



MUNICIPALITY OF ARRAN-ELDERSLIE

STAFF REPORT

COUNCIL

December 14, 2020

SRFIN.20.57

SUBJECT: 2021 Draft Operating and Capital Budget

RECOMMENDATION:

Be It Resolved,

- 1) That SRFIN.20.57 be received – 2021 Draft Operating and Capital Budget, and,
- 2) That Council supports the recommendations of this report, and
- 3) That staff prepares analysis of the proposed tax rate impact when information becomes available.

Submitted by:

Reviewed by:

Tracey Neifer
Treasurer

Bill Jones
CAO/Clerk

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.

COMMENTS:

I would like to thank the management team for their assistance and collaboration in compiling the departmental operating and capital budgets and for the provision of comments with respect to 2020 operational variances and new initiatives planned for 2021.

The operating budget presented includes comparative data for 2020 as of December 9th, noting that the figures are draft as the regular month end reviews for November and December have not yet been completed. The budgets presented are inclusive of all departments except for:

- ✓ **Building** – presented under a separate report, SRFIN.20.58, to be presented in January
- ✓ **Sewer** – a Financial Plan to be presented in January for 2021-2026
- ✓ **Water** – budget has been established under the Water Financial Plan 2021-2026, SRFIN.20.51, November 9, 2020

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

- ✓ A review of September 30th annualized results and 2020 Budget
- ✓ Fire services are comparable with 2020 budgeted call volume
- ✓ 1.75% wage rate increase, following Arran-Elderslie's collective agreement for union employees. This has also been applied to the Fire Fighters and Management
- ✓ 2% inflation on materials and supplies
- ✓ 10% increase on insurance, based on 2020's renewal experience
- ✓ 11% increase on heat and hydro, based on a MFOA presentation and energy consult
- ✓ Inclusion of direct costs attributed to Covid-19 pandemic – administrative and PPE
- ✓ Assumption that training, education, and conferences will resume in 2021
- ✓ 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 a three-year trend was reviewed to inform an inflationary increase for 2021

The supporting tax rate by-law has not been provided at this time and will be brought forward at a subsequent meeting after the planned Public Meeting in January, and once the assessment values and County tax rates are known.

The budgetary comments noted in the body of this report is intended to provide

Council with an overview of the 2020 departmental achievements, identification of significant variances and new initiatives that have been put forward as priorities for 2021.

FINANCIAL/STAFFING/OTHER IMPLICATIONS:

2021 Operating Budget

The 2021 Operating Budget presented in this report reflects a net increase of \$3.2% or \$179,874. Tax rate impacts have not been quantified, pending receipt of the assessment roll and the County tax rates. The following chart provides an overview by key service area of the taxation requirements to fund municipal operations. Net (Expenditure) indicates the reliance on taxation revenue. The budget also proposes for a net transfer to reserve of \$917,587 to assist with the 2021 capital projects, which is an increase of \$47,528 compared to 2020's budget.

The Corporation of the Municipality of Arran-Elderslie					
DRAFT 2021 Operating Budget					
Comparative Data as at December 9, 2020					
	Net Revenue (Expenditure)			Budget Impact	
	2020 Budget	2020 YTD Actual	2021 Budget	Increase (Decrease)	% Budget Change
General Government	718,969	549,336	704,881	14,088	-2.0%
Protection Services	(1,786,927)	(1,533,708)	(1,818,008)	31,081	1.7%
Transportation Services	(2,378,472)	(1,971,475)	(2,373,814)	(4,658)	-0.2%
Environmental Services	(10,372)	37,646	(57,810)	47,438	457.4%
Health Services	(2,592)	(15,625)	(13,211)	10,619	409.7%
Recreation & Cultural Services	(1,004,889)	(733,823)	(1,028,672)	23,783	2.4%
Planning & Development Services	(245,444)	(160,295)	(255,439)	9,995	4.1%
	(4,709,727)	(3,827,944)	(4,842,073)	132,346	2.8%
Transfer to Reserves (General Government)	(870,059)	(870,059)	(917,587)	47,528	5.5%
	(5,579,786)	(4,698,003)	(5,759,660)	179,874	3.2%

2021 Capital Plan

The 2021 Capital Plan totals \$5,098,998 of which \$2,038,228 is related to specific grant applications with ICIP, Investing in Canada Infrastructure Program, some of which are still awaiting notification of approvals. The following chart provides an overview by key service area and the source of financing for these initiatives, with comparison to the 2020 Capital Plan.

	2020 Capital Plan	2021 Capital Plan	Grants & Donation	Reserves 2021	Reserves 2020	Reserve Funds
General Government	325,128	207,073	-	59,000	148,073	-
Protection Services	540,000	110,261	-	20,261	90,000	-
Transportation Services	1,805,800	1,956,158	206,377	731,148	395,554	623,079
Health Services	-	31,000	-	31,000	-	-
Recreation & Cultural Services	331,286	756,278	185,500	437,405	133,373	-
	3,002,214	3,060,770	391,877	1,278,814	767,000	623,079
Grant Initiatives	1,528,127	2,038,228	1,270,158	439,213	328,857	-
	4,530,341	5,098,998	1,662,035	1,718,027	1,095,857	623,079

The 2021 Capital Plan includes the projects approved in 2020 that will be finalized in 2021 and the financing of these initiatives has been identified by the “Reserves 2020” as noted above. Details of which are available in Section 11 – Capital Plan.

2021 Reserves

The operating budget contains provisions for unspent funds from 2020 to be used to offset operational costs in 2021, as well as an allocation of the 2020 Safe Restart Funds for Covid-19 to be applied to ongoing pandemic related expenses in 2021. These amounts will be transferred to Reserves for December 31, 2020. After taking into account operating and capital budgets for 2021, the following is a summary of the impact on the municipality's reserves:

Continuity of Reserves	
Preliminary Balance, December 31, 2020	<u>(6,692,235.50)</u>
** before year-end adjustments	
Adjustments Proposed for 2020:	
Capital projects	(1,095,857.00)
Operating funds	(57,590.00)
Safe Restart Funds	<u>(62,740.61)</u>
	<u>(1,216,187.61)</u>
2021 Operating Budget:	
Transfers to Reserves	(1,299,928.95)
Transfers to Operations	<u>166,839.61</u>
	<u>(1,133,089.34)</u>
2021 Capital Budget	<u>2,813,884.00</u>
Proposed Balance, December 31, 2021	<u>(6,227,628.45)</u>
Net Decrease in Reserves	<u>464,607.05</u>

The most significant impact on reserves is the use of funds to finance capital projects each year. The impact on reserves for new projects in 2021 is \$1,718,027 which exceeds the allocation of the tax levy for capital purposes. Staff have reviewed their capital projects and have deferred the following two initiatives in order to reduce the reserve impact, so they have been excluded from the 2021 Summary of Capital Projects and the above continuity:

- ✓ Replacement of a 1999 Sweeper Truck - \$375,000
- ✓ Paisley Arena Ice Resurfacer - \$89,200

To assist with the budget discussions, staff have provided their priority ranking on each project, and will work with Council to provide any further reductions requested.

The body of this report has been presented by key service areas:

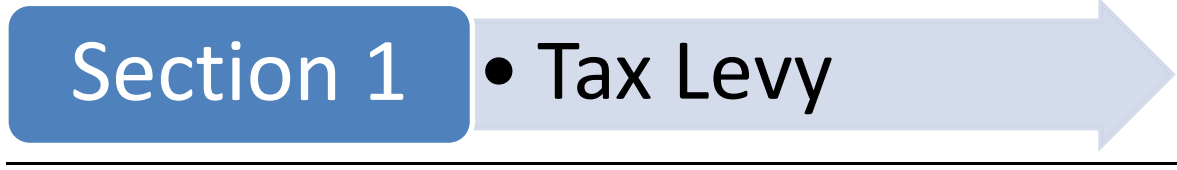
Section 1	• Tax Levy
Section 2	• General Government
Section 3	• Protection Services
Section 4	• Transportation Services
Section 5	• Environmental Services
Section 6	• Health Services
Section 7	• Recreation & Cultural Services
Section 8	• Planning & Development
Section 9	• Overview
Section 10	• Operating Budget
Section 11	• Capital Plan
Section 12	• Reserves

CONCLUSION:

That Council approve the recommendations as set out in this report.

Section 1

• Tax Levy





Tax Levy

Planning for 2021 is unique as this is the first year since 2008 that the increase in market value assessment is not being “phased-in” over a four-year cycle. The assessment roll is a living data set and is continually evolving in response to real-world market and property changes. There are two factors that affect the assessment base and our tax outcomes:

- ✓ Growth – positive or negative, this reflects the value increase or decrease associated with a change to a property’s state, use or condition.
- ✓ Valuation Change – which is captured by reassessment and driven by changes in the real estate market over time.

The property assessment for 2021 will be based on the same assessment values as 2020, plus any impacts from growth (the change in state of the property). The Assessment Change Profile as prepared by MPAC has been provided for information. A more detailed analysis will be prepared with the presentation of the final operating budget.

Arran-Elderslie - Assessment Change Profile 						
Tax Yr		Property Count	Phased In CVA	% Change	Dest CVA	% Change
➤ 2016 CVA						
2020	In-Year	4,034	1,141,671,600	0.67%	1,141,671,600	0.67%
2020	Roll	4,026	1,134,050,400	7.27%	1,134,050,400	0.78%
2019	Roll	3,988	1,057,211,469	8.43%	1,125,266,000	1.25%
2018	Roll	3,988	975,004,468	8.47%	1,111,390,400	0.75%
2017	Roll	3,980	898,865,271	6.59%	1,103,147,600	30.82%
▼ 2012 CVA						

Arran-Elderslie - Typical Property Value (*2016 CVA) 			
Property Description	Property Code(s)	Average Value	Median Value
Single Family Home	301	\$192,819	\$184,000
Multi-Residential	340, 341, 352, 361, 374	\$973,154	\$678,000
Condominium	370	\$66,000	\$65,000
Water Front	313, 391	\$351,000	\$304,500

*At time of roll return for 2020 tax year.

