



The Corporation of the Municipality of Arran-Elderslie

Staff Report

Council Meeting Date: January 31, 2022

Subject: SRFIN.22.05 2022 Operating and Capital Budget - Update

Report from: Tracey Neifer, Treasurer

Appendices: Schedule A – Operating Budget by Service Area & Department Group
 Schedule B – Operating Budget by Service Area & Account Type
 Schedule C – Operating Budget – Protective Services – Fire
 Schedule D – Operating Budget – Protective Services – Fire Stations
 Schedule E – Grant and Donation Requests
 Schedule F – Summary of Recommendations
 Schedule G – Capital Budget
 Schedule H – History of Reserves

Recommendation

Be It Resolved that Council hereby,

1. Approves the 2022 Operating and Capital Budget and the Recommendations of Schedule F; and
 2. That Staff prepare the Tax Rate By-Law for approval at an upcoming Council meeting.
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Report Summary

On December 13, 2021, Council was presented with the draft Capital and Operating Budgets for 2022. Direction was given by Council for the management team to take a further review of their departmental budgets with the objective of the delivery of an achievable 2022 work plan, both operationally and for capital projects. It is with the support and collaborative efforts of the management team, that the budget report being presented reflects a 3.75% tax rate increase.

Background

On December 13th, 2021, SRFIN.21.47 Draft 2022 Operating and Capital Budget was presented to Council, with an additional meeting taking place on December 15th as a public presentation. To achieve a balanced budget the initial budget reflected a tax increase of 7.14%. Council discussed the various aspects of the budget report and the initiatives being proposed by staff for the upcoming year and recommended to staff that a reduction of the proposed increase needed to be undertaken. There was discussion that a tax rate increase in the range of 3% to 5%, could be considered. After discussion, Council passed the resolution for staff to continue to refine the budget to address efficiencies and costs savings.

Analysis

The report focuses on the changes that have been proposed by Management in order to achieve a lower tax rate increase. Subject to the revisions made the tax increase is now at 3.75%.

The following adjustments have been reflected across all departments:

- ✓ Boots and Clothing Allowances – the draft budget had distributed the costs across all departments that an employee was allocated to through the Salary Plan. The budget has been adjusted to reflect the costs in the administrative departments included in General Government, Recreation, Roads and Sewer/Water, as well as Building. This allows for improved tracking of costs and variance throughout the year.
 - Boots and Clothing follow the terms of the Collective Agreement
 - Historically, non-union employees have received \$350 per year to supplement business attire; this has been reduced in the final budget to \$150 per year.

Further adjustments have been made, as noted in the following sections.

Taxation Highlights

Several options were presented in the draft budget in December, of which the table has been provided below. The table reflects that the draft budget required a 7.14% tax rate increase to cover operating and capital requirements for 2022. The final budget reflects a 3.75% municipal tax rate increase. The County levy is expected to be finalized in March.

Tax Assessment Review					
Tax Facts					
Year	Residential Assessment	# of Households	Average Assessment	Tax Levy	Taxes
2021	\$ 528,745,301	3155	\$ 167,590	\$ 5,515,404	\$ 1,277.63
2022	\$ 539,868,398	3166	\$ 170,521		
Options Considered					
Option	Description	Levy Increase	Tax Levy	Taxes on \$170,953	\$ Increase
1)	Hold 2021 Tax Rate	\$ 89,374	\$ 5,604,778	1,299.97	
2)	Tax Levy Increase of 3.0%	\$ 165,462	\$ 5,680,866	1,317.62	17.65
3)	Tax Rate Increase of 1.0%	\$ 145,422	\$ 5,660,826	1,312.97	13.00
4)	Tax Rate Increase of 3.0%	\$ 257,518	\$ 5,772,922	1,338.97	39.00
5)	Tax Rate Increase of 3.75%	\$ 299,554	\$ 5,814,958	1,348.72	48.75
6)	Tax Rate Increase of 4.0%	\$ 313,566	\$ 5,828,970	1,351.97	52.00
7)	Tax Rate Increase of 5.0%	\$ 369,613	\$ 5,885,017	1,364.97	65.00
8)	To Balance Draft Budget, 7.14%	\$ 489,650	\$ 6,005,054	1,392.81	92.84

Operating Budget – Overview by Key Service Area

To achieve the required budget reduction of \$177,862, it was accomplished by adjustments across all service areas. Each of the subsequent sections of the report will provide comment on significant changes that have been made.

2022 Operating Budget - By Service Area						
Service Area	YTD - 2021 "Draft"	Budget - 2021	Draft Budget - 2022	Final Budget - 2022	Sum of Budget Changes	
Building Services	(102,814)	25,602	8,478	8,464	(14)	
Building Services	(102,814)	25,602	8,478	8,464	(14)	
Municipal Services	5,124,936	5,607,704	6,134,482	5,956,634	(177,848)	
Environmental Services	(2,095)	57,808	81,921	72,699	(9,222)	
General Government	142,387	80,374	92,071	57,004	(35,067)	
Health Services	4,905	18,212	39,826	45,238	5,412	
Planning & Economic Development	314,856	260,139	309,626	289,218	(20,408)	
Protection Services	1,647,187	1,792,407	1,918,585	1,880,018	(38,567)	
Recreation Services	762,937	1,028,675	1,155,476	1,122,092	(33,384)	
Transportation Services	2,254,759	2,370,089	2,536,977	2,490,365	(46,612)	
Water and Sewer Services	(201,478)	(2)	(2)	(2)	-	
Water and Sewer Services	(201,478)	(2)	(2)	(2)	-	
Grand Total	4,820,644	5,633,304	6,142,958	5,965,096	(177,862)	
Budget Reduction				(177,862.00)		

Building Services

Building Services consists of two areas: Building Inspection, which is fully funded by the permit fees that are collected, and Property Standards, which is funded by taxation. Minimal changes were noted in this area, other than recognizing Covid-19 2021 funding in reserves to cover supplies and the allocation for boot and clothing allowance.

2022 Operating Budget - Building Services					
Service Area	"YTD - 2021 Draft"	Budget - 2021	Draft Budget - 2022	Final Budget - 2022	Sum of Budget Changes
Building Services	(102,814)	25,602	8,478	8,464	(14)
Building Inspection Services	(109,734)	-	-	-	-
Revenue	(263,145)	(186,744)	(217,500)	(217,564)	(64)
Grants - Federal and Provincial	-	-	(30,000)	(30,000)	-
Other Revenue	(234,401)	(158,000)	(185,500)	(185,500)	-
Reserve and Reserve Funds	(28,744)	(28,744)	-	(64)	(64)
User Fees	-	-	(2,000)	(2,000)	-
Expenses	153,411	186,744	217,500	217,564	64
Contracted Services	3,102	15,000	5,150	5,150	-
Education & Training	1,200	5,000	5,590	5,590	-
Gas/Fuel & Mileage	2,377	2,000	2,500	2,500	-
General Materials & Supplies	1,827	5,064	5,214	5,214	-
Insurance	591	543	670	670	-
Non-TCA Capital Projects	-	-	30,000	30,000	-
Office & Administrative	18,607	26,290	30,379	30,479	100
Repairs & Maintenance	350	1,600	1,648	1,648	-
Salaries & Benefits	124,833	130,847	125,883	125,877	(6)
Telephone & Communications	525	400	662	662	-
Transfers to Reserves	-	-	9,804	9,774	(30)
Property Standards	6,920	25,602	8,478	8,464	(14)
Expenses	6,920	25,602	8,478	8,464	(14)
Contracted Services	2,612	17,000	3,009	3,009	-
Education & Training	-	800	-	-	-
Gas/Fuel & Mileage	-	750	-	-	-
Office & Administrative	287	2,500	-	-	-
Repairs & Maintenance	-	750	773	773	-
Salaries & Benefits	4,020	3,802	4,696	4,682	(14)
Telephone & Communications	-	-	-	-	-
Grand Total	(102,814)	25,602	8,478	8,464	(14)

The CBO has presented the year-end report noting a significant increase in building permit fees, which exceeded the 2021 budget expectations of \$146,000. The 2022 Budget reflects a positive outlook that construction will continue to rise with permit fees of \$175,000. The

increase in permit fees is sufficient to cover annual operating costs and provides for a transfer to reserves of \$9,774.

Building Services						
Building Permits						
	2022 Budget	2021 Dec "Draft"	2020	2019	2018	2017
Number of Permits		169	111	168	138	143
Construction Value (\$000)		\$ 26,684	\$ 11,649	\$ 23,550	\$ 11,983	\$ 15,629
Average Permit Value (\$000)		\$ 158	\$ 105	\$ 140	\$ 87	\$ 109
Building Permit Values						
Building Permit Fees	\$ 175,000	\$266,370	\$ 119,010	\$ 192,255	\$ 128,499	\$ 171,382

The Building Reserves is used to support operating and capital initiatives that are directly attributable to the provision of services, and when permit fees are not sufficient in any given year, then the reserves are available to support operating costs. In 2021 it was anticipated that the reserves would be used to supplement operations by \$28,744, however, the preliminary year-end results are estimating a transfer to the reserve of approximately \$109,734.

Building Services						
5-Year History of Reserves						
Summary of Reserves	2022 Budget	2021	2020	2019	2018	2017
Opening Balance	288,492	207,502	212,700	113,146	132,010	30,000
Activity:						
Budgetted Transfers	9,774	(28,744)	24,837	10,000	43,500	
Support of AM/GIS	(10,000)					
In-Year Transfers		-	(4,140)		(36,988)	
Year-End Adjustments		109,734	(25,895)	89,554	(25,376)	102,010
Ending Balance	288,266	288,492	207,502	212,700	113,146	132,010
** 2021 Year-End Adjustment is preliminary						

Municipal Services

The budget adjustment of \$177,848 is widespread across the various departments that support municipal services.

2022 Operating Budget - Municipal Services						
Service Area	YTD - 2021 "Draft"	Budget - 2021	Sum of 2022 Draft Budget	Sum of 2022 Final Budget	Sum of Budget Changes	
Environmental Services	(2,095)	57,808	81,921	72,699	(9,222)	
Environmental Services - Garbage & Recycling	(16,571)	14,305	36,765	27,767	(8,998)	
Environmental Services - Storm	14,477	43,503	45,156	44,932	(224)	
General Government	142,387	80,374	92,071	57,004	(35,067)	
General Government	142,387	80,374	92,071	57,004	(35,067)	
Health Services	4,905	18,212	39,826	45,238	5,412	
Health Services - Cemeteries	22,235	31,490	39,824	45,236	5,412	
Health Services - Clinics	(17,331)	(13,278)	2	2	-	
Planning & Economic Development	314,856	260,139	309,626	289,218	(20,408)	
Economic Development	161,587	229,932	272,484	252,083	(20,401)	
Planning	153,269	30,207	37,142	37,135	(7)	
Protection Services	1,647,187	1,792,407	1,918,585	1,880,018	(38,567)	
Protection Services - Conservation	84,749	106,446	110,256	111,866	1,610	
Protection Services - Fire	350,132	484,261	553,293	513,116	(40,177)	
Protection Services - Other	42,116	40,580	86,112	86,112	-	
Protection Services - Police	1,170,190	1,161,120	1,168,924	1,168,924	-	
Recreation Services	762,937	1,028,675	1,155,476	1,122,092	(33,384)	
Recreation - Ball Fields	13,843	29,163	30,665	28,112	(2,553)	
Recreation - Facilities	463,246	654,787	729,509	704,535	(24,974)	
Recreation - Libraries	(6,830)	3,603	8,194	6,809	(1,385)	
Recreation - Museum	12,295	15,302	10,861	10,861	-	
Recreation - Other	229,849	272,280	315,585	311,506	(4,079)	
Recreation - Programs	50,534	53,540	60,662	60,269	(393)	
Transportation Services	2,254,759	2,370,089	2,536,977	2,490,365	(46,612)	
Transportation Services	1,978,015	2,048,600	2,207,689	2,169,432	(38,257)	
Transportation Services - Winter Control	276,744	321,489	329,288	320,933	(8,355)	
Grand Total	5,124,936	5,607,704	6,134,482	5,956,634	(177,848)	

The following is a summary of the key changes that have been reflected within each of the departments:

All Departments

- ✓ Adjustments made for boots and clothing allowance

Environmental Services

- ✓ Revenue generated from construction waste at the landfill has seen an increase, and the budget has been reflected to show an increase for 2022 given the increase in building permit fees in 2021 and anticipated for 2022.
- ✓ Contracted services with BASWR have been updated to reflect a 1.9% increase.

