwood, Chief Administrative Officer

## Schedule A - Municipal Services By Department

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
<b>MUNICIPAL SERVICES</b>						
<b>GENERAL GOVERNMENT</b>						
01-1010 General-Council	116,720	114,853	129,105	143,888	14,783	11.5%
01-1020 General-Program Support	399,280	48,020	134,292	312,641	178,349	132.8%
01-1030 General-Asset Management / GIS	2	-1,629		43,224	43,224	100%
<b>Total GENERAL GOVERNMENT</b>	<b>516,002</b>	<b>161,244</b>	<b>263,397</b>	<b>499,753</b>	<b>236,356</b>	<b>1</b>
<b>PROTECTION SERVICES</b>						
01-2005 Protection-General-All	0	0	0	0	0	
01-2010 Protection-Common Fire	87,228	130,275	126,459	122,031	-4,428	(3.5%)
01-2012 Protection-Chesley Fire	136,297	123,982	154,176	173,965	19,789	12.8%
01-2014 Protection-Paisley Fire	118,495	53,796	97,543	116,606	19,063	19.5%
01-2016 Protection-Tara Fire	142,236	112,645	134,936	168,897	33,961	25.2%
01-2020 Protection-Police	1,168,435	1,075,550	1,168,924	1,132,913	-36,011	(3.1%)
01-2030 Protection- Conservation	34,343	0	22,660	24,020	1,360	6.0%
01-2031 Protection-Conservation SVCA	44,264	47,297	46,980	51,937	4,957	10.6%
01-2032 Protection-Conservation GSCA	40,485	42,226	42,226	44,417	2,191	5.2%
01-2045 Protection- Crossing Guards	24,633	37,245	37,363	38,125	762	2.0%
01-2050 Protection-Emergency Measures	8,306	6,660	7,410	2,789	-4,621	(62.4%)
<b>Total PROTECTION SERVICES</b>	<b>1,804,722</b>	<b>1,629,676</b>	<b>1,838,677</b>	<b>1,875,700</b>	<b>37,023</b>	
<b>TRANSPORTATION SERVICES</b>						
01-2510 Transportation-Roads-Admin	94,804	112,821	127,641	90,562	-37,079	(29.0%)
01-2511 Transportation-Roads-Admin-Union	294,016	320,836	326,401	362,026	35,625	10.9%
01-2512 Transportation-Roads-Shop	122,873	157,450	144,298	148,722	4,424	3.1%
01-2513 Transportation-Roads-Roadside	116,560	116,278	109,374	114,937	5,563	5.1%
01-2514 Transportation-Roads-Bridges	153,950	149,662	154,337	157,848	3,511	2.3%
01-2515 Transportation-Roads-Hardtop	53,358	62,022	48,366	54,285	5,919	12.2%
01-2516 Transportation-Roads-Gravel	563,247	629,888	609,184	655,828	46,644	7.7%
01-2517 Transportation-Roads-Safety	40,959	39,496	58,479	51,835	-6,644	(11.4%)
01-2518 Transportation-Roads-Vehicles	371,083	522,049	451,361	558,565	107,204	23.8%
01-2520 Transportation-Winter Ctrl-Salt/Sand	87,249	90,815	86,807	100,425	13,618	15.7%
01-2521 Transportation-Winter Ctrl-Snow Moving	220,963	230,802	218,778	243,583	24,805	11.3%
01-2522 Transportation-Winter Ctrl-Standby	0	32,298	15,348	32,252	16,904	110.1%
01-2530 Transportation-Saugeen Mobility & Regional Tran	50,764	52,287	52,287	55,947	3,660	7.0%
01-2540 Transportation-Parking	1,972	3,247	4,050	3,500	-550	(13.6%)
01-2550 Transportation-Street Lighting	113,461	59,102	57,628	61,807	4,179	7.3%
<b>Total TRANSPORTATION SERVICES</b>	<b>2,285,259</b>	<b>2,579,053</b>	<b>2,464,339</b>	<b>2,692,122</b>	<b>227,783</b>	
<b>ENVIRONMENTAL SERVICES</b>						
01-3040 Environmental-Garbage Collection	-136,694	-136,825	-145,245	-154,488	-9,243	6.4%
01-3050 Environmental-Waste Disposal	12,361	38,882	66,903	51,626	-15,277	(22.8%)
01-3060 Environmental-Recycling	95,651	96,794	106,109	101,235	-4,874	(4.6%)
<b>Total ENVIRONMENTAL SERVICES</b>	<b>-28,682</b>	<b>-1,149</b>	<b>27,767</b>	<b>-1,627</b>	<b>-29,394</b>	<b>-1</b>
<b>HEALTH SERVICES</b>						

## Schedule A - Municipal Services By Department

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
01-4000 Health-Physician Recruitment	0	9,348	0	0	0	100.0%
01-4002 Health-Clinic-Chesley	0	-3,467	1	0	-1	(100.0%)
01-4004 Health-Clinic-Paisley	0	-4,496	1	0	-1	(100.0%)
01-4010 Health-Cemetery-Common	653	771	6,838	3,663	-3,175	(46.4%)
01-4011 Health-Cemetery-Arran	2,982	2,963	4,442	3,770	-672	(15.1%)
01-4012 Health-Cemetery-Chesley	13,030	26,201	15,269	26,381	11,112	72.8%
01-4013 Health-Cemetery-Elderslie	1,903	3,376	4,927	4,570	-357	(7.2%)
01-4014 Health-Cemetery-Paisley	6,546	6,928	6,404	11,074	4,670	72.9%
01-4016 Health-Cemetery-Tara	-5,821	-7,494	7,356	1,304	-6,052	(82.3%)
<b>Total HEALTH SERVICES</b>	<b>19,293</b>	<b>34,130</b>	<b>45,238</b>	<b>50,762</b>	<b>5,524</b>	
<b>RECREATION AND CULTURE</b>						
01-5001 Rec/Cult-Parkland-Recreation	137,395	116,646	167,605	152,826	-14,779	(8.8%)
01-5015 Rec/Cult-Admin	92,917	-91,268	134,315	147,448	13,133	9.8%
01-5020 Rec/Cult-Common H&S	9,233	4,723	9,586	14,101	4,515	47.1%
01-5210 Rec/Cult-Programs-AE Programs	50,241	52,581	40,712	40,601	-111	(0.3%)
01-5220 Rec/Cult-Programs-Day Camp	2,850	-14,599	19,557	-3,982	-23,539	(120.4%)
01-5311 Rec/Cult-Parks-Ball Field-Arran/Allenford	977	1,356	3,141	1,941	-1,200	(38.2%)
01-5312 Rec/Cult-Parks-Ball Field-Chesley	7,714	6,061	8,147	8,201	54	0.7%
01-5314 Rec/Cult-Parks-Ball Field-Paisley	1,185	1,435	5,619	3,061	-2,558	(45.5%)
01-5316 Rec/Cult-Parks-Ball Field-Tara	4,176	8,183	11,205	7,018	-4,187	(37.4%)
01-5322 Rec/Cult-Parks-Splashpad-Chesley	0	0	0	1,000	1,000	100.0%
01-5324 Rec/Cult-Parks-Splashpad-Paisley	0	0	0	1,000	1,000	100.0%
01-5326 Rec/Cult-Parks-Splashpad-Tara	0	0	0	1,000	1,000	100.0%
01-5411 Rec/Cult-Facilities-CC Arran/Arkwright	4,425	3,867	6,101	2,630	-3,471	(56.9%)
01-5412 Rec/Cult-Facilities-Chesley Comm Ctr	190,648	150,689	205,196	208,424	3,228	1.6%
01-5414 Rec/Cult-Facilities-Paisley Comm Ctr	185,328	180,503	205,380	194,391	-10,989	(5.4%)
01-5416 Rec/Cult-Facilities-Tara Comm Ctr	160,378	122,592	152,577	174,856	22,279	14.6%
01-5512 Rec/Cult-Facilities-Chesley Pool	46,097	24,903	53,465	27,078	-26,387	(49.4%)
01-5516 Rec/Cult-Facilities-Tara Pool	49,973	51,106	51,064	40,124	-10,940	(21.4%)
01-5612 Rec/Cult-Facilities-Chesley Trailer Park	1	-11,568	-1	0	1	(100.0%)
01-5712 Rec/Cult-Facilities-Lease-Chesley Town Hall	16,464	25,460	32,960	29,531	-3,429	(10.4%)
01-5714 Rec/Cult-Facilities-Lease-Paisley Legion	7,134	1,428	6,180	6,551	371	6.0%
01-5715 Rec/Cult-Facilities-Lease-Paisley LCBO	-8,509	-7,296	-8,388	0	8,388	(100.0%)
01-5812 Rec/Cult-Libraries-Chesley	-9,820	-5,702	-3,420	-2,721	699	(20.4%)
01-5814 Rec/Cult-Libraries-Paisley	653	-616	2,986	516	-2,470	(82.7%)
01-5816 Rec/Cult-Libraries-Tara	3,168	2,425	7,243	3,874	-3,369	(46.5%)
01-5914 Rec/Cult-Museum-Paisley	8,841	3,816	10,861	8,469	-2,392	(22.0%)
<b>Total RECREATION AND CULTURE</b>	<b>961,469</b>	<b>626,725</b>	<b>1,122,091</b>	<b>1,067,938</b>	<b>-54,153</b>	<b>-</b>
<b>PLANNING AND DEVELOPMENT</b>						
01-7010 Plan/Dev-Planning-Zoning	0	5,597	-500	35,500	36,000	(7,200.0%)
01-7220 Plan/Dev-Comm/Ind-Downtown Decor	40,868	47,293	53,354	75,111	21,757	40.8%
01-7230 Plan/Dev-Comm/Ind- Gravel Pits	4,435	5,692	8,858	8,894	36	0.4%

## Schedule A - Municipal Services By Department

	2021	December 2022 (Draft)	2022 Council Approved	2023 Council Draft 3	Budget \$	Budget %
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
01-7300 Plan/Dev-Natural Gas Project	0	0	1,657	0	-1,657	(100.0%)
01-7410 Plan/Dev-Economic Development	157,681	124,696	178,368	181,239	2,871	1.6%
01-7610 Plan/Dev-Tile Drainage	35,392	27,529	27,120	33,921	6,801	25.1%
<b>Total PLANNING AND DEVELOPMENT</b>	<b>238,376</b>	<b>210,807</b>	<b>268,857</b>	<b>334,665</b>	<b>65,808</b>	
<b>Total MUNICIPAL SERVICES</b>	<b>5,796,439</b>	<b>5,240,486</b>	<b>6,030,366</b>	<b>6,519,313</b>	<b>488,947</b>	<b>8.1%</b>

## Schedule A.1 - Municipal Services Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
<b>GENERAL GOVERNMENT</b>						
<b>Revenue</b>						
Tax Certificates	(12,375)	(8,450)	(11,612)	(11,612)		
Licence Fee	(712)	(1,523)	(1,098)	(2,000)	(902)	(82.1%)
Permit Fee	(350)	(630)	(360)	(500)	(140)	(38.9%)
Misc Charges		(736)				
Admin Fees		(10)				
Gov Tsfr - Provincial	(1,681,377)	(1,622,300)	(1,659,300)	(1,627,000)	32,300	1.9%
Resale Materials	(89)	(75)	(72)	(72)		
Grants - Federal		(2,100)				
Donations						
Kinsmen Pavillion	(43,175)					
Grants Other	(42,200)	(3,400)	(18,000)	(3,000)	15,000	83.3%
Investment Income	(49,228)	(10,000)	(103,894)	(103,894)		
Interest Income	(92,927)	(262,685)	(122,990)	(344,845)	(221,855)	(180.4%)
Misc Revenue	(9,201)	(195,794)	(14,548)	(14,548)		
Land Sales	(317)	(270,641)		(299,600)	(299,600)	
Insurance Proceeds	(33,546)					
<b>Total Revenue</b>	<b>(1,965,497)</b>	<b>(2,378,344)</b>	<b>(1,931,874)</b>	<b>(2,407,071)</b>	<b>(475,197)</b>	<b>24.6%</b>
<b>Expenses</b>						
<b>Wages</b>						
Salaries & Wages	510,683	552,183	527,636	664,906	137,270	26.0%
Wages Student		15,315	8,868	6,221	(2,647)	(29.8%)
Honorariums	96,414	96,211	104,470	108,687	4,217	4.0%
Wages Overtime						
Wages Vacation	13,158	8,412	815	419	(396)	(48.6%)
Wages Stats	2,727	3,776				
Wages Sick Pay	4,599	3,150				
<b>Total Wages</b>	<b>627,581</b>	<b>679,047</b>	<b>641,789</b>	<b>780,233</b>	<b>138,444</b>	<b>21.6%</b>
Employee Benefits & Expenses						
Employee Benefits	156,628	171,324	144,070	194,601	50,531	35.1%
Clothing Allowance	2,518	988	2,200	850	(1,350)	(61.4%)
Change in PEB	13,535					
Boot Allowance			1,000	250	(750)	(75.0%)
Mileage	1,153	2,744	5,871	4,530	(1,341)	(22.8%)
Conferences	2,073	7,505	6,010	8,078	2,068	34.4%

## Schedule A.1 - Municipal Services Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Training	5,578	6,787	7,235	15,305	8,070	111.5%
Memberships	28,888	27,918	29,576	27,484	(2,092)	(7.1%)
<b>Total Employee Benefits &amp; Expenses</b>	<b>210,373</b>	<b>217,266</b>	<b>195,962</b>	<b>251,098</b>	<b>55,136</b>	<b>28.1%</b>
<b>Total Wages &amp; Benefits</b>	<b>837,954</b>	<b>896,313</b>	<b>837,751</b>	<b>1,031,331</b>	<b>193,580</b>	<b>23.1%</b>
<b>Operating Expenses</b>						
Contracted Services	154,032	159,411	169,410	97,903	(71,507)	(42.2%)
Advertising	2,502	762	1,000	1,000		
Legal Services	63,786	144,929	47,750	75,000	27,250	57.1%
Insurance	50,331	57,651	55,040	63,516	8,476	15.4%
Courier Service	194	70	185	180	(5)	(2.7%)
Software Licence	43,970	62,893	38,937	85,088	46,151	118.5%
Bldg Mtce	1,782	6,915	1,030	1,000	(30)	(2.9%)
Vehicle Repair		244				
Material & Supplies	4,463	10,488	5,586	5,728	142	2.5%
Office Supplies	20,477	19,540	12,643	13,402	759	6.0%
Cleaning Supplies	186		100	106	6	6.0%
Election	1,476	30,883	24,749	2,500	(22,249)	(89.9%)
Publications		530	31	33	2	6.5%
Meeting	1,212	1,288	1,500	8,250	6,750	450.0%
Computer Supplies	24,343	5,500	27,379	2,000	(25,379)	(92.7%)
Natural Gas		219		4,000	4,000	
Propane	3,716	3,974	5,783		(5,783)	(100.0%)
Hydro	4,326	5,705	4,829	5,119	290	6.0%
Property Taxes		1,787		1,894	1,894	
Room Rental	21,303	17,963	20,215	10,778	(9,437)	(46.7%)
Telephone	7,160	6,917	6,723	9,013	2,290	34.1%
Miscellaneous		3,689	2,500		(2,500)	(100.0%)
Strategic Initiatives		1,628		11,000	11,000	
Pandemic Costs	14,850	13,684	10,000		(10,000)	(100.0%)
Write Off	(2,552)					
Write Off	63,503	54,019	36,050	57,062	21,012	58.3%
Council Projects/Grants	(50)					
Newsletter	6,299					
Postage	10,984	21,721	15,325	15,325		
Bank Charges	10,242	13,983	7,500	13,500	6,000	80.0%
<b>Total Operating Expenses</b>	<b>508,535</b>	<b>646,393</b>	<b>494,265</b>	<b>483,397</b>	<b>(10,868)</b>	<b>(2.2%)</b>
<b>Departmental Tax Requirements (Revenue)</b>	<b>(619,008)</b>	<b>(835,638)</b>	<b>(599,858)</b>	<b>(892,343)</b>	<b>(292,485)</b>	<b>48.8%</b>

## Schedule A.1 - Municipal Services Consolidated Summary

	2021	December 2022 (Draft)	2022 Council Approved	2023 Council Draft 3	Budget \$	Budget %
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
<b>Reserve Transfers</b>						
Due to/from Kinsmen Loan	43,175					
Transfer to Reserve	1,305,715	1,043,507	1,041,608	1,433,819	392,211	37.7%
Transfer from Reserve	(213,881)	(179,544)	(178,353)	(41,723)	136,630	(76.6%)
<b>Total Reserve Transfers</b>	<b>1,135,009</b>	<b>863,963</b>	<b>863,255</b>	<b>1,392,096</b>	<b>528,841</b>	<b>61.3%</b>
<b>Net Departmental Position</b>	<b>516,001</b>	<b>28,325</b>	<b>263,397</b>	<b>499,753</b>	<b>236,356</b>	<b>89.7%</b>
<b>Other Expenses</b>						
Amortization						
<b>Total of Department</b>	<b>516,001</b>	<b>28,325</b>	<b>263,397</b>	<b>499,753</b>	<b>236,356</b>	<b>89.7%</b>