For budgeting purposes, a 3% levy increase has been proposed:

- ✓ 2020 Municipal Tax Levy from rateable assessment \$5,394,786
- ✓ 3.2% Levy increase \$159,874
- ✓ 2021 Municipal Tax Levy from rateable assessment \$5,489,005

Section 2 • General Government

General Government

The Municipality of Arran-Elderslie is home to 6,800 residents within the three communities of Chesley, Paisley and Tara and the former Townships of Arran and Elderslie. Operations are governed by 7 elected officials that make decisions regarding the management of services for residents and over 50 staff members that carry out the day to day activities of the Municipality.

General government is inclusive of Council, Program Support for financial functions and administrative responsibilities, and Geographic Information System mapping (GIS).

Council

Council expenditures for honorariums and benefits assumes the same volume and frequency of meetings as occurred in 2020. The budget increase is for membership fees for AMO and Wind Turbine Group, that were not previously included in the budget, but costs were incurred. The 2020 budget was understated in this area. A transfer to reserve for election costs is recommended at \$6K per year to ensure funds are available. The reserve balance at December 31, 2021 will be \$24,000.

Program Support

Revenues in Program Support are comparable to 2020 and reflects the decline in bank interest rates which we have seen decrease from 2.25% to 0.75% over the past 10 months. Staff are continuing to monitor and will be reviewing the municipality's investment policy and strategy going forward. Overall, expenses have a net increase of \$15K. While wages and benefits have increased for the change in staff complement, there has been an offsetting reduction in contracted services.

In 2020, with the closure of the municipal office, two initiatives were implemented to assist the community and vendors:

- ✓ A change in payment method for vendors – transitioned from a cheque to EFT (Electronic Fund Transfer)
- ✓ Online donation form and ability to make donations to municipal or community projects through online banking (for example, Paisley Christmas Light Project and Tara Pedestrian Bridge
 - https://www.arran-elderslie.ca/en/explore-and-play/Community_Projects.aspx

GIS

With ongoing requirements and regulations around asset management and asset management plans, the function of the GIS department continues to expand. As a result, there is an increase in both revenues and expenses in the upcoming year.

Most notably is an increase in contracted services (\$41K). Firstly, the continuation of the work started in 2020 to update the asset inventory database and to prepare an asset management plan to meet the requirements of O.Reg. 588/17 by July 1, 2021. An application has been submitted to the Federation of Canadian Municipalities (FCM) for the Municipal Asset Management Plan (MAMP) grant to cover these costs. The results of the grant application are unknown at this time. As a result, the full amount of the contract has been reflected in the operating budget. Secondly, additional work is needed to continue to update our GIS mapping which would be completed as a contracted service. The budget continues to provide for the assistance of a student; however, the budget has been reduced by \$10K.

The operational costs of GIS have been subsidized by reserves (\$30K) held by Building, Transportation and Water/Sewer departments, as there are operational benefits from the GIS mapping and asset management planning for those departments. Given that the contracted services were budgeted for in 2020, and that there are unspent funds in this area, it is recommended that the unspent funds for Asset Management/GIS are transferred to Reserve for use in 2021. The 2021 budget includes additional reserve transfers of \$35K to offset the cost of contracted services.

Recommendation: That the unspent funds from Asset Management/GIS be transferred to Reserve in 2020.

Transfer from/to Reserve consists of the following:

- From Reserve
 - \$19,575 Municipal Innovative Council, Res.25-470-2019 approved the allocation of Efficiency Funds for 3 years, 2020-2022 at \$19,575 per year
 - \$1,933 E-Scribe, Res.25-471-2019 approved the allocation of Efficiency Funds for 3 years, 2020-2022 to cover the initial implementation and 2 additional years for maintenance and support.
 - \$21,890 Phase 1 Safe Restart Agreement, that funds from 2020 be deferred to offset wages and supply costs related to Covid-19 pandemic.
- To Reserve
 - \$960,986 is planned to offset the capital projects identified by staff for 2021. With the adoption of the 2021 Capital Plan, the allocation to Reserve will be distributed based on the departmental capital requirements.

Recommendation: That funds from Phase 1 Safe Restart Agreement received in 2020 be transferred to reserve in 2020 sufficient to cover municipal costs (wages, benefits and supplies) budgeted for across the various municipal departments in 2021.

Section 3

• Protection Services

Protection Services

Fire Departments

Arran-Elderslie is serviced by three volunteer fire departments and the Ontario Provincial Police. Over 75 volunteer firefighters from the Chesley and Area Fire Department, Paisley and Area Fire Department and Tara-Arran Fire Department keep our residents safe and are on call 24/7.

Our fire departments have seen an increase in fire calls year-to-date as compared to the same time frame in 2019. The following call volumes have been noted for 2020:

- ✓ Chesley – 63 compared to 60 in November, (total 2019 – 80, 2018 – 77)
- ✓ Paisley – 52 to November (total 2019 – 76)
- ✓ Tara – 57 to November (total 2019 – 41, 2018 – 34)

The increase in fire calls impacts several expenses, including wages, fuel, equipment repairs and other direct supply costs. The frequency of calls is not predictable for determining operational costs. The budgets proposed have resulted in an overall increase of \$72K, of which \$40K is related to the Fire Services Review and recommendations. The Fire Services Review has been addressed in a separate report, SRCAO-CLK.20.38, December 14, 2020.

Each of the respective Fire Department Committee's have met to review and approve the operating budgets presented within this report. Common elements that have been proposed:

- ✓ To transfers to Reserves in 2020 sufficient funds from the Safe Restart Agreement to offset costs expected in 2021 for wages and supplies related to Covid-19 pandemic
- ✓ To transfer to Reserves the unspent boot allowance in 2020 in order to apply the funds to the budget in 2021. The Fire Chiefs are working collaboratively to shop locally and get the best price for a standard boot.
- ✓ Since the inception of the Bell lease agreement, the revenues generated of \$8.5K per fire department, have been transferred to reserves. This has continued for 2021.
- ✓ Assumption that training, education, and conferences will be reflective of a normal year and will not be affected by the pandemic.

Recommendation: that the unspent boot allowance for fire services be transferred to reserves for 2020 and applied to expenses in 2021.

Recommendation: as adopted for the 2020 budget, that the annual wage rate increase for the firefighters follow that of the municipal collective agreement for union employees, effective January 1, 2021 and subsequent years.

The Paisley Fire Department provides services to the municipalities of Brockton and

Kincardine, and as it has been past practice 50% of their contributions has been transferred to reserves (\$57.6K).

A capital plan needs to be undertaken to assess the needs of each of the fire departments with regards to the replacement of fire trucks, SCBA, bunker gear and other identified equipment. This will be reviewed after the completion of the Asset Management Plan in July 2021 in conjunction with the development of a capital policy distinguishing between a capital asset and minor capital.

Conservation

The municipality receives services from the Saugeen Valley Conservation Authority and the Grey Sauble Conservation Authority. The respective budgets in these areas is based on proposed budgets by each of these organizations.

Police

Arran-Elderslie has a contract with the Ontario Provincial Police to handle all policing needs. We are serviced by the South Bruce O.P.P detachment.

The annual costs are based on the OPP's Annual Billing Statement, \$1,159,123. The cost per property has increased from \$349.18 to \$349.87, based on 3,304 properties in 2020 to 3,313 in 2021.

Other

Animal Control has reduced revenues to reflect actual results in 2020, and expenses have been reduced accordingly.

Crossing Guards are anticipated to return to normal operations in 2021.

Emergency Measures, no planned changes in service or operational costs.

Property Standards

Property standards are now managed through a shared service arrangement with the Township of Chatsworth, which has resulted in a reduction in the departments operational budget for 2021.

Section 4

- Transportation Services

Transportation Services

Transportation services operates with three road crews operating from shops in Elderslie, Paisley & Tara. Roadwork includes winter/summer maintenance, storm drains, sweeping, streetlights, sidewalks, parks, bridges, culverts, resurfacing, line painting, grading, dust control, signs, vehicles, etc.

The more significant variances in this area are noted as:

- ✓ Administration – transfer from reserve, \$4,000 to cover pandemic costs.
- ✓ Administration – Union, wages and benefits are reflective of 2020 operations and staffing levels.
- ✓ Bridges – similar to 2020, provision has been made for a transfer to reserves of \$120K to address Master Plan outcomes.
- ✓ Gravel – resurfacing costs have been planned for \$420K compared to \$390K in 2020, to allow for an increase in quarry tonnage to 18,000/10,000 A-gravel. This will provide for a budget reduction of \$4K for dust control.
- ✓ Hardtop – maintaining current service levels.
- ✓ Parking – maintaining current service levels.
- ✓ Roadside – increase of \$19K allows for additional tree maintenance and roadside brush removal.
- ✓ Safety – increase in budget is reflective of 2020 activity levels for material supply costs.
- ✓ Saugeen Mobility & Regional Transit – as we have not received communications for 2021, a three-year average rate increase of 6.51% has been applied.
- ✓ Shop – budget reduction reflects 2020 staffing allocated to this area.
- ✓ Streetlighting – maintaining current services, which includes the transfer of LED streetlight consumption savings to reserves, \$56K. Refer to SRFIN.20.20 LED Streetlight Project, March 9th, 2020. With the 2021 budget allocation, the financing of the 2015 LED project (\$454K) has had repayments to the Working Capital Reserve of \$233K, leaving a balance of \$221K. It is recommended that the annual departmental surplus be transferred to reserves annually.
- ✓ Vehicles – maintaining current service levels.
- ✓ Winter Control – maintaining current service levels for 2021. The net budget reduction is reflective of the costs recovered for external services provided for sand/salt and snow removal which has been budgeted for \$17.5K. A reserve for Winter Control has been established with a balance of \$94K. Additional reserve transfers have not been provided for in the 2021 budget.