General Government

- ✓ Council – added Good Roads Conference.
- ✓ Wages and benefits for the admin student were reallocated from Recreation Services to properly align with the work.
- ✓ Set up expenses for meetings and staff engagement; a portion of which was reallocated from Economic Development and the Grants and Donations by Council. Refer to **Schedule E** provided for Grants and Donations by Council.
- ✓ Reduced expenses: postage savings with the initiative to send tax bills, water/sewer invoices and other municipal invoices electronically for customers that opt-in for this service; E-scribe fees reduced for 2022 to allow staff time to set up the Council Chambers for online meetings; and reduced bank charges that reflect the actual costs incurred in 2021.
- ✓ Increased contracted services to include:
 - \$20,000 for IT Services/Review – considered a one-time cost and has been offset with a transfer from Working Capital Reserve.
 - \$15,400 for Chart of Accounts Reorganization to facilitate consistency across departments and better reporting functionality; \$3,100 is software development charge from Keystone for data table maintenance. This is considered a one-time cost and has been offset with a transfer from Working Capital Reserve.
- ✓ Increased revenue from Reserves to offset costs, in addition to those mentioned above:
 - \$20,000 for HR Service Review.
 - \$10,000 for Covid-19 Grant carried forward from 2021 as unspent funds to help offset supply costs in 2022.

Health Services

- ✓ Wages and benefits for the administration student were reallocated from Recreation Services to properly align with the work.

Planning & Economic Development

- ✓ Reduced expenses: corporate print communications reflect cost savings by streamlining the mailout of the community guide and the newsletter, with the newsletter being included with the tax bills in February and July; Tourism costs adjusted to reflect planned initiatives.

Grant and Donations by Council

Grants and Donations consists of four components:

- Grant and donation applications received
- Delegations presenting to Council
- Financial Commitments for agreements in place
- Facility Commitments for agreements in place

Historically, this budget line has reflected an expense of \$30,000 with allocations being made based on agreements in place and grant requests received through the year that are presented to Council by Staff or Delegates. With the implementation of the Grant & Donation Policy, applications were to be received for review and inclusion in the Operating Budget for 2022.

Applications were received totalling \$52,800, plus two additional requests came to Council as delegates, which represented an additional \$42,500 of grant requests. Total requests received was \$95,300.

Grant and Donation Policy Summary of Budget Considerations for 2022 By-Law 45-2021				
	Annual Budget Allocation (historically)		30,000	
	** Realignment of Staff Engagement		(3,250)	
	Estimated 2021 Surplus Carryforward		15,000	
	Budget Reduction Applied		(10,792)	
	Total Budget Available for 2022		30,958	
		Grant Request	2022 Final Budget	20220 Draft Budget
Schedule B	Application Forms Received	52,800	7,800	22,800
Additional Requests (December 13th)				
	Walkerton & District Hospital Foundation	20,000	2,000	-
	Trinity Theatre/ AE Youth Council	22,500	2,500	-
		95,300	12,300	22,800
Schedule D	Financial Commitments		8,700	11,950
Schedule E	Facility Commitments		9,958	9,912
		95,300	30,958	44,662

Detailed schedules have been provided for Council's review and consideration to ensure that the grant requests and approved allocations meet Council's priorities for 2022. The Schedules include a description of the grant request, and a detailed list of

the Financial and Facility commitments that are included in the Grant and Donation Policy, Schedule D and Schedule E.

To assist with offsetting the requests in 2022, it is recommended that the surplus funds from 2021, estimated to be \$15,000, is transferred to a reserve and applied to 2022. The total budget has been set at \$30,958.

Staff have allocated funds to each of the requests, and with reducing the overall budget, each request has been further reduced for the final budget and to maintain the historical allocation of \$30,000.

Protection Services

Each of the Fire Station budgets, as presented on December 13th, were approved at the respective Committees and Joint Boards. The following comments and adjustments have not been presented to the Committees at this time but will be provided at the upcoming meetings in February.

Working with the Fire Chief, staff have completed a preliminary review of each of the Fire Station's operating budgets. While it is early in the review, and a wholesome report will be presented to Council as part of the review and recommendations of the Fire Master Plan, some adjustments were noted that resulted in additional expenses, which have been offset by efficiencies and savings in the Fire Station's budgets:

- ✓ Increased costs related to meeting expenses, staff engagement and clothing (station wear).
- ✓ Reduced expenses in honorariums and meetings with the management oversight and administrative tasks being completed by the Fire Chief, and the alignment of roles and responsibilities within the honorariums.
- ✓ Reserve transfers - Covid-19 Grant carried forward from 2021 as unspent funds to help offset supply costs in 2022.
- ✓ Increased revenue to reflect a change in billing practices for inspections, fire and motor vehicle accidents, as reflected in the 2022 Fees & Charges By-law.
- ✓ An adjustment to Minor Capital – where replacement of Bunker Gear was included in operating expense, it has been realigned and included in the Capital Budget.

Recreation Services

- ✓ Reserve transfer – Parkland - to finance the replacement of picnic tables as needed across the municipal parks.
- ✓ Reserve transfers – Administration - Covid-19 Grant carried forward from 2021 as unspent funds to help offset supply costs in 2022.
- ✓ Facility Condition Assessment has been reduced from \$75,000 to \$35,000 so that staff can review costing and complete the assessment over a two-year period. This is an initiative that is needed as the Municipality works towards the next

requirement of the Ontario Regulations for Asset Management with a focus on non-core assets.

- There is an offsetting reduction in transfers from reserves.
- ✓ Reduced expenses based on a review of trends and actual expenses in 2021 – building and equipment maintenance, hydro, miscellaneous expenses.
- ✓ Wages and benefits for the admin student were reallocated from Recreation Services to properly align with the work in General Government and Cemeteries.

Transportation Services

- ✓ Reduced expenses based on a review of trends and actual expenses in 2021 – building maintenance, telephone, membership fees, miscellaneous expenses, courier, training, water/sewer charges.
- ✓ Contracted services for sidewalks and tree maintenance has been reduced due to the capital work that is being completed with the grant that has been awarded.
- ✓ Vehicle fuel costs have increased over the past year, and staff are assuming that there will continue to be high prices moving forward into 2022. Initial increases have been reduced in the budget. The budget still reflects a 17% budget increase or \$27,192. A fuel card has been put in place which provides the Municipality with a discount with one of the fuel providers. Other savings are continually being pursued.
- ✓ Contracted services for snow plowing have been reviewed and adjusted based on historical trending.

Water and Sewer Services

Water & Sewer Services operate with the Financial Plans that have been adopted by Council for 2021-2026. Minor updates have been made to reflect staff training and contracted services for fire flow testing.

2022 Operating Budget - Water and Sewer Services					
Service Area	YTD - 2021 Draft	Budget - 2021	Draft Budget - 2022	Final Budget - 2022	Sum of Budget Change
Water and Sewer Services	(201,478)	(2)	(2)	(2)	-
Sewer Services	(10,694)	-	-	-	-
Revenue	(1,102,200)	(1,095,059)	(1,140,498)	(1,140,498)	-
User Fees	(1,102,200)	(1,095,059)	(1,140,498)	(1,140,498)	-
Expenses	1,091,506	1,095,059	1,140,498	1,140,498	-
Contracted Services	28,473	38,213	51,377	51,377	-
General Materials & Supplies	75,184	70,473	54,512	54,512	-
Heat & Hydro	94,467	96,837	107,489	107,489	-
Insurance	20,929	19,257	23,355	23,355	-
Office & Administrative	5	-	-	-	-
Salaries & Benefits	102,462	100,497	103,981	103,175	(806)
Telephone & Communications	3,328	3,123	3,185	3,185	-
Transfers to Reserves	766,659	766,659	770,519	771,325	806
Water, Sewer & Taxes	-	-	26,080	26,080	-
Water and Sewer Services	(89,999)	-	-	-	-
Revenue	(324,118)	(318,500)	(321,246)	(325,641)	(4,395)
Grants - Federal and Provincial	-	-	-	-	-
Other Revenue	(5,618)	-	-	-	-
Reserve and Reserve Funds	(318,500)	(318,500)	(321,246)	(325,641)	(4,395)
User Fees	-	-	-	-	-
Expenses	234,119	318,500	321,246	325,641	4,395
Amortization	-	-	-	-	-
Contracted Services	20,995	31,156	32,403	32,403	-
Education & Training	1,931	5,253	6,558	8,958	2,400
Gas/Fuel & Mileage	11,244	11,587	11,819	11,819	-
General Materials & Supplies	13,227	19,594	14,417	14,417	-
Heat & Hydro	3,151	4,573	5,076	5,076	-
Insurance	1,071	985	1,195	1,195	-
Non-TCA Capital Projects	-	-	-	-	-
Office & Administrative	1,022	819	1,087	1,087	-
Rents and Financial Expenses	-	158	161	161	-
Repairs & Maintenance	5,591	6,120	8,742	8,742	-
Telephone & Communications	3,338	3,876	5,178	5,178	-
Transfers to Reserves	-	-	-	-	-
Water Services	(100,785)	(2)	(2)	(2)	-
Revenue	(1,587,505)	(1,515,684)	(1,537,269)	(1,537,269)	-
Grants - Federal and Provincial	-	-	-	-	-
Reserve and Reserve Funds	(6,500)	(6,500)	(6,500)	(6,500)	-
User Fees	(1,581,005)	(1,509,184)	(1,530,769)	(1,530,769)	-
Expenses	1,486,719	1,515,682	1,537,267	1,537,267	-
Contracted Services	45,842	39,155	50,958	58,458	7,500
General Materials & Supplies	59,365	50,387	38,895	38,895	-
Heat & Hydro	23,086	54,496	60,429	60,429	-
Insurance	25,889	23,821	28,889	28,889	-
Salaries & Benefits	131,054	145,940	150,501	149,311	(1,190)
Telephone & Communications	1,806	2,206	2,250	2,250	-
Transfers to Reserves	1,199,677	1,199,677	1,201,995	1,195,685	(6,310)
Water, Sewer & Taxes	-	-	3,350	3,350	-
Grand Total	(201,478)	(2)	(2)	(2)	-

Reserve Transfers

The following information has been provided to highlight the transfers to/from the reserves that have been provided in the 2022 operating budget. The schedule reflects the changes made with the Final Budget as well.

<i>Summary - Operating Transfer to Reserves</i>						
Service Area	YTD - 2021 Draft	Budget - 2021	Draft Budget - 2022	Final Budget 2022	Sum of Budget Changes	
Building Services	-	-	9,804	9,774	(30)	
Building Inspection Services	-	-	9,804	9,774	(30)	
Municipal Services	1,359,181	1,353,715	1,338,592	1,338,614	22	
Economic Development	10,000	10,000	-	-	-	
General Government	1,026,238	1,020,772	1,045,215	1,045,215	-	
Health Services - Clinics	-	-	14,271	14,271	-	
Protection Services - Fire	133,109	133,109	146,334	146,334	-	
Recreation - Facilities	13,834	13,834	12,772	12,794	22	
Recreation - Museum	-	-	-	-	-	
Recreation - Other	-	-	-	-	-	
Recreation - Programs	-	-	-	-	-	
Transportation Services	176,000	176,000	120,000	120,000	-	
Transportation Services - Winter Control	-	-	-	-	-	
Water and Sewer Services	1,966,336	1,966,336	1,972,514	1,967,010	(5,504)	
Sewer Services	766,659	766,659	770,519	771,325	806	
Water and Sewer Services	-	-	-	-	-	
Water Services	1,199,677	1,199,677	1,201,995	1,195,685	(6,310)	
Grand Total	3,325,517	3,320,051	3,320,910	3,315,398	(5,512)	

The transfer to reserves is reflective of budgeted departmental surpluses (Health Clinics and Trailer Park, Building and Water and Sewer Services) that are transferred to reserves for future capital planning or planned transfers to reserves to build up funds as needed for future capital (Fire and Bridges). General Government represents the annual capital plan intended to cover the current year's capital initiatives identified in the Capital Budget.