## Schedule A.1 - Municipal Services Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
<b>PROTECTION SERVICES</b>						
<b>Revenue</b>						
Service Calls	(18,559)	(4,334)	(10,466)	(10,707)	(241)	(2.3%)
Service Agreement - Ops	(62,357)	(67,995)	(64,221)	(76,270)	(12,049)	(18.8%)
Service Agreement - Cap	(57,609)	(59,606)	(59,334)	(63,183)	(3,849)	(6.5%)
Stand By	(11,147)	(19,010)	(11,627)	(4,371)	7,256	62.4%
Compliance Letters			(101)		101	100.0%
Inspections	(3,526)	(808)	(3,837)	(2,700)	1,137	29.6%
Rental Income		(50)				
Misc Lease	(25,500)	(28,500)	(28,500)	(28,500)		
Misc Charges			(1,486)		1,486	100.0%
Tiered Response	(15,000)	(20,000)	(10,000)	(10,000)		
Incident Response	(10,441)	(67,076)	(29,491)	(34,491)	(5,000)	(17.0%)
Gov Tsfr - Provincial	(16,655)	(9,507)	(14,688)	(13,624)	1,064	7.2%
Grants - Provincial			(25,000)		25,000	100.0%
Donations	(3,150)	(4,816)				
Chatsworth Operating	(61,363)	(69,799)	(71,444)	(78,869)	(7,425)	(10.4%)
Chatsworth Capital	(6,110)	(5,748)	(5,748)	(5,419)	329	5.7%
Misc Revenue	(3,857)	(7,401)	(3,522)	(3,000)	522	14.8%
Equipment Sales	(7,112)					
Bell Mobility Hydro	(12,792)	(15,808)	(13,153)	(13,153)		
<b>Total Revenue</b>	<b>(315,178)</b>	<b>(380,458)</b>	<b>(352,618)</b>	<b>(344,287)</b>	<b>8,331</b>	<b>(2.4%)</b>
<b>Expenses</b>						
<b>Wages</b>						
Salaries & Wages	28,754	115,003	114,104	122,167	8,063	7.1%
Wages on Call			7,206		(7,206)	(100.0%)
Wages Standby		(5,410)				
Wages Vacation			1,188	1,207	19	1.6%
Wages Honorariums	35,248	39,124	39,500	40,001	501	1.3%
Wages Fire Calls	105,613	104,256	111,970	112,614	644	0.6%
Wages Fire Practice	48,738	23,376	59,020	94,735	35,715	60.5%
Wages Meetings	18,893	10,889	7,339	6,805	(534)	(7.3%)
Wages Mutual Aid		600	3,870	6,534	2,664	68.8%
Wages Educ & Training	13,477	29,082	15,695	20,223	4,528	28.8%
Wages Truck Check	4,915	5,665	12,011	16,334	4,323	36.0%
Wages Fire Prevention	15,926	14,539	2,536	6,126	3,590	141.6%

## Schedule A.1 - Municipal Services Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Wages Admin	8,097	11,130	10,000	4,900	(5,100)	(51.0%)
Wages Inspections	1,312	434	2,736	6,126	3,390	123.9%
Wages Misc	4,000	4,262	4,123	4,370	247	6.0%
Wages Pandemic	2,533	(33)				
<b>Total Wages</b>	<b>287,506</b>	<b>352,917</b>	<b>391,298</b>	<b>442,142</b>	<b>50,844</b>	<b>13.0%</b>
Employee Benefits & Expenses						
Employee Benefits	26,838	57,607	48,097	54,238	6,141	12.8%
Clothing Allowance	5,478	10,694	13,020	7,027	(5,993)	(46.0%)
Boot Allowance	14,307	390	509		(509)	(100.0%)
Mileage	2,268	3,330	3,793	3,500	(293)	(7.7%)
Conferences	137	1,832	3,260	5,918	2,658	81.5%
Training	15,192	15,656	18,113	46,860	28,747	158.7%
Memberships	2,010	2,191	1,852	3,712	1,860	100.4%
Drivers Licences/Medicals		732		4,395	4,395	
<b>Total Employee Benefits &amp; Expenses</b>	<b>66,230</b>	<b>92,432</b>	<b>88,644</b>	<b>125,650</b>	<b>37,006</b>	<b>41.7%</b>
<b>Total Wages &amp; Benefits</b>	<b>353,736</b>	<b>445,349</b>	<b>479,942</b>	<b>567,792</b>	<b>87,850</b>	<b>18.3%</b>
<b>Operating Expenses</b>						
Contracted Services	18,772	12,201	13,566	8,243	(5,323)	(39.2%)
Legal Services	742	4,247	1,000	1,060	60	6.0%
Insurance	49,658	55,508	47,843	57,208	9,365	19.6%
Dispatch	18,267	21,085	18,932	22,011	3,079	16.3%
Software Licence		12,742		14,625	14,625	
Contract OPP	1,183,127	1,181,556	1,181,558	1,144,516	(37,042)	(3.1%)
Bldg Mtce	9,549	12,048	9,862	10,228	366	3.7%
Equip Mtce	8,960	7,016	9,171	9,720	549	6.0%
Vehicle Repair	18,087	20,217	22,879	22,591	(288)	(1.3%)
Material & Supplies	44,960	14,449	38,402	40,395	1,993	5.2%
Office Supplies	1,449	804	2,605	1,000	(1,605)	(61.6%)
Air/Oxygen Bottles	2,857	2,206	3,547	4,028	481	13.6%
Defibrillator Supplies	788	962	2,040	2,162	122	6.0%
Fire Extinguishers	416		896	950	54	6.0%
Fire Prevention	1,233	704	27,275	4,651	(22,624)	(82.9%)
Inspection	31		466	494	28	6.0%
Small Tools	1,748	46	1,326	1,406	80	6.0%
Vehicle Licences			120	127	7	5.8%
Tanker Truck	817	3,439	1,620	1,717	97	6.0%
Meeting			1,000	3,000	2,000	200.0%
Computer Supplies		1,770				
Fuel	6,200	6,488	7,680	8,432	752	9.8%

## Schedule A.1 - Municipal Services Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Natural Gas	1,501	2,138	1,777	1,884	107	6.0%
Propane	3,629	7,391	4,526	7,949	3,423	75.6%
Hydro	17,906	24,058	21,174	20,845	(329)	(1.6%)
Water & Sewer	2,964	3,184	3,213	2,715	(498)	(15.5%)
Property Taxes		285		303	303	
Telephone	9,621	8,204	8,949	9,209	260	2.9%
Radio & Pager	6,627	4,453	3,349	4,550	1,201	35.9%
Radio Licence	1,675	783	1,725	1,470	(255)	(14.8%)
Miscellaneous		367	750	750		
Pandemic Costs	523	807	1,932	470	(1,462)	(75.7%)
Third Party Recovery	1,148	3,751				
Conservation Levy	84,446	89,206	89,206	96,354	7,148	8.0%
<b>Total Operating Expenses</b>	<b>1,497,701</b>	<b>1,502,115</b>	<b>1,528,389</b>	<b>1,505,063</b>	<b>(23,326)</b>	<b>(1.5%)</b>
<b>Departmental Tax Requirements (Revenue)</b>	<b>1,536,259</b>	<b>1,567,006</b>	<b>1,655,713</b>	<b>1,728,568</b>	<b>72,855</b>	<b>4.4%</b>
<b>Reserve Transfers</b>						
Transfer to Capital	44,337	33,873	38,562	47,400	8,838	22.9%
Transfer to Reserve	241,158	146,334	146,334	150,183	3,849	2.6%
Int Transfer				(1)	(1)	
Transfer from Reserve	(17,029)	(7,191)	(1,932)	(50,450)	(48,518)	2,511.3%
<b>Total Reserve Transfers</b>	<b>268,466</b>	<b>173,016</b>	<b>182,964</b>	<b>147,132</b>	<b>(35,832)</b>	<b>(19.6%)</b>
<b>Net Departmental Position</b>	<b>1,804,725</b>	<b>1,740,022</b>	<b>1,838,677</b>	<b>1,875,700</b>	<b>37,023</b>	<b>2.0%</b>
<b>Other Expenses</b>						
Amortization						
<b>Total of Department</b>	<b>1,804,725</b>	<b>1,740,022</b>	<b>1,838,677</b>	<b>1,875,700</b>	<b>37,023</b>	<b>2.0%</b>

## Schedule A.1 - Municipal Services Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
<b>TRANSPORTATION SERVICES</b>						
<b>Revenue</b>						
Aggregate Resources	(21,889)	(24,690)	(35,000)	(35,000)		
Fee For Service	(43,285)	(33,052)	(30,000)	(30,000)		
Permit Fee	(2,132)	(1,910)	(950)	(2,000)	(1,050)	(110.5%)
Gov Tsfr - Provincial						
Grants - Federal	(8,524)					
Grants Other	(5,985)					
Misc Revenue			(126)	(126)		
Equipment Sales	(9,682)			(8,000)	(8,000)	
Fines	(30)	(168)				
<b>Total Revenue</b>	<b>(91,527)</b>	<b>(59,820)</b>	<b>(66,076)</b>	<b>(75,126)</b>	<b>(9,050)</b>	<b>13.7%</b>
<b>Expenses</b>						
<b>Wages</b>						
Salaries & Wages	410,915	467,411	777,116	791,554	14,438	1.9%
Wages Student		24,615	12,596	26,019	13,423	106.6%
Wages on Call						
Wages Dust Control	2,668	2,028				
Wages Grading	33,899	30,652				
Wages Grass Mtce	12,747	11,217				
Wages Litter Pickup	425	331				
Wages Mtce	4,869	2,213				
Wages Patching	9,472	10,225				
Wages Resurfacing	5,700	1,450				
Wages Shoulder Mtce	7,473	4,162				
Wages Sidewalks	10,806	1,495				
Wages Sweeping	11,787	9,541				
Wages Trees	28,984	21,685				
Wages Grading OT	42	291				
Wages Overtime		128				
Wages Sidewalk OT	326	239				
Wages Sweeping OT	168	21				
Wages Trees OT	229	466				
Wages Overtime	53,068	69,166	44,498	44,498		
Wages Standby	17,704	28,640				
Wages Vacation	63,357	60,707	4,786	4,641	(145)	(3.0%)

## Schedule A.1 - Municipal Services Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Wages Stats	35,137	43,000				
Wages Sick Pay	59,867	40,129				
Wages Health & Safety	13,070	16,358				
Wages Conferences	434	1,492				
Wages Lic Renewals	384					
<b>Total Wages</b>	<b>783,531</b>	<b>847,662</b>	<b>838,996</b>	<b>866,712</b>	<b>27,716</b>	<b>3.3%</b>
Employee Benefits & Expenses						
Employee Benefits	217,192	243,800	219,344	236,963	17,619	8.0%
Clothing Allowance	5,126	3,862	7,200	6,825	(375)	(5.2%)
Drivers Licences (inactive)	111					
Boot Allowance	2,369	3,049	4,150	5,088	938	22.6%
Conferences	879		2,000	1,500	(500)	(25.0%)
Training	6,204	5,133	9,300	6,000	(3,300)	(35.5%)
Memberships	915	1,873	1,250	1,775	525	42.0%
Drivers Licences/Medicals		462		475	475	
<b>Total Employee Benefits &amp; Expenses</b>	<b>232,796</b>	<b>258,179</b>	<b>243,244</b>	<b>258,626</b>	<b>15,382</b>	<b>6.3%</b>
<b>Total Wages &amp; Benefits</b>	<b>1,016,327</b>	<b>1,105,841</b>	<b>1,082,240</b>	<b>1,125,338</b>	<b>43,098</b>	<b>4.0%</b>
<b>Operating Expenses</b>						
Contracted Services	53,440	87,962	69,200	76,940	7,740	11.2%
Eng Services	1,272	1,473	1,275	1,000	(275)	(21.6%)
Legal Services	3,627	1,562				
Insurance	60,231	73,029	68,432	81,827	13,395	19.6%
Courier Service	34	28	45	36	(9)	(20.0%)
Bldg Mtce	5,613	8,069	8,000	8,480	480	6.0%
Vehicle Parts		54,034		75,000	75,000	
Vehicle Repair	120,545	77,545	150,000	75,000	(75,000)	(50.0%)
Contracts Dust Ctrl	82,333	108,903	84,800	100,000	15,200	17.9%
Contracts Resurfacing	423,225	470,613	465,550	492,500	26,950	5.8%
Contracts Sidewalks	4,912	2,521	2,000	1,500	(500)	(25.0%)
Contracts Tree Mtce	15,925	25,561	10,000	10,600	600	6.0%
Material & Supplies	91,440	100,003	99,140	109,623	10,483	10.6%
Office Supplies	2,361	61	400	200	(200)	(50.0%)
Health & Safety Supplies	2,308	2,808	900	2,600	1,700	188.9%
Small Tools	2,455	3,593	5,000	5,000		
Sidewalks	2,964	4,140	2,000	4,000	2,000	100.0%
Maintenance	555					
Patching Materials	5,730	4,885	4,500	10,000	5,500	122.2%
Trees	5,682	644	9,700	10,300	600	6.2%
Vehicle Licences	665	25,846	15,000	16,000	1,000	6.7%

## Schedule A.1 - Municipal Services Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Grease/Oil	5,960	8,925	4,600	7,500	2,900	63.0%
Fuel	148,072	51,598	185,192	48,450	(136,742)	(73.8%)
Natural Gas		5,260		9,000	9,000	
Propane		4,306				
Hydro	60,620	64,645	68,654	71,360	2,706	3.9%
Water & Sewer	1,332	971	1,400	1,400		
Furnace Oil	8,879	4,548	9,500		(9,500)	(100.0%)
Fuel/Clear Diesel		116,168		125,400	125,400	
Fuel/Dyed Diesel		131,959		111,150	111,150	
Equip Rental	275	990	5,300	5,575	275	5.2%
Telephone	4,060	4,848	4,400	4,592	192	4.4%
Radio Licence	892	922	900	930	30	3.3%
Strategic Initiatives				10,000	10,000	
Pandemic Costs	3,533	1,175				
S.M.A.R.T	50,764	52,287	52,287	55,947	3,660	7.0%
<b>Total Operating Expenses</b>	<b>1,169,704</b>	<b>1,501,882</b>	<b>1,328,175</b>	<b>1,531,910</b>	<b>203,735</b>	<b>15.3%</b>
<b>Departmental Tax Requirements (Revenue)</b>	<b>2,094,504</b>	<b>2,547,903</b>	<b>2,344,339</b>	<b>2,582,122</b>	<b>237,783</b>	<b>10.1%</b>
<b>Reserve Transfers</b>						
Transfer to Capital	16,445					
Transfer to Reserve	238,399	120,000	120,000	120,000		
Transfer from Reserve	(64,091)			(10,000)	(10,000)	
<b>Total Reserve Transfers</b>	<b>190,753</b>	<b>120,000</b>	<b>120,000</b>	<b>110,000</b>	<b>(10,000)</b>	<b>(8.3%)</b>
<b>Net Departmental Position</b>	<b>2,285,257</b>	<b>2,667,903</b>	<b>2,464,339</b>	<b>2,692,122</b>	<b>227,783</b>	<b>9.2%</b>
<b>Other Expenses</b>						
Amortization						
<b>Total of Department</b>	<b>2,285,257</b>	<b>2,667,903</b>	<b>2,464,339</b>	<b>2,692,122</b>	<b>227,783</b>	<b>9.2%</b>

## Schedule A.1 - Municipal Services Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
<b>ENVIRONMENTAL SERVICES</b>						
<b>Revenue</b>						
Flat Fee Tax - Res	(283,457)	(290,795)	(289,000)	(335,240)	(46,240)	(16.0%)
Flat Fee Tax - Com	(19,344)	(19,760)	(19,730)	(22,887)	(3,157)	(16.0%)
Waste Coll - Bag Tags	(10,766)	(7,683)	(8,600)	(10,062)	(1,462)	(17.0%)
Capital Levy	(915)	(21,670)				
Tipping	(8,391)	(412)	(7,228)	(7,228)		
Mattress Tipping	(5,095)	(4,992)	(4,396)	(4,396)		
Construction Waste	(32,226)	(29,092)	(27,867)	(27,867)		
Carpet Tipping	(334)	(910)	(298)	(298)		
Household Tipping	(36,327)	(23,957)	(36,945)	(36,945)		
Appliance Freon	(3,390)	(2,490)	(2,753)	(2,753)		
Shingle Tipping	(4,779)	(2,275)	(4,650)	(4,650)		
Plastic Tipping	(77)	(60)	(7)	(7)		
Wood Tipping	(14,726)	(22,612)	(13,340)	(13,340)		
Scrap Sales	(22,661)	(18,489)	(19,495)	(19,495)		
Ewaste Tipping	(430)	(1,310)	(921)	(921)		
Furniture / Unit	(2,830)	(2,914)	(2,000)	(2,000)		
Asbestos		(3,992)				
Blue Box Sales	(310)	(646)	(300)	(600)	(300)	(100.0%)
Misc Revenue	116	(1)	(16)	(16)		
<b>Total Revenue</b>	<b>(445,942)</b>	<b>(454,060)</b>	<b>(437,546)</b>	<b>(488,705)</b>	<b>(51,159)</b>	<b>11.7%</b>
<b>Expenses</b>						
<b>Wages</b>						
Salaries & Wages	99,669	94,005	89,342	91,335	1,993	2.2%
Wages Student		3,548	8,779	3,476	(5,303)	(60.4%)
Wages on Call		576				
Wages Overtime	1,271	1,319	1,504	1,504		
Wages Vacation		21	1,624	1,110	(514)	(31.7%)
<b>Total Wages</b>	<b>100,940</b>	<b>99,469</b>	<b>101,249</b>	<b>97,425</b>	<b>(3,824)</b>	<b>(3.8%)</b>
Employee Benefits & Expenses						
Employee Benefits	25,532	27,553	22,681	25,675	2,994	13.2%
<b>Total Employee Benefits &amp; Expenses</b>	<b>25,532</b>	<b>27,553</b>	<b>22,681</b>	<b>25,675</b>	<b>2,994</b>	<b>13.2%</b>
<b>Total Wages &amp; Benefits</b>	<b>126,472</b>	<b>127,022</b>	<b>123,930</b>	<b>123,100</b>	<b>(830)</b>	<b>(0.7%)</b>
<b>Operating Expenses</b>						

## Schedule A.1 - Municipal Services Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Contracted Services	245,444	269,717	268,219	294,455	26,236	9.8%
Advertising						
Eng Services	21,800	21,309	29,580	24,000	(5,580)	(18.9%)
Lab Services	7,157	2,396	8,700	8,700		
Vehicle Repair						
Material & Supplies	32,738	1,914	32,000	6,559	(25,441)	(79.5%)
Fuel						
Propane		29				
Hydro	1,290	906	1,480	1,569	89	6.0%
Property Taxes		26,253		27,828	27,828	
Room Rental						
Equip Rental						
Telephone	1,102	1,334	1,404	867	(537)	(38.2%)
Strategic Initiatives						
Third Party Recovery						
Costs of Inventory Sold		1,597				
<b>Total Operating Expenses</b>	<b>309,531</b>	<b>325,455</b>	<b>341,383</b>	<b>363,978</b>	<b>22,595</b>	<b>6.6%</b>
<b>Departmental Tax Requirements (Revenue)</b>	<b>(9,939)</b>	<b>(1,583)</b>	<b>27,767</b>	<b>(1,627)</b>	<b>(29,394)</b>	<b>(105.9%)</b>
<b>Reserve Transfers</b>						
<b>Total Reserve Transfers</b>						
<b>Net Departmental Position</b>	<b>(9,939)</b>	<b>(1,583)</b>	<b>27,767</b>	<b>(1,627)</b>	<b>(29,394)</b>	<b>(105.9%)</b>
<b>Other Expenses</b>						
Acc Exp Landfill Closure & Post Closure	(18,742)					
<b>Total of Department</b>	<b>(28,681)</b>	<b>(1,583)</b>	<b>27,767</b>	<b>(1,627)</b>	<b>(29,394)</b>	<b>(105.9%)</b>