Recommendation: that the annual operating surplus for Streetlights be transferred to Working Capital Reserve until such time that the financing of the 2015 LED Project has been repaid.

Section 5

- Environmental Services
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Environmental Services

Sewer and Water Services

Water Services have been included in the Financial Plan as presented to Council on November 9, 2020 SFRIN.20.51.

Sewer Services is currently under review with a Financial Plan to come to Council in January.

Source Water Protection

Source Water Protection is related to the monitoring of wells to ensure safe drinking water. These services are provided through an agreement with Grey Sauble Conservation Authority Risk Management. These costs are funded by water reserves for 2021.

Garage Collection, Disposal and Recycling

There are two landfill sites within the municipality, one in Arran which is an active site and Chesley, which is a closed site that provides a depot for compost, scrap metal and tires. Services for garbage collection are contracted out to Bruce Services Sales and Rental. Recycling services is provided by Bruce Area Solid Waste Recycling (BASWR) which is a non-for-profit organization dedicated to improving the environment of their customers. Arran-Elderslie is a member municipality of this organization.

In September 2019, the contract with Bruce Service Sales and Rentals was renewed for another 3-year term with an annual increase of 1.8%.

Waste Disposal revenue and expense has been adjusted to reflect trends expected to mirror those of 2020.

The Recycling services provided by BASWR has been estimated at a 5% increase, based on a three-year trend of 6.53%. 2021 information was not available when the report was prepared.

Section 6 • Health Services

Health Services

The Paisley and Chesley Medical Clinics enable residents to receive a variety of healthcare services close to home. The Municipality maintains several cemeteries throughout Arran-Elderslie and these cemeteries provide different interment options. Our cemeteries are important cultural heritage sites.

The Clinic budgets are reflective of inflationary changes and are comparable to 2020 operations.

The Chesley and Tara Cemetery budget reflects a decrease in revenue, which is based on current year activity being reflected in the 2021 budget. Operating expenses across each of our cemeteries is expected to be in line with 2020 service levels.

Section 7

- Recreation & Cultural Services
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Recreation and Cultural Services

Arran-Elderslie Recreation strives to provide programs, services and facilities to people of all demographics to help residents maintain healthy active lifestyles. Community facilities include community centres, halls, arenas, ball diamonds, outdoor swimming pools, soccer fields, recreation programs, events, library and museum facilities in the Town of Chesley, and the Village of Paisley and Tara.

Although a challenging year navigating the COVID coaster, the Recreation Department was successful with the following achievements:

- 1) The Foundry Chimney in Paisley was refurbished with assistance from the RED Funding program.
- 2) An accessible washroom was installed in the Paisley Town Hall with partial funding through the Enabling Accessibility Fund.
- 3) Dr. Milne Park had some work completed with substantial weed eating and rebuilt stairs.
- 4) Dehumidification systems have been ordered and will be installed at the Paisley & Tara Community Centre's before year end.
- 5) A new Olympia has been ordered and set to arrive in February 2021 for the Tara Community Centre.
- 6) The Recreation Master Plan has begun and will provide a roadmap for recreation services for the next 10 years.

Facilities, Parks and Recreation Department was significantly impacted by the Covid-19 pandemic of 2020 with the restrictions on programs and facility use, resulting in the closure of facilities and cancellation of recreation programs, day camp and swimming programs. The year-to-date revenue across this department is \$317K compared to a budget of \$565K. The 2021 budget has been prepared with the assumption that services will proceed as normal.

A few other variance comments to note:

- ✓ Parkland/Recreation - budget increase is reflective of service levels provided in 2020.
- ✓ Administration - budget includes a transfer from Reserve of \$22K to offset wages, benefits and supply costs associated with Covid-19.

The Chesley Trailer Park, in 2020 we started planning for upcoming work (waterlines and hydro) that is needed with the establishment of a reserve of \$25K. In 2021, the net operational surplus (\$14K) is recommended to transfer to reserve.

Section 8

- Planning & Development
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Planning and Development

The Bruce County Planning Department carries out planning activities for the Municipality of Arran-Elderslie. We have multiple plans and by-laws that outline how land in our Municipality can be used and the long-term plans for our land. The Economic Development Department carries out projects with businesses, future businesses, and the community to facilitate and contribute to the long and short-term growth of the Municipality.

Gravel Pit

Expenditures are reflective of 2020 service levels, with the addition of a second gravel pit lease agreement.

Natural Gas Project

The Municipality's of Kincardine, Arran-Elderslie, and the Township of Huron-Kinloss have been working together over the past 5+ years through a cost sharing arrangement, to bring natural gas into the area. The budget provides for costs that may be incurred.

Downtown Decoration

With a focus on downtown revitalization projects over the past 2 years, the budget is reflective of staff and material costs necessary to maintain the downtown and help with projects.

Economic Development

Economic Development's budget is largely driven by the community projects that are established each year. The project accomplishments for 2020 consist of:

- ✓ Municipal website project completed, and new website launched
- ✓ Development and implementation of Arran-Elderslie Youth Council
- ✓ Development of Economic Development Strategic Plan to guide Economic Development initiatives for the next 5 years
- ✓ Adoption of Paisley Business Recruitment Strategy and 'Express Your Talents' theme
- ✓ Downtown Revitalization Projects
 - Chesley- New hanging baskets for downtown, Big Bruce shaped bike racks
 - Paisley- Gingerbread Christmas lights

- Tara- Landscaping around pavilion, Downtown signage
- ✓ Bruce County Spruce the Bruce COVID-19 Business Grants Promotion
- ✓ #PicturePaisley promotion
- ✓ Chesley Horticultural Society Elliott Park Project
- ✓ Physician Recruitment 'Virtual Tour' of Arran-Elderslie

New projects planned for 2021:

- ✓ **Business Advertising Support for Paisley Teeswater Bridge Construction**
 - In collaboration with Bruce County Environmental and Transportation services and Bruce County Planning and Development, a marketing and business support plan will be developed to assist the community as well as businesses during the construction period. The Economic Development Strategic Plan currently being developed will outline examples of communities who have dealt with similar situations and best courses of action. \$1,000 is budgeted in 2021 to prepare for the 2022 Paisley Teeswater Bridge construction project. This could be allocated to signage, social media marketing, an advertising campaign, meetings with business owners and additional tools.
- ✓ **Community Investment Packages- Tara and Chesley**
 - Investment packages to attract businesses as well as developers will be created in 2021 for Chesley and Tara. This will be a similar package to the Paisley Pitch Kit developed in 2020 for Paisley through the Business Attraction Strategy. \$800 to develop, design, print and distribute packages is budgeted in 2021.
- ✓ **Storefront Marketing Package**
 - The Storefront Marketing Package will be offered to fill and stage empty storefronts in downtowns to display the potential of the building, promote 'wish list' businesses and share Economic Development contact information. Empty storefronts will be staged with small pieces of furniture and signage. This program is building on the 'Imagine Your Business Here' signs developed in 2019. \$2,500 is budgeted to purchase small pieces of furniture and signage in 2021, with the intent to utilize these pieces in years to come. This program has had success in Brockton with attracting businesses as well as encouraging building owners to 'spruce up' storefronts. If grant opportunities arise, applications will be submitted for this program.
- ✓ **First Impressions Community Exchange Program- Tara and Chesley**
 - Tara and Chesley will participate in OMAFRA's First Impressions Community Exchange program as a first step in the Community

Development brand process for each community. This program includes a small group from each community visiting a comparable Ontario community and evaluating community amenities from a first impressions standpoint. The same evaluation will be done for Tara and Chesley by this comparable community. This will assist Chesley and Tara in evaluating strengths, weaknesses and opportunities and give the group a good base for moving to the next steps of community development brand and action plan. This program costs \$500.

✓ **Paisley Visitor Centre**

- The Treasure Chest Museum is planned to host the 'Paisley Information Centre' to be a central place for visitors to ask questions and find information about Paisley during summer 2021. This is a great opportunity to utilize the Treasure Chest Museum for Economic Development and Tourism activities in addition to Museum programming. This project is a continuation of the Paisley Spruce the Bruce toolkit, specifically accomplishing the goal of increased marketing and promotion through hosting tourism events, tourism project development and coordinating marketing efforts between external partners and the Municipality. There is also a great opportunity to share information here for the entire Municipality, increase foot traffic in the Museum in Summer 2021 and share the Museum Student position between the Recreation and Economic Development departments. The Museum Summer Student will be hired for extended hours to enable the Museum to be open longer hours during the day, as well as complete tourism projects in addition to their Museum tasks.
- Signage and marketing materials will be purchased by the Municipality in year 1 to start the program. Advertising costs are also budgeted to further promote the Museum/Information Centre as well as tourism in Paisley. \$2,000 is budgeted for this visitor centre in 2021. In addition, approximately \$2,000 is budgeted for the additional summer student time to keep the museum open longer hours and offer a more enticing position for students due to the additional hours.

✓ **Community Improvement Plan Review**

- With the Economic Development Strategic Plan process and specifically the document review completed by a Professional Planner, it has been recommended that a review of the Arran-Elderslie Community Improvement Plan (CIP) be completed. The last review of the program, boundaries, and applications requirements was completed in 2014. By completing a review of the program, Arran-Elderslie will be prepared to implement grant or loan programs in 2022 and beyond. Bruce County is also completing a review of their Community Development Program which will require an update of

the Arran-Elderslie CIP. It is recommended that \$15,000 from the Efficiency Fund be allocated to this project to review the program, develop design guidelines for each community and prepare the program for implementation. There is an opportunity to hire a consultant or have Bruce County complete this review for a fee. This depends on the availability of Bruce County to complete this project.