Moving forward, staff will be reviewing reserves with a recommendation on a Reserve and Reserve Fund Policy. The policy will clearly identify the purpose, financing, and thresholds of each fund. This will then support the Asset Management Plan with capital financing.

The history of the reserves has been provided in **Schedule H** to this report.

Summary - Operating Transfer from Reserves

Service Area	YTD - 2021	Budget -	Draft Budget	Final Budget -	Sum of Budget
	Draft	2021	- 2022	2022	Changes
Building Services	(28,744)	(28,744)	-	(64)	(64)
Building Inspection Services	(28,744)	(28,744)	-	(64)	(64)
Municipal Services	(186,840)	(186,840)	(389,069)	(433,020)	(43,951)
Economic Development	(33,790)	(33,790)	(90,215)	(90,215)	-
General Government	(108,399)	(108,399)	(135,715)	(208,138)	(72,423)
Health Services - Clinics	-	-	(20,000)	(20,000)	-
Protection Services - Fire	(18,301)	(18,301)	-	(1,932)	(1,932)
Recreation - Facilities	-	-	-	-	-
Recreation - Other	(22,350)	(22,350)	(143,139)	(112,735)	30,404
Transportation Services	(4,000)	(4,000)	-	-	-
Transportation Services - Winter Control	-	-	-	-	-
Water and Sewer Services	(325,000)	(325,000)	(327,746)	(332,141)	(4,395)
Water and Sewer Services	(318,500)	(318,500)	(321,246)	(325,641)	(4,395)
Water Services	(6,500)	(6,500)	(6,500)	(6,500)	-
Grand Total	(540,584)	(540,584)	(716,815)	(765,225)	(48,410)

Details to Support Municipal Services:

Economic Development

- ✓ CIP Program - \$15,000 from Efficiency funds, project carry forward from 2021.
- ✓ Strategic Plan - \$35,000 from Efficiency funds, project carry forward from 2021.
- ✓ Grant and Donations by Council – \$15,000 estimated amount of unspent funds from 2021.
- ✓ Advertising/Marketing - \$5,000 estimated amount of unspent funds from 2021.
- ✓ Community Well Being Fund - \$20,215 to support Paisley School Room Rental, as per agreement.

General Government

- ✓ GIS - \$10,000 from each of Roads, Water and Sewer Reserves, and Building to support GIS mapping work and ongoing work for Asset Management.
 - A \$10,000 adjusted was identified to correctly reflect the Building Department's contribution.
 - The \$2,977 allocation from working capital has been removed.
- ✓ Council – to support 2022 election expenses.
- ✓ Program Support
 - \$27,989 represents Efficiency Funds – \$19,575 is for Year 3 of the MIC Program and \$8,414 is for Year 3 costs of Escribe implementation.
 - \$50,000 is from Working Capital to support the change in the investment strategy to a long-term plan.
 - \$10,000 is 2021 unspent Covid-19 grants used to offset supply costs.
 - \$40,000 from Working Capital to support the HR and IT Services Review.

- \$15,400 from Working Capital to support the one-time reorganization of the Chart of Accounts to improve account coding across departments and provide for better reporting and analysis, plus the data maintenance with Keystone.

Health Services

- ✓ To cover the cost of the two physician agreements signed in 2021 – funds from the Physician Recruitment Reserve.

Protection Services – Fire

- ✓ Covid – 19 allocations to cover PPE and other related supplies.

Recreation

- ✓ Covid-19 Recovery Funds - \$48,139, grant funds carried forward from 2021 to support additional staffing at the arena's due to additional cleaning requirements and door security.
- ✓ Covid – 19 allocations to cover PPE and other related supplies - \$1,596.
- ✓ Picnic table replacement at Municipal Parks - \$8,000.
- ✓ Two new initiatives:
 - Facility Condition Assessment – \$75,000, to meet AMP requirements to prepare for 2024 – reduced to \$35,000 for 2022 with the balance planned for 2023.
 - Tara Main Park Redevelopment Plan - \$20,000, to review the area and develop a plan for the best use of the area.

Capital Budget

Similar to the Operating Budget, the Management Team has worked collaboratively to review the status of 2021 projects and identify unspent funds to carry forward to 2022, as well as any cost increases that have been identified. A detailed review of grant applications has been completed to ensure the accuracy and completeness of new projects and their funding sources. New projects have been identified from the Asset Management Plan and staff's extensive knowledge of their departments. Moving forward in 2022 staff will continue to review and refine the data points within the asset management system and begin working on a long-term capital plan with the implementation of PSD Citywide Capital Planning module.

The following chart reflects the change in the capital budget, from the draft presented on December 13th to the final version included in this report. The Management Team was tasked with reviewing the projects to ensure there are sufficient resources and staff capacity to complete the projects, and to reduce the withdraw of funds from Reserves.

	2021 Approved Capital	2022 Capital Plan	2023 Capital Plan	Budget: Sources of Financing		
				Grants & Donation	Reserves	Reserve Funds
Total Municipal Services						
13-Dec-21	4,911,123	6,461,502	367,000	2,497,466	4,276,989	54,047
31-Jan-22	4,911,123	6,358,673	1,339,150	2,976,032	2,933,955	448,687
Increase (Decreases) Reflected	-	(102,829)	972,150	478,566	(1,343,035)	394,640
Total Water and Sewer Services						
13-Dec-21	1,990,280	2,608,990	623,760	312,386	2,920,364	-
31-Jan-22	1,990,280	2,062,810	1,369,940	31,239	2,031,571	-
Increase (Decreases) Reflected	-	(546,180)	746,180	(281,147)	(888,793)	-
<p><i>** The Reserve column presented for January 31st only reflects the projects included in the 2022 Capital Plan. The December report was inclusive of 2022 and 2023, presenting the 2 year commitment.</i></p>						

The 2022 Capital Plan for both Municipal Services and Water and Sewer Services reflects the reductions made by staff. While the change in 2022 is not significant, there has been a deferral of initiatives to 2023 to reduce the demand on the reserves in 2022. The report presented in December had included both the 2022 and 2023 Capital Plan in the Reserves, and the updated report has only included 2022 funds.

The following chart provides a summary of the detailed projects listed in **Schedule G**. Inclusive in the capital overview are projects carried forward from 2021, \$1,890,405 for Municipal Services, \$1,700,107 Grant Initiatives, \$695,000 Water Projects, and \$526,500 Sewer Projects, totalling \$4,812,012. These project costs are offset by approved Reserve amounts carried forward totalling, \$1,541,678. Due to current market conditions and availability of materials, some projects have identified cost increases which has been reflected in the 2022 Capital amounts. The list of projects also includes new initiatives that were approved by Council during 2021 that were not included in the 2021 Capital Budget:

- ✓ Administration – Electronic Timesheets/Scheduling Software – grant funded, MMP Intake 2.

The 2021 Capital Budget did not reflect where a project would stem multiple years, and as a result, the 2021 carried forward projects have been updated to reflect the cost of moving forward into the second year of the project, for example:

- ✓ Stormwater Needs Study
- ✓ Bridges – Youngs Bridge
- ✓ Roads – Brooks St. West, Tara

Where a project will span 2-years, a 2023 capital plan has been included so that the full cost of the project is included for Council consideration.

Municipality of Arran-Elderslie 2022 Capital Overview Presented January 31, 2022						
				Budget: Sources of Financing		
	2021 Approved Capital	2022 Capital Plan	2023 Capital Plan	Grants & Donation	Reserves	Reserve Funds
General Government	237,073	400,662	107,500	219,153	181,509	-
Environmental Services	-	170,000	-	-	170,000	-
Protection Services	110,261	86,875	-	-	86,875	-
Transportation Services	1,846,283	3,089,550	936,650	1,061,549	1,579,315	448,687
Health Services	31,000	62,500	52,500	41,250	21,250	-
Recreation & Cultural Services	648,278	848,979	242,500	624,036	224,943	-
	2,872,895	4,658,566	1,339,150	1,945,988	2,263,892	448,687
Grant Initiatives	2,038,228	1,700,107	-	1,030,044	670,063	-
Total Municipal Services	4,911,123	6,358,673	1,339,150	2,976,032	2,933,955	448,687
2021 Comparison - Municipal Services		4,911,123		1,662,035	2,626,009	623,079

** Grant initiatives refers to 2021 ICIP carry forward projects

The Municipality has been successful in a number of grant applications which has attributed to the significant increase in capital projects identified for 2022:

- ✓ CCRF – 2 Portable Pool Lifts - \$73,920 project funded \$59,136
- ✓ CCRF – 3 Splashpads - \$525,000 project funded \$393,750
- ✓ CCRF – Municipal Office Lift - \$148,316 project funded \$118,653

- ✓ CCRF – Sidewalk Rehabilitation - \$765,850 project funded \$497,803 for Year -1 of the Project; total project cost is \$1,159,500 with total funding of \$750,000
- ✓ ICIP Green – Watermains, Hamilton Street, Tara - \$42,600 project funded \$31,239 for 2022; total funding is 73.33% of the project totalling \$312,386
- ✓ MMP Intake 3 – Cemeteries, Record Management Software - \$55,000 project funded \$41,250
- ✓ MMP Intake 3 – Citywide Maintenance Manager - \$114,800 funded \$86,100

These projects represent total costs in 2022 of \$1,725,486 with 72%, \$1,239,292 funded by grants and the balance from municipal reserves, \$486,194.

				Budget: Sources of Financing		
	2021 Approved Capital	2022 Capital Plan	2023 Capital Plan	Grants & Donation	Reserves	Reserve Funds
Water Services	1,259,280	975,100	1,111,740	31,239	943,861	-
Sewer Services	731,000	1,087,710	258,200	-	1,087,710	-
Total Water & Sewer Services	1,990,280	2,062,810	1,369,940	31,239	2,031,571	-
2021 Comparison - Water & Sewer Services		1,990,280		-	1,990,280	-
2022 Total Capital Projects		8,421,483	2,709,090	3,007,271	4,965,526	
2021 Comparison - Total Capital		6,901,403	-	1,662,035	4,616,289	

Link to Strategic/Master Plan

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

- Asset Management Plan
- Corporate Work Plan 2021-2023
- Economic Development Strategic Plan
- Fire Master Plan
- Recreation Master Plan

Financial Impacts/Source of Funding/Link to Procurement Policy

The Operating Budget includes recommendations for reserve transfers, as noted in the **Schedule F**.