## Schedule A.1 - Municipal Services Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
<b>HEALTH SERVICES</b>						
<b>Revenue</b>						
Burial w/Cremation	(1,200)					
Interment	(17,600)	(16,500)	(19,550)	(19,550)		
Interment Weekend	(2,367)	(3,250)	(4,350)	(4,350)		
Cremation	(7,525)	(11,075)	(7,825)	(7,825)		
Mortuary	(1,060)	(1,060)	(1,270)	(1,270)		
Columbarium Engraving	(3,835)	(5,178)	(4,142)	(4,142)		
Rental Income	(78,505)	(80,452)	(78,449)	(86,070)	(7,621)	(9.7%)
Misc Charges	(1,125)	(750)	(300)	(300)		
Donations		(2,059)	(1,000)		1,000	100.0%
Interest Income	(6,620)	(988)	(5,668)	(5,668)		
Misc Revenue		(3,852)				
Land Sales	(16,200)	(13,050)	(7,980)	(12,480)	(4,500)	(56.4%)
Land Sales Cremation	(300)		(592)	(592)		
Land Sales Columbarium	(14,000)	(19,600)	(13,800)	(13,800)		
<b>Total Revenue</b>	<b>(150,337)</b>	<b>(157,814)</b>	<b>(144,926)</b>	<b>(156,047)</b>	<b>(11,121)</b>	<b>7.7%</b>
<b>Expenses</b>						
Wages						
Salaries & Wages	4,079	3,980	46,140	45,796	(344)	(0.7%)
Wages Reg Burial	13,507	10,462				
Wages Mtce	50,865	30,658				
Wages Student		23,885	34,400	22,543	(11,857)	(34.5%)
Wages Overtime	1,852	3,136	478	478		
Wages Vacation		474	2,358	1,603	(755)	(32.0%)
<b>Total Wages</b>	<b>70,303</b>	<b>72,595</b>	<b>83,376</b>	<b>70,420</b>	<b>(12,956)</b>	<b>(15.5%)</b>
Employee Benefits & Expenses						
Employee Benefits	14,346	17,005	13,716	14,312	596	4.3%
<b>Total Employee Benefits &amp; Expenses</b>	<b>14,346</b>	<b>17,005</b>	<b>13,716</b>	<b>14,312</b>	<b>596</b>	<b>4.3%</b>
<b>Total Wages &amp; Benefits</b>	<b>84,649</b>	<b>89,600</b>	<b>97,092</b>	<b>84,732</b>	<b>(12,360)</b>	<b>(12.7%)</b>
<b>Operating Expenses</b>						
Contracted Services	41,581	67,783	52,988	64,299	11,311	21.3%
Legal Services		2,301				
Insurance	4,440	5,384	5,045	6,034	989	19.6%
Columbarium Engraving	672	5,515	4,142	4,391	249	6.0%

## Schedule A.1 - Municipal Services Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Software Licence				3,663	3,663	
Bldg Mtce		865	812	1,861	1,049	129.2%
Material & Supplies	8,923	11,260	15,933	11,566	(4,367)	(27.4%)
Fuel	27		401	425	24	6.0%
Propane	7,149	10,559	9,810	11,329	1,519	15.5%
Hydro	8,376	10,232	12,574	13,329	755	6.0%
Water & Sewer	1,702	1,783	2,169	2,299	130	6.0%
Property Taxes		1,260		1,336	1,336	
Internment Buyback		458	927	927		
<b>Total Operating Expenses</b>	<b>72,870</b>	<b>117,400</b>	<b>104,801</b>	<b>121,459</b>	<b>16,658</b>	<b>15.9%</b>
<b>Departmental Tax Requirements (Revenue)</b>	<b>7,182</b>	<b>49,186</b>	<b>56,967</b>	<b>50,144</b>	<b>(6,823)</b>	<b>(12.0%)</b>
<b>Reserve Transfers</b>						
Transfer to Capital						
Transfer to Reserve	34,648	14,271	14,271	28,506	14,235	99.7%
Transfer from Reserve	(22,539)	(26,000)	(26,000)	(27,888)	(1,888)	7.3%
<b>Total Reserve Transfers</b>	<b>12,109</b>	<b>(11,729)</b>	<b>(11,729)</b>	<b>618</b>	<b>12,347</b>	<b>(105.3%)</b>
<b>Net Departmental Position</b>	<b>19,291</b>	<b>37,457</b>	<b>45,238</b>	<b>50,762</b>	<b>5,524</b>	<b>12.2%</b>
<b>Other Expenses</b>						
Amortization						
<b>Total of Department</b>	<b>19,291</b>	<b>37,457</b>	<b>45,238</b>	<b>50,762</b>	<b>5,524</b>	<b>12.2%</b>

## Schedule A.1 - Municipal Services Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
<b>RECREATION AND CULTURE</b>						
<b>Revenue</b>						
Programs Seniors			(1,300)	(1,300)		
Programs Other		(1,170)	(3,570)	(3,570)		
Spec Events		(265)	(1,050)	(1,050)		
Program Reg	(54,995)	(88,620)	(60,452)	(80,549)	(20,097)	(33.2%)
Exercise			(3,060)	(3,060)		
Lessons		(246)	(24,169)	(27,478)	(3,309)	(13.7%)
Season Pass		(5,152)	(4,182)	(4,800)	(618)	(14.8%)
Admissions	(15,246)	(30,199)	(7,428)	(7,428)		
Curling	(27,889)	(46,825)	(48,053)	(48,053)		
Rental Income	(92,434)	(107,102)	(113,526)	(118,501)	(4,975)	(4.4%)
Ball Field Rentals	(4,463)	(10,955)	(11,252)	(11,622)	(370)	(3.3%)
Soccer Field Rentals	(881)	(2,107)	(1,706)	(2,206)	(500)	(29.3%)
Horse Ring Rentals	(276)	(422)	(500)	(500)		
Ice Rental	(222,894)	(257,755)	(252,680)	(259,180)	(6,500)	(2.6%)
Floor Rental	(5,319)	(11,129)	(14,078)	(14,078)		
Pavillion Rental	(3,584)	(7,429)	(3,525)	(7,086)	(3,561)	(101.0%)
Misc Lease	(12,759)	(12,623)	(13,388)	(13,388)		
Misc Charges	(328)	(2,185)	(1,545)	(1,545)		
Ad Revenue	(5,303)	(10,706)	(5,577)	(5,577)		
Admin Fees	(1,853)	(2,444)		(1,000)	(1,000)	
Insurance Fee	(3,485)	(9,002)	(3,315)	(7,000)	(3,685)	(111.2%)
Gov Tsfr - Provincial	(3,154)					
Vending Machines		(918)				
Resale Materials	(526)	(108)	(250)	(250)		
Grants - Federal	(17,384)	(20,300)	(7,000)	(7,000)		
Grants - Provincial		(5,800)				
Donations	(6,079)	(167,616)	(100)	(100)		
Grants Other	(19,610)	(5,865)	(14,000)	(16,250)	(2,250)	(16.1%)
Refund	(3,688)	(5,646)	(9,661)	(9,661)		
Equipment Sales	(3,316)					
<b>Total Revenue</b>	<b>(505,466)</b>	<b>(812,589)</b>	<b>(605,367)</b>	<b>(652,232)</b>	<b>(46,865)</b>	<b>7.7%</b>
<b>Expenses</b>						
<b>Wages</b>						
Salaries & Wages	588,210	469,943	613,623	612,968	(655)	(0.1%)

## Schedule A.1 - Municipal Services Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Wages Student		173,622	230,361	160,137	(70,224)	(30.5%)
Wages on Call	1,625	2,000	5,884	5,884		
Wages Overtime			1,997	1,997		
Wages Vacation	33,740	37,954	14,212	10,699	(3,513)	(24.7%)
Wages Stats	18,443	24,249				
Wages Sick Pay	14,298	23,623				
Wages Health & Safety	330	91				
Wages Pandemic	44,677	13,749				
<b>Total Wages</b>	<b>701,323</b>	<b>745,231</b>	<b>866,077</b>	<b>791,685</b>	<b>(74,392)</b>	<b>(8.6%)</b>
Employee Benefits & Expenses						
Employee Benefits	165,310	186,974	186,904	192,510	5,606	3.0%
Clothing Allowance	3,681	3,407	4,275	4,275		
Boot Allowance	336	649	2,438	2,438		
Mileage	1,307	926	2,163	2,163		
Conferences	1,068		773		(773)	(100.0%)
Training	4,625	2,748	5,982	7,890	1,908	31.9%
Memberships		1,068		2,550	2,550	
<b>Total Employee Benefits &amp; Expenses</b>	<b>176,327</b>	<b>195,772</b>	<b>202,535</b>	<b>211,826</b>	<b>9,291</b>	<b>4.6%</b>
<b>Total Wages &amp; Benefits</b>	<b>877,650</b>	<b>941,003</b>	<b>1,068,612</b>	<b>1,003,511</b>	<b>(65,101)</b>	<b>(6.1%)</b>
<b>Operating Expenses</b>						
Contracted Services	35,144	55,718	47,274	50,113	2,839	6.0%
Advertising			335	355	20	6.0%
Legal Services		64				
Insurance	65,935	78,543	73,689	87,488	13,799	18.7%
Lab Services	51	57	45	48	3	6.7%
Software Licence		7,787	7,460	7,908	448	6.0%
Bldg Mtce	17,694	18,428	17,240	18,274	1,034	6.0%
Equip Mtce	11,492	13,900	21,713	24,303	2,590	11.9%
Mat'l Ice Plant	31,676	38,373	40,392	42,815	2,423	6.0%
Material & Supplies	41,115	86,751	87,896	79,110	(8,786)	(10.0%)
Office Supplies	295	87	206	218	12	5.8%
Fuel	6,004	3,341	6,427	6,132	(295)	(4.6%)
Natural Gas	7,462	14,978	8,621	9,138	517	6.0%
Propane	46,384	69,454	75,406	67,463	(7,943)	(10.5%)
Hydro	156,378	164,986	247,800	204,377	(43,423)	(17.5%)
Water & Sewer	29,325	34,697	44,765	50,451	5,686	12.7%
Property Taxes		4,185		4,437	4,437	
Equip Rental	6,219	7,694	8,098	7,973	(125)	(1.5%)
Telephone	8,230	7,649	8,798	9,326	528	6.0%

## Schedule A.1 - Municipal Services Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Strategic Initiatives				50,000	50,000	
Pandemic Costs	339	204	1,596		(1,596)	(100.0%)
Write Off	(13,040)	(338)				
Newsletter						
Costs of Inventory Sold	454		26		(26)	(100.0%)
<b>Total Operating Expenses</b>	<b>451,157</b>	<b>606,558</b>	<b>697,787</b>	<b>719,929</b>	<b>22,142</b>	<b>3.2%</b>
<b>Departmental Tax Requirements (Revenue)</b>	<b>823,341</b>	<b>734,972</b>	<b>1,161,032</b>	<b>1,071,208</b>	<b>(89,824)</b>	<b>(7.7%)</b>
<b>Reserve Transfers</b>						
Transfer to Capital	13,295		37,500		(37,500)	(100.0%)
Transfer to Reserve	182,429	12,794	12,794	28,730	15,936	124.6%
Transfer from Reserve	(57,592)	(89,235)	(89,235)	(32,000)	57,235	(64.1%)
<b>Total Reserve Transfers</b>	<b>138,132</b>	<b>(76,441)</b>	<b>(38,941)</b>	<b>(3,270)</b>	<b>35,671</b>	<b>(91.6%)</b>
<b>Net Departmental Position</b>	<b>961,473</b>	<b>658,531</b>	<b>1,122,091</b>	<b>1,067,938</b>	<b>(54,153)</b>	<b>(4.8%)</b>
<b>Other Expenses</b>						
Amortization						
<b>Total of Department</b>	<b>961,473</b>	<b>658,531</b>	<b>1,122,091</b>	<b>1,067,938</b>	<b>(54,153)</b>	<b>(4.8%)</b>

## Schedule A.1 - Municipal Services Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
<b>PLANNING AND DEVELOPMENT</b>						
<b>Revenue</b>						
Ad Revenue		(3,906)	(5,645)	(5,645)		
Admin Fees	(85)		(500)	(500)		
Grants - Provincial	(38,149)		(12,360)	(12,360)		
Grants - Other Govs		(4,294)				
Donations	(507)					
Grants Other	(3,200)	(2,500)	(3,000)	(5,500)	(2,500)	(83.3%)
Misc Revenue	(1,900)					
Due to Ont flow-through	(41,500)					
Tile Drain on Taxes	(125,069)	(75,026)	(75,026)	(75,026)		
Cleanout Asses	(75,917)	(98)	(80,000)	(80,000)		
<b>Total Revenue</b>	<b>(286,327)</b>	<b>(85,824)</b>	<b>(176,531)</b>	<b>(179,031)</b>	<b>(2,500)</b>	<b>1.4%</b>
<b>Expenses</b>						
<b>Wages</b>						
Salaries & Wages	90,707	39,934	98,871	101,194	2,323	2.3%
Wages Student		7,474	14,313	3,033	(11,280)	(78.8%)
Wages Overtime		235				
Wages Vacation			746	191	(555)	(74.4%)
<b>Total Wages</b>	<b>90,707</b>	<b>47,643</b>	<b>113,930</b>	<b>104,418</b>	<b>(9,512)</b>	<b>(8.3%)</b>
Employee Benefits & Expenses						
Employee Benefits	29,362	19,906	27,720	27,866	146	0.5%
Clothing Allowance	355			300	300	
Mileage	72		373	373		
Conferences	678		1,545	1,545		
Training	1,170		1,854	1,854		
Memberships	10,160	5,957	1,307	6,307	5,000	382.6%
<b>Total Employee Benefits &amp; Expenses</b>	<b>41,797</b>	<b>25,863</b>	<b>32,799</b>	<b>38,245</b>	<b>5,446</b>	<b>16.6%</b>
<b>Total Wages &amp; Benefits</b>	<b>132,504</b>	<b>73,506</b>	<b>146,729</b>	<b>142,663</b>	<b>(4,066)</b>	<b>(2.8%)</b>
<b>Operating Expenses</b>						
Contracted Services	134,985	20,409	98,327	134,670	36,343	37.0%
Advertising	1,606	11,667	25,840	10,900	(14,940)	(57.8%)
Eng Services	19,659	22,065	24,720	26,203	1,483	6.0%
Legal Services		5,632		6,000	6,000	
Software Licence	4,844	7,416		7,450	7,450	

## Schedule A.1 - Municipal Services Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Material & Supplies	4,328	5,826	10,476	10,639	163	1.6%
Publications		1,369	515	4,900	4,385	851.5%
Vehicle Licences			1,500		(1,500)	(100.0%)
Fuel			500	530	30	6.0%
Hydro	2,478	2,569	3,160	3,350	190	6.0%
Room Rental						
Telephone	837	701	982	991	9	0.9%
Strategic Initiatives	2,454	36,178	64,015	41,776	(22,239)	(34.7%)
Due to Ont flow-through	100,260	46,404	55,307	55,307		
Business Events	6,372		7,500	7,500		
DT Revitalization P.	5,620	9,723	7,000	7,000		
DT Revitalization C.	10,656		7,000	7,000		
DT Revitalization T.	4,526		7,000	7,000		
DT Revitalization A.			3,500	3,500		
Youth Council	955		1,000	1,000		
Grants to Landowner	41,500					
Community Grant		97,181				
Council Projects/Grants	18,236	26,539	30,598	30,598		
Interest	23,111	19,585	19,719	19,719		
<b>Total Operating Expenses</b>	<b>382,427</b>	<b>313,264</b>	<b>368,659</b>	<b>386,033</b>	<b>17,374</b>	<b>4.7%</b>
<b>Departmental Tax Requirements (Revenue)</b>	<b>228,604</b>	<b>300,946</b>	<b>338,857</b>	<b>349,665</b>	<b>10,808</b>	<b>3.2%</b>
<b>Reserve Transfers</b>						
Transfer to Capital	275					
Transfer to Reserve	55,406					
Transfer from Reserve	(45,909)	(77,266)	(70,000)	(15,000)	55,000	(78.6%)
<b>Total Reserve Transfers</b>	<b>9,772</b>	<b>(77,266)</b>	<b>(70,000)</b>	<b>(15,000)</b>	<b>55,000</b>	<b>(78.6%)</b>
<b>Net Departmental Position</b>	<b>238,376</b>	<b>223,680</b>	<b>268,857</b>	<b>334,665</b>	<b>65,808</b>	<b>24.5%</b>
<b>Other Expenses</b>						
<b>Total of Department</b>	<b>238,376</b>	<b>223,680</b>	<b>268,857</b>	<b>334,665</b>	<b>65,808</b>	<b>24.5%</b>
<b>Total MUNICIPAL SERVICES</b>	<b>5,796,442</b>	<b>5,354,335</b>	<b>6,030,366</b>	<b>6,519,313</b>	<b>488,947</b>	<b>8.1%</b>

**Consolidated Fire Report - 2023 Draft Budget**  
**Fire Protection**  
**For period ending December 31, 2023**

	Council Draft 3					Council Approved Budget				
	2023 Budget					2022 Budget				
	Common	Chesley	Paisley	Tara	Total	Common	Chesley	Paisley	Tara	Total
<b>Revenue</b>										
5233 Service Calls			2,549	8,158	10,707			2,379	8,087	10,466
5235 Service Agreement - Ops			68,390	7,880	76,270			64,221		64,221
5236 Service Agreement - Cap			63,183		63,183			59,334		59,334
5237 Stand By				4,371	4,371				11,627	11,627
5267 Compliance Letters									101	101
5269 Inspections		850	850	1,000	2,700		1,837	1,000	1,000	3,837
5289 Misc Lease		9,500	9,500	9,500	28,500		9,500	9,500	9,500	28,500
5290 Misc Charges									1,486	1,486
5293 Tiered Response			5,000	5,000	10,000			5,000	5,000	10,000
5294 Incident Response		16,491	9,000	9,000	34,491		11,491	9,000	9,000	29,491
5620 Grants - Provincial						25,000				25,000
5810 Chatsworth Operating		78,869			78,869		71,444			71,444
5820 Chatsworth Capital		5,419			5,419		5,748			5,748
5900 Misc Revenue		1,000	1,000	1,000	3,000	1,107		2,041	374	3,522
5991 Bell Mobility Hydro		5,293	2,858	5,002	13,153		5,293	2,858	5,002	13,153
<b>Total Revenue</b>		117,422	162,330	50,911	330,663	26,107	105,313	155,333	51,177	337,930