Recommendation: that \$15,000 from Efficiency Funds be allocated towards the CIP review.

Other budgeting impacts for 2021:

- ✓ Continued support of local organizations with grants as approved by Council, with a budget allocation of \$30K. Staff are working on a revised Grant and Donation Policy that will establish parameters and guidelines for the issuing of funds.
- ✓ After adopting the Economic Development Strategic Plan in early 2021, it is expected that larger projects will come out of this plan to be developed in 2021 and beyond. The funds contributed to this reserve in 2021 (\$10K) will allow the Economic Development Department to save for larger projects to be implemented in the future.
- ✓ Downtown revitalization funding budgeted for Chesley, Paisley and Tara will enable the communities to continue building on the success of the revitalization projects completed in 2019 with the Province of Ontario Downtown Revitalization funding and the funding budgeted by Arran-Elderslie in 2020. \$7,000 is budgeted for each of Chesley, Paisley and Tara to complete downtown revitalization projects in 2021. Municipal funding will be leveraged with additional funding sources and partnerships to maximize Municipal input to revitalization. With the development of the Economic Development Strategic Plan as well as the beginning stages of Community Development Brands for Chesley and Tara, downtown revitalization projects will become even more important and efforts will become more focused.
- ✓ Total transfers from reserves of \$34K help mitigate the budget increase. This includes CIP, and unspent funds from 2020 for Downtown Revitalization, Paisley Business Campaign and advertising and marketing.

Tile Drainage

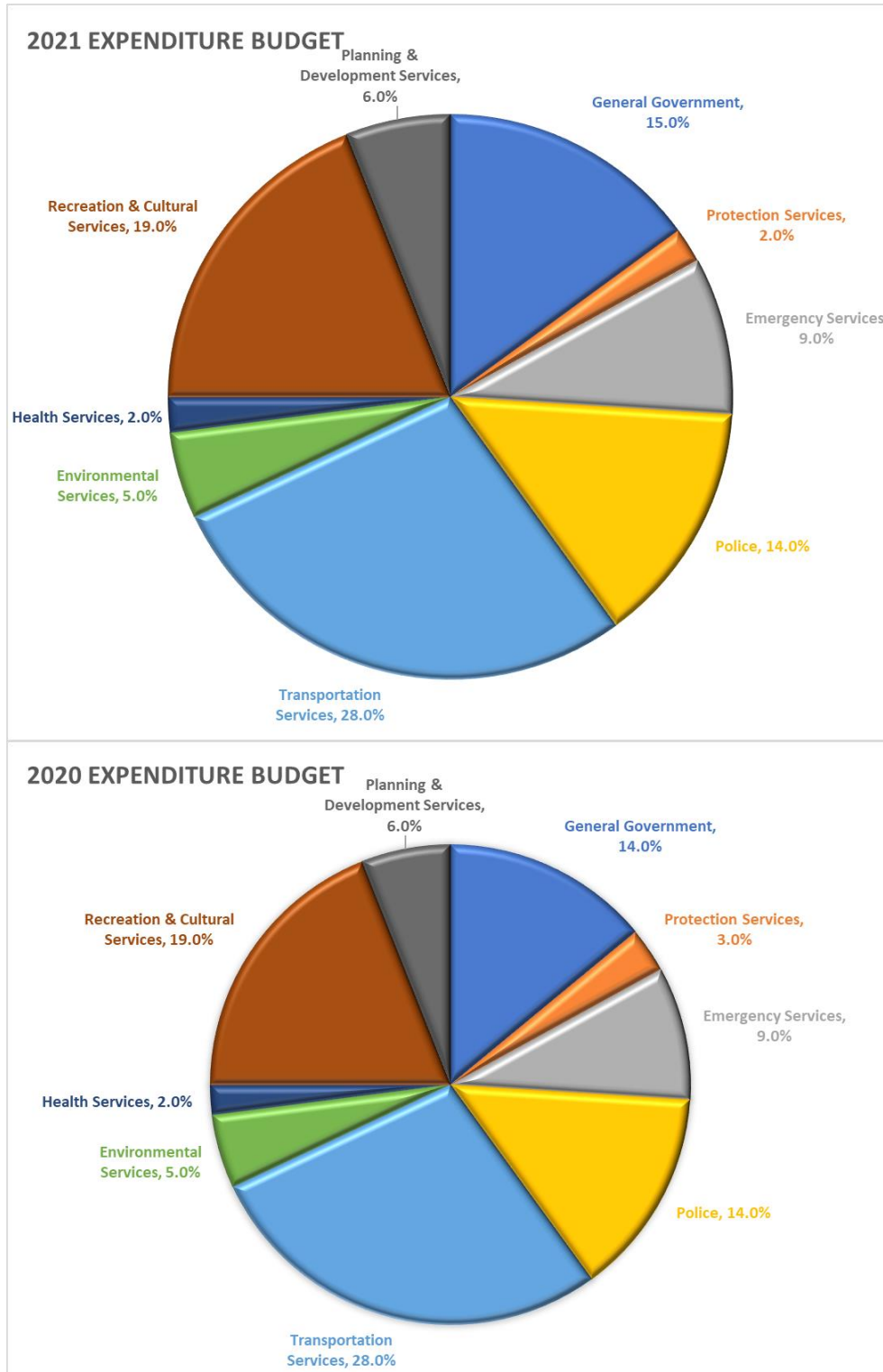
In 2021 the following municipal drains are scheduled for clean out; McCannel, Barfoot, Simpson and Coleman.



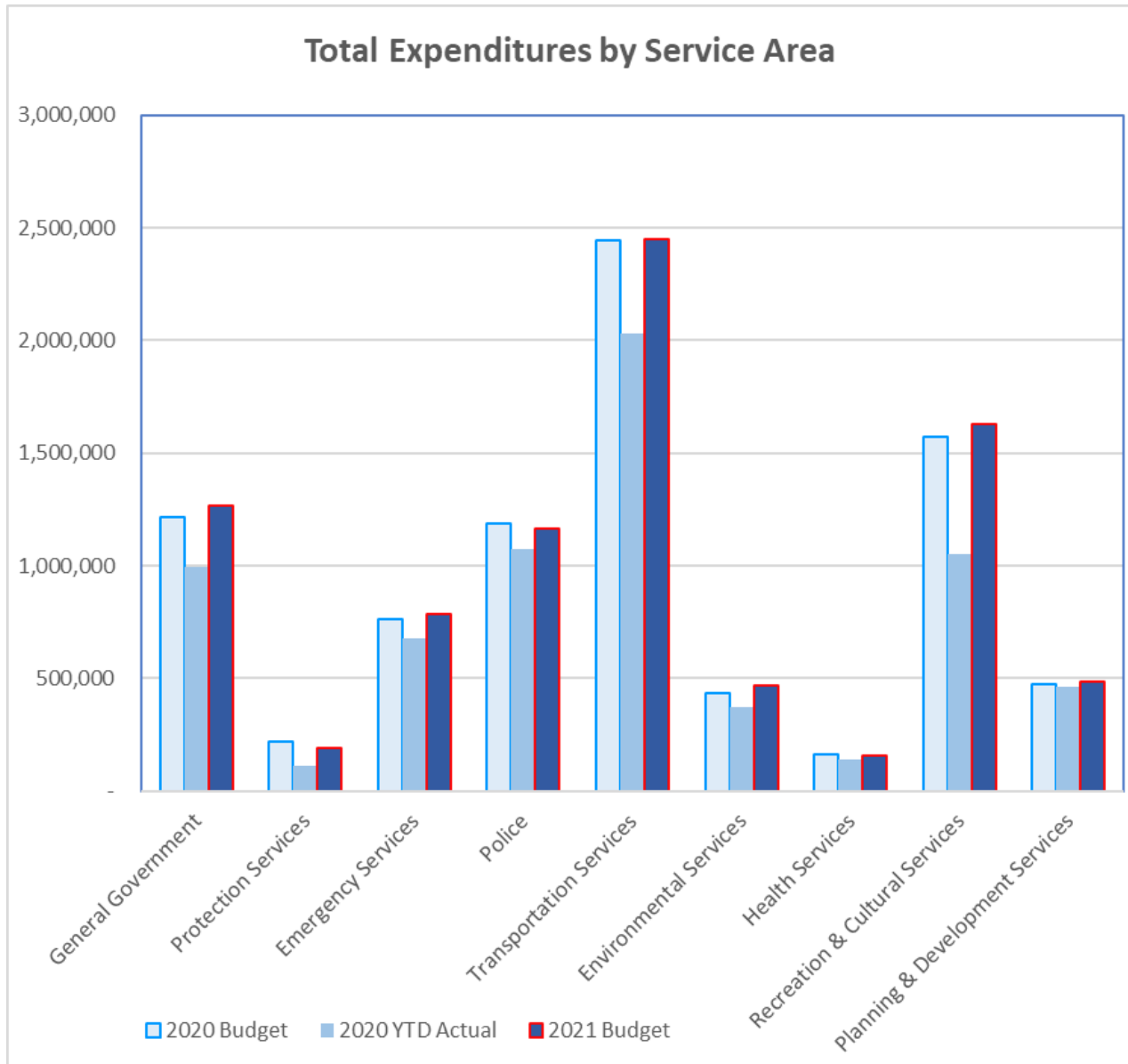
Section 9

- Overview

The distribution of operating expenses has remained comparable from 2020 to 2021, as evidenced by the following chart showing the distribution of operating costs by key service area.



The total expenditures by key service area has been supported by the comments provided by management in each of the preceding sections. The following chart presents the total operating expenditures for 2021 compared to 2020 year-to-date actuals and budget.