Approved by: Sylvia Kirkwood, Chief Administrative Officer

Schedule A

**The Corporation of the Municipality of Arran-Elderslie
2022 Operating Budget - By Service Area and Department**

Service Area	YTD - 2021 "Drafft"	Budget - 2021	Sum of 2022 Draft Budget	Sum of 2022 Final Budget	Sum of Budget Changes
Building Services	(102,814)	25,602	8,478	8,464	(14)
Building Services	(102,814)	25,602	8,478	8,464	(14)
Building Inspection Services	(109,734)	-	-	-	-
Protection Services - Building Inspection	(109,734)	-	-	-	-
Property Standards	6,920	25,602	8,478	8,464	(14)
Protection Services - Property Standards	6,920	25,602	8,478	8,464	(14)
Municipal Services	5,124,936	5,607,704	6,134,482	5,956,634	(177,848)
Environmental Services	(2,095)	57,808	81,921	72,699	(9,222)
Environmental Services - Garbage & Recycling	(16,571)	14,305	36,765	27,767	(8,998)
Environmental-Garbage Collection	(136,694)	(133,527)	(145,041)	(145,245)	(204)
Environmental-Recycling	94,668	106,742	109,500	106,109	(3,391)
Environmental-Waste Disposal	25,454	41,090	72,306	66,903	(5,403)
Environmental Services - Storm	14,477	43,503	45,156	44,932	(224)
Environmental-Storm Water-Catch Basins	9,311	23,364	25,621	25,501	(120)
Environmental-Storm Water-Ditches	5,165	20,139	19,535	19,431	(104)
General Government	142,387	80,374	92,071	57,004	(35,067)
General Government	142,387	80,374	92,071	57,004	(35,067)
Gen Gov't - Asset Management / GIS	32,086	39,193	-	-	-
Gen Govt - Council	136,800	156,400	127,705	129,105	1,400
Gen Govt - Program Support	(26,499)	(115,219)	(35,634)	(72,101)	(36,467)
Health Services	4,905	18,212	39,826	45,238	5,412
Health Services - Cemeteries	22,235	31,490	39,824	45,236	5,412
Health Services-Arran Cemetery	2,992	1,221	4,453	4,442	(11)
Health Services-Cemetery-Common	653	1,000	1,030	6,838	5,808
Health Services-Chesley Cemetery	14,546	14,074	15,477	15,269	(208)
Health Services-Elderslie Cemetery	1,983	4,148	4,952	4,927	(25)
Health Services-Paisley Cemetery	6,774	5,709	6,429	6,404	(25)
Health Services-Tara Cemetery	(4,713)	5,338	7,483	7,356	(127)
Health Services - Clinics	(17,331)	(13,278)	2	2	-
Health Services-Chesley Clinic	(30,953)	(11,002)	1	1	-
Health Services-Paisley Clinic	(6,378)	(2,276)	1	1	-
Health Services-Physician Recruitment	20,000	-	-	-	-
Planning & Economic Development	314,856	260,139	309,626	289,218	(20,408)
Economic Development	161,587	229,932	272,484	252,083	(20,401)
Plan/Dev-Comm/Ind-Downtown Decor	40,661	61,134	53,702	53,355	(347)
Plan/Dev-Economic Development	120,926	168,798	218,782	198,728	(20,054)
Planning	153,269	30,207	37,142	37,135	(7)
Plan/Dev-Comm/Ind- Gravel Pits	3,711	5,211	8,865	8,858	(7)
Plan/Dev-Natural Gas Project	-	1,609	1,657	1,657	-
Plan/Dev-Planning-Zoning	-	(500)	(500)	(500)	-
Plan/Dev-Tile Drainage	149,558	23,887	27,120	27,120	-
Protection Services	1,647,187	1,792,407	1,918,585	1,880,018	(38,567)
Protection Services - Conservation	84,749	106,446	110,256	111,866	1,610
Protection Services - Conservation	-	22,000	22,660	22,660	-
Protection Services - Conservation - GSCA	40,485	40,397	42,226	42,226	-
Protection Services - Conservation - SVCA	44,264	44,049	45,370	46,980	1,610
Protection Services - Fire	350,132	484,261	553,293	513,116	(40,177)

Service Area	YTD - 2021 "Draft"	Budget - 2021	Sum of 2022 Draft Budget	Sum of 2022 Final Budget	Sum of Budget Changes
Protection Services - Chesley Fire	99,750	133,524	159,169	154,176	(4,993)
Protection Services - Common Fire	50,835	90,000	121,642	126,459	4,817
Protection Services - Paisley Fire	90,329	118,500	121,129	97,544	(23,585)
Protection Services - Tara Fire	109,217	142,237	151,353	134,937	(16,416)
Protection Services - Other	42,116	40,580	86,112	86,112	-
Protection Services - Animal Control	13	(4,227)	(3,615)	(3,615)	-
Protection Services - Crossing Guards	24,609	32,900	37,363	37,363	-
Protection Services - Emergency Measures	8,305	11,907	7,410	7,410	-
Protection Services - POA Parking/By-Law Enforce	9,189	-	44,954	44,954	-
Protection Services-General-All	-	-	-	-	-
Protection Services - Police	1,170,190	1,161,120	1,168,924	1,168,924	-
Protection Services - Police	1,170,190	1,161,120	1,168,924	1,168,924	-
Recreation Services	762,937	1,028,675	1,155,476	1,122,092	(33,384)
Recreation - Ball Fields	13,843	29,163	30,665	28,112	(2,553)
Rec/Cult-Facilities-Arran/Allenford Ball Field	920	2,900	3,141	3,141	-
Rec/Cult-Facilities-Chesley Ball Field	7,661	9,140	9,403	8,147	(1,256)
Rec/Cult-Facilities-Paisley Ball Field	1,158	5,491	5,654	5,619	(35)
Rec/Cult-Facilities-Tara Ball Field	4,103	11,632	12,467	11,205	(1,262)
Recreation - Facilities	463,246	654,787	729,509	704,535	(24,974)
Rec/Cult-Facilities-Arran/Arkwright Comm Ctr	4,222	2,458	3,130	6,101	2,971
Rec/Cult-Facilities-Chesley Comm Ctr	145,379	190,652	213,680	205,196	(8,484)
Rec/Cult-Facilities-Chesley Pool	24,222	53,358	53,465	53,465	-
Rec/Cult-Facilities-Chesley Trailer Park	(9,143)	-	-	-	-
Rec/Cult-Facilities-Lease-Chesley Town Hall	15,052	21,962	33,380	32,960	(420)
Rec/Cult-Facilities-Lease-Paisley LCBO	(8,900)	(8,062)	(8,388)	(8,388)	-
Rec/Cult-Facilities-Lease-Paisley Legion	3,684	6,000	6,180	6,180	-
Rec/Cult-Facilities-Paisley Comm Ctr	146,646	185,328	203,197	205,380	2,183
Rec/Cult-Facilities-Tara Comm Ctr	86,515	160,379	173,801	152,577	(21,224)
Rec/Cult-Facilities-Tara Pool	49,790	42,712	51,064	51,064	-
Rec/Cult-Paisley Hose Tower	5,780	-	-	-	-
Recreation - Libraries	(6,830)	3,603	8,194	6,809	(1,385)
Rec/Cult-Libraries-Chesley	(10,095)	(3,145)	(2,042)	(3,420)	(1,378)
Rec/Cult-Libraries-Paisley	293	1,770	2,986	2,986	-
Rec/Cult-Libraries-Tara	2,972	4,978	7,250	7,243	(7)
Recreation - Museum	12,295	15,302	10,861	10,861	-
Rec/Cult-Museum-Paisley	12,295	15,302	10,861	10,861	-
Recreation - Other	229,849	272,280	315,585	311,506	(4,079)
Rec/Cult-Admin	103,865	103,511	136,427	134,315	(2,112)
Rec/Cult-Common H&S	8,224	16,528	2,873	9,586	6,713
Rec/Cult-Parkland-Recreation	117,760	152,241	176,285	167,605	(8,680)
Recreation - Programs	50,534	53,540	60,662	60,269	(393)
Rec/Cult-Programs-AE Programs	47,684	43,207	41,105	40,712	(393)
Rec/Cult-Programs-Day Camp	2,850	10,333	19,557	19,557	-
Transportation Services	2,254,759	2,370,089	2,536,977	2,490,365	(46,612)
Transportation Services	1,978,015	2,048,600	2,207,689	2,169,432	(38,257)
Transportation-Parking	1,972	4,050	4,200	4,050	(150)
Transportation-Roads-Admin	79,930	78,810	154,548	153,666	(882)
Transportation-Roads-Admin-Union	287,855	296,390	317,971	326,401	8,430
Transportation-Roads-Bridges	153,950	153,250	154,460	154,337	(123)
Transportation-Roads-Gravel	563,247	552,307	609,784	609,184	(600)
Transportation-Roads-Hardtop	51,919	41,166	49,198	48,366	(832)

Service Area	YTD - 2021 "Draft"	Budget - 2021	Sum of 2022 Draft Budget	Sum of 2022 Final Budget	Sum of Budget Changes
Transportation-Roads-Roadside	98,975	128,581	131,713	109,374	(22,339)
Transportation-Roads-Safety	40,959	65,548	60,908	58,480	(2,428)
Transportation-Roads-Shop	123,031	140,514	147,988	144,298	(3,690)
Transportation-Roads-Vehicles	421,245	423,759	467,001	451,361	(15,640)
Transportation-Saugeen Mobility & Regional	50,764	50,764	52,287	52,287	-
Transportation-Street Lighting	104,168	113,461	57,631	57,628	(3)
Transportation Services - Winter Control	276,744	321,489	329,288	320,933	(8,355)
Transportation-Winter Ctrl-Salt/Sand	55,505	87,248	87,114	86,807	(307)
Transportation-Winter Ctrl-Snow Moving	201,319	220,964	226,631	218,778	(7,853)
Transportation-Winter Ctrl-Standby	19,920	13,277	15,543	15,348	(195)
Water and Sewer Services	(201,478)	(2)	(2)	(2)	-
Water and Sewer Services	(201,478)	(2)	(2)	(2)	-
Sewer Services	(10,694)	-	-	-	-
Environmental-Chesley Sewage	5,546	(1)	(1)	(1)	-
Environmental-Paisley Sewage	(4,964)	-	-	-	-
Environmental-Tara Sewage	(11,276)	1	1	1	-
Water and Sewer Services	(89,999)	-	-	-	-
Environmental-Sewer&Water-AE Common	(89,999)	-	-	-	-
Water Services	(100,785)	(2)	(2)	(2)	-
Environmental-Chesley/Paisley Water	(66,605)	(2)	(2)	(2)	-
Environmental-Paisley Water	-	-	-	-	-
Environmental-Source Water Protection	0	-	-	-	-
Environmental-Tara Water	(34,180)	-	-	-	-
Grand Total	4,820,644	5,633,304	6,142,958	5,965,096	(177,862)

Schedule B

**The Corporation of the Municipality of Arran-Elderslie
2022 Operating Budget - By Service Area and Account Type**

Service Area	YTD - 2021 "Draft"	Budget - 2021	Sum of 2022 Draft Budget	Sum of 2022 Final Budget	Sum of Budget Changes
Building Services	(102,814)	25,602	8,478	8,464	(14)
Revenue	(263,145)	(186,744)	(217,500)	(217,564)	(64)
Grants - Federal and Provincial	-	-	(30,000)	(30,000)	-
Other Revenue	(234,401)	(158,000)	(185,500)	(185,500)	-
Reserve and Reserve Funds	(28,744)	(28,744)	-	(64)	(64)
User Fees	-	-	(2,000)	(2,000)	-
Expenses	160,330	212,346	225,978	226,028	50
Contracted Services	5,714	32,000	8,159	8,159	-
Education & Training	1,200	5,800	5,590	5,590	-
Gas/Fuel & Mileage	2,377	2,750	2,500	2,500	-
General Materials & Supplies	1,827	5,064	5,214	5,214	-
Insurance	591	543	670	670	-
Non-TCA Capital Projects	-	-	30,000	30,000	-
Office & Administrative	18,894	28,790	30,379	30,479	100
Repairs & Maintenance	350	2,350	2,421	2,421	-
Salaries & Benefits	128,853	134,649	130,579	130,559	(20)
Telephone & Communications	525	400	662	662	-
Transfers to Reserves	-	-	9,804	9,774	(30)
Municipal Services	5,124,936	5,607,704	6,134,482	5,956,634	(177,848)
Revenue	(3,944,355)	(3,966,984)	(4,234,807)	(4,328,758)	(93,951)
Grants - Federal and Provincial	(214,052)	(51,000)	(108,048)	(133,048)	(25,000)
Grants - OMPF	(1,592,400)	(1,592,400)	(1,622,300)	(1,622,300)	-
Municipal Contributions	(234,145)	(218,358)	(232,840)	(232,840)	-
Other Revenue	(576,437)	(633,129)	(573,583)	(573,583)	-
Reserve and Reserve Funds	(186,840)	(186,840)	(389,069)	(433,020)	(43,951)
User Fees	(1,140,482)	(1,285,257)	(1,308,967)	(1,333,967)	(25,000)
Expenses	9,069,291	9,574,688	10,369,289	10,285,392	(83,897)
Amortization	-	-	-	-	-
Contracted Services	1,301,195	1,267,180	1,430,070	1,464,577	34,507
Education & Training	36,575	62,298	55,672	56,072	400
Fire Direct Expenses	12,969	15,927	17,274	17,274	-
Gas/Fuel & Mileage	161,450	182,818	227,208	212,400	(14,808)
General Materials & Supplies	270,802	437,063	438,426	441,684	3,258
Heat & Hydro	296,882	438,936	493,875	475,094	(18,781)
Insurance	228,953	197,435	250,049	250,049	-
Interest on Debt	20,111	-	19,719	19,719	-
Landfill Liability	-	-	-	-	-
Non-TCA Capital Projects	44,877	60,900	191,937	142,562	(49,375)
Office & Administrative	113,976	104,214	176,688	177,416	728
Other Transfers	1,440,519	1,374,459	1,366,603	1,354,509	(12,094)
Principal on Debt	100,260	103,083	55,307	55,307	-
Rents and Financial Expenses	53,507	55,617	75,842	71,468	(4,374)