**Consolidated Fire Report - 2023 Draft Budget**  
**Fire Protection**  
**For period ending December 31, 2023**

	Council Draft 3					Council Approved Budget				
	2023 Budget					2022 Budget				
	Common	Chesley	Paisley	Tara	Total	Common	Chesley	Paisley	Tara	Total
<b>Expenses</b>										
<b>Wages, Benefits &amp; Employee Related Expenses</b>										
4000 Salaries & Wages	59,635	29,813			89,448	54,684	27,338			82,022
4006 Wages on Call								7,206		7,206
4060 Wages Honorariums		12,250	14,000	13,751	40,001		12,250	14,000	13,250	39,500
4061 Wages Fire Calls		49,044	33,561	30,009	112,614		52,000	33,698	26,272	111,970
4062 Wages Fire Practice		32,666	29,401	32,668	94,735		15,614	28,826	14,580	59,020
4063 Wages Meetings		1,361	1,633	3,811	6,805		1,668	1,935	3,736	7,339
4064 Wages Mutual Aid		2,178	2,178	2,178	6,534		1,201	2,669		3,870
4065 Wages Educ & Training		6,741	6,741	6,741	20,223		8,261	4,130	3,304	15,695
4066 Wages Truck Check		4,900	4,900	6,534	16,334		801	4,804	6,406	12,011
4067 Wages Fire Prevention		2,042	2,042	2,042	6,126		2,002		534	2,536
4068 Wages Admin		1,634	1,633	1,633	4,900		3,000	3,000	4,000	10,000
4069 Wages Inspections		2,042	2,042	2,042	6,126		2,002	667	67	2,736
4072 Wages Misc		4,370			4,370		4,123			4,123
4500 Employee Benefits	16,141	16,848	8,418	9,066	50,473	13,955	15,125	7,545	7,847	44,472
4510 Clothing Allowance	900	1,980	1,980	2,167	7,027	3,300	3,000	2,000	4,720	13,020
4515 Boot Allowance								509		509
4540 Mileage	500	1,000	1,000	1,000	3,500		2,026	1,000	767	3,793
4550 Conferences	2,918	1,000	1,000	1,000	5,918		1,030	1,200	1,030	3,260
4551 Training	37,368	3,164	3,164	3,164	46,860		6,250	5,048	5,815	17,113
4552 Memberships	362	1,290	900	1,160	3,712		773	400	679	1,852
4553 Drivers Licences/Medicals		1,245	1,590	1,560	4,395					
<b>Total Wages and Benefits</b>	<b>117,824</b>	<b>175,568</b>	<b>116,183</b>	<b>120,526</b>	<b>530,101</b>	<b>71,939</b>	<b>158,464</b>	<b>118,637</b>	<b>93,007</b>	<b>442,047</b>
<b>Operating Expenses</b>										
4300 Contracted Services		6,553	1,690		8,243		6,182	1,594	2,000	9,776
4303 Legal Services		1,060			1,060		1,000			1,000
4304 Insurance		19,650	19,216	18,342	57,208		16,434	16,070	15,339	47,843
4312 Dispatch		7,843	7,084	7,084	22,011		7,399	6,756	4,777	18,932
4313 Software Licence		4,878	4,869	4,878	14,625					
4320 Bldg Mtce		2,714	3,133	4,381	10,228		2,560	2,956	4,346	9,862
4321 Equip Mtce		3,240	3,240	3,240	9,720		2,019	2,000	5,152	9,171
4323 Vehicle Repair		9,189	7,000	6,402	22,591		8,669	8,170	6,040	22,879
4340 Material & Supplies	1,862	4,388	4,256	3,219	13,725	1,757	4,232	4,108	3,412	13,509
4341 Office Supplies	1,000				1,000		839	536	1,030	2,405
4343 Air/Oxygen Bottles		1,693	1,000	1,335	4,028		1,597	408	1,542	3,547
4345 Defibrillator Supplies			1,060	1,102	2,162			1,000	1,040	2,040
4346 Fire Extinguishers			587	363	950			554	342	896
4347 Fire Prevention	1,500	1,151	1,000	1,000	4,651	25,000	1,086	677	512	27,275
4348 Inspection		494			494		466			466

**Consolidated Fire Report - 2023 Draft Budget**  
**Fire Protection**  
**For period ending December 31, 2023**

	Council Draft 3					Council Approved Budget				
	2023 Budget					2022 Budget				
	Common	Chesley	Paisley	Tara	Total	Common	Chesley	Paisley	Tara	Total
4349 Small Tools		865		541	1,406		816		510	1,326
4360 Vehicle Licences	127				127	120				120
4361 Tanker Truck		1,717			1,717		1,620			1,620
4362 Meeting		1,000	1,000	1,000	3,000	1,000				1,000
4370 Fuel	2,120	2,015	2,500	1,797	8,432	2,000	1,901	2,084	1,695	7,680
4371 Natural Gas				1,884	1,884				1,777	1,777
4372 Propane		2,292	5,657		7,949		2,120	2,406		4,526
4373 Hydro		6,767	5,604	8,190	20,561		6,384	4,909	9,613	20,906
4374 Water & Sewer		1,296		1,419	2,715		1,223	651	1,339	3,213
4390 Telephone		2,681	1,131	3,087	6,899		2,529	1,067	2,912	6,508
4391 Radio & Pager		1,261	1,312	1,977	4,550		1,190	294	1,865	3,349
4392 Radio Licence			830	640	1,470			1,121	604	1,725
4600 Miscellaneous	750				750	750				750
4602 Pandemic Costs		470			470		470	303	1,159	1,932
<b>Total Operating Expenses</b>	<b>7,359</b>	<b>83,217</b>	<b>72,169</b>	<b>71,881</b>	<b>234,626</b>	<b>30,627</b>	<b>70,736</b>	<b>57,664</b>	<b>67,006</b>	<b>226,033</b>
<b>Total Expenses</b>	<b>125,183</b>	<b>258,785</b>	<b>188,352</b>	<b>192,407</b>	<b>764,727</b>	<b>102,566</b>	<b>229,200</b>	<b>176,301</b>	<b>160,013</b>	<b>668,080</b>
<b>Net Departmental Position (Exp over Rev)</b>	<b>-125,183</b>	<b>-141,363</b>	<b>-26,022</b>	<b>-141,496</b>	<b>-434,064</b>	<b>-76,459</b>	<b>-123,887</b>	<b>-20,968</b>	<b>-108,836</b>	<b>-330,150</b>
<b>Other Revenue Sources and Transfers</b>										
9230 Transfer from Reserve	36,926	13,524			50,450		470	303	1,159	1,932
<b>Total Other Revenue Sources and Transfers</b>	<b>36,926</b>	<b>13,524</b>			<b>50,450</b>		<b>470</b>	<b>303</b>	<b>1,159</b>	<b>1,932</b>
<b>Other Expense Sources and Transfers</b>										
9020 Transfer to Capital		15,800	15,800	15,800	47,400		16,759	6,044	15,759	38,562
9030 Transfer to Reserve	50,000	14,000	74,683	11,500	150,183	50,000	14,000	70,834	11,500	146,334
9050 Int Transfer	-16,226	16,225			-1					
<b>Total Other Expense Sources and Transfers</b>	<b>33,774</b>	<b>46,025</b>	<b>90,483</b>	<b>27,300</b>	<b>197,582</b>	<b>50,000</b>	<b>30,759</b>	<b>76,878</b>	<b>27,259</b>	<b>184,896</b>
<b>Total Net Departmental Position (Exp over Rev)</b>	<b>-122,031</b>	<b>-173,864</b>	<b>-116,505</b>	<b>-168,796</b>	<b>-581,196</b>	<b>-126,459</b>	<b>-154,176</b>	<b>-97,543</b>	<b>-134,936</b>	<b>-513,114</b>

## Schedule B - Building and Enforcement Services

	2021	December 2022 (Draft)	2022 Council Approved 2022 Total Budget	2023 Council Draft 3 2023 Total Budget	Budget \$ Variance	Budget % Variance
	Actuals	Actuals				
<b>BUILDING &amp; BYLAW ENFORCEMENT SERVICES</b>						
<b>Building</b>						
01-2042 Protection-Building Inspection	0	-40,750	0	0	0	
<b>Total Building</b>		<b>-40,750</b>				
<b>ByLaw</b>						
01-2041 Protection-Animal Control	13	-994	-3,615	0	3,615	(100.0%)
01-2044 Protection-Property Standards	6,899	48,724	8,464	60,261	51,797	612.0%
01-2060 Protection-By-Law/POA Parking	0	2,594	44,954	0	-44,954	(100.0%)
<b>Total ByLaw</b>	<b>6,912</b>	<b>50,324</b>	<b>49,803</b>	<b>60,261</b>	<b>10,458</b>	
<b>Total BUILDING &amp; BYLAW ENFORCEMENT SERVICES</b>	<b>6,912</b>	<b>9,574</b>	<b>49,803</b>	<b>60,261</b>	<b>10,458</b>	<b>21.0%</b>

## Schedule B.1 - Building and By-Law Enforcement Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	2021	2022 (Draft)	2022	2023	Budget	Budget
	Actuals	Actuals	Council Approved	Council Draft 3	\$	%
			2022 Total Budget	2023 Total	Variance	Variance
<b>Building</b>						
<b>Revenue</b>						
Compliance Letters	(9,721)	(4,638)	(10,500)	(8,000)	2,500	23.8%
Permit Fee	(224,575)	(184,989)	(175,000)	(160,000)	15,000	8.6%
Gov Tsfr - Provincial			(30,000)	(30,000)		
Grants - Federal		(21,370)				
Misc Revenue			(2,000)	(2,000)		
<b>Total Revenue</b>	<b>(234,296)</b>	<b>(210,997)</b>	<b>(217,500)</b>	<b>(200,000)</b>	<b>17,500</b>	<b>(8.0%)</b>
<b>Expenses</b>						
<b>Wages</b>						
Salaries & Wages	99,801	98,478	100,613	136,716	36,103	35.9%
Wages Stats	69					
Wages Sick Pay	28					
Wages Pandemic						
<b>Total Wages</b>	<b>99,898</b>	<b>98,478</b>	<b>100,613</b>	<b>136,716</b>	<b>36,103</b>	<b>35.9%</b>
Employee Benefits & Expenses						
Employee Benefits	28,502	30,742	24,864	38,439	13,575	54.6%
Clothing Allowance	464	183	150	150		
Boot Allowance		256	250	250		
Conferences			2,500	2,500		
Training	1,130	531	3,090	3,090		
Memberships	220	572	721	650	(71)	(9.8%)
<b>Total Employee Benefits &amp; Expenses</b>	<b>30,316</b>	<b>32,284</b>	<b>31,575</b>	<b>45,079</b>	<b>13,504</b>	<b>42.8%</b>
<b>Total Wages &amp; Benefits</b>	<b>130,214</b>	<b>130,762</b>	<b>132,188</b>	<b>181,795</b>	<b>49,607</b>	<b>37.5%</b>
<b>Operating Expenses</b>						
Contracted Services	2,612					
Legal Services	489		5,150	5,459	309	6.0%
Insurance	591	715	670	801	131	19.6%
Software Licence	13,738	16,494	18,256	19,351	1,095	6.0%
Vehicle Repair	350	740	1,648	1,250	(398)	(24.2%)
Material & Supplies	1,827	317	5,150	4,500	(650)	(12.6%)
Office Supplies	86	170	5,075	4,500	(575)	(11.3%)
Vehicle Licences	240	240	247	262	15	6.1%

## Schedule B.1 - Building and By-Law Enforcement Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	2021	2022 (Draft)	Council Approved	Council Draft 3	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total	Variance	Variance
Computer Supplies	4,324	1,895	6,180	5,000	(1,180)	(19.1%)
Fuel	2,485	3,557	2,500	3,500	1,000	40.0%
Telephone	525	317	662	702	40	6.0%
Strategic Initiatives				30,000	30,000	
Pandemic Costs			64	64		
<b>Total Operating Expenses</b>	<b>27,267</b>	<b>24,445</b>	<b>45,602</b>	<b>75,389</b>	<b>29,787</b>	<b>65.3%</b>
<b>Departmental Tax Requirements (Revenue)</b>	<b>(76,815)</b>	<b>(55,790)</b>	<b>(39,710)</b>	<b>57,184</b>	<b>96,894</b>	<b>(244.0%)</b>
<b>Reserve Transfers</b>						
Transfer to Capital			30,000		(30,000)	(100.0%)
Transfer to Reserve	105,559	9,774	9,774		(9,774)	(100.0%)
Transfer from Reserve	(28,744)	(64)	(64)	(57,184)	(57,120)	89,250.0%
<b>Total Reserve Transfers</b>	<b>76,815</b>	<b>9,710</b>	<b>39,710</b>	<b>(57,184)</b>	<b>(96,894)</b>	<b>(244.0%)</b>
<b>Net Departmental Position</b>		<b>(46,080)</b>				
<b>Other Expenses</b>						
<b>Total of Department</b>		<b>(46,080)</b>				

## Schedule B.1 - Building and By-Law Enforcement Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	2021	2022 (Draft)	Council Approved	Council Draft 3	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total	Variance	Variance
<b>ByLaw</b>						
<b>Revenue</b>						
Licence Fee	(16,000)	(15,665)	(16,000)	(16,000)		
Grants Other	(1,973)	(4,282)	(2,000)	(2,000)		
Fines	(866)		(2,800)	(400)	2,400	85.7%
<b>Total Revenue</b>	<b>(18,839)</b>	<b>(19,947)</b>	<b>(20,800)</b>	<b>(18,400)</b>	<b>2,400</b>	<b>(11.5%)</b>
<b>Expenses</b>						
<b>Wages</b>						
Salaries & Wages	3,085	3,864	3,787	4,098	311	8.2%
<b>Total Wages</b>	<b>3,085</b>	<b>3,864</b>	<b>3,787</b>	<b>4,098</b>	<b>311</b>	<b>8.2%</b>
<b>Employee Benefits &amp; Expenses</b>						
Employee Benefits	935	1,178	895	1,019	124	13.9%
Training	(20)					
<b>Total Employee Benefits &amp; Expenses</b>	<b>915</b>	<b>1,178</b>	<b>895</b>	<b>1,019</b>	<b>124</b>	<b>13.9%</b>
<b>Total Wages &amp; Benefits</b>	<b>4,000</b>	<b>5,042</b>	<b>4,682</b>	<b>5,117</b>	<b>435</b>	<b>9.3%</b>
<b>Operating Expenses</b>						
Contracted Services	28,717	57,602	58,153	58,815	662	1.1%
Legal Services	585	4,785	3,009	8,190	5,181	172.2%
Contract Livestock Claims	2,225	4,413	2,235	2,235		
Contract Pound Fees	510	1,384	1,030	1,092	62	6.0%
Vehicle Repair			773		(773)	(100.0%)
Material & Supplies	2,417	254	721	764	43	6.0%
Office Supplies	287					
<b>Total Operating Expenses</b>	<b>34,741</b>	<b>68,438</b>	<b>65,921</b>	<b>71,096</b>	<b>5,175</b>	<b>7.9%</b>
<b>Departmental Tax Requirements (Revenue)</b>	<b>19,902</b>	<b>53,533</b>	<b>49,803</b>	<b>57,813</b>	<b>8,010</b>	<b>16.1%</b>
<b>Reserve Transfers</b>						
Transfer to Reserve				2,448	2,448	
Transfer from Reserve	(12,990)					
<b>Total Reserve Transfers</b>	<b>(12,990)</b>			<b>2,448</b>	<b>2,448</b>	
<b>Net Departmental Position</b>	<b>6,912</b>	<b>53,533</b>	<b>49,803</b>	<b>60,261</b>	<b>10,458</b>	<b>21.0%</b>

## Schedule B.1 - Building and By-Law Enforcement Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	2021	2022 (Draft)	Council Approved	Council Draft 3	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total	Variance	Variance
Other Expenses						
<b>Total of Department</b>	<b>6,912</b>	<b>53,533</b>	<b>49,803</b>	<b>60,261</b>	<b>10,458</b>	<b>21.0%</b>
<b>Total BUILDING &amp; BYLAW ENFORCEMENT SERVICES</b>	<b>6,912</b>	<b>7,453</b>	<b>49,803</b>	<b>60,261</b>	<b>10,458</b>	<b>21.0%</b>

## Schedule C - Sewer, Water and Storm Services

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council	Council Draft	\$	%
	Actuals	Actuals	2022 Total	2023 Total	Variance	Variance
<b>WATER AND SEWER SERVICES</b>						
<b>SHARED ADMINISTRATION</b>						
01-3005 Environmental-Sewer&Water-Common	3	-4,032	0	0	0	
<b>Total SHARED ADMINISTRATION</b>	<b>3</b>	<b>-4,032</b>				
<b>SEWER</b>						
01-3012 Environmental-Sewage-Chesley	0	-2,549	-1	0	1	(100.0%)
01-3015 Environmental-Sewage-Paisley	-2	65,399	0	0	0	
01-3017 Environmental-Sewage-Tara	-1	-69,189	2	0	-2	(100.0%)
<b>Total SEWER</b>	<b>-3</b>	<b>-6,339</b>	<b>1</b>		<b>-1</b>	<b>-1</b>
<b>WATER</b>						
01-3030 Environmental-Source Water Protection	0	0	0	0	0	
01-3032 Environmental-Water-Chesley/Paisley	0	57,678	-2	0	2	(100.0%)
01-3036 Environmental-Water-Tara	2	-36,232	0	0	0	
<b>Total WATER</b>	<b>2</b>	<b>21,446</b>	<b>-2</b>		<b>2</b>	<b>-1</b>
<b>STORM</b>						
01-3018 Environmental-Storm Water-Catch Basins	23,364	11,138	25,501	0	-25,501	(100.0%)
01-3019 Environmental-Storm Water-Ditches	20,141	30,790	19,431	0	-19,431	(100.0%)
<b>Total STORM</b>	<b>43,505</b>	<b>41,928</b>	<b>44,932</b>		<b>-44,932</b>	<b>-1</b>
<b>Total WATER AND SEWER SERVICES</b>	<b>43,507</b>	<b>53,003</b>	<b>44,931</b>	<b>0</b>	<b>-44,931</b>	<b>(100.0%)</b>