Section 10

• **Operating Budget**

The Corporation of the Municipality of Arran-Elderslie
DRAFT 2021 Operating Budget
Comparative Data as at December 9, 2020

	Revenue			Expenditure			Net Revenue (Expenditure)			Budget Impact	
	2020 Budget	2020 YTD Actual	2021 Budget	2020 Budget	2020 YTD Actual	2021 Budget	2020 Budget	2020 YTD Actual	2021 Budget	Increase (Decrease)	% Budget Change

Municipal Services

General Government

Council	-	-	-	151,691	116,191	155,516	(151,691)	(116,191)	(155,516)	3,825	2.5%
Program Support	1,905,451	1,512,430	1,903,701	989,155	862,402	1,004,110	916,296	650,028	899,590	16,706	-1.8%
Asset Management/GIS	30,000	32,646	65,000	75,636	17,147	104,193	(45,636)	15,499	(39,193)	(6,443)	-14.1%
	1,935,451	1,545,076	1,968,701	1,216,482	995,740	1,263,820	718,969	549,336	704,881	14,088	-2.0%
Transfer from/to Reserve	27,458	27,458	43,399	897,517	897,517	960,986	(870,059)	(870,059)	(917,587)	47,528	5.5%

Protection Services

Fire											
Fire - Common Costs	60,000	46,662	1,695	110,000	51,680	91,695	(50,000)	(5,018)	(90,000)	40,000	80.0%
Fire - Chesley	87,540	100,390	99,092	206,930	187,704	232,616	(119,390)	(87,314)	(133,524)	14,134	11.8%
Fire - Paisley	137,741	124,312	144,692	250,985	282,436	263,192	(113,244)	(158,123)	(118,500)	5,256	4.6%
Fire - Tara	62,642	34,498	57,161	192,424	152,842	199,397	(129,782)	(118,344)	(142,236)	12,454	9.6%
	347,923	305,862	302,640	760,339	674,661	786,900	(412,416)	(368,799)	(484,260)	71,844	17.4%
Conservation											
Conservation	-	-	-	22,000	-	22,000	(22,000)	-	(22,000)	-	0.0%
Saugeen Valley Conservation Authority	-	-	-	43,820	29,213	44,049	(43,820)	(29,213)	(44,049)	229	0.5%
Grey Sauble Conservation Authority	-	-	-	39,415	26,277	40,397	(39,415)	(26,277)	(40,397)	982	2.5%
	-	-	-	105,235	55,490	106,446	(105,235)	(55,490)	(106,446)	1,211	1.2%
Police	-	-	-	1,185,740	1,074,014	1,161,120	(1,185,740)	(1,074,014)	(1,161,120)	(24,620)	-2.1%
Animal Control	23,500	17,360	18,800	20,700	9,858	14,573	2,800	7,502	4,227	(1,427)	51.0%
Crossing Guards	-	-	-	37,682	21,796	32,901	(37,682)	(21,796)	(32,901)	(4,781)	-12.7%
Emergency Measures	-	-	-	11,743	9,248	11,907	(11,743)	(9,248)	(11,907)	164	1.4%
Property Standards	5,000	-	-	41,911	11,863	25,602	(36,911)	(11,863)	(25,602)	(11,309)	-30.6%
	28,500	17,360	18,800	112,036	52,765	84,982	(83,536)	(35,405)	(66,182)	(17,354)	-20.8%
	376,423	323,223	321,440	2,163,350	1,856,931	2,139,448	(1,786,927)	(1,533,708)	(1,818,008)	31,081	1.7%

	Revenue			Expenditure			Net Revenue (Expenditure)			Budget Impact	
	2020 Budget	2020 YTD Actual	2021 Budget	2020 Budget	2020 YTD Actual	2021 Budget	2020 Budget	2020 YTD Actual	2021 Budget	Increase (Decrease)	% Budget Change
Transportation Services											
Administration (excl. amortization)	64,274	41,731	54,159	122,281	114,480	132,970	(58,007)	(72,749)	(78,811)	20,804	35.9%
Administration - Union	-	-	-	315,278	242,025	296,391	(315,278)	(242,025)	(296,391)	(18,887)	-6.0%
Bridges	-	-	-	156,824	132,131	153,250	(156,824)	(132,131)	(153,250)	(3,574)	-2.3%
Gravel	-	-	-	533,861	498,836	552,308	(533,861)	(498,836)	(552,308)	18,447	3.5%
Hardtop	-	-	-	47,037	39,558	41,166	(47,037)	(39,558)	(41,166)	(5,871)	-12.5%
Parking	740	1,997	950	5,000	4,566	5,000	(4,260)	(2,569)	(4,050)	(210)	-4.9%
Roadside	-	94	126	109,736	103,362	128,707	(109,736)	(103,268)	(128,581)	18,845	17.2%
Safety	-	-	-	62,049	50,156	65,548	(62,049)	(50,156)	(65,548)	3,499	5.6%
Saugeen Mobility & Regional Transit	-	-	-	52,000	37,052	54,487	(52,000)	(37,052)	(54,487)	2,487	4.8%
Shop	-	-	-	149,770	124,378	140,514	(149,770)	(124,378)	(140,514)	(9,256)	-6.2%
Streetlighting	-	-	-	113,537	93,964	113,461	(113,537)	(93,964)	(113,461)	(76)	-0.1%
Vehicles	-	-	-	425,360	350,925	423,759	(425,360)	(350,925)	(423,759)	(1,601)	-0.4%
	65,014	43,821	55,235	2,092,733	1,791,432	2,107,560	(2,027,719)	(1,747,611)	(2,052,325)	24,606	1.2%
Winter Control											
Salt/Sand	-	-	-	95,328	64,617	87,248	(95,328)	(64,617)	(87,248)	(8,080)	-8.5%
Snow Moving	-	14,797	17,500	242,096	159,615	238,464	(242,096)	(144,819)	(220,964)	(21,132)	-8.7%
Standby	-	-	-	13,329	14,429	13,277	(13,329)	(14,429)	(13,277)	(52)	-0.4%
	-	14,797	17,500	350,753	238,661	338,989	(350,753)	(223,864)	(321,489)	(29,264)	-8.3%
	65,014	58,618	72,735	2,443,486	2,030,093	2,446,549	(2,378,472)	(1,971,475)	(2,373,814)	(4,658)	-0.2%
Environmental Services											
Source Water Protection	10,710	10,710	6,500	10,710	5,667	6,500	-	5,043	-	-	#DIV/0!
Storm Water											
Catch Basins	-	-	-	21,753	19,368	23,365	(21,753)	(19,368)	(23,365)	1,612	7.4%
Ditches	-	-	-	17,857	16,588	20,139	(17,857)	(16,588)	(20,139)	2,282	12.8%
	-	-	-	39,610	35,956	43,504	(39,610)	(35,956)	(43,504)	3,894	9.8%
Garbage Collection	296,792	299,615	300,800	170,509	153,104	167,273	126,283	146,510	133,527	(7,244)	5.7%
Waste Disposal (excl. landfill post closure)	115,200	99,348	100,515	130,086	116,028	141,607	(14,886)	(16,680)	(41,091)	26,205	176.0%
Recycling	700	301	300	82,859	61,572	107,042	(82,159)	(61,271)	(106,742)	24,583	29.9%
	412,692	399,263	401,615	383,454	330,704	415,922	29,238	68,559	(14,306)	43,544	-148.9%
	423,402	409,973	408,115	433,774	372,327	465,926	(10,372)	37,646	(57,810)	47,438	457.4%

	Revenue			Expenditure			Net Revenue (Expenditure)			Budget Impact	
	2020 Budget	2020 YTD Actual	2021 Budget	2020 Budget	2020 YTD Actual	2021 Budget	2020 Budget	2020 YTD Actual	2021 Budget	Increase (Decrease)	% Budget Change
Health Services											
Clinics											
Chesley	59,620	56,558	59,620	47,115	25,103	48,618	12,505	31,455	11,003	1,502	-12.0%
Paisley	18,658	17,548	18,658	13,424	12,675	16,381	5,234	4,873	2,277	2,957	-56.5%
	78,278	74,106	78,278	60,539	37,778	64,999	17,739	36,328	13,280	4,459	-25.1%
Cemeteries											
Common Costs	-	-	-	2,000	927	1,000	(2,000)	(927)	(1,000)	(1,000)	-50.0%
Arran	30	12	16	1,835	1,195	1,237	(1,805)	(1,183)	(1,221)	(584)	-32.3%
Chesley	44,250	24,813	33,644	46,819	52,165	47,719	(2,569)	(27,353)	(14,075)	11,506	447.9%
Elderslie	1,300	613	1,551	5,195	5,718	5,699	(3,895)	(5,104)	(4,148)	253	6.5%
Paisley	1,700	868	1,473	13,664	9,069	7,182	(11,964)	(8,201)	(5,708)	(6,256)	-52.3%
Tara	33,500	25,460	28,274	31,598	34,645	28,613	1,902	(9,185)	(339)	2,241	-117.8%
	80,780	51,766	64,958	101,111	103,720	91,449	(20,331)	(51,954)	(26,491)	6,160	30.3%
	159,058	125,872	143,237	161,650	141,497	156,447	(2,592)	(15,625)	(13,211)	10,619	409.7%