Service Area	YTD - 2021 "Draft"	Budget - 2021	Sum of 2022 Draft Budget	Sum of 2022 Final Budget	Sum of Budget Changes
Repairs & Maintenance	246,527	252,164	248,640	242,931	(5,709)
Salaries & Benefits	3,266,789	3,509,818	3,792,232	3,781,461	(10,771)
Telephone & Communications	84,650	109,038	138,008	131,708	(6,300)
Transfers to Capital	-	-	1,000	1,000	-
Transfers to Reserves	1,359,181	1,353,715	1,338,592	1,338,614	22
Water, Sewer & Taxes	30,067	50,023	52,147	51,547	(600)
Water and Sewer Services	(201,478)	(2)	(2)	(2)	-
Revenue	(3,013,822)	(2,929,243)	(2,999,013)	(3,003,408)	(4,395)
Grants - Federal and Provincial	-	-	-	-	-
Other Revenue	(5,618)	-	-	-	-
Reserve and Reserve Funds	(325,000)	(325,000)	(327,746)	(332,141)	(4,395)
User Fees	(2,683,205)	(2,604,243)	(2,671,267)	(2,671,267)	-
Expenses	2,812,344	2,929,241	2,999,011	3,003,406	4,395
Amortization	-	-	-	-	-
Contracted Services	95,310	108,524	134,738	142,238	7,500
Education & Training	1,931	5,253	6,558	8,958	2,400
Gas/Fuel & Mileage	11,244	11,587	11,819	11,819	-
General Materials & Supplies	147,776	140,454	107,824	107,824	-
Heat & Hydro	120,705	155,906	172,994	172,994	-
Insurance	47,888	44,063	53,439	53,439	-
Non-TCA Capital Projects	-	-	-	-	-
Office & Administrative	1,026	819	1,087	1,087	-
Rents and Financial Expenses	-	158	161	161	-
Repairs & Maintenance	5,591	6,120	8,742	8,742	-
Salaries & Benefits	406,065	480,816	489,092	489,091	(1)
Telephone & Communications	8,471	9,205	10,613	10,613	-
Transfers to Reserves	1,966,336	1,966,336	1,972,514	1,967,010	(5,504)
Water, Sewer & Taxes	-	-	29,430	29,430	-
Grand Total	4,820,644	5,633,304	6,142,958	5,965,096	(177,862)

Schedule C

**The Corporation of the Municipality of Arran-Elderslie
2022 Operating Budget - Protective Services - Fire**

Service Area	YTD - 2021 "Draft"	Budget - 2021	Sum of 2022 Draft Budget	Sum of 2022 Final Budget	Sum of Budget Changes
Municipal Services	350,132	484,261	553,293	513,116	(40,177)
Revenue	(322,983)	(302,640)	(292,930)	(339,862)	(46,932)
Grants - Federal and Provincial	(6,200)	-	-	(25,000)	(25,000)
Municipal Contributions	(234,145)	(218,358)	(232,840)	(232,840)	-
Other Revenue	(35,762)	(30,500)	(28,500)	(28,500)	-
Reserve and Reserve Funds	(18,301)	(18,301)	-	(1,932)	(1,932)
User Fees	(28,575)	(35,481)	(31,590)	(51,590)	(20,000)
Expenses	673,115	786,901	846,223	852,978	6,755
Contracted Services	10,809	8,673	10,776	10,776	-
Education & Training	14,947	22,043	20,373	20,373	-
Fire Direct Expenses	12,969	15,927	17,274	17,274	-
Gas/Fuel & Mileage	6,398	10,119	11,473	11,473	-
General Materials & Supplies	11,498	26,707	16,356	41,356	25,000
Heat & Hydro	21,138	27,797	27,209	27,209	-
Insurance	49,658	41,946	47,843	47,843	-
Non-TCA Capital Projects	44,877	45,900	46,937	37,562	(9,375)
Office & Administrative	6,309	8,324	7,529	12,579	5,050
Repairs & Maintenance	25,455	30,643	32,741	32,741	-
Salaries & Benefits	300,709	383,144	426,651	412,731	(13,920)
Telephone & Communications	32,275	29,241	30,514	30,514	-
Transfers to Capital	-	-	1,000	1,000	-
Transfers to Reserves	133,109	133,109	146,334	146,334	-
Water, Sewer & Taxes	2,964	3,328	3,213	3,213	-
Grand Total	350,132	484,261	553,293	513,116	(40,177)

Schedule D

The Corporation of the Municipality of Arran-Elderslie					
2022 Operating Budget - Protective Services - Fire					
Service Area	Protection Services - Chesley Fire	Protection Services - Common Fire	Protection Services - Paisley Fire	Protection Services - Tara Fire	Grand Total
Municipal Services	154,176	126,459	97,544	134,937	513,116
Revenue	(105,783)	(26,107)	(155,636)	(52,336)	(339,862)
Grants - Federal and Provincial	-	(25,000)	-	-	(25,000)
Municipal Contributions	(77,192)		(130,934)	(24,714)	(232,840)
Other Revenue	(9,500)	-	(9,500)	(9,500)	(28,500)
Reserve and Reserve Funds	(470)		(303)	(1,159)	(1,932)
User Fees	(18,621)	(1,107)	(14,899)	(16,963)	(51,590)
Expenses	259,959	152,566	253,180	187,273	852,978
Contracted Services	7,182	-	1,594	2,000	10,776
Education & Training	7,280		6,248	6,845	20,373
Fire Direct Expenses	5,236		3,962	8,076	17,274
Gas/Fuel & Mileage	3,927	2,000	3,084	2,462	11,473
General Materials & Supplies	3,918	26,757	5,088	5,593	41,356
Heat & Hydro	8,504		7,315	11,390	27,209
Insurance	16,434		16,070	15,339	47,843
Non-TCA Capital Projects	15,759		6,044	15,759	37,562
Office & Administrative	4,764	5,170	936	1,709	12,579
Repairs & Maintenance	11,229		11,126	10,386	32,741
Salaries & Benefits	148,385	68,639	110,990	84,717	412,731
Telephone & Communications	11,118	-	9,238	10,158	30,514
Transfers to Capital	1,000		-		1,000
Transfers to Reserves	14,000	50,000	70,834	11,500	146,334
Water, Sewer & Taxes	1,223		651	1,339	3,213
Grand Total	154,176	126,459	97,544	134,937	513,116

Schedule E

Grant and Donation Policy Summary of Budget Considerations for 2022 By-Law 45-2021

	Annual Budget Allocation (historically)		30,000	
	** Realignment of Staff Engagement		(3,250)	
	Estimated 2021 Surplus Carryforward		15,000	
	Budget Reduction Applied		(10,792)	
	Total Budget Available for 2022		<u>30,958</u>	
		Grant Request	2022 Final Budget	2020 Draft Budget
Schedule B	Application Forms Received	52,800	7,480	22,800
	Additional Requests (December 13th)			
	Walkerton & District Hospital Foundation	20,000	2,270	-
	Trinity Theatre/ AE Youth Council	22,500	2,550	-
		95,300	12,300	22,800
Schedule D	Financial Commitments		8,700	11,950
Schedule E	Facility Commitments		9,958	9,912
		<u>95,300</u>	<u>30,958</u>	<u>44,662</u>

Schedule E

**The Corporation of the Municipality of Arran-Elderslie
Grant and Donation Policy
Schedule B - Application Form
Grant and Donation Requests
By-Law 45-2021**

Organization	Project Description	Amount Requested	Amount Budgeted	1st Draft Presented Amount Budgeted
Break Bread Community Take-Out Meals	We provide healthy hot meals to a varied demographic; basically anyone that lives alone for any reason, single parent families, seniors (couples or singles). Some people donate towards their meal but many don't. It is a way of helping those that have difficulty cooking, have lost the desire to cook or extends their food budget while keeping confidentiality. Many seniors are able to afford their groceries, but they have lost their desire to cook. The funds would be used to buy the food used to prepare the weekly meals. We are serving about 175 meals every Thursday. Two thirds of them are delivered by volunteers. The program is located at the Chesley Baptist Church. Because only a portion of the people who receive our meals donate towards the program, we need to get extra donations to keep the meal going.	\$ 5,000	\$ 700	\$ 5,000
Bruce County Heritage Association	BCHA host a three day annual show on our property at 89 Con. 2A south of Paisley. Our Heritage Farm & Steam Show entertains all ages of the general public with feature exhibits, antique cars, trucks, & equipment with working displays, horse demos, tractor pulls & musical entertainment. There are games and entertainment for the kids and youth. Fun for everyone. We would use the funds for advertisement purposes. Due to cancelling our shows in 2020 & 2021, we want to do extra advertising to promote the return of our show for 2022. (Based on Public Health regulations and state of Covid at time to permit proceeding) We hope we will be able to proceed and want an extra boost with the 're-opening' process. Our show is rated high in Ontario with attendees from far and wide. We are proud of where we are and want to continue promoting it to be second to none. We want to show the public that we are still here and active. People have been 'at home' and have not taken part in their regular functions. Our interests have changed in that time and we hope to gain some new participants looking for a change. We feel this is an opportunity to encourage for new members or volunteers.	\$ 2,500	\$ 350	\$ 2,500
Chesley Hospital Foundation	The Chesley Hospital Foundation is committed to maintaining excellent local healthcare by raising funds for new equipment and facilities. Over the past 3 years, the Foundation has dispersed over \$200,000 per year and has committed another \$190,000 for 2021. The Total budget for 2021 is \$220,000. Due to government underfunding of the SBGHC global fund, the Foundation is being asked for more money for Information Technology eg. software for equipment, phone system, patient communications eg. iPad, drug library and Microsoft 360 system. These costs are new and significant (over \$150,000) for the Chesley site alone. SBGHC says this will be an ongoing cost for the foundation. Also, the Chesley Hospital Foundation is paying for the Physician Recruiter, which is normally paid by the Municipality. The Chesley Hospital Auxiliary have not been present at the site for a year and a half, and normally we would have received financial support from them. Over a million dollars is needed in the near future for hospital equipment: \$250,000 for an Ultrasound Machine, in 2022-23 and \$850,000 for an x-ray machine within the next 5 years and new funding for software.	\$ 30,000	\$ 4,200	\$ 5,000

**The Corporation of the Municipality of Arran-Elderslie
Grant and Donation Policy
Schedule B - Application Form
Grant and Donation Requests
By-Law 45-2021**