## Schedule C.1 - Sewer, Water and Storm Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
<b>SHARED ADMINISTRATION</b>						
<b>Revenue</b>						
Gov Tsfr - Provincial						
Misc Revenue		(1,320)				
Insurance Proceeds	(5,618)					
<b>Total Revenue</b>	<b>(5,618)</b>	<b>(1,320)</b>				
<b>Expenses</b>						
<b>Wages</b>						
Salaries & Wages	72,870	65,679	154,346	171,861	17,515	11.3%
Wages Student			9,005	9,005		
Wages on Call	10,479	10,100	10,200	10,200		
Wages Overtime	103	490	10,337	10,337		
Wages Vacation	28,602	23,833	436	360	(76)	(17.4%)
Wages Stats	12,674	13,788				
Wages Sick Pay	9,395	30,590				
Wages Health & Safety	196	161				
Wages Training	3,431	9,859				
<b>Total Wages</b>	<b>137,750</b>	<b>154,500</b>	<b>184,324</b>	<b>201,763</b>	<b>17,439</b>	<b>9.5%</b>
Employee Benefits & Expenses						
Employee Benefits	38,664	47,744	48,781	58,045	9,264	19.0%
Clothing Allowance	2,181	2,605	2,250	2,250		
Drivers Licences (inactive)						
Boot Allowance	824	1,136	1,250	1,250		
Training	1,831	11,381	8,958	10,000	1,042	11.6%
Memberships	418	305	214	350	136	63.6%
Drivers Licences/Medicals		364		240	240	
<b>Total Employee Benefits &amp; Expenses</b>	<b>43,918</b>	<b>63,535</b>	<b>61,453</b>	<b>72,135</b>	<b>10,682</b>	<b>17.4%</b>
<b>Total Wages &amp; Benefits</b>	<b>181,668</b>	<b>218,035</b>	<b>245,777</b>	<b>273,898</b>	<b>28,121</b>	<b>11.4%</b>
<b>Operating Expenses</b>						
Contracted Services	3,120	20,905	9,364	5,000	(4,364)	(46.6%)
Eng Services	16,188	24,501	20,807	25,400	4,593	22.1%
Insurance	1,071	1,275	1,195	1,429	234	19.6%
Health & Safety	1,784	417	2,232	2,000	(232)	(10.4%)
Courier Service	203	26	202	200	(2)	(1.0%)

## Schedule C.1 - Sewer, Water and Storm Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Vehicle Repair	7,531	12,908	6,242	6,617	375	6.0%
Material & Supplies	13,165	25,553	6,878	7,291	413	6.0%
Cleaning Supplies		2,277	2,500	2,500		
Health & Safety Supplies	435	1,147	1,003	1,500	497	49.6%
Small Tools		604	536	568	32	6.0%
Vehicle Licences	532	480	671	700	29	4.3%
Fuel	17,515	16,938	11,819	16,000	4,181	35.4%
Natural Gas		4,061		400	400	
Hydro	3,330	2,536	5,076	5,381	305	6.0%
Equip Rental		33	161	175	14	8.7%
Telephone	3,338	2,824	5,178	4,000	(1,178)	(22.8%)
Pandemic Costs	30					
Third Party Recovery		1,955	6,000	6,000		
<b>Total Operating Expenses</b>	<b>68,242</b>	<b>118,440</b>	<b>79,864</b>	<b>85,161</b>	<b>5,297</b>	<b>6.6%</b>
<b>Departmental Tax Requirements (Revenue)</b>	<b>244,292</b>	<b>335,155</b>	<b>325,641</b>	<b>359,059</b>	<b>33,418</b>	<b>10.3%</b>
<b>Reserve Transfers</b>						
Transfer to Capital						
Transfer to Reserve	74,241					
Transfer from Reserve	(318,530)	(325,641)	(325,641)	(359,059)	(33,418)	10.3%
<b>Total Reserve Transfers</b>	<b>(244,289)</b>	<b>(325,641)</b>	<b>(325,641)</b>	<b>(359,059)</b>	<b>(33,418)</b>	<b>10.3%</b>
<b>Net Departmental Position</b>	<b>3</b>	<b>9,514</b>				
<b>Other Expenses</b>						
Amortization						
<b>Total of Department</b>	<b>3</b>	<b>9,514</b>				

## Schedule C.1 - Sewer, Water and Storm Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
<b>SEWER</b>						
<b>Revenue</b>						
Flat Fee Tax - Res	(699,371)	(724,573)	(714,307)	(746,310)	(32,003)	(4.5%)
Flat Fee Tax - Com	(97,633)	(100,562)	(100,335)	(103,579)	(3,244)	(3.2%)
Flat Fee - Res	(229,254)	(246,274)	(240,022)	(254,947)	(14,925)	(6.2%)
User Fee - Com	(34,822)	(39,848)	(39,606)	(41,827)	(2,221)	(5.6%)
User Fee - Metered	(37,227)	(44,166)	(29,223)	(57,016)	(27,793)	(95.1%)
Connection Fee	(9,607)	(76,124)	(13,384)	(13,780)	(396)	(3.0%)
Connection on Tax	(1,140)		(1,209)		1,209	100.0%
Frontage on Tax			(2,412)		2,412	100.0%
<b>Total Revenue</b>	<b>(1,109,054)</b>	<b>(1,231,547)</b>	<b>(1,140,498)</b>	<b>(1,217,459)</b>	<b>(76,961)</b>	<b>6.7%</b>
<b>Expenses</b>						
<b>Wages</b>						
Salaries & Wages	65,886	62,681	74,621	76,918	2,297	3.1%
Wages Overtime	15,307	14,642	5,046	5,046		
Wages Vacation	561	601				
<b>Total Wages</b>	<b>81,754</b>	<b>77,924</b>	<b>79,667</b>	<b>81,964</b>	<b>2,297</b>	<b>2.9%</b>
Employee Benefits & Expenses						
Employee Benefits	20,708	22,403	23,509	27,577	4,068	17.3%
<b>Total Employee Benefits &amp; Expenses</b>	<b>20,708</b>	<b>22,403</b>	<b>23,509</b>	<b>27,577</b>	<b>4,068</b>	<b>17.3%</b>
<b>Total Wages &amp; Benefits</b>	<b>102,462</b>	<b>100,327</b>	<b>103,176</b>	<b>109,541</b>	<b>6,365</b>	<b>6.2%</b>
<b>Operating Expenses</b>						
Contracted Services	13,418	25,180	36,013	12,260	(23,753)	(66.0%)
Eng Services	1,893	6,404	663	5,500	4,837	729.6%
Insurance	20,929	24,924	23,355	27,928	4,573	19.6%
Lab Services	16,560	14,548	14,701	15,583	882	6.0%
Courier Service	5	6				
Material & Supplies	75,344	21,153	27,512	32,643	5,131	18.7%
Chemicals		23,730	27,000	28,480	1,480	5.5%
Hydro	100,311	96,494	107,489	113,938	6,449	6.0%
Water & Sewer			26,080		(26,080)	(100.0%)
Property Taxes		33,646		37,854	37,854	
Telephone	3,328	4,237	3,185	4,537	1,352	42.4%
Strategic Initiatives				16,000	16,000	

## Schedule C.1 - Sewer, Water and Storm Consolidated Summary

	2021	December 2022 (Draft)	2022 Council Approved	2023 Council Draft 3	Budget \$	Budget %
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
<b>Total Operating Expenses</b>	<b>231,788</b>	<b>250,322</b>	<b>265,998</b>	<b>294,723</b>	<b>28,725</b>	<b>10.8%</b>
<b>Departmental Tax Requirements (Revenue)</b>	<b>(774,804)</b>	<b>(880,898)</b>	<b>(771,324)</b>	<b>(813,195)</b>	<b>(41,871)</b>	<b>5.4%</b>
<b>Reserve Transfers</b>						
Transfer to Reserve	774,804	771,325	771,325	813,195	41,870	5.4%
<b>Total Reserve Transfers</b>	<b>774,804</b>	<b>771,325</b>	<b>771,325</b>	<b>813,195</b>	<b>41,870</b>	<b>5.4%</b>
<b>Net Departmental Position</b>		<b>(109,573)</b>	<b>1</b>		<b>(1)</b>	<b>(100.0%)</b>
<b>Other Expenses</b>						
<b>Total of Department</b>		<b>(109,573)</b>	<b>1</b>		<b>(1)</b>	<b>(100.0%)</b>

## Schedule C.1 - Sewer, Water and Storm Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
<b>WATER</b>						
<b>Revenue</b>						
Flat Fee Tax - Res	(940,862)	(957,123)	(919,587)	(966,692)	(47,105)	(5.1%)
Flat Fee Tax - Com	(103,415)	(104,483)	(104,094)	(105,528)	(1,434)	(1.4%)
User Fee - Com	(52,013)	(67,008)	(75,703)	(70,171)	5,532	7.3%
User Fee - Metered	(40,857)	(39,455)	(34,043)	(36,736)	(2,693)	(7.9%)
User Fee - Residential	(357,629)	(382,949)	(366,494)	(384,123)	(17,629)	(4.8%)
Monthly Flat Fee	(4,795)	(4,844)	(4,203)	(4,892)	(689)	(16.4%)
Connection Fee	(36,158)	(50,104)	(16,525)	(38,690)	(22,165)	(134.1%)
Service Calls	(68)	(762)	(2,681)	(2,708)	(27)	(1.0%)
Capital Levy	(42,880)	(31,203)				
Misc Lease	(13,460)	(9,264)	(7,439)	(9,727)	(2,288)	(30.8%)
Water Meter Sales	(5,497)	(15,567)				
Equipment Sales		(731)				
<b>Total Revenue</b>	<b>(1,597,634)</b>	<b>(1,663,493)</b>	<b>(1,530,769)</b>	<b>(1,619,267)</b>	<b>(88,498)</b>	<b>5.8%</b>
<b>Expenses</b>						
<b>Wages</b>						
Salaries & Wages	85,052	92,736	110,194	114,271	4,077	3.7%
Wages Overtime	15,548	18,177	4,805	4,805		
Wages Vacation	441	747				
<b>Total Wages</b>	<b>101,041</b>	<b>111,660</b>	<b>114,999</b>	<b>119,076</b>	<b>4,077</b>	<b>3.5%</b>
Employee Benefits & Expenses						
Employee Benefits	30,013	37,026	34,312	40,240	5,928	17.3%
<b>Total Employee Benefits &amp; Expenses</b>	<b>30,013</b>	<b>37,026</b>	<b>34,312</b>	<b>40,240</b>	<b>5,928</b>	<b>17.3%</b>
<b>Total Wages &amp; Benefits</b>	<b>131,054</b>	<b>148,686</b>	<b>149,311</b>	<b>159,316</b>	<b>10,005</b>	<b>6.7%</b>
<b>Operating Expenses</b>						
Contracted Services	24,250	68,579	44,918	39,350	(5,568)	(12.4%)
Eng Services	13,600	1,136	1,576	2,240	664	42.1%
Legal Services		6,080				
Insurance	25,889	30,830	28,889	34,544	5,655	19.6%
Lab Services	17,469	14,205	11,964	12,682	718	6.0%
Material & Supplies	61,217	35,742	34,895	35,219	324	0.9%
Chemicals		4,386	4,000	4,060	60	1.5%
Natural Gas	344	392	697	2,600	1,903	273.0%

## Schedule C.1 - Sewer, Water and Storm Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Propane	1,776					
Hydro	24,565	50,214	59,732	63,316	3,584	6.0%
Water & Sewer			3,350		(3,350)	(100.0%)
Property Taxes		6,920		7,335	7,335	
Telephone	1,806	1,742	2,250	2,385	135	6.0%
Third Party Recovery	7,895	1,543				
<b>Total Operating Expenses</b>	<b>178,811</b>	<b>221,769</b>	<b>192,271</b>	<b>203,731</b>	<b>11,460</b>	<b>6.0%</b>
<b>Departmental Tax Requirements (Revenue)</b>	<b>(1,287,769)</b>	<b>(1,293,038)</b>	<b>(1,189,187)</b>	<b>(1,256,220)</b>	<b>(67,033)</b>	<b>5.6%</b>
<b>Reserve Transfers</b>						
Transfer to Reserve	1,294,271	1,195,685	1,195,685	1,262,720	67,035	5.6%
Transfer from Reserve	(6,500)	(6,500)	(6,500)	(6,500)		
<b>Total Reserve Transfers</b>	<b>1,287,771</b>	<b>1,189,185</b>	<b>1,189,185</b>	<b>1,256,220</b>	<b>67,035</b>	<b>5.6%</b>
<b>Net Departmental Position</b>	<b>2</b>	<b>(103,853)</b>	<b>(2)</b>		<b>2</b>	<b>(100.0%)</b>
<b>Other Expenses</b>						
<b>Total of Department</b>	<b>2</b>	<b>(103,853)</b>	<b>(2)</b>		<b>2</b>	<b>(100.0%)</b>

## Schedule C.1 - Sewer, Water and Storm Consolidated Summary

	2021	December	2022	2023	Budget	Budget
	Actuals	2022 (Draft)	Council Approved	Council Draft 3	\$	%
		Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
<b>STORM</b>						
<b>Revenue</b>						
<b>Total Revenue</b>						
<b>Expenses</b>						
<b>Wages</b>						
Salaries & Wages	7,295	12,476	18,869	16,959	(1,910)	(10.1%)
Wages Overtime	63	86	190	190		
Wages Vacation			83		(83)	(100.0%)
<b>Total Wages</b>	<b>7,358</b>	<b>12,562</b>	<b>19,142</b>	<b>17,149</b>	<b>(1,993)</b>	<b>(10.4%)</b>
Employee Benefits & Expenses						
Employee Benefits	2,214	4,553	5,550	5,646	96	1.7%
<b>Total Employee Benefits &amp; Expenses</b>	<b>2,214</b>	<b>4,553</b>	<b>5,550</b>	<b>5,646</b>	<b>96</b>	<b>1.7%</b>
<b>Total Wages &amp; Benefits</b>	<b>9,572</b>	<b>17,115</b>	<b>24,692</b>	<b>22,795</b>	<b>(1,897)</b>	<b>(7.7%)</b>
<b>Operating Expenses</b>						
Contracted Services	5,367	17,354	14,240	20,500	6,260	44.0%
Eng Services	3,663	926		500	500	
Material & Supplies	1,572	6,533	5,000	11,060	6,060	121.2%
Equip Rental			1,000	500	(500)	(50.0%)
Strategic Initiatives				56,404	56,404	
<b>Total Operating Expenses</b>	<b>10,602</b>	<b>24,813</b>	<b>20,240</b>	<b>88,964</b>	<b>68,724</b>	<b>339.5%</b>
<b>Departmental Tax Requirements (Revenue)</b>	<b>20,174</b>	<b>41,928</b>	<b>44,932</b>	<b>111,759</b>	<b>66,827</b>	<b>148.7%</b>
<b>Reserve Transfers</b>						
Transfer to Capital	33,954					
Transfer to Reserve	23,330					
Transfer from Reserve	(33,954)			(111,759)	(111,759)	
<b>Total Reserve Transfers</b>	<b>23,330</b>			<b>(111,759)</b>	<b>(111,759)</b>	<b>#DIV/0!</b>
<b>Net Departmental Position</b>	<b>43,504</b>	<b>41,928</b>	<b>44,932</b>		<b>(44,932)</b>	<b>(100.0%)</b>
<b>Other Expenses</b>						
<b>Total of Department</b>	<b>43,504</b>	<b>41,928</b>	<b>44,932</b>		<b>(44,932)</b>	<b>(100.0%)</b>
<b>Total WATER AND SEWER SERVICES</b>	<b>43,509</b>	<b>(161,984)</b>	<b>44,931</b>		<b>(44,931)</b>	<b>(100.0%)</b>

## Schedule D

### Grant and Donation Policy Summary of Budget Considerations for 2023 By-Law 45-2021

<b>Total Budget Available for 2022</b>	<b>30,598</b>
<b>Total Budget Available for 2023</b>	<b>30,598</b>

\*\* no change reflected in 2023 Budget

		Grant Request	2023 Proposed Budget
<b>Schedule B</b>	Application Forms Received	37,714	11,150
	<b>Additional Requests (January 9th, 2023)</b>	415	415
		38,129	11,565
<b>Schedule D</b>	Financial Commitments	9,490	9,490
<b>Schedule E</b>	Facility Commitments	10,027	10,027
<b>Reserve</b>	Future Requests		(484)
		<b>57,647</b>	<b>30,598</b>

## Schedule D

### The Corporation of the Municipality of Arran-Elderslie Grant and Donation Policy Schedule B - Application Form

#### Grant and Donation Requests for 2023 By-Law 45-2021

Feb. 13

Organization	Project Description	Amount Requested	Amount Budgeted
Crime Stoppers of Grey Bruce	<p>Crime Stoppers of Grey Bruce is requesting core funding from the Municipality of Arran-Elderslie in the amount of \$2,000 annually to be used toward ongoing operational expenses. Crime Stoppers is at a crisis point. There are enough funds left to support this program for the next two years. Without the assistance of your municipality, and every other municipality in Grey Bruce, the program may then have to close due to lack of funding. Like many other organizations, Covid has proved a challenge to fundraising.</p> <p>Our program serves Grey and Bruce counties, including the Municipality of Arran-Elderslie, by allowing the public to anonymously report information about unsolved crimes, crimes about to occur, and the locations of wanted persons, illicit drugs, and stolen property. We offer anonymous cash rewards ranging from \$50 up to \$2,000 for successful tips. Tips can be given anonymously by phone at 1-800-222-TIPS (8477), by Web Tip at <a href="http://www.cstip.ca">www.cstip.ca</a>, or via our P3 Tips Mobile app.</p> <p><b>** \$2,000 Grant provided in 2020 and 2021; \$2,000 was requested in 2022 and was not awarded due to budget constraints</b></p>	\$ 2,000	\$ 500
Saugeen Economic Development Corporation - Hawks' Nest Sponsorship	<p>The first-ever Hawks' Nest competition a 'Dragon's Den' inspired event was held in 2016, and the second in 2018, presented by Saugeen Economic Development Corporation (SEDC) and Bruce Community Futures Development Corporation (Bruce CFDC). The Hawks' Nest covers the areas of Grey, Bruce, Wellington North, Minto and the City of Owen Sound. The third event is scheduled for May 17th, 2023 in Owen Sound.</p> <p>At the event, seven finalists will pitch their business ideas to the Hawks; six high-profile business leaders in the local area who have committed to invest a minimum of \$5,000 in one or more of the finalists that evening. Not only is there a minimum of \$30,000 up for grabs; the finalists will come away with valuable feedback, coaching, mentorship and immeasurable exposure to kick start their business idea.</p> <p>Arran-Elderslie has been asked to become a Partner Level Sponsor for 2023.</p> <p><b>** This is a new request, no previous grants have been awarded for this initiative</b></p>	\$ 2,000	\$ 150