	Revenue			Expenditure			Net Revenue (Expenditure)			Budget Impact	
	2020 Budget	2020 YTD Actual	2021 Budget	2020 Budget	2020 YTD Actual	2021 Budget	2020 Budget	2020 YTD Actual	2021 Budget	Increase (Decrease)	% Budget Change
Recreation & Cultural Services											
Parkland/Recreation	2,520	199	2,500	130,143	143,304	154,741	(127,623)	(143,105)	(152,241)	24,618	19.3%
Administration (excl. amortization)	-	1,771	22,350	99,418	113,381	125,861	(99,418)	(111,609)	(103,512)	4,094	4.1%
Common Costs	-	-	-	16,747	1,914	16,527	(16,747)	(1,914)	(16,527)	(220)	-1.3%
	2,520	1,971	24,850	246,308	258,598	297,130	(243,788)	(256,628)	(272,280)	28,492	11.7%
Programs											
Arran-Elderslie	15,745	13,790	16,890	57,461	52,247	60,097	(41,716)	(38,458)	(43,207)	1,491	3.6%
Day Camp	57,998	(21)	57,998	68,453	939	68,331	(10,455)	(960)	(10,333)	(122)	-1.2%
	73,743	13,768	74,888	125,914	53,186	128,428	(52,171)	(39,418)	(53,540)	1,369	2.6%
Ball Fields											
Arran/Allenford	-	-	-	2,900	781	2,900	(2,900)	(781)	(2,900)	-	0.0%
Chesley	4,900	-	4,900	13,984	7,641	14,040	(9,084)	(7,641)	(9,140)	56	0.6%
Paisley	1,452	(29)	1,452	4,926	3,873	6,943	(3,474)	(3,902)	(5,491)	2,017	58.1%
Tara	7,106	447	7,106	19,114	10,211	18,738	(12,008)	(9,764)	(11,632)	(376)	-3.1%
	13,458	419	13,458	40,924	22,506	42,620	(27,466)	(22,087)	(29,162)	1,696	6.2%
Facilities											
Arran/Arkwright Community Centre	714	1,080	1,454	5,288	3,516	3,911	(4,574)	(2,436)	(2,457)	(2,117)	-46.3%
Chesley Community Centre	156,577	107,227	160,737	351,572	234,916	351,388	(194,995)	(127,689)	(190,651)	(4,344)	-2.2%
Paisley Community Centre	103,119	63,058	105,486	282,746	210,290	290,814	(179,627)	(147,231)	(185,329)	5,702	3.2%
Tara Community Centre	84,040	47,222	85,793	239,323	161,730	246,172	(155,283)	(114,508)	(160,379)	5,096	3.3%
Chesley Pool	14,140	-	14,140	66,277	8,835	67,498	(52,137)	(8,835)	(53,358)	1,221	2.3%
Tara Pool	17,978	-	17,978	61,315	4,990	60,690	(43,337)	(4,990)	(42,712)	(625)	-1.4%
Chesley Trailer Park	35,301	27,401	36,295	47,840	32,879	36,295	(12,539)	(5,478)	-	(12,539)	-100.0%
Chesley Town Hall (Lease)	2,100	2,028	2,100	22,802	14,888	24,062	(20,702)	(12,860)	(21,962)	1,260	6.1%
Paisley Legion (Lease)	-	-	-	6,000	3,798	6,000	(6,000)	(3,798)	(6,000)	-	0.0%
Paisley LCBO (Lease)	20,662	16,783	21,137	12,845	9,285	13,075	7,817	7,498	8,063	(246)	3.1%
	434,631	264,798	445,120	1,096,008	685,125	1,099,905	(661,377)	(420,327)	(654,785)	(6,592)	-1.0%
Libraries											
Chesley	22,878	17,488	23,311	19,695	11,743	20,166	3,183	5,745	3,145	38	-1.2%
Paisley	7,526	5,759	7,675	9,143	5,980	9,445	(1,617)	(221)	(1,770)	153	9.4%
Tara	7,802	5,829	7,768	14,620	7,712	12,745	(6,818)	(1,883)	(4,977)	(1,841)	-27.0%
	38,206	29,077	38,754	43,458	25,435	42,356	(5,252)	3,641	(3,602)	(1,650)	-31.4%
Museum - Paisley	2,703	6,492	2,300	17,538	5,496	17,602	(14,835)	996	(15,302)	467	3.2%
	565,261	316,524	599,369	1,570,150	1,050,347	1,628,041	(1,004,889)	(733,823)	(1,028,672)	23,783	2.4%

	Revenue			Expenditure			Net Revenue (Expenditure)			Budget Impact	
	2020 Budget	2020 YTD Actual	2021 Budget	2020 Budget	2020 YTD Actual	2021 Budget	2020 Budget	2020 YTD Actual	2021 Budget	Increase (Decrease)	% Budget Change
Planning & Development											
Planning/Zoning	-	500	500	-	-	-	-	500	500	(500)	#DIV/0!
Downtown Decoration	-	7,965	-	59,126	45,785	61,134	(59,126)	(37,820)	(61,134)	2,008	3.4%
Gravel Pit	-	-	-	5,107	975	5,212	(5,107)	(975)	(5,212)	105	2.0%
Natural Gas Project	-	-	-	-	1,183	1,609	-	(1,183)	(1,609)	1,609	#DIV/0!
Economic Development	107,459	28,809	33,790	261,670	127,494	197,888	(154,211)	(98,685)	(164,098)	9,887	6.4%
Tile Drainage	120,450	265,326	195,196	147,450	287,457	219,083	(27,000)	(22,131)	(23,887)	(3,113)	-11.5%
	227,909	302,600	229,486	473,353	462,894	484,926	(245,444)	(160,295)	(255,439)	9,995	4.1%
Totals											
Total Municipal Services	3,779,976	3,109,343	3,786,482	9,359,762	7,807,346	9,546,143	(5,579,786)	(4,698,003)	(5,759,660)	179,874	3.2%

The graphic consists of a blue rounded rectangle on the left containing the text "Section 11" in white. To its right is a light blue arrow pointing to the right, containing the text "• Capital Plan" in black. A thin black horizontal line is positioned below the entire graphic.

Section 11 • Capital Plan

Municipality of Arran-Elderslie
Summary of Capital Projects - Municipal Services

Budget Expenditures & Financing - December 31, 2021

Project Name & Description	Priority Ranking	2021 Capital Expenditures	FINANCING			
			Grants/ Donations	Description - Funding Source	Reserves	Reserves - 2020 Projects
General Government						
Administration						
2020 Capital Projects Carried Forward						
Accessible Back Door and Security System		6,000				6,000
Total 2020 Capital Projects Carried Forward		6,000	-	-	6,000	-
Efficiency/Modernization Funded Initiatives:						
* Municipal Strategic Plan (2019 Budget approval)	1	35,000				35,000
* Camera Equipment - Paisley Fire Department (<i>Res.25-472</i>)	1	2,551				2,551
* Recreation Master Plan (<i>Res.25-474-2019</i>)	1	12,753				12,753
* Economic Development Strategic Plan (<i>Res.25-475-2019</i>)	1	6,207				6,207
* Information Technology Upgrades (<i>Res.25-477-2019</i>)	1	34,079				34,079
* Roads Need Study (<i>Res.25-478-2019</i>)	1	17,556				17,556
* Snowplow Fleet GPS, Data Recorder (<i>Res.25-478-2019</i>)	1	18,927				18,927
* Council Chambers - Furniture update to facilitate meeting	1	15,000				15,000
* An Integrated Financial Reporting & Budgeting Software (including operating, capital and salary)	1	59,000		<i>Efficiency Funds</i>	59,000	
Total Efficiency/Modernization		201,073	-	59,000	142,073	-
TOTAL GENERAL GOVERNMENT		207,073	-	59,000	148,073	-

Municipality of Arran-Elderslie
 Summary of Capital Projects - Municipal Services

Budget Expenditures & Financing - December 31, 2021

Project Name & Description	Priority Ranking	2021 Capital Expenditures	FINANCING			
			Grants/ Donations	Description - Funding Source	Reserves	Reserves - 2020 Projects
Protection Services						
<u>Chesley Fire Department</u>						
<u>Paisley Fire Department</u>						
Paisley Fire Hall Construction		Pending outcome from Committee				
SCBA Fire Equipment (<i>SRFIN.20.56</i>)		110,261			20,261	90,000
<u>Tara Fire Department</u>						
TOTAL PROTECTION SERVICES		110,261	-		20,261	90,000

Municipality of Arran-Elderslie
Summary of Capital Projects - Municipal Services

Budget Expenditures & Financing - December 31, 2021

Project Name & Description	Priority Ranking	2021 Capital Expenditures	FINANCING				
			Grants/ Donations	Description - Funding Source	Reserves	Reserves - 2020 Projects	Reserve Funds
Transportation Services							
2020 Capital Projects Carried Forward							
Roads - Sideroad #15 Roadway & Bridges	1	195,329		<i>OCIF Funds (2019 & 2020 Allocations)</i>		195,329	
Roads - Road Construct & Pave - Nelson St (Inkerma to Alma) RB715 0.23km	1	20,000			20,000		
Roads - Road Extension Nickason Drive, Allenford RB95 0.35	1	44,839				44,839	
Hagedorn Pit - 10,000 tonne Concrete crushing	1	85,000				85,000	
Bridges - Engineered Bridge Study	1	28,715				28,715	
Bridges - Clark Bridge #A3 - Guiderail	1	35,000				35,000	
Veh & Eq - One Ton Sander/Truck	1	60,000			8,000	52,000	
Veh & Eq - New Backhoe	1	175,000		<i>previously planned for used</i>	25,000	150,000	
Total 2020 Capital Projects Carried Forward		643,883	-		53,000	395,554	195,329
Roads							
Roads - Elliot Park - Steps	1	23,400			23,400		
Con 2 Arran (Sdrd20 to Sdrd10)RB94,96 4km Pavement	1	325,000	35,000	<i>Gas Tax (PY \$290,000)</i>			290,000
Arran Landfill Weight Building (Washroom, etc.)	1	100,000			100,000		
Grind & Pave Centennial St (1st to Tower Rd) RB810 0.26km	2	24,000			24,000		
4th AveSW (3rdSt to 4thSt SW) .145km (pave, storm, curb, sidewalk)	3	188,500	171,377	<i>Gas Tax</i>	17,123		
4th St NW Chesley (2nd AveNW to cemetery) grind/pave .33km	4	30,500			30,500		
6th Street SE Chesley - Storm, curb, sidewalk, road .09km	5	117,000			117,000		
Brook St. Tara (Yonge to Francis St) Top asphalt coat .19 km	6	17,000			17,000		
Brook St. Tara (Francis to School) storm,curb,sidewalk .32 km	7	416,000		<i>Gas Tax</i>	278,250		137,750
Alma & Dundas St (Inkerman to Nelson) Grade/Pave .345 km	8	25,875			25,875		
Total Roads		1,267,275	206,377		633,148	-	427,750
Bridges							
Total Bridges		-	-		-	-	-