Organization	Project Description	Amount Requested	Amount Budgeted	1st Draft Presented Amount Budgeted
Crime Stoppers of Grey Bruce	<p>Crime Stoppers is a partnership of the public, the police, and the media which provides the community with a proactive program to assist in solving crime. Crime Stoppers of Grey Bruce has been in operation for over 34 years. They do not receive direct government funding and are separate from the police. The 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. Crime Stoppers of Grey Bruce is requesting core funding from the Municipality of Arran-Elderslie in the amount of \$2,000 to be used toward ongoing operational expenses. This could also be a mix of funding toward promotional/educational materials, displays during community events, and office administrative costs such as salary, phone lines, equipment upkeep, and supplies. This initiative will benefit residents of the Municipality of Arran-Elderslie by continuing to provide a public safety and crime prevention service to anonymously report information about unsolved crimes, crimes about to occur, and the locations of wanted persons, illicit drugs, and stolen property. **</p> <p>\$2,000 Grant provided in 2020 and 2021</p>	\$ 2,000	\$ 280	\$ 2,000
Grey Bruce We Care	<p>The Grey Bruce 'We CARE' Project is an initiative of community agencies and school boards who recognize the importance of working together toward the common goal of increasing and enhancing community capacity and mobilization around the promotion of youth mental health and prevention of youth suicide. Their vision is to connect with youth, ask what is happening in their lives without judgement, reach out to youth and ask them what they need and encourage youth in all that they do to support them in seeking help when needed. The Municipality of Arran-Elderslie committed in 2021 to be an ongoing partner and commit \$500 annually to the program.</p>	\$ 500	\$ 100	\$ 500
Paisley Dog Park Committee	<p>The Paisley Dog Park Committee was formed after an overwhelming response from the community to build a dedicated off-leash dog park. The goal is not only to build the infrastructure to support the dog park, but to revitalize an existing underutilized park space. Additionally, the goal is that the revamped park will bring users from outside the Village, which will see economic benefits to the local businesses of Paisley. The intent of this project is to create a dedicated, safe space that dogs can run safely and socialize with other dogs in a controlled environment. It will also provide a place for pet owners to interact in an open space.</p> <p>The location of the park is a vast space that has a playground, pavilion, water source and stunning views of the Saugeen River. The open space of the park is largely underutilized due to its hilly terrain and former flower beds that have overgrown and are no longer maintained. This location is ideal for a dog park because it offers a lot of open space with unique terrain for dogs to run.</p> <p>COVID-19 has taught many people about the importance of being outside and active for both physical and mental well-being. Enhancing existing parkland to create a safe, multi-purpose space will allow more people to be active and enjoy the scenery of this site.</p> <p>The dog park is expected to be a fenced in area with approximately 182m of fence. The size and layout proposed for the park will leave lots of room for passive users to utilize the remaining portions of the park. ** 2022 Capital Budget includes \$2,900 funded by Donations.</p>	\$ 2,500	\$ 350	\$ 2,500

**The Corporation of the Municipality of Arran-Elderslie
Grant and Donation Policy
Schedule B - Application Form
Grant and Donation Requests
By-Law 45-2021**

Organization	Project Description	Amount		1st Draft Presented
		Requested	Budgeted	Amount Budgeted
PLAY Grey Bruce	<p>PLAY in Bruce Grey is a strategy designed to help residents of Bruce and Grey counties become more physically active through regular play. Their mandate includes:</p> <p>Active, visible and consistent buy-in from all sectors of every municipality including key decision makers.</p> <p>Partner with already existing events, programs and organized groups. Responding to the unique qualities of each community.</p> <p>Consistent and inclusive collaboration between all municipalities, community leaders, volunteers and the community itself. Encourage play regardless of age, disability, gender, geography or socio-economic status. As with many things in 2021, COVID-19 has challenged the normal operations of the PLAY strategy. Despite planning for a number of projects and events, the majority remain on hold for the time being. However, with funding from Bruce Power and an ongoing commitment from municipal partners, PLAY is poised to resume regular operations when safe to do so. ** \$300 Grant awarded each year, 2018 to 2020</p>	\$ 300	\$ 100	\$ 300
Saugeen Memorial Hospital Foundation (SMHF)	The Saugeen Memorial Hospital Foundation raises funds which are used to purchase medical equipment for the hospital in Saugeen Shores and in Owen Sound. Their facility and staff serve the residents and businesses of Arran-Elderslie year round through the provision of emergency care, day surgery, out patient services such lab, xray, ultrasound, physiotherapy, diabetic education and in patient stays. SMHF has been tasked with raising \$3,000,000 in order to purchase and install a CT scanner at the hospital in Saugeen Shores.	\$ 10,000	\$ 1,400	\$ 5,000
Total Grant Requests Received by Application Form		\$ 52,800	\$ 7,480	\$ 22,800

Additional Requests Received by Delegation of Council

Walkerton & District Hospital Foundation	On December 13th, Hayley Wilhelm attended Council as a delegation. The mandate of the Walkerton & District Hospital Foundation is to raise funds for medical equipment for the Walkerton Hospital. The Walkerton & District Hospital Foundation has committed to raise \$485,000 for the purchase of a new mammography machine. The campaign is a one-year fundraising commitment. The Foundation is requesting that the Municipality consider funding a one-year commitment of \$20,000 towards the new mammography machine.	\$ 20,000	\$ 2,270	
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Additional Requests Received by Motion

Trinity Theatre/ AE Youth Council	On December 13th a motion was presented requesting Council's consideration of a funding request of \$22,500 for Trinity Theatre. Trinity Theatre is a charitable organization founded in 1982, that provides youth led leadership programs that connect youth with their communities. Trinity is a partner with the Municipality to provide support and guidance to the AE Youth Council with their extensive experience in youth leadership and community awareness. ** \$250 Donation in 2021 to support the AE Youth Council	\$ 22,500	\$ 2,550	
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Schedule E

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
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	\$ 50.00
Paisley	Two wreaths	\$ 100.00
Tara	One wreath	\$ 50.00
Schools Cleanup		

Urban municipal parkland or roadside	\$100 per school		* not an annual event
Rural municipal roadside	\$500 per school		
Schools Commencement			
Graduation Award Ceremony	Up to \$100 and a history book, per elementary school		
Secondary School Graduate		\$100	\$ 300.00
Long-term Achievement Award	In lieu of Annual Awards		
			\$ 11,950.00
** these items have been reallocated to the respective departments operating budget			\$ (3,250.00)
Grants and Donations by Council			\$ 8,700.00

Schedule E

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	2022 Rates	Commitment
Chesley Curling Club				
Kitchen use	15 days annually	15	\$ 61.95	929.25
Hall, kitchen and boardroom	1 day annually	1	\$ 521.98	521.98
Curling club floor during off ice season	4 days annually	4	\$ 521.98	2,087.92
** as per agreement				
Paisley Curling Club				
Hall and Kitchen	2 days annually	2	\$ 415.39	830.78
** as per agreement		2	\$ 61.95	123.90
Tara Curling Club				
Hall and kitchen	1 day annually	1	\$ 415.39	415.39
** as per agreement		1	\$ 61.95	61.95
Tara Festival of Crafts				
Reduced fees	3-day annual event	3	\$ 198.44	595.32
** as per agreement				
Chesley Kinsman Club				
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				
Chesley Agricultural Society				
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				
Tara Agricultural Society				
Building and grounds for Fall Fair	3 days annually	3	\$ 198.44	595.32
** as per agreement				
				9,957.53

Schedule F

The Corporation of the Municipality of Arran-Elderslie Summary of Recommendations

- 1** That any unspent funds from the Covid-19 grants received in 2021 be transferred to reserve to offset the staffing costs at the arenas for security and cleaning, estimated to be \$48,139. In addition, any remaining funds from 2021 be transferred for PPE and cleaning supplies costs budgeted in 2022.
- 2** The 2021 unspent budget from Donations by Council, account 01-7410-7601 be transferred to Economic Development Reserve 01-0000-2194 to
- 3** The 2021 unspent budget from Advertising and Marketing, account 01-7410-7002 be transferred to Economic Development Reserve 01-0000-2194 to offset expenses in 2022 budget.

Schedule G

**Municipality of Arran-Elderslie
2022 Capital Budget
December 31, 2022**

Budget Expenditures & Financing - December 31, 2022

Project Name & Description	Multi Year Projects		Grants/ Donations	Description - Funding Source	FINANCING		Reserve Number
	2022 Capital Budget	2023 Capital Budget			Reserves	Reserves - 2021 Projects	
2021 Municipal Projects Carried Forward							
Administration							
Accessible Back Door Overhang and Security Keypad	6,000					6,000	2104
Information Technology Upgrades (Res.25.477-2019)	18,846			Efficiency Funds (2021)		18,846	2150
Council Chambers - Furniture update to facilitate meetings	13,500			Efficiency Funds (2021)		13,500	2150
Electronic Timesheets/Scheduling Software (SRREC.21.06)	19,200		14,400	MMP Intake 2	4,800		2101
	57,546		14,400		4,800	38,346	
Environmental Services							
Storm - Stormwater Need Study & CL ECA, Chesley, Paisley and Tara	70,000			Efficiency Funds (2021)			
Arran Landfill Building (Scale House, Washroom)	100,000			balance	33,781	36,219	2124 / 21:
	170,000				93,781	76,219	2152
Health Services							
Cemetery - Cremation Garden/Foundation Repairs, Tara and Arran-Elderslie; fencing deferred	7,500	7,500				7,500	2112
	7,500	7,500				7,500	
Recreation & Cultural Services							
Buildings - Chesley Arena - Cement Work		2,500					2181
Buildings - Chesley Arena - Zamboni Gate	14,947					14,947	2181
Buildings - Chesley Lawn Bowling Club Renovation	40,500		37,000	Grant - OTF		3,500	2182
Buildings - Paisley Arena - Replace Lounge Roof	10,900					10,900	2181
Buildings - Tara - Parks - Storage Shed		20,000					2177
Buildings - Tara Arena - Cement Work		10,000					2181
Buildings - Tara Arena - Curling Club Entrance Issue	5,000					5,000	2181
Buildings - Tara Arena - Replace Addition Roof	12,000					12,000	2181
Parks - Paisley Ball Diamond Infield Work	6,000					6,000	2177
Parks - Chesley - Parks - Parking Lot for Ball/Soccer		15,000					2177
Parks - Tara Ball Diamond Backstop	11,995					11,995	2177
Parks - Paisley Tennis Court	35,817				20,817	15,000	2177
Parks - Paisley - Parks - Doc Milne Retaining Wall (remove/secure)	5,000					5,000	2177
Parks - Doc Milne Park - Paisley, build dog park	2,900		2,900	Donations			2177
Parks - Parks/Playground Resurfacing (2 parks, compliance/accessibility)		25,000					2177
	145,059	72,500	39,900		20,817	84,342	

**Municipality of Arran-Elderslie
2022 Capital Budget
December 31, 2022**

Project Name & Description	Multi Year Projects		FINANCING				Reserve Funds Number
	2022 Capital Budget	2023 Capital Budget	Grants/ Donations	Description - Funding Source	Reserves	Reserves - 2021 Projects	
Transportation Services							
Bridges - Clark Bridge - Guiderail, A13 Con 4 Arran	30,000				7,123	22,877	2122
Bridges - Youngs Bridge - E20 and E21 Removed, Sideroad 15	600,000 5,000	93,000	330,386	OCIF 2021/2022	215,567	5,000	2122 2124
Roads - Nickason Drive - Extension Clean Up, Allenford Roads - Brooks St West, Tara - Francis to School (curb, pave, storm) ** sidewalk is included in the Sidewalk Rehabilitation Study for 2022	555,300		160,660	Gas Tax 2022; RF - Gas Tax PY		394,640	2124
Fleet - Pick-up - Replace AR1 GMC 2009, Elderslie; price increase expected dueto supply/demand	55,000				10,000	45,000	2123
Fleet - One Ton Truck - Replace CH2 Dodge 2001, Elderslie	60,000				27,246	32,754	2123
Bridges - Engineered Bridge Study	32,000				8,350	23,650	2122
	1,337,300	93,000	491,046		268,286	129,281	448,687
Total 2021 Capital Projects Carried Forward	1,717,405	173,000	545,346		387,684	335,688	448,687

2021 - Grant Initiatives - Investing in Canada Infrastructure Program (ICIP)

Community, Culture and Recreation Stream							
Chesley Community Centre Roof Replacement	Project start April 1, 2024						
* the roof replacement is planned for 2024 with a total cost of \$373,760; grant funding \$274,081, municipal share \$99,679	ICIP CCR						
Paisley Community Centre 2nd Floor Rehabilitation	ICIP Covid Resilience						
2nd Floor Renovations	303,863		100,000	Stream		203,863	2181
Building - Paisley, rehabilitate lift	148,316		118,653	CCRF	29,663		2181
Paisley Town Hall Accessibility Project	193,988		142,251	ICIP CCR		51,737	2112
Accessibility lift and enhancements to the building							
Total Community	646,167	-	360,904		29,663	255,600	-
Rural and Northern Stream							
Replacement of Soper's Bridge - Structure A25 on Sideroad 20	1,053,940		669,140	ICIP Roads & Bridges	260,910	123,890	2122
Total Rural	1,053,940	-	669,140		260,910	123,890	-
Total Grant Initiatives	1,700,107	-	1,030,044		290,573	379,490	-