The Corporation of the Municipality of Arran-Elderslie Grant and Donation Policy Schedule B - Application Form			
Grant and Donation Requests for 2023 By-Law 45-2021			
			Feb. 13
Organization	Project Description	Amount Requested	Amount Budgeted
Tara Curling Club	<p>The Tara Curling Club has historically rented the community hall to enhance our bonspiels and similar events. During these occasions, we typically do not use the kitchen facility in the hall as we use our own kitchen, dishwasher and bar located in the Curling Club. Our members generally complete the set up and clean up in the community hall when we use it. E.g. We recently hosted a Senior Men's Bonspiel (2 full draws) and rented the community hall where we served lunch to the participants. We only used approximately 1/3 of the hall space, and only required the hall for approximately 4 hours of the day. Our volunteers used the Tara Curling Club dishes, dishwasher and kitchen facilities, and cleaned up the hall afterward.</p> <p>The Tara Curling Club has had a mutually beneficial long-term seasonal shared usage agreement with the municipality for the Curling Club facility. We would appreciate an opportunity to attend in person to discuss options related to this request.</p> <p>In-kind donation - complimentary use of community centre hall approximately 6 times per year (approx. value \$2,500).</p> <p><b>** The Municipality's Grant and Donation Policy, Schedule E Facility Commitments includes 1 day annually for the Hall and Kitchen rental, as per the current agreement with the Tara Curling Club. Valued at \$477.34.</b></p> <p><b>** Value of in-kind donation determined using the Tara Community Centre, Unlicensed fee of \$202.41 excluding HST</b></p>	\$ 1,214	
Chesley Hospital Foundation	<p>The Chesley Hospital Foundation aims to be the bridge between exceptional local healthcare and the communities of Arran-Elderslie. By working with local organizations, businesses and individuals we raise funds to purchase new and necessary medical equipment for the Chesley Hospital.</p> <p>The Chesley Hospital Foundation is looking to fulfill this years capital commitment of \$323,700 in preparation of a Capital Campaign launching for the 2023/2024 fiscal year. Next year we will be launching a capital campaign for an X-Ray Suite Renovation which will take a few years to fully fund. That's why we are starting to look at local opportunities for funding to help keep afloat of our commitments.</p> <p>Having a well-equipped hospital is vital to the overall health of the Arran-Elderslie Community. Funding for Hospital Equipment ensures Doctors, Nurses, Technicians etc have the necessary equipment for their roles, helping to attract and retain staff while offering vital equipment to invest in their skills.</p> <p><b>** The Foundation submitted a request in 2022 and was awarded \$2,620. Council chose to also award \$2,620 to Saugeen Memorial Hospital Foundation, and \$2,620 to the Walkerton &amp; District Hospital Foundation.</b></p>	\$ 30,000	\$ 10,000
Paisley Blues Festival	<p>Paisley Blues Festival is a registered charity whose purpose is to advance the public's appreciation of the Arts, and to advance education. In 2023 they will returning to the original festival model, 3 days of award winning music, with free admission to everyone. Named on one of the top 100 Festivals and Events in Ontario for 2019. By removing financial barriers, they offer a truly inclusive community festival which is accessible to all residents, and encourages families to come out and experience great live music.</p> <p>Grant request will be used for marketing. A donation from Arran-Elderslie will allow an increase in the marketing reach, drawing significantly more visitors from Southern Ontario to this region. A Ministry report shows visitor spending over a three day event to total over \$155,000. This project has a budget of \$90,000.</p> <p><b>** The Festival received \$500 in 2018 and 2019</b></p>	\$ 2,500	\$ 500

The Corporation of the Municipality of Arran-Elderslie Grant and Donation Policy Schedule B - Application Form			
Grant and Donation Requests for 2023 By-Law 45-2021			Feb. 13
Organization	Project Description	Amount Requested	Amount Budgeted
<b>Total Grant Requests Received by Application Form</b>		<b>\$ 37,714</b>	\$ 11,150

#### Additional Requests Received by Correspondence/Delegation of Council During Budget Meetings

Arran Tara Elementary School Grade 8 Students	Correspondence was received and included as agenda item 12.1 on January 9th, 2023. Ms. Franco wrote on behalf of 38 grade 8 students graduating from the Arran Tara Elementary School in June 2023. Due to space limitations at the school, a request has been received to rent the curling club space and the dancehall in the Tara Arena on Tuesday June 27, 2023 at no cost. The parents and students would be responsible for set up and clean up. The families have been fundraising effortlessly since August 2022 to assist with providing funds to each student towards the costs of the 4-day graduating trip to Ottawa, \$760 per student. There are not funds provided by the School Board for graduation, and the costs are borne by the families. <b>** Rental cost for the Tara Curling Club is \$415.39 plus hst.</b>	\$ 415	\$ 415
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#### Additional Requests Received by Motion

**\$ 38,129    \$ 11,565**

## Schedule D

**The Corporation of the Municipality of Arran-Elderslie**  
**Grant and Donation Policy**  
**Schedule D - Financial Commitments**  
**By-Law 45-2021**

Commitment

Community Events Funding		
Temporary Seed Financing	Annual Repayment	
Liability Insurance Coverage	50% to a maximum of \$2,000	
Disaster Relief		
Case-by-case Basis	In accordance with donations made by other local municipalities	
Employee's Christmas		
Annual Christmas Dinner	Open to all employees on payroll at the time of the event	\$ 2,500.00 **
Enhancement of Parks and Roadsides		
Chesley Horticultural Society/ Chesley Chamber of Commerce	Up to \$1,500 with receipts or invoices	\$ 1,500.00
Friends of Paisley Flower	Up to \$1,500 with receipts or invoices	\$ 1,500.00
Tara Horticultural Society	Up to \$1,500 with receipts or invoices	\$ 1,500.00
** for maintenance of Municipal Parks	\$300 with receipts or invoices	\$ 300.00
** for watering per Res.8-147-2014	\$1,500 annually	\$ 1,500.00 **
Fall Fairs		
Arran-Tara Agricultural Society	\$500 plus rental fees for free-use days	\$ 500.00
Chesley Agricultural Society	\$500 plus rental fees for free-use days	\$ 500.00
Paisley Agricultural Society	\$500 plus rental fees for free-use days	\$ 500.00
Firefighters – Municipal Fire Departments		
Chesley	\$250 – Christmas Holiday Celebrations	\$ 250.00
Paisley	\$250 – Christmas Holiday Celebrations	\$ 250.00
Tara	\$250 – Christmas Holiday Celebrations	\$ 250.00
Memorials		
Sitting member of Council or an Employee	Floral memorials, \$75	
Immediate family member of a sitting member of Council or an Employee	Monetary donation of \$50	\$ 200.00
Local public figure, at direction of Council	Monetary donation of \$50	
Non-Municipal Community Centres		
West Arran Community Centre	50% of property taxes or \$800	\$ 800.00
Parades		
Local Group, Sponsorship of a Christmas Parade	\$300	\$ 900.00
Remembrance Day Support of Royal Canadian Legions		
Chesley	One wreath	\$ 60.00
Paisley	Two wreaths	\$ 120.00

Tara	One wreath	\$ 60.00
<b>Schools Cleanup</b>		
Urban municipal parkland or roadside	\$100 per school	* not an annual event
Rural municipal roadside	\$500 per school	
<b>Schools Commencement</b>		
Graduation Award Ceremony	Up to \$100 and a history book, per elementary school	\$ 300.00
Secondary School Graduate	\$100	
Long-term Achievement Award	In lieu of Annual Awards	
		<b>\$ 13,490.00</b>
** these items have been reallocated to the respective departments operating budget		\$ (4,000.00)
<b>Grants and Donations by Council</b>		<b>\$ 9,490.00</b>

## Schedule D

The Corporation of the Municipality of Arran-Elderslie  
Grant and Donation Policy  
Schedule E - Facility Commitments  
By-Law 45-2021

Rates determined by Fees & Charges By-Law		# Days	Commitment	
<b>Chesley Curling Club</b>				
Kitchen use	15 days annually	15	\$ 63.19	947.85
Hall, kitchen and boardroom	1 day annually	1	\$ 531.44	531.44
Curling club floor during off ice season	4 days annually	4	\$ 531.44	2,125.76
** as per agreement				
<b>Paisley Curling Club</b>				
Hall and Kitchen	2 days annually	2	\$ 415.39	830.78
** as per agreement		2	\$ 63.19	126.38
<b>Tara Curling Club</b>				
Hall and kitchen	1 day annually	1	\$ 415.39	415.39
** as per agreement		1	\$ 63.19	63.19
<b>Tara Festival of Crafts</b>				
Reduced fees	3-day annual event	3	\$ 198.44	595.32
** as per agreement				
<b>Chesley Kinsman Club</b>				
Kinsmen Pavillion	3 days annually for July Fest	3	\$ 105.69	317.07
Kinsmen Pavillion	20 days annually	20	\$ 105.69	2,113.80
** as per agreement				
<b>Chesley Agricultural Society</b>				
Building and grounds for Fall Fair	3 days annually	3	\$ 272.97	818.91
Hall and kitchen for Jamborees	2 days annually	2	\$ 272.97	545.94
** as per agreement				
<b>Tara Agricultural Society</b>				
Building and grounds for Fall Fair	3 days annually	3	\$ 198.44	595.32
** as per agreement				
				<b>10,027.15</b>

## Schedule E - Capital Budget

	LTD	Unspent Budget	2023	2023	2023	2023	Reserves	2023	2024
	Budget	Carry-forward	Expenses	Capital Requests	Grants	Donations	Unspent Budget Carry-forward	New Reserves	Expenses
<b>MUNICIPAL SERVICES</b>									
<b>GENERAL GOVERNMENT</b>									
<b>GENERAL SERVICES</b>									
21-GENG-0001 BLDG-Municipal Office Basement Renovations	50,000	50,000	50,000	100,000			50,000	50,000	
21-GENG-0002 EQUIP-Efficiency/Modernization-IT Upgrades	51,117	11,239		11,239			11,239		
22-GENG-0001 BLDG-Municipal Office, Elevator Installation	148,316	148,316		148,316	118,653		29,663		
22-GENG-0002 EQUIP-CRP, Maintenance Manager, Route Patrol	100,100		17,360	17,360	1,516			15,844	
23-GENG-0007 EQUIP-IT Replacement Plan-staff computers			10,500	10,500				10,500	
23-GENG-0008 EQUIP-IT Network Setup-Arena's and Fire Stations			12,000	12,000				12,000	
24-GENG-0001 EQUIP-Salary Reporting - Integration of Easypay and FMW									10,000
<b>Total GENERAL SERVICES</b>	<b>349,533</b>	<b>209,555</b>	<b>89,860</b>	<b>299,415</b>	<b>120,169</b>		<b>90,902</b>	<b>88,344</b>	<b>10,000</b>
<b>Total GENERAL GOVERNMENT</b>	<b>349,533</b>	<b>209,555</b>	<b>89,860</b>	<b>299,415</b>	<b>120,169</b>		<b>90,902</b>	<b>88,344</b>	<b>10,000</b>
<b>FIRE PROTECTION SERVICES</b>									
<b>COMMON</b>									
23-FIRE-0003 FLEET-Fire Chief Command/Response Unit			65,000	65,000		7,432		57,568	
23-FIRE-0004 BLDG-Live Fire/Skills Deveopment Training Ground			10,000	10,000				10,000	10,000
23-FIRE-0008 EQUIP-Recruit Bunker Gear			10,000	10,000				10,000	37,450
23-FIRE-0011 EQUIP-Chesley Tara SCBA Replacement (SRFIRE.22.11)			294,455	294,455		47,340		247,115	
24-FIRE-0007 EQUIP-Modernization of Fire Apparatus Radios									9,500
<b>Total COMMON</b>			<b>379,455</b>	<b>379,455</b>		<b>54,772</b>		<b>324,683</b>	<b>56,950</b>
<b>PAISLEY</b>									
22-FIRE-0004 BLDG-Paisley Fire Hall Construction	15,000		310,000	310,000				310,000	2,000,000
23-FIRE-0002 EQUIP-E Hydraulic Ram for Auto Extrication									
<b>Total PAISLEY</b>	<b>15,000</b>		<b>310,000</b>	<b>310,000</b>				<b>310,000</b>	<b>2,000,000</b>
<b>Total FIRE PROTECTION SERVICES</b>	<b>15,000</b>		<b>689,455</b>	<b>689,455</b>		<b>54,772</b>		<b>634,683</b>	<b>2,056,950</b>
<b>TRANSPORTATION SERVICES</b>									
<b>BRIDGES &amp; CULVERTS</b>									
21-TRAN-0001 BRIDGES-A13 Clark Bridge Guiderail	30,000	27,878	122	28,000			27,878	122	
22-TRAN-0008 BRIDGES - Teeswater, paisley, Dyke Maint.	56,000	44,000		44,000	22,000		22,000		
23-TRAN-0029 BRIDGE/CULVERT-(E) - Con 6 Elderslie, east of Lockerby Bridge			50,000	50,000				50,000	
23-TRAN-0030 BRIDGE-(P)- P1 Ross St Bridge			128,000	128,000				128,000	
<b>Total BRIDGES &amp; CULVERTS</b>	<b>86,000</b>	<b>71,878</b>	<b>178,122</b>	<b>250,000</b>	<b>22,000</b>		<b>49,878</b>	<b>178,122</b>	
<b>ROAD NETWORK</b>									
21-TRAN-0002 ROADS-Sideroad #15 Roadway	641,682	465,300	264,700	730,000	264,700		465,300		
21-TRAN-0004 ROADS-Brook St, Tara	621,704	551,266		551,266			551,266		298,734
22-TRAN-0007 ROADS - Teeswater Bridge, Paisley - Approaches and Roadway	15,000	5,576	392,024	397,600			5,576	392,024	
23-TRAN-0015 ROADS-Brant Elderslie Boundary (Brockton)			100,000	100,000		50,000		50,000	
23-TRAN-0023 ROADS-(C)- Industrial Park Road			80,100	80,100				80,100	
23-TRAN-0024 ROADS-(AE)-Elderslie - Arran TL, Micro Bruce Rd 3 to Sdrd 10			217,300	217,300				217,300	
23-TRAN-0025 ROADS-(E)- Con 10 Elderslie, Micro Bruce Rd 3 to Sdrd 5			126,000	126,000				126,000	
23-TRAN-0028 ROADS-(P)- Albert St. Pave from Balaklava to Arnaud			26,800	26,800				26,800	
<b>Total ROAD NETWORK</b>	<b>1,278,386</b>	<b>1,022,142</b>	<b>1,206,924</b>	<b>2,229,066</b>	<b>264,700</b>	<b>50,000</b>	<b>1,022,142</b>	<b>892,224</b>	<b>298,734</b>
<b>SIDEWALKS</b>									
22-TRAN-0005 ROADS-Sidewalks	765,851	748,805	410,695	1,159,500	737,215		251,002	171,283	
<b>Total SIDEWALKS</b>	<b>765,851</b>	<b>748,805</b>	<b>410,695</b>	<b>1,159,500</b>	<b>737,215</b>		<b>251,002</b>	<b>171,283</b>	
<b>OTHER</b>									
23-TRAN-0016 ROADS-Other White Ave, Library, Tara parking lot			15,000	15,000				15,000	
<b>Total OTHER</b>			<b>15,000</b>	<b>15,000</b>				<b>15,000</b>	
<b>VEHICLES &amp; EQUIPMENT</b>									
23-TRAN-0017 HVY/EQUIP- Sweeper Truck			425,000	425,000				425,000	
23-TRAN-0018 HVY/EQUIP (A)- Utility trailer for Lawnmower			6,000	6,000				6,000	
23-TRAN-0019 FLEET-(E)-Pick-up			58,000	58,000				58,000	
<b>Total VEHICLES &amp; EQUIPMENT</b>			<b>489,000</b>	<b>489,000</b>				<b>489,000</b>	
<b>Total TRANSPORTATION SERVICES</b>	<b>2,130,237</b>	<b>1,842,825</b>	<b>2,299,741</b>	<b>4,142,566</b>	<b>1,023,915</b>	<b>50,000</b>	<b>1,323,022</b>	<b>1,745,629</b>	<b>298,734</b>
<b>ENVIRONMENTAL SERVICES</b>									
<b>WASTE DISPOSAL</b>									
21-ENVS-0001 BLDG-Arran Landfill-Weigh Scales Building	8,000		100,000	100,000				100,000	