Municipality of Arran-Elderslie
Summary of Capital Projects - Municipal Services

Budget Expenditures & Financing - December 31, 2021

Project Name & Description	Priority Ranking	2021 Capital Expenditures	FINANCING				
			Grants/ Donations	Description - Funding Source	Reserves	Reserves - 2020 Projects	Reserve Funds
Vehicles & Equipment							
Replace Pick-Up W4	2	45,000			45,000		
Total Vehicles and Equipment		45,000	-		45,000	-	-
Other							
Total Other		-	-		-	-	-
TOTAL TRANSPORTATION SERVICES		1,956,158	206,377		731,148	395,554	623,079
HEALTH SERVICES							
Cemeteries							
Chesley, Tara & Paisley Stone Foundation Repairs	1	21,000			21,000		
Arran & Elderslie Stone Foundation Repairs	2	10,000			10,000		
Total Cemetery		31,000	-		31,000	-	-
TOTAL HEALTH SERVICES		31,000	-		31,000	-	-

Municipality of Arran-Elderslie
Summary of Capital Projects - Municipal Services

Budget Expenditures & Financing - December 31, 2021

Project Name & Description	Priority Ranking	2021 Capital Expenditures	FINANCING				
			Grants/ Donations	Description - Funding Source	Reserves	Reserves - 2020 Projects	Reserve Funds
RECREATION & CULTURAL SERVICES							
2020 Capital Projects Carried Forward							
Chesley - Lawn Bowling Club - Accessibility Renovation	1	90,500	87,000	Ontario Trillium		3,500	
Chesley - Zamboni Gate	4	14,947				14,947	
Paisley - Town Hall - Window Replacement	2	15,000			10,500	4,500	
Paisley Ball Diamond 1 & 2 Infield Work	3	6,000			4,862	1,138	
Recreation General - Parks - Tractor	1	10,000				10,000	
Tara - Mechanical Room - Repipe Chiller (Res.8-125-2020)	1	5,088				5,088	
Tara - Olympia (ordered in 2020, payment in 2021)	1	89,200				89,200	
Tara - Parks - Storage Shed/Building	1	5,000				5,000	
Total 2020 Capital Projects Carried Forward		235,735	87,000		15,362	133,373	-
Arena's							
Paisley Arena - Replace Lounge Roof	1	30,000			30,000		
Tara Arena - Replace Addition Roof	2	30,000			30,000		
Chesley Arena - Floor Scrubber	3	8,500			8,500		
Chesley Arena - Repaint Exterior Steel & Interior Beams	4	39,128			39,128		
Tara Arena - Repaint Exterior Steel	5	21,915			21,915		
Tara Arena - Curling Club Entrance Issue	6	5,000			5,000		
Paisley Arena - LED Ice Surface Lighting	7	21,000	8,500	Paisley Minor Sports	12,500		
Tara Arena - Exterior Cement Work	8	2,500			2,500		
Chesley Arena - Cement Work	9	2,500			2,500		
Paisley Arena - Replace Flooring	11	50,000			50,000		
Chesley Arena - Dressing Room Chipboard Replacement	12			* cost to be determined			
Tara Arena - Replace Flooring	13	50,000			50,000		
Chesley Arena - Bathroom Stalls	14	8,000			8,000		
Total Arena's		268,543	8,500		260,043	-	-

Municipality of Arran-Elderslie
Summary of Capital Projects - Municipal Services

Budget Expenditures & Financing - December 31, 2021

Project Name & Description	Priority Ranking	2021 Capital Expenditures	FINANCING				
			Grants/ Donations	Description - Funding Source	Reserves	Reserves - 2020 Projects	Reserve Funds
Municipal Parks							
Chesley - Pavilion (previous donation commitment)	1	10,000		<i>Was a 2016 budget item</i>	10,000		
Paisley - Parks - Doc Milne Retaining Wall	2	25,000			25,000		
Chesley - Ball Diamond - Bleachers	3	7,000			7,000		
Tara - Ball Diamond #1 Fence Replacement	4	20,000			20,000		
Paisley - Parks - Tennis Court Work	5	15,000			15,000		
Chesley - Ball Diamond - Groomer	6	6,000			6,000		
Chesley/Paisley - Skate Park Equipment	7	103,000	90,000	<i>Applying to OTF</i>	13,000		
Chesley - Parks - Parking Lot for Ball/Soccer	8	15,000			15,000		
Tara - Parks - Gravel Track	9	10,000			10,000		
Park/Playground Surfacing (replacing surface with wood chips)	10	25,000			25,000		
Total Municipal Parks		236,000	90,000		146,000	-	-
Recreation - Other Buildings							
Chesley Town Hall Heat Upgrades	1	4,000			4,000		
Paisley - Museum - Outdoor Storage Container / Building Addition	2	12,000			12,000		
					-		
Total Recreation - Other Buildings		16,000	-		16,000	-	-
TOTAL RECREATION & CULTURAL SERVICES		756,278	185,500		437,405	133,373	-
TOTAL MUNICIPAL CAPITAL PROJECTS		3,060,770	391,877		1,278,814	767,000	623,079

Municipality of Arran-Elderslie
Summary of Capital Projects - Municipal Services

Budget Expenditures & Financing - December 31, 2021

Project Name & Description	Priority Ranking	2021 Capital Expenditures	FINANCING			
			Grants/ Donations	Description - Funding Source	Reserves	Reserves - 2020 Projects
Grant Initiatives - Investing in Canada Infrastructure Program (ICIP)						
<u>Community, Culture and Recreation Stream</u>						
Chesley Community Centre Roof Replacement		Not applicable to 2021		** ICIP Pending Approval		
* the roof replacement is planned for 2024 with a total cost of \$373,750						
* this capital project is funded 40% federal \$149,500, 33.33% provincial \$124,571 and 26.67% municipal \$99,679						
Paisley Community Centre 2nd Floor Rehabilitation						
* Original Funding Application : rehabilitation of the 2nd floor of the community centre to include the Library, and expanded space for the Curling Club with a shared hall, with a total cost of \$1,215,998, covering 2020 to 2021. * this capital project is funded 40% federal \$486,399, 33.33% provincial \$405,292 and 26.67% municipal \$324,307; working with the Curling Club for the provision of \$25,000 to \$50,000 to help offset the municipal share. Project has been adjusted to show two components:						
2nd Floor Renovations		549,800	100,000	ICIP Covid Resilience Stream	303,863	145,937
Roof Replacement		507,500	372,150	** Original ICIP Pending Approval	135,350	
		1,057,300	472,150	-	439,213	145,937
Paisely Town Hall Accessibility Project		193,988	142,251	** Received Provincial approval, waiting on Federal approval		51,737
* project includes accessibility lift and enhancements to the building with a total cost of \$193,988						
* project was planned for 2020; not started pending final approvals						
Total Community		1,251,288	614,401		439,213	197,674
						-

Municipality of Arran-Elderslie
Summary of Capital Projects - Municipal Services

Budget Expenditures & Financing - December 31, 2021

Project Name & Description	Priority Ranking	2021 Capital Expenditures	FINANCING			
			Grants/ Donations	Description - Funding Source	Reserves	Reserves - 2020 Projects
Rural and Northern Stream						
Replacement of Soper's Bridge - Structure A25 on Sideroad 20		786,940	655,757	ICIP Approved		131,183
* total capital costs \$803,000 cover 2019 to 2021: 2019 \$64,240, 2020 \$722,700 and 2021 \$16,060				<i>Approved 3/19/2020 for eligible expenditures incurred after 3/16/2020</i>		
* this capital project is funded 50% federal \$401,500, 33.33% provincial \$267,640 and 16.67% municipal \$133,860						
* Grant was approved 3/19/2020 for eligible expenditures incurred after 3/16/2020						
Total Rural		786,940	655,757		-	131,183
Total Grant Initiatives		2,038,228	1,270,158		439,213	328,857
TOTAL CAPITAL EXPENDITURES		5,098,998	1,662,035		1,718,027	1,095,857
						623,079
						5,098,998