General Government

Municipality of Arran-Elderslie
2022 Capital Budget
December 31, 2022

Budget Expenditures & Financing - December 31, 2022

Project Name & Description	Multi Year Projects		FINANCING				Reserve Number
	2022 Capital Budget	2023 Capital Budget	Grants/ Donations	Description - Funding Source	Reserves	Reserves - 2021 Projects	
Buildings - Administrative - Municipal Office Basement Renovation (offices, washroom) ** Phase 1 - 3 offices and 2 work stations; walls and finished windows (2) ** Phase 2 - washroom, GIS and Filing areas	80,000	107,500			80,000		2112
Buildings - Administrative - Municipal Office Basement Renovation (lift) ** CCRF, Canada Community Revitalization Fund, 81.3% Funding, \$91,462	148,316		118,653	Grant - CCRF/OPG Reserve	29,663		2112
Equipment - Administrative - Citywide Maintenance Manager (service request, work order portal, preventative maintenance) ** MMP Grant - response expected January 2022	114,800		86,100	Grant - MMP	28,700		2101
Total General Government	343,116	107,500	204,753		138,363	-	

Protection Services

Fire Departments

Buildings - Paisley Fire Hall - feasibility study and pre-design ** Media release December 9th, additional OCIF funds \$335,465, consideration to apply funds plus land sale proceeds towards construction costs	15,000				15,000		2116
Equipment - Bunker Gear (23 sets); Paisley Fire Committee approved \$20,000 from Minor Capital Surplus Reserve Equipment - Helmets (23)	57,500 14,375			Minor Capital surplus carryforward \$20,000	57,500 14,375		2116-3/21 2116-3/21
TOTAL PROTECTION SERVICES	86,875	-	-		86,875	-	

**Municipality of Arran-Elderslie
2022 Capital Budget
December 31, 2022**

Project Name & Description	Multi Year Projects		FINANCING				Reserve Number
	2022 Capital Budget	2023 Capital Budget	Grants/ Donations	Description - Funding Source	Reserves	Reserves - 2021 Projects	
Transportation Services							
Roads							
Roads - HCB - Centennial Street - Chesley North End, grind and pave	46,000		44,700	Gas Tax 2022	1,300		2124
Roads - HCB - B Line, Arran - Con 8 to Con 10 Arran West, paving, top lift	162,500				162,500		2124
Roads - HCB - Con 10 Elderslie - Bruce Rd 10 to GB Line, Paving	162,500				162,500		2124
Roads - HCB - James St. Paisley - Alma to Balaklava, grind and pave	46,000				46,000		2124
Roads - LCB - Brant-Elderslie Boundary - SideRd 10 and SideRd 15, double surface treatment		325,000		Brockton - 50%			2124
Roads - Sidewalks - Rehabilitation Study, 2022 to 2026; CCRF funding has been approved for total project cost \$1,159,500 with a grant of \$750,000 and municipal share \$49,500 - covering 2022 and 2023 of the project	447,100	252,200	290,615	CCRF (2022)	156,485		2124
** Chesley - 43 segments in 2022 and 11 in 2023	149,300	38,800	97,045	CCRF (2022)	52,255		2124
** Paisley - 7 segments in 2022 and 2 in 2023	163,450	102,650	106,243	CCRF (2022)	57,208		2124
** Tara - 21 segments in 2022 and 4 in 2023	6,000	-	3,900	CCRF (2022)	2,100		2124
** Allenford - 2 segments in 2022							
Capital identified in the study for 2024 to 2026 \$1,265,450							
Bridges							
Roads - Signs - Regulatory, Warning Signs - Arran, Elderslie, Paisley, replacements	25,400				25,400		2124
Total Roads	1,208,250	718,650	542,503		665,748		
Teeswater Bridge - Paisley - Queen Street, study and design (2023 replace and street upgrades)	15,000	125,000			15,000		2122
Dyke Maintenance, Teeswater Bridge, Paisley - SVCA Proposed Project (SRDPCLK.22.01)	56,000		28,000	SVCA grant application	28,000		2122
Total Bridges	71,000	125,000	28,000		43,000		
Fleet & Equipment							
Fleet - Compact Tractor, Paisley - small tractor, blower and sander, for new sidewalks	60,000				60,000		2123
Fleet - Sweeper Truck, Elderslie - replace 1999 sweeper; leasing option is being investigated	375,000				375,000		2123
Fleet - Zero Turn Lawn Mower, Arran - replacement	28,000				28,000		2123
Total Vehicles and Equipment	463,000				463,000		

**Municipality of Arran-Elderslie
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Budget Expenditures & Financing - December 31, 2022

Project Name & Description	Multi Year Projects		Grants/ Donations	Description - Funding Source	FINANCING		Reserve Number
	2022 Capital Budget	2023 Capital Budget			Reserves	Reserves - 2021 Projects	
Other							
Land Improvements - Tara Pool, White's Ave, drainage & construct	10,000				10,000		2124
Total Other	10,000	-	-	-	10,000	-	
Storm (Catch Basin and Gutter)							
Hamilton Street, Tara and John Street to South End	200,000				200,000		2124
3rd St SW, Chesley - 4th Ave. to 5th Ave. SW, 8m	80,000				-		2124
4th Ave. SW, Chesley - 4th St. to 78th St. SW, 100m	120,000				-		2124
Total Other	200,000	200,000	-	-	200,000	-	
TOTAL TRANSPORTATION SERVICES	1,752,250	843,650	570,503	-	1,181,748	-	
HEALTH SERVICES							
Cemeteries							
Buildings - Chesley - Columbarium Addition, side vault by existing		25,000					2101
Equipment - Administrative - Digitization, Record Management Software	55,000		41,250	Grant - MMP	13,750		2101
** MMP Grant - response expected January 2022							
Total Cemeteries	55,000	25,000	41,250	-	13,750	-	
Clinics							
Buildings - Chesley Medical Clinic - roof replacement (needs assessment underway)		20,000					2141
Total Cemeteries	-	20,000	-	-	-	-	
TOTAL HEALTH SERVICES	55,000	45,000	41,250	-	13,750	-	
RECREATION & CULTURAL SERVICES							
Arena's							
Building - Chesley - replace chiller	40,000				40,000		2181
Building - Paisley, replace flooring, lobby and dressing room		55,000					2181
Building - Tara, replace flooring, lobby and dressing room		55,000					2181
Equipment - Tara, replace Edger	10,000				10,000		2181
Total Arena's	50,000	110,000	-	-	50,000	-	

**Municipality of Arran-Elderslie
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Budget Expenditures & Financing - December 31, 2022

Project Name & Description	Multi Year Projects		FINANCING				Reserve Funds	Reserve Number
	2022 Capital Budget	2023 Capital Budget	Grants/Donations	Description - Funding Source	Reserves	Reserves - 2021 Projects		
Municipal Parks								
Parkland - Paisley Docks - repair approaches to docks	20,000				20,000			2177
Parks - Paisley - Splash pad construction	175,000		175,000	CCRF/Donations				
Parks - Tara - Splash pad construction	175,000		175,000	CCRF/Donations				
Parks - Chesley - Splash pad, equipment replacement	175,000		175,000	CCRF/Donations				
** CCRF, Canada Community Revitalization Fund, approved project \$525,000, 7.5% Funding, \$393,750, municipal portion \$131,250 funded from community donations								
Parks - Chesley Trailer Park, upgrade water and hydro services	60,000							
Total Municipal Parks	545,000	60,000	525,000		20,000	-	-	
Recreation - Other Buildings								
Buildings - Arkwright Hall, replace furnace	15,000							
Buildings - Pool - Chesley, replace pool liner	25,000				25,000			2112
Buildings - Pool - Chesley, portable pool lift	36,960		29,568	CCRF	7,392			2112
Buildings - Pool - Tara, find and repair leaks	10,000				10,000			2112
Buildings - Pool - Tara, portable pool lift	36,960		29,568	CCRF	7,392			2112
Total Recreation - Other Buildings	108,920	15,000	59,136		49,784	-	-	
TOTAL RECREATION & CULTURAL SERVICES	703,920	185,000	584,136		119,784	-	-	
TOTAL MUNICIPAL CAPITAL PROJECTS	4,658,566	1,354,150	1,945,988		1,928,204	335,688	448,687	
TOTAL CAPITAL EXPENDITURES	6,358,673	1,354,150	2,976,032		2,218,777	715,178	448,687	
							6,358,673	
2021 Capital Comparison	4,911,123		1,662,035		1,530,152	1,095,857	623,079	

**Municipality of Arran-Elderslie
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Budget Expenditures & Financing - December 31, 2022

Project Name & Description	Multi Year Projects		FINANCING				Reserve Number
	2022 Capital Budget	2023 Capital Budget	Grants/Donations	Description - Funding Source	Reserves	Reserves - 2021 Projects	

WATER AND SEWER SERVICES

2021 Water Projects Carried Forward

Fleet - GMC 4x4, replacement of W5 2009, price increase expected due to supply/demand	55,000				10,000		45,000	
Fleet - New Truck, support staff increase, price increase expected due to supply/demand	55,000				10,000		45,000	
Fleet - New pipe trailer, WT-21	10,000						10,000	
Equipment - Replace Antenna/Cable - Chesley & Paisley Tower	15,000						15,000	
Equipment - Replace Antenna/Cable - Tara Tower	15,000						15,000	
Equipment - Chesley - Shop - work benches, shelving, pressure washer, eavesfrough and gutterguard	20,000						20,000	
Water Wells - A&E Water Plant - Chesley, Community Park #4 Well, drill new well, develop aquifer (replace #1)	525,000				300,000		225,000	
Total 2021 Water Projects Carried Forward	695,000	-	-	-	320,000	-	375,000	2136

2021 Sewer Projects Carried Forward

Pumps - Paisley - RAS Pump #1, rebuild	5,000						5,000	
Pumps - Paisley - RAS Pump #2, replace	5,000						5,000	
Pumps - Paisley - Gearbox Clarifier #1, new	25,000						25,000	
Pumps - Paisley - Gearbox Clarifier #1, new	25,000						25,000	
Pumps - Chesley - North End L.S. Pump #1, rebuild	12,000						12,000	
Pumps - Chesley - North End L.S. Pump #2, rebuild	12,000						12,000	
Pumps - Chesley - River Side L.S. Pump #1, rebuild	20,000						20,000	
Pumps - Chesley - River Side L.S. Pump #2, rebuild	20,000						20,000	
Pumps - Tara - Mill Street L.S. Pump #1, replace	20,000						20,000	
UV System - Install UV System (changed from a Dechlorination system)	225,000						225,000	
Building - PSP Coverall Building (pending completion of UV system)	75,000						75,000	
Equipment - Paisley - Natural Gas Generator P.S.P. (pending Natural Gas Project)		75,000					-	
Aeration - Paisley, Digester #3	7,500						7,500	
Total 2021 Sewer Projects Carried Forward	451,500	75,000	-	-	-	-	451,500	2131

**Municipality of Arran-Elderslie
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Budget Expenditures & Financing - December 31, 2022

Project Name & Description	Multi Year Projects		FINANCING				Reserve Number
	2022 Capital Budget	2023 Capital Budget	Grants/ Donations	Description - Funding Source	Reserves	Reserves - 2021 Projects	
Water Financial Plan (2022)							
Watermains - 3rd St SW, Chesley - 4th Ave. to 5th Ave. SW, includes road portion; Sidewalk portion included in Sidewalk Rehabilitation Study		79,860			-		
Watermains - Queen Street, Paisley - Bridge to Church, 140m		142,800			-		
Watermains - 4th Ave. SW, Chesley - 4th St. to 78th St. SW, 260m, includes road portion; Sidewalk portion included in Sidewalk Rehabilitation Study		262,920			-		
Watermains - Francis Street, Tara - Elgin to Brook W., 280m		242,760			-		
Total Water Financial Plan	-	728,340	-	-	-	-	2136

Sewer Financial Plan (2022)