Schedule E - Capital Budget

	LTD	Unspent Budget	2023	2023	2023	2023	Reserves	2023	2024
	Budget	Carry-forward	Expenses	Capital Requests	Grants	Donations	Unspent Budget Carry-forward	New Reserves	Expenses
<b>Total WASTE DISPOSAL</b>	<b>8,000</b>		<b>100,000</b>	<b>100,000</b>				<b>100,000</b>	
<b>Total ENVIRONMENTAL SERVICES</b>	<b>8,000</b>		<b>100,000</b>	<b>100,000</b>				<b>100,000</b>	
<b>RECREATION AND CULTURE</b>									
<b>PARKS</b>									
21-RECC-0001 BLDG/COMP-Chesley Community Ctr / Arena-Zamboni Gates	14,947	14,947		14,947			14,947		
21-RECC-0011 PARKS-Dog Park Construction	29,000	29,000		29,000			2,900		
22-RECC-0002 PARKS-Splashpads (P)	175,000		21,000	21,000		26,100			
22-RECC-0003 PARKS-Splashpads (T)	175,000		10,000	10,000		10,000			
22-RECC-0006 PARKS-Paisley Docks, Approaches	20,000	20,000	-20,000						20,000
23-RECC-0024 PARKS-Tara Park Pole Replacement			4,500	4,500				4,500	
23-RECC-0025 PARKS-Dr. Milne Park Pavilion Rehabilitation/Retaining Wall			24,000	24,000				24,000	
23-RECC-0026 EQUIP-RW17 Mower Attachment			4,500	4,500				4,500	
24-RECC-0019 PARKS-Chesley Skate Park Equipment Replacement									55,000
24-RECC-0020 PARKS-Replace playground equipment in Paisley									70,000
24-RECC-0023 PARKS-Tara Main Park Redevelopment									75,000
<b>Total PARKS</b>	<b>413,947</b>	<b>63,947</b>	<b>44,000</b>	<b>107,947</b>		<b>57,100</b>	<b>17,847</b>	<b>33,000</b>	<b>220,000</b>
<b>FACILITIES</b>									
21-RECC-0004 BLDG-Tara Community Ctr / Arena-Replace Addition Roof	12,000	12,000		12,000			12,000		
21-RECC-0013 BLDG-(P)-Comm Ctr 2nd Floor Renovation	449,800	203,863		203,863	100,000		103,863		
21-RECC-0014 BLDG-(P)-Comm Ctr Lift Rehabilitation	148,316	148,316		148,316	118,653		29,663		
22-RECC-0008 BLDG-Tara Pool-Leak Repair	10,000	10,000		10,000			10,000		
23-RECC-0015 BLDG-Paisley Arena Floor Replacement			50,000	50,000				50,000	
23-RECC-0018 BLDG/COMP-Tara Arena Chiller Replacement			35,000	35,000				35,000	
23-RECC-0029 EQUIP-Tara Arena Floor Scrubber			6,500	6,500				6,500	
23-RECC-0030 EQUIP-Paisley Arena Floor Scrubber			6,500	6,500				6,500	
23-RECC-0031 EQUIP-Chesley Electronic Sign Replacement			9,500	9,500				9,500	
24-RECC-0016 BLDG-Tara Arena Floor Replacement									50,000
24-RECC-0017 BLDG-Tara Arena Storage Building									30,000
24-RECC-0028 BLDG/COMP-Paisley Arena Chiller Replacement									45,000
24-RECC-0031 EQUIP-Paisley Arena Ice Resurfacer									98,000
24-RECC-0032 EQUIP-Chesley Pool Diving Board									5,500
24-RECC-0035 BLDG-Tara Arena Cement Work									13,500
24-RECC-0036 BLDG/COMP-Arkwright Hall Furnace Replacement									15,000
25-RECC-0001 BLDG-Accessibility Upgrades to Chesley Pool House									
25-RECC-0002 BLDG-Tara Pool Accessibility Upgrades									
25-RECC-0004 BLDG/COMP-Chesley - Replace Chiller									
<b>Total FACILITIES</b>	<b>620,116</b>	<b>374,179</b>	<b>107,500</b>	<b>481,679</b>	<b>218,653</b>		<b>155,526</b>	<b>107,500</b>	<b>257,000</b>
<b>LIBRARIES</b>									
23-RECC-0037 BLDG-Paisley Library Renovation	100,000	100,000	400,000	500,000	250,000		100,000	150,000	
24-RECC-0038 BLDG/COMP-Chesley Library HVAC Replacement									19,500
<b>Total LIBRARIES</b>	<b>100,000</b>	<b>100,000</b>	<b>400,000</b>	<b>500,000</b>	<b>250,000</b>		<b>100,000</b>	<b>150,000</b>	<b>19,500</b>
<b>Total RECREATION AND CULTURE</b>	<b>1,134,063</b>	<b>538,126</b>	<b>551,500</b>	<b>1,089,626</b>	<b>468,653</b>	<b>57,100</b>	<b>273,373</b>	<b>290,500</b>	<b>496,500</b>
<b>HEALTH SERVICES</b>									
<b>CLINICS</b>									
24-HLTH-0005 BLDG-Chesley Medical Clinic - roof replacement									30,000
<b>Total CLINICS</b>									<b>30,000</b>
<b>CEMETERIES</b>									
22-HLTH-0001 EQUIP-Cemeteries-Digitization Record Management Software	55,000	37,516		37,516	28,050		9,466		
23-HLTH-0002 LAND/IMP-Fence Work for Tara Cemetery			10,000	10,000				10,000	
23-HLTH-0003 LAND-Land Purchase to expand Tara Cemetery			152,000	152,000				152,000	
23-HLTH-0004 BLDG-Columbarium-Wing Wall Extension Chesley Cemetery			32,300	32,300				32,300	
<b>Total CEMETERIES</b>	<b>55,000</b>	<b>37,516</b>	<b>194,300</b>	<b>231,816</b>	<b>28,050</b>		<b>9,466</b>	<b>194,300</b>	
<b>Total HEALTH SERVICES</b>	<b>55,000</b>	<b>37,516</b>	<b>194,300</b>	<b>231,816</b>	<b>28,050</b>		<b>9,466</b>	<b>194,300</b>	<b>30,000</b>
<b>Total MUNICIPAL SERVICES</b>	<b>3,691,833</b>	<b>2,628,022</b>	<b>3,924,856</b>	<b>6,552,878</b>	<b>1,640,787</b>	<b>161,872</b>	<b>1,696,763</b>	<b>3,053,456</b>	<b>2,892,184</b>

### Schedule E - Capital Budget

	LTD	Unspent	2023	2023	2023	2023	Reserves	2023	2024
	Budget	Carry-	Expenses	Capital	Grants	Donations	Unspent	New	
				Requests			Carry-forward	Reserves	Expenses
<b>WATER AND SEWER SERVICES</b>									
<b>SEWER</b>									
<b>CHESLEY SEWER SYSTEM</b>									
21-W SSE-0003 Chesley Sewer pumps	24,000	24,000	4,000	28,000			24,000	4,000	
22-W SSE-0004 SEWER (C) - Pumping Station, Pump and Electrical Controls	4,590	4,590		4,590			4,590		
22-W SSE-0022 EQUIP-SEWER (C)- Garner Street, South End Electrical Controls	10,200	10,200		10,200			10,200		
23-W SSE-0018 MANHOLES-SEWER-(C)-Manholes Martha Ave			25,000	25,000				25,000	
23-W SSE-0019 BLDG-SEWER-(C)-Blower room roof @ Lagoons			7,500	7,500				7,500	
<b>Total CHESLEY SEWER SYSTEM</b>	<b>38,790</b>	<b>38,790</b>	<b>36,500</b>	<b>75,290</b>			<b>38,790</b>	<b>36,500</b>	
<b>PAISLEY SEWER SYSTEM</b>									
21-W SSE-0001 EQUIP-SEWER-P-RAS Pumps	10,000	10,000	5,000	15,000			10,000	5,000	
21-W SSE-0006 BLDG-SEWER-P-Coverall Building Structure	75,000	9,427	240,573	250,000			9,427	240,573	
22-W SSE-0007 SEWER (P) - Treatment Plant, Natural Gas and Renovations	50,000	50,000	25,000	75,000			50,000	25,000	
23-W SSE-0015 MAINS-SEWER-(P)-Mill Drive SewerMain			100,000	100,000				100,000	
23-W SSE-0016 BLDG/COMP-SEWER-(P)-Ross St Pumping Station-Check Valves			9,000	9,000				9,000	
23-W SSE-0017 BLDG-SEWER-(P)-Pump station roofs (Albertt/Ross) and Mill Drive			20,000	20,000				20,000	
23-W SSE-0020 EQUIP-SEWER (P)-Natural Gas Generator			75,000	75,000				75,000	
23-W SSE-0023 MAINS-SEWER (P)-Queen Street, Paisley, Bridge to Church, 140m			229,500	229,500				229,500	
<b>Total PAISLEY SEWER SYSTEM</b>	<b>135,000</b>	<b>69,427</b>	<b>704,073</b>	<b>773,500</b>			<b>69,427</b>	<b>704,073</b>	
<b>TARA SEWER SYSTEM</b>									
22-W SSE-0002 EQUIP-SEWER (T)-Confined spaces, tripod, harness etc.	6,630	3,338		3,338			3,338		
23-W SSE-0021 EQUIP-SEWER-(T) Mill Street L.S. Pump#2 Replace			24,000	24,000				24,000	
<b>Total TARA SEWER SYSTEM</b>	<b>6,630</b>	<b>3,338</b>	<b>24,000</b>	<b>27,338</b>			<b>3,338</b>	<b>24,000</b>	
<b>Total SEWER</b>	<b>180,420</b>	<b>111,555</b>	<b>764,573</b>	<b>876,128</b>			<b>111,555</b>	<b>764,573</b>	
<b>WATER</b>									
<b>CHESLEY/PAISLEY WATER SYSTEM</b>									
21-W SWA-0003 WELL-Chesley Community Park Well #1	525,000	467,000	33,000	500,000			467,000	33,000	
22-W SWA-0004 BLDG-WATER (C) - Building, Riverside, Old Shop Rehabilitation	85,000	70,605		70,605			70,605		
22-W SWA-0010 BLDG/COMP-WATER - AE WTP - Gaskets and Dialers	30,000		1,000	1,000				1,000	
23-W SWA-0018 EQUIP-WATER-(AE) - Data Loggers @ AE Water Plant for back-up			20,000	20,000				20,000	
23-W SWA-0021 MAINS-WATER-(P) Queen Street, Paisley, Bridge to Church			314,100	314,100				314,100	
<b>Total CHESLEY/PAISLEY WATER SYSTEM</b>	<b>640,000</b>	<b>537,605</b>	<b>368,100</b>	<b>905,705</b>			<b>537,605</b>	<b>368,100</b>	
<b>TARA WATER SYSTEM</b>									
22-W SWA-0011 BLDG/COMP-WATER (T) - WTP, Dialers	15,000		1,000	1,000				1,000	
22-W SWA-0012 MAINS-WATER T - Hamilton St. Watermain, Dead end to John St.	42,600	40,913	854,087	895,000	312,386		9,674	572,940	
23-W SWA-0019 EQUIP-WATER-(T) - Data loggers @ Tara Water wells			20,000	20,000				20,000	
23-W SWA-0020 BLDG-WATER-(T)- Roofs replacment @ Well 2 & 3			10,000	10,000				10,000	
23-W SWA-0022 WATER (T) -Francis St Watermains			2,500	2,500				2,500	638,000
<b>Total TARA WATER SYSTEM</b>	<b>57,600</b>	<b>40,913</b>	<b>887,587</b>	<b>928,500</b>	<b>312,386</b>		<b>9,674</b>	<b>606,440</b>	<b>638,000</b>
<b>FLEET-WATER - Pickup Truck #W8</b>									
21-W SSH-0001 FLEET-WATER - Pickup Truck #W8	55,000	55,000		55,000			55,000		
<b>Total FLEET-WATER - Pickup Truck #W8</b>	<b>55,000</b>	<b>55,000</b>		<b>55,000</b>			<b>55,000</b>		
<b>EQUIP-WATER - Antenna/Cable</b>									
21-W SWA-0001 EQUIP-WATER - Antenna/Cable	30,000	30,000		30,000			30,000		
<b>Total EQUIP-WATER - Antenna/Cable</b>	<b>30,000</b>	<b>30,000</b>		<b>30,000</b>			<b>30,000</b>		
<b>BLDG-WATER - AE OPS Maintenance Projects-Gas Conversion</b>									
22-W SWA-0003 BLDG-WATER - AE OPS Maintenance Projects-Gas Conversion	25,000	25,000		25,000			25,000		
<b>Total BLDG-WATER - AE OPS Maintenance Projects-Gas Conversion</b>	<b>25,000</b>	<b>25,000</b>		<b>25,000</b>			<b>25,000</b>		

## Schedule E - Capital Budget

	LTD	Unspent	2023	2023	2023	2023	Reserves	2023	2024
	Budget	Carry-	Expenses	Capital	Grants	Donations	Unspent	New	
				Requests			Carry-forward	Reserves	Expenses
<b>Total WATER</b>	<b>807,600</b>	<b>688,518</b>	<b>1,255,687</b>	<b>1,944,205</b>	<b>312,386</b>		<b>657,279</b>	<b>974,540</b>	<b>638,000</b>
<b>STORMWATER SYSTEM</b>									
<b>STORMWATER</b>									
23-WSST-0004 STORM-(T) - North Ave, Maria east to Middleton Drain			90,000	90,000				90,000	
<b>Total STORMWATER</b>			<b>90,000</b>	<b>90,000</b>				<b>90,000</b>	
<b>STORM-Hamilton St, Tara and John St to South End</b>									
22-WSST-0001 STORM-Hamilton St, Tara and John St to South End	200,000	200,000	280,000	480,000	280,000		200,000		
<b>Total STORM-Hamilton St, Tara and John St to South End</b>	<b>200,000</b>	<b>200,000</b>	<b>280,000</b>	<b>480,000</b>	<b>280,000</b>		<b>200,000</b>		
<b>Total STORMWATER SYSTEM</b>	<b>200,000</b>	<b>200,000</b>	<b>370,000</b>	<b>570,000</b>	<b>280,000</b>		<b>200,000</b>	<b>90,000</b>	
<b>Total WATER AND SEWER SERVICES</b>	<b>1,188,020</b>	<b>1,000,073</b>	<b>2,390,260</b>	<b>3,390,333</b>	<b>592,386</b>	<b>-</b>	<b>968,834</b>	<b>1,829,113</b>	<b>638,000</b>

## Schedule F - Summary of Reserves

### Municipal Services

Reserve Category	Balance 12/31/2023	Restricted Purpose
<b>Fire Services</b>	<b>637,711</b>	
7220 - Protective Services Fire	69,751	
7222 - Fire Station - Chesley	106,857	
7223 - Fire Station - Chesley Bell Mobility	61,823	
7224 - Fire Station - Paisley	203,542	
7225 - Fire Station - Paisley Bell Mobility	94,540	
7226 - Fire Station - Tara	11,768	
7227 - Fire Station - Tara Bell Mobility	73,963	
7228 - Fire Station - Chesley/Chatsworth	15,466	
<b>General Government</b>	<b>661,130</b>	
7211 - Office Equipment	50,818	
7212 - Municipal Buildings	446,695	
7213 - MMAH Municipal Efficiency	13,631	<input checked="" type="checkbox"/>
7214 - Ontario Grants	10,102	<input checked="" type="checkbox"/>
7312 - Election Expense	7,500	
7313 - Employment Matters	40,021	
7314 - OPG Annual Payment	92,362	
<b>Health Services</b>	<b>161,800</b>	
7241 - Paisley Clinic	44,970	
7242 - Chesley Clinic	92,481	
7340 - Doctor Recruitment	9,349	
7341 - Cannabis Legalization Fund	15,000	<input checked="" type="checkbox"/>
<b>Other and Unspecified</b>	<b>294,687</b>	
7229 - Hose Tower-Paisley	4,540	
7291 - Gravel Pit	290,148	
<b>Planning and Development</b>	<b>362,512</b>	
7270 - Land Sale Proceeds - Elderslie	319,600	
7270 - Land Sale Proceeds - Paisley	10,000	
7370 - Economic Development	32,912	
<b>Protective Inspection</b>	<b>2,448</b>	
7321 - Animal Control	2,448	

<b>Recreation</b>	<b>475,695</b>	
7250 - Recreation General	-	
7251 - Paisley Museum	10,182	
7252 - Palace	4,000	
7254 - Rec Arena/Community Ctrs	349,372	
7255 - Krug Memorial Park	14,305	<input checked="" type="checkbox"/>
7257 - Chesley Trailer Park	87,972	
7259 - Recreation-Buildings	9,863	
<b>Roadways</b>	<b>1,072,969</b>	
7263 - Winter Control	161,175	
7264 - Bridges	261,789	
7265 - Equipment	451,921	
7266 - Roads	198,084	
<b>Sick Leave</b>	<b>533,520</b>	
7311 - Accumulated Sick Leave	533,520	<input checked="" type="checkbox"/>
<b>Waste Disposal</b>	<b>82,570</b>	
7280 - Landfill - Paisley	2,570	
7281 - Landfill - Arran	80,000	
<b>Working Capital</b>	<b>2,629,676</b>	
7210 - Working Capital	2,629,676	
<b>Grand Total</b>	<b>6,914,719</b>	

### Building, Sewer, Water and Storm Services

<b>Reserve Category</b>	<b>Balance 12/31/2023</b>	
<b>Building Permits</b>	<b>217,411</b>	
7307 - Building Code-Permit Fees	217,411	<input checked="" type="checkbox"/>
<b>Sanitary Sewers</b>	<b>3,010,897</b>	
7231 - Sanitary Sewers	3,010,897	<input checked="" type="checkbox"/>
<b>Waterworks</b>	<b>7,761,471</b>	
7232 - Water	7,644,039	<input checked="" type="checkbox"/>
7233 - Water/Sewer - Arran-Elderslie	117,433	<input checked="" type="checkbox"/>
<b>Stormwater</b>	<b>23,330</b>	
7234 - Stormwater	23,330	
<b>Grand Total</b>	<b>11,013,110</b>	
<b>Total Reserves</b>	<b>17,927,829</b>	

**Municipality of Arran-Elderslie  
Summary of Reserve Funds  
As at December 31, 2022 (Draft)**

**Discretionary Reserve Funds**

03-3016 Community Well Being	6,723.10
03-3012 Paisley LACAC	21,831.58
03-3005 Paisley Parks	1,726.77
03-3007 Paisley Museum	13,160.06

<b>Total</b>	<b><u>43,441.51</u></b>
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**Obligatory Reserve Funds**

03-3008 Paisley Parks Subdiv - Rentrag	23,169.71
03-3010 Arran Parkland	5,729.25
03-3014 Gas Tax/CCBF	** 414,552.62
03-3017 Mainstreet Revitalization	1.04
03-3015 OCIF	** 1,053,137.07

<b>Total</b>	<b><u>1,496,589.69</u></b>
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<b>Total Reserve Funds</b>	<b><u>1,540,031.20</u></b>
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\*\* Requires year-end adjustments

**Schedule F.1  
Summary of Transfers from Reserves for Operations**

Department	Description	Amount	Reserve #	Reserve
<b>Municipal Services</b>				
<b>Reserve Funds</b>				
01-1020 General-Program Support	SRCLK.18.67 Community Well Being Reserve Fund for Paisly Sch	6,723.00	7240	Community Well Being, RF
<b>Reserves</b>				
01-1030 General-Asset Management / GIS	Annual Transfer - Roads Dept contribution to GIS Services	10,000.00	7266	Roads
01-2010 Protection-Common Fire	Mandatory Certification for Paisley and Tara	36,926.00	7314	OPG, DGR Program
01-2012 Protection-Chesley Fire	Mandatory Certification for Chesley, cost shared	11,020.00	7228	Fire Station - Chesley/Chatsworth
01-2012 Protection-Chesley Fire	Mandatory Certification for Chesley, AE share	2,504.00	7314	OPG, DGR Program
01-2514 Transportation-Roads-Bridges	Engineered Bridge Study, 2022 project carryforward	10,000.00	7264	Bridges
01-3018 Environmental-Storm Water-Catch Basins	Stormwater Study, 2022 project carryforward	19,655.00	7213	MMAH Municipal Efficiency Funds
01-3018 Environmental-Storm Water-Catch Basins	Snowfleet GPS, 2022 project carryforward (Stormwater)	18,600.00	7213	MMAH Municipal Efficiency Funds
01-3018 Environmental-Storm Water-Catch Basins	Stormwater Study, 2022 project carryforward	18,149.00	7266	Roads
01-4000 Health-Physician Recruitment	Financing of physician agreements	20,000.00	7340	Doctor Recruitment
01-4000 Health-Physician Recruitment	Repayment of Reserve overage	7,888.00	7242	Chesley Clinic
01-5001 Rec/Cult-Parkland-Recreation	Picnic table replacement program	2,000.00	7250	Recreation - General
01-5015 Rec/Cult-Admin	Building Condition Assessment for AM, Phase 2	30,000.00	7212	Municipal Buildings
01-7410 Plan/Dev-Economic Development	Community Improvement Plan, Tasks identified	15,000.00	7213	MMAH Municipal Efficiency Funds
<b>Total Transfers from Municipal Reserves</b>		<b>201,742.00</b>	** excluding Reserve Funds	
<b>Building Services</b>				
01-1030 General-Asset Management / GIS	Annual Transfer - Building Dept contribution to GIS Services	5,000.00	7307	Building Code - Permit Fees
01-2042 Protection-Building Inspection	Financing of 2023 operating budget	57,184.00	7307	Building Code - Permit Fees
<b>Total Transfers from Building Reserves</b>		<b>62,184.00</b>		
<b>Water and Sewer Services</b>				
01-3005 Environmental-Sewer&Water-Common	Cost sharing - portion for Water	143,623.00	7232	Water
01-1030 General-Asset Management / GIS	Annual Transfer - Water Dept contribution to GIS Services	10,000.00	7232	Water
01-3018 Environmental-Storm Water-Catch Basins	Temporary financing, pending Stormwater Fee Study	27,355.00	7232	Water
01-3019 Environmental-Storm Water-Ditches	Temporary financing, pending Stormwater Fee Study	28,000.00	7232	Water
01-3030 Environmental-Source Water Protection	Annual Transfer - to cover operating costs	6,500.00	7232	Water
<b>Total Transfers from Water Reserve</b>		<b>215,478.00</b>		
01-3005 Environmental-Sewer&Water-Common	Cost sharing - portion for Sewer	215,436.00	7231	Sewer
01-1030 General-Asset Management / GIS	Annual Transfer - Sewer Dept contribution to GIS Services	10,000.00	7231	Sewer
<b>Total Transfers from Sewer Reserve</b>		<b>225,436.00</b>		
<b>Total Transfers from Water and Sewer Reserves</b>		<b>440,914.00</b>		
<b>Total Transfers from Reserves for 2023 Operating Budget</b>		<b>704,840.00</b>		

**Schedule F.2**  
**Summary of Transfers to Reserves from Operations**

Department	Description	Amount	Reserve # Reserve
<b>Municipal Services</b>			
01-1010 General-Council	Annual transfer to build up Election Reserve	7,500.00	7312 Election Expense
01-1020 General-Program Support	Annual transfer for capital initiatives	1,126,719.00	7210 Working Capital
01-1020 General-Program Support	2023 land sale proceeds	299,600.00	7270 Land Sale Proceeds
01-2010 Protection-Common Fire	Annual transfer of \$50,000 shared by Fire Station	16,666.00	7222 Fire Station - Chesley
01-2010 Protection-Common Fire	Annual transfer of \$50,000 shared by Fire Station	16,667.00	7224 Fire Station - Paisley
01-2010 Protection-Common Fire	Annual transfer of \$50,000 shared by Fire Station	16,667.00	7226 Fire Station - Tara
01-2012 Protection-Chesley Fire	MVA net cost recovery for specialized rescue equipment	2,500.00	7228 Fire Station - Chesley/Chatsworth
01-2012 Protection-Chesley Fire	Annual transfer for boot allowance	2,000.00	7228 Fire Station - Chesley/Chatsworth
01-2012 Protection-Chesley Fire	Annual transfer of the Bell Mobility lease payment	9,500.00	7223 Fire Station - Chesley Bell Mobility
01-2014 Protection-Paisley Fire	Annual transfer of 50% of Brockton service agreement	32,494.00	7224 Fire Station - Paisley
01-2014 Protection-Paisley Fire	Annual transfer of 50% of Kincardine service agreement	30,689.00	7224 Fire Station - Paisley
01-2014 Protection-Paisley Fire	Annual transfer of the Bell Mobility lease payment	9,500.00	7225 Fire Station - Paisley Bell Mobility
01-2014 Protection-Paisley Fire	Annual transfer for boot allowance	2,000.00	7224 Fire Station - Paisley
01-2016 Protection-Tara Fire	Annual transfer of the Bell Mobility lease payment	9,500.00	7227 Fire Station - Tara Bell Mobility
01-2016 Protection-Tara Fire	Annual transfer for boot allowance	2,000.00	7226 Fire Station - Tara
01-2041 Protection-Animal Control	New reserve - departmental surplus allocation	2,448.00	7321 Animal Control
01-2514 Transportation-Roads-Bridges	Annual transfer to reserve	120,000.00	7264 Bridges
01-4000 Health-Physician Recruitment	To replenish reserve for over expenditure	7,888.00	7340 Doctor Recruitment
01-4002 Health-Clinic-Chesley	Annual transfer - departmental surplus allocation	16,049.00	7242 Chesley Clinic
01-4004 Health-Clinic-Paisley	Annual transfer - departmental surplus allocation	4,569.00	7241 Paisley Clinic
01-5612 Rec/Cult-Facilities-Chesley Trailer Park	Annual transfer - departmental surplus allocation	18,867.00	7257 Chesley Trailer Park
01-5715 Rec/Cult-Facilities-Lease-Paisley LCBO	New reserve - departmental surplus allocation	9,863.00	7259 Recreation - Buildings
<b>Total Transfers to Reserves for Municipal Purposes</b>		<b><u>1,763,686.00</u></b>	
<b>Water and Sewer Services</b>			
01-3012 Environmental-Sewage-Chesley	Annual transfer - departmental surplus allocation	428,062.00	7231 Sewer
01-3015 Environmental-Sewage-Paisley	Annual transfer - departmental surplus allocation	119,397.00	7231 Sewer
01-3017 Environmental-Sewage-Tara	Annual transfer - departmental surplus allocation	265,736.00	7231 Sewer
<b>Total Transfers to Sewer</b>		<b><u>813,195.00</u></b>	
01-3032 Environmental-Water-Chesley/Paisley	Annual transfer - departmental surplus allocation	959,883.00	7232 Water
01-3036 Environmental-Water-Tara	Annual transfer - departmental surplus allocation	302,837.00	7232 Water
<b>Total Transfers to Water</b>		<b><u>1,262,720.00</u></b>	
<b>Total Transfers to Reserves for Water and Sewer Purposes</b>		<b><u>2,075,915.00</u></b>	
<b>Total Transfers to Reserves for 2023 Operating Budget</b>		<b><u>3,839,601.00</u></b>	

**Schedule F.3**  
**Summary of Transfers from Reserves for Capital**

Capital Project	Reserve #	2023 New Reserves
<b>Municipal Services</b>		
21-ENVS-0001 BLDG-Arran Landfill-Weigh Scales Building	7281/2152 - Landfill - Arran	100,000.00
21-GENG-0001 BLDG-Municipal Office Basement Renovations	7212/2112 Municipal Buildings	50,000.00
21-TRAN-0001 BRIDGES-A13 Clark Bridge Guiderail	7264/2122 Bridges	122.00
22-FIRE-0004 BLDG-Paisley Fire Hall Construction	7270/2110 Land Sales	250,000.00
22-GENG-0002 EQUIP-CRP, Maintenance Manager, Route Patrol	7210/2101 Working Capital	15,844.00
22-TRAN-0005 ROADS-Sidewalks	7266/2124 Roads	171,283.00
22-TRAN-0007 ROADS - Teeswater Bridge, Paisley - Approaches and Roadway	7264/2122 Bridges	392,024.00
23-FIRE-0002 EQUIP-E Hydraulic Ram for Auto Extrication	7224/2116 Fire Station - Paisley	
23-FIRE-0003 FLEET-Fire Chief Command/Response Unit	7222/2117 Fire Station - Chesley	14,234.00
23-FIRE-0003 FLEET-Fire Chief Command/Response Unit	7224/2116 Fire Station - Paisley	21,667.00
23-FIRE-0003 FLEET-Fire Chief Command/Response Unit	7226/2118 Fire Station - Tara	21,667.00
23-FIRE-0004 BLDG-Live Fire/Skills Development Training Ground	7314/2107 OPG Reserve, in support of training	10,000.00
23-FIRE-0008 EQUIP-Recruit Bunker Gear	7224/2116 Fire Station - Paisley -6 sets	6,000.00
23-FIRE-0008 EQUIP-Recruit Bunker Gear	7226/2118 Fire Station - Tara - 4 sets	4,000.00
23-FIRE-0011 EQUIP-Chesley Tara SCBA Replacement (SRFIRE.22.11)	7222/2117 Fire Station - Chesley	90,677.00
23-FIRE-0011 EQUIP-Chesley Tara SCBA Replacement (SRFIRE.22.11)	7224/2116 Fire Station - Paisley	13,646.00
23-FIRE-0011 EQUIP-Chesley Tara SCBA Replacement (SRFIRE.22.11)	7226/2118 Fire Station - Tara	142,792.00
23-GENG-0007 EQUIP-IT Replacement Plan-staff computers	7211/2104 Office Equipment	10,500.00
23-GENG-0008 EQUIP-IT Network Setup-Arena's and Fire Stations	7210/2101 Working Capital	12,000.00
23-HLTH-0002 LAND/IMP-Fence Work for Tara Cemetery	7212/2112 Building	10,000.00
23-HLTH-0003 LAND-Land Purchase to expand Tara Cemetery	7210/2101 Working Capital	152,000.00
23-HLTH-0004 BLDG-Columbarium-Wing Wall Extension Chesley Cemetery	7212/2112 Building	32,300.00
23-RECC-0015 BLDG-Paisley Arena Floor Replacement	7254/2181 Arena/Community Centre	50,000.00
23-RECC-0016 BLDG-Tara Arena Floor Replacement	7254/2181 Arena/Community Centre	-
23-RECC-0018 BLDG/COMP-Tara Arena Chiller Replacement	7254/2181 Arena/Community Centres	35,000.00
23-RECC-0021 BLDG-Accessibility Upgrades to Chesley Pool House	7212/2112 Buildings	-
23-RECC-0022 BLDG-Tara Pool Accessibility Upgrades	7212/2112 Building	-
23-RECC-0024 PARKS-Tara Park Pole Replacement	7250/2177 Recreation	4,500.00
23-RECC-0025 PARKS-Dr. Milne Park Pavilion Rehabilitation	7250/2177 Recreation	24,000.00
23-RECC-0026 EQUIP-RW17 Mower Attachment	7250/2177 Recreation	4,500.00
23-RECC-0029 EQUIP-Tara Arena Floor Scrubber	7254/2181 Arena/Community Centres	6,500.00
23-RECC-0030 EQUIP-Paisley Arena Floor Scrubber	7254/2181 Arena/Community Centres	6,500.00
23-RECC-0031 EQUIP-Chesley Electronic Sign Replacement	7212/2112 Municipal Buildings	9,500.00
23-RECC-0037 BLDG-Paisley Library Renovation	7212/2112 Municipal Buildings	150,000.00
23-TRAN-0015 ROADS-Brant Elderslie Boundary (Brockton)	7266/2124 Roads	50,000.00
23-TRAN-0016 ROADS-Other White Ave, Library, Tara parking lot	7266/2124 Roads	15,000.00
23-TRAN-0017 HVY/EQUIP- Sweeper Truck	7266/2124 Roads	425,000.00
23-TRAN-0018 HVY/EQUIP (A)- Utility trailer for Lawnmower	7266/2124 Roads	6,000.00
23-TRAN-0019 FLEET-(E)-Pick-up	7266/2124 Roads	58,000.00

Capital Project	Reserve #	2023 New Reserves
23-TRAN-0023 ROADS-(C)- Industrial Park Road	7266/2124 Roads	80,100.00
23-TRAN-0024 ROADS-(AE)-Elderslie - Arran TL, Micro Bruce Rd 3 to Sdrd 10	7266/2124 Roads	217,300.00
23-TRAN-0025 ROADS-(E)- Con 10 Elderslie, Micro Bruce Rd 3 to Sdrd 5	7266/2124 Roads	126,000.00
23-TRAN-0028 ROADS-(P)- Albert St. Pave from Balaklava to Arnaud	7266/2124 Roads	26,800.00
23-TRAN-0029 BRIDGE/CULVERT-(E) - Con 6 Elderslie, east of Lockerby Bridge	7264/2122 Bridges	50,000.00
23-TRAN-0030 BRIDGE-(P)- P1 Ross St Bridge	7264/2122 Bridges	128,000.00
23-WSST-0004 STORM-(T) - North Ave, Maria east to Middleton Drain	7266/2124 Roads	90,000.00
		<b>3,083,456.00</b>

Water, Sewer and Stormwater Services
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21-WSSE-0001 EQUIP-SEWER-P-RAS Pumps	7231/2131 Sewer	5,000.00
21-WSSE-0003 Chesley Sewer pumps	7231/2131 Sewer	4,000.00
21-WSSE-0006 BLDG-SEWER-P-Coverall Building Structure	7231/2131 Sewer	240,573.00
22-WSSE-0007 SEWER (P) - Treatment Plant, Natural Gas and Renovations	7231/2131 Sewer	25,000.00
23-WSSE-0015 MAINS-SEWER-(P)-Mill Drive SewerMain	7231/2131 Sewer	100,000.00
23-WSSE-0016 BLDG/COMP-SEWER-(P)-Ross St Pumping Station-Check Valves	7231/2131 Sewer	9,000.00
23-WSSE-0017 BLDG-SEWER-(P)-Pump station roofs (Albertt/Ross) and Mill Drive	7231/2131 Sewer	20,000.00
23-WSSE-0018 MANHOLES-SEWER-(C)-Manholes Martha Ave	7231/2131 Sewer	25,000.00
23-WSSE-0019 BLDG-SEWER-(C)-Blower room roof @ Lagoons	7231/2131 Sewer	7,500.00
23-WSSE-0020 EQUIP-SEWER (P)-Natural Gas Generator	7231/2131 Sewer	75,000.00
23-WSSE-0021 EQUIP-SEWER-(T) Mill Street L.S. Pump#2 Replace	7231/2131 Sewer	24,000.00
23-WSSE-0023 MAINS-SEWER (P)-Queen Street, Paisley, Bridge to Church, 140m	7231/2131 Sewer	229,500.00
22-FIRE-0004 BLDG-Paisley Fire Hall Construction	7231/2131 Sewer	30,000.00
	<b>Total Transfers from Sewer Reserve for New Capital Requests</b>	<b>794,573.00</b>
21-WSWA-0003 WELL-Chesley Community Park Well #1	7232/2136 Water	33,000.00
22-WSWA-0010 BLDG/COMP-WATER - AE WTP - Gaskets and Dialers	7232/2136 Water	1,000.00
22-WSWA-0011 BLDG/COMP-WATER (T) - WTP, Dialers	7232/2136 Water	1,000.00
22-WSWA-0012 MAINS-WATER T - Hamilton St. Watermain, Dead end to John St.	7232/2136 Water	572,940.00
23-WSWA-0018 EQUIP-WATER-(AE) - Data Loggers @ AE Water Plant for back-up	7232/2136 Water	20,000.00
23-WSWA-0019 EQUIP-WATER-(T)- Data loggers @ Tara Water wells	7232/2136 Water	20,000.00
23-WSWA-0020 BLDG-WATER-(T)- Roofs replacment @ Well 2 & 3	7232/2136 Water	10,000.00
23-WSWA-0021 MAINS-WATER-(P) Queen Street, Paisley, Bridge to Church	7232/2136 Water	314,100.00
23-WSWA-0022 WATER (T) -Francis St Watermains	7232/2136 Water	2,500.00
22-FIRE-0004 BLDG-Paisley Fire Hall Construction	7232/2136 Water	30,000.00
	<b>Total Transfers from Water Reserve for New Capital Requests</b>	<b>1,004,540.00</b>

		<b>1,799,113.00</b>
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**Total Transfers from Reserves for New Capital Requests** **4,882,569.00**

## Schedule G - Tax Impacts Across Bruce County

### Tax Impact on Median/Typical Property Single Family Home

Municipality	Property Count	2021 CVA	2022 CVA	2021 Total CVA Taxes	2022 Total CVA Taxes	\$ Tax Change	% Tax Change	2022 Tax Rates Residential	2022 Taxes per 100,000 CVA
Bruce County	19,454	224,000	224,000	2,707.28	2,805.29	98.01	3.62%		
Northern Bruce Peninsula	1,082	177,000	177,000	1,743.02	1,823.99	80.97	4.65%	0.00438730	1,030.50
South Bruce Peninsula	2,710	199,000	199,000	2,250.22	2,320.25	70.03	3.11%	0.00574179	1,165.95
Arran-Elderslie	1,922	176,000	176,000	2,338.26	2,433.58	95.32	4.08%	0.00790942	1,382.72
South Bruce	1,305	183,000	183,000	2,466.86	2,566.57	99.71	4.04%	0.00810725	1,402.50
Huron-Kinloss	1,921	216,000	216,000	2,610.58	2,705.10	94.52	3.62%	0.00660588	1,252.36
Brockton	2,283	195,000	195,000	2,783.10	2,890.18	107.08	3.85%	0.00890368	1,482.14
Kincardine	3,503	242,000	242,000	3,154.40	3,300.37	145.97	4.63%	0.00772018	1,363.79
Saugeen Shores	4,728	293,000	293,000	3,497.25	3,654.62	157.37	4.50%	0.00655538	1,247.31

\*\* data source: OPTA