Equipment - Storage, Chesley - cabinet/shed (10x10) for Arena East; enclose electrical panels	4,590				4,590		
Equipment - Confined Spaces, Tara; tripod, harness, etc.	6,630				6,630		
Sewer - Lift Stations - Chesley, Floats for Arena East	5,100				5,100		
Sewer - Lift Stations - Chesley, Arena East L.S. Pump #1	15,300				15,300		
Sewer - Lift Stations - Chesley, Arena East L.S. Pump #2		15,300			-		
Sewer - Pumping Station - Chesley, Alum Pump #1	4,590				4,590		
Sewer - Pumping Station - Chesley, South End Electrical Controls	10,200				10,200		
Sewer - Sewer Mains - Francois St., Tara - Matilda to Brook W, 280m		71,400			-		
Sewer - Sewer Mains - Queen St., Paisley - Bridge to Church, 140m		76,500			-		
Sewer - Sewer Mains - 3rd Street W, Chesley - 4th Ave to 5th Ave SW, 80m, includes road portion	92,100				92,100		
Sewer - Sewer Mains - 4th Ave SW, Chesley - 4th St. to 7th St. SW, 260m, includes road portion	302,700				302,700		
Total Sewer Financial Plan	441,210	163,200	-	-	441,210	-	2131

**Municipality of Arran-Elderslie
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Budget Expenditures & Financing - December 31, 2022

Project Name & Description	Multi Year Projects		FINANCING				Reserve Number
	2022 Capital Budget	2023 Capital Budget	Grants/ Donations	Description - Funding Source	Reserves	Reserves - 2021 Projects	
New Projects - Water							
Buildings - Chesley, Paisley, Tara - gas installation, heat, generators	25,000				25,000		
** Locations include: Chesley - North End Lift Station, Riverside Lift Station, Riverside Shop, South End, and Water Plant; Paisley Albert Street Lift Station; Ross Street Lift Station and George Street Sewage Plant							
Buildings - Storage, Chesley Riverside - major repairs to building	85,000				85,000		
Equipment - A&E Water Plant - Rotork modulationg valve truck fill station	10,000				10,000		
Equipment - A&E Water Operations - Neptune water meter equipment, efficiency/back-up to system; 2nd set	12,500				12,500		
Equipment - A&E Water Operations - Hand Held Equipment, replace high range collimeter, turbidity	25,000				25,000		
Equipment - Chesley - Water Tower - install mixer for water quality and aeration; efficiencies	30,000				30,000		
Reservoirs - Water Towers - replace pressure transducers	5,000				5,000		
Treatment Plant - A&E Water Plant, replace original gaskets	15,000				15,000		
Treatment Plant - A&E Water Plant, Chesley, replace original dialers	15,000				15,000		
Treatment Plant - Tara, replace original dialers	15,000				15,000		
Watermains - Hamilton Street, Tara - John St. to South End, 450m, 6-8" main, roadwork with patch asphalt	42,600		31,239	ICIP Green	11,361		
** Investing in Canada Infrastructure Program: Green, 73.33% funding \$312,386 - approval pending							
Total New Projects - Water	280,100	383,400	31,239		248,861	-	2136

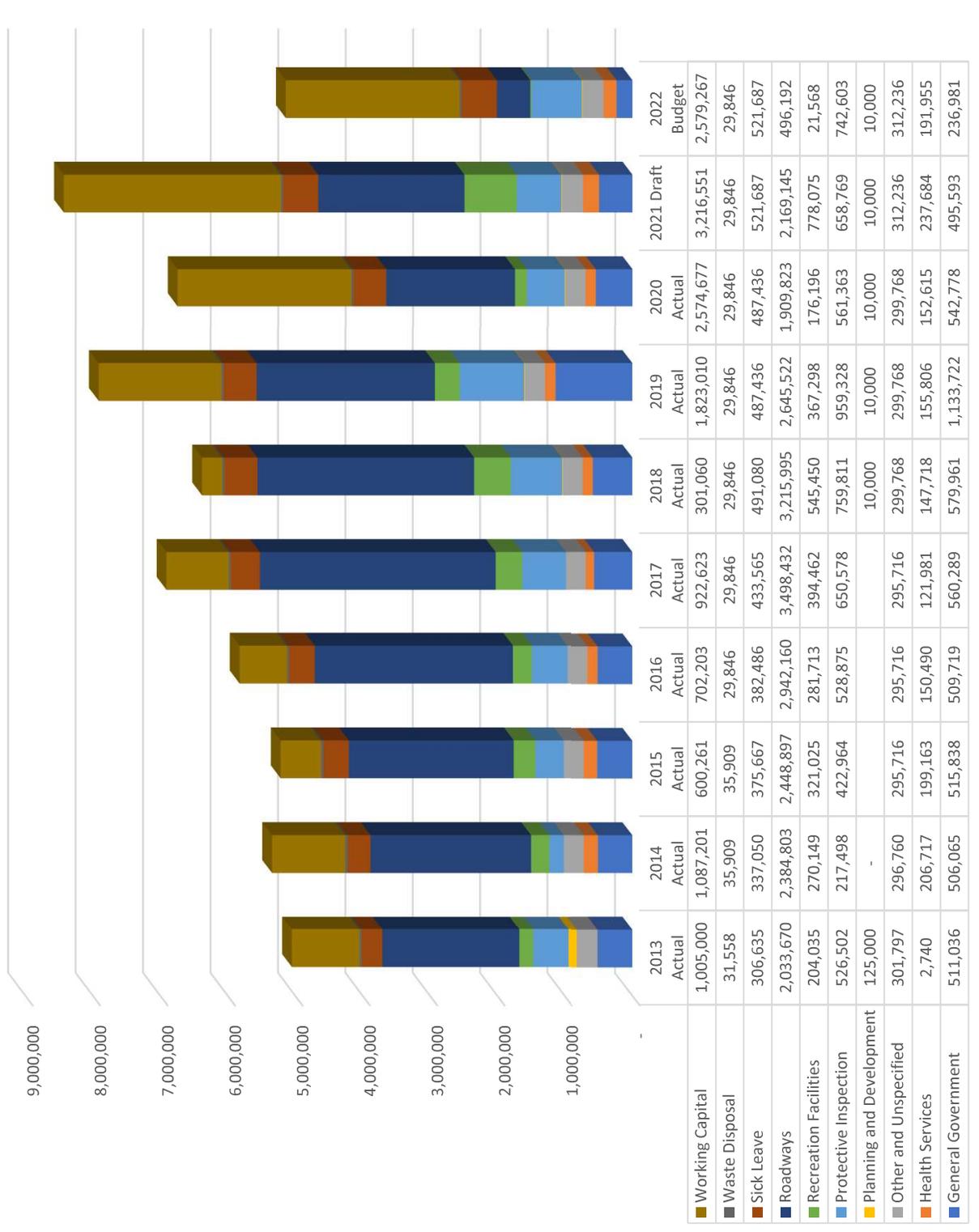
**Municipality of Arran-Elderslie
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Budget Expenditures & Financing - December 31, 2022

Project Name & Description	Multi Year Projects		FINANCING				Reserve Number
	2022 Capital Budget	2023 Capital Budget	Grants/ Donations	Description - Funding Source	Reserves	Reserves - 2021 Projects	
New Projects - Sewer							
Sewer- Treatment Plant Paisley- Replace Window/Door/Roofing/Heat connection natural gas	50,000	20,000			50,000		
Sewer - Lift Station, Arena East, two sewage pumps and electrical work, replacements	30,000				30,000		
Sewer- Lift Station Paisley, Albert Street, SCADA System (new), remote access computer	40,000				40,000		
Sewer- Lift Station Tara Mill Street New Pump	20,000				20,000		
Sewer- Treatment Plant Chesley- New Alum Tank	20,000				20,000		
Sewer- Sewer Mains Chesley Smoke Testing for Illegal Connections	35,000				35,000		
Total New Projects - Sewer	195,000	20,000	-	-	195,000	-	2131
Total Water and Sewer Services	2,062,810	1,369,940	31,239	-	1,205,071	826,500	-
						2,062,810	

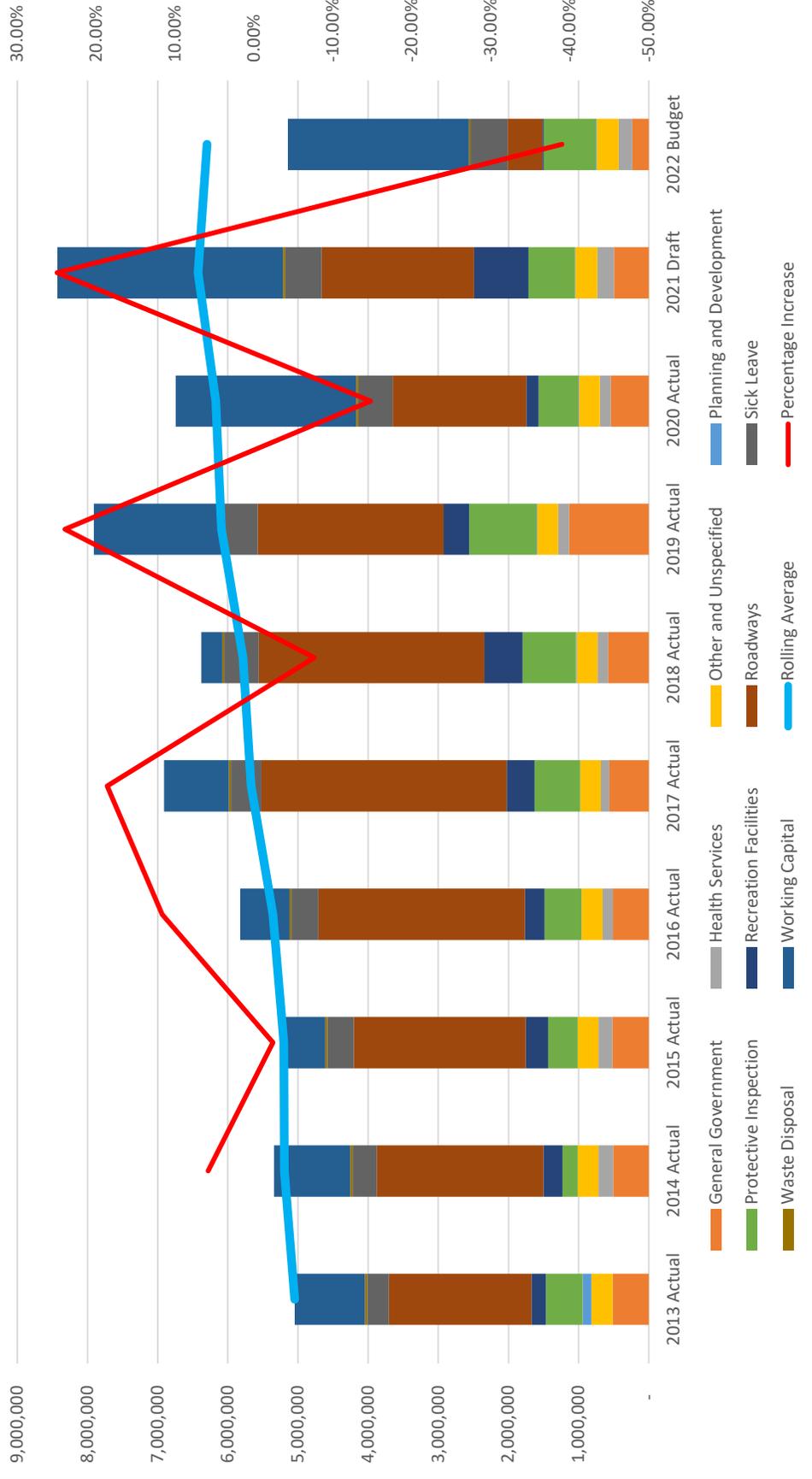
Schedule H

History of Municipal Reserves funded by Taxation 2013 to 2022



Schedule H

History of Municipal Reserves funded by Taxation
 (Includes MMAH Efficiency Modernization Funds, 2019)
 2013 to 2022



Schedule H

History of Reserves funded by User Fees (Building, Water & Sewer) 2013 to 2022