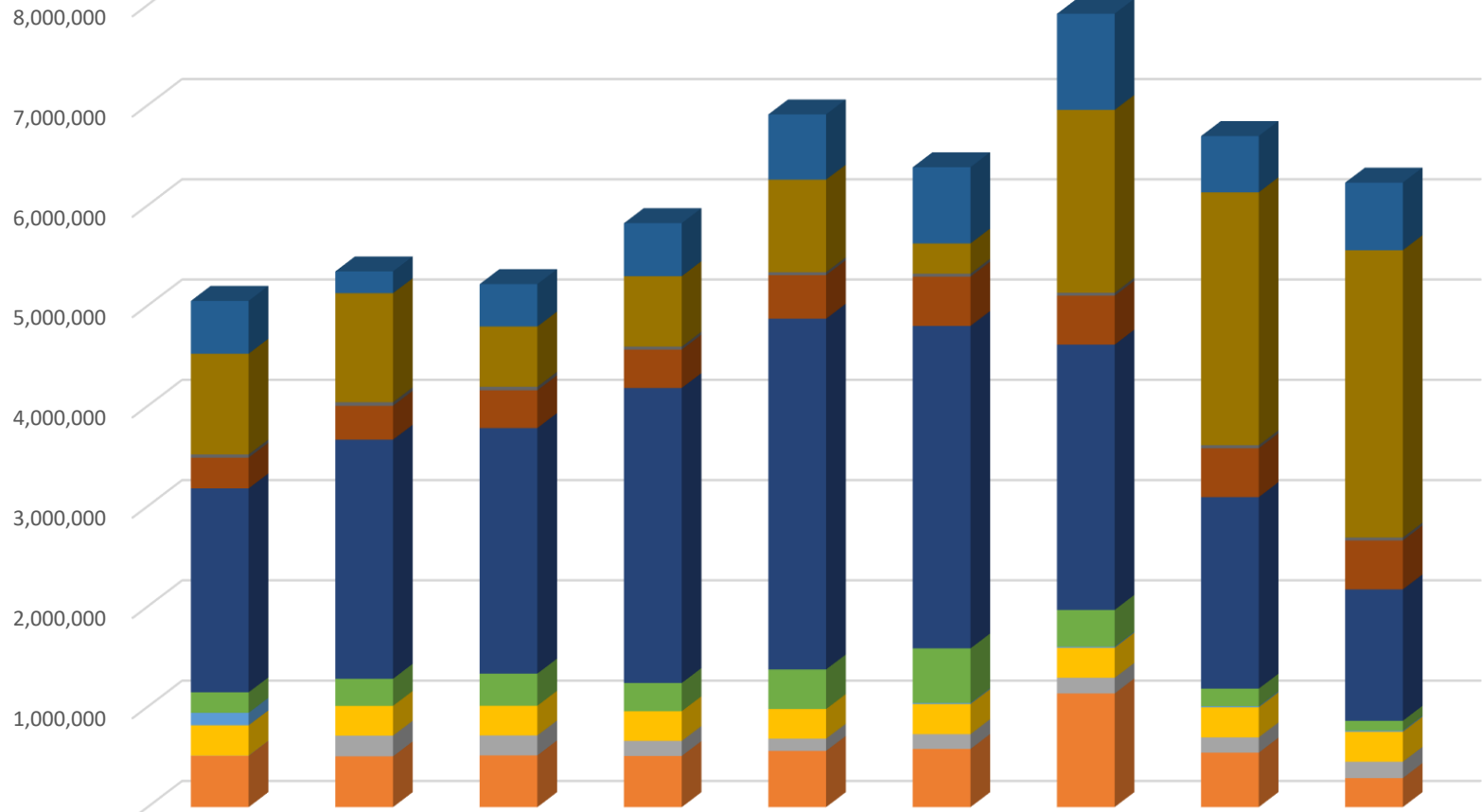
The graphic consists of a blue rounded rectangle on the left containing the text "Section 12" in white. To its right is a light blue arrow pointing to the right, containing a black bullet point followed by the word "Reserves" in black. A thin black horizontal line is positioned below the entire graphic.

Section 12 • **Reserves**

Reserves Sustained by Taxation

Reserve Acct	Description	2020 Balance	2020 Unspent Capital	2020			From			2021 Balance
				Operating Transfers	2020 Safe Start Funds	Reallocation	Operating Budget 2021	To Operating Budget 2021	To Capital Budget 2021	
2101	Reserves-Working Capital	(2,522,410.82)	(89,200.00)			643,493.84	(1,016,985.95)		120,200.00	(2,864,902.93)
	Reserve - Working Funds	(2,522,410.82)	(89,200.00)	-	-	643,493.84	(1,016,985.95)	-	120,200.00	(2,864,902.93)
2102	Reserves-Accumulated Sick Leave	(487,436.46)								(487,436.46)
	Reserve - Sick Leave	(487,436.46)	-	-	-	-	-	-	-	(487,436.46)
2192	Reserves-Doctor Recruitment	(70,000.00)								(70,000.00)
2193	Reserve-Krug Memorial Park	(14,305.35)								(14,305.35)
2194	Reserve-Economic Development	-		(18,790.00)			(10,000.00)	18,790.00		(10,000.00)
2195	Reserve-Bijou/Old Town Hall	(14,986.43)								(14,986.43)
	Reserve - Health Services	(99,291.78)	-	(18,790.00)	-	-	(10,000.00)	18,790.00	-	(109,291.78)
2150	Reserves-MMAH Municipal Efficiency	(200,472.26)	(142,073.00)					36,509.00	201,073.00	(104,963.26)
	Reserves - Safe Restart Agreement	-			(62,740.61)			62,740.61		-
	Reserves - General Govt	-		(35,000.00)				35,000.00		-
2104	Reserves-Gen Govt-Office Equipment	(55,481.46)	(6,000.00)						6,000.00	(55,481.46)
2105	Reserves-Gen Govt-Election Expense	(18,748.75)					(6,000.00)			(24,748.75)
2106	Reserves-Gen Govt-Emp Equity-AE	(6,674.27)								(6,674.27)
2107	Reserves-Gen Govt-OPG Annual Payment	(97,683.00)								(97,683.00)
2112	Reserves-Building	(163,718.43)	(202,174.00)			(301,994.57)			667,887.00	-
	Reserve - General Government	(542,778.17)	(350,247.00)	(35,000.00)	(62,740.61)	(301,994.57)	(6,000.00)	134,249.61	874,960.00	(289,550.74)
2113	Reserves-PS Chesley Fire Tower re Bell Mobility	(37,038.98)					(8,500.00)			(45,538.98)
2114	Reserves-PS Paisley Fire Tower re Bell Mobility	(67,040.22)					(8,500.00)			(75,540.22)
2115	Reserves-PS Tara Fire Tower re Bell Mobility	(46,463.25)					(8,500.00)			(54,963.25)
2116	Reserves-Prot Serv-Fire-Paisley	(76,905.27)	(90,000.00)	(2,000.00)			(74,274.71)	2,000.00	110,261.00	(130,918.98)
2117	Reserves-Prot Serv-Fire-Chesley	(156,235.85)					(16,667.00)			(172,902.85)
2118	Reserves-Prot Serv-Fire-Tara	(177,679.30)		(1,800.00)			(16,667.00)	1,800.00		(194,346.30)
	Reserve - Protective Inspection	(561,362.87)	(90,000.00)	(3,800.00)	-	-	(133,108.71)	3,800.00	110,261.00	(674,210.58)
2128	Reserves-Trans-Street Lights-Chesley	(56,000.00)				56,000.00				-
2120	Reserves-Trans-Winter Control-AE	(94,443.31)								(94,443.31)
2122	Reserves-Trans-Bridges-AE	(789,147.99)	(194,898.00)				(120,000.00)		194,898.00	(909,147.99)
2123	Reserves-Trans-Equipment-AE	-	(202,000.00)			(78,000.00)			280,000.00	-
2124	Reserves-Trans-Roads-AE	(970,231.37)	(129,839.00)					10,000.00	782,987.00	(307,083.37)
	Reserve - Roadways	(1,909,822.67)	(526,737.00)	-	-	(22,000.00)	(120,000.00)	10,000.00	1,257,885.00	(1,310,674.67)
2151	Reserves-Landfill-Paisley	(2,570.43)								(2,570.43)
2152	Reserves-Landfill-Arran	(27,275.35)								(27,275.35)
	Reserve - Waste Disposal	(29,845.78)	-	-	-	-	-	-	-	(29,845.78)
2190	Reserves-Cannabis Legalization Fund	(10,000.00)								(10,000.00)
2140	Reserves-Health-Paisley Clinic	(29,567.00)								(29,567.00)
2141	Reserves-Health-Chesley Clinic	(13,756.09)								(13,756.09)
	Reserve - Health Services	(53,323.09)	-	-	-	-	-	-	-	(53,323.09)
2197	Reserve - Chesley Trailer Park	(25,000.00)					(13,834.29)			(38,834.29)
2177	Reserves-Recreation General	(55,627.01)	(1,138.00)						6,000.00	(50,765.01)
2181	Reserves-Rec Arena/Community Ctrs-AE	(86,543.73)	(38,535.00)			(319,499.27)			444,578.00	-
2182	Reserves-Recreation-Lawn Bowling	(24.93)								(24.93)
2183	Reserves-Recreation-Palace	(4,000.00)								(4,000.00)
2196	Reserve - Tara Pedestrian Bridge	(5,000.00)								(5,000.00)
	Reserve - Recreation Facilities	(176,195.67)	(39,673.00)	-	-	(319,499.27)	(13,834.29)	-	450,578.00	(98,624.23)
2110	Reserves-Land Sale Proceeds-Elderslie	(10,000.00)								(10,000.00)
	Reserve - Planning and Development	(10,000.00)	-	-	-	-	-	-	-	(10,000.00)
2172	Reserves-Gravel Pit-AE	(290,147.64)								(290,147.64)
2184	Reserves-Hose Tower-Paisley	(1,906.14)								(1,906.14)
2185	Reserves-Recreation-Paisley Museum	(7,714.41)								(7,714.41)
	Reserve - Other and Unspecified	(299,768.19)	-	-	-	-	-	-	-	(299,768.19)
Total Municipal Reserves		(6,692,235.50)	(1,095,857.00)	(57,590.00)	(62,740.61)	0.00	(1,299,928.95)	166,839.61	2,813,884.00	(6,227,628.45)
									464,607.05	

History of Municipal Reserves funded by Taxation 2013 to 2021



	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2021 Budget
Emergency Services	526,502	217,498	422,964	528,875	650,578	759,811	959,328	561,363	674,211
Working Capital	1,005,000	1,087,201	600,261	702,203	922,623	301,060	1,823,010	2,522,411	2,864,903
Waste Disposal	31,558	35,909	35,909	29,846	29,846	29,846	29,846	29,846	29,846
Sick Leave	306,635	337,050	375,667	382,486	433,565	491,080	487,436	487,436	487,436
Roadways	2,033,670	2,384,803	2,448,897	2,942,160	3,498,432	3,215,995	2,645,522	1,909,823	1,310,675
Recreation Facilities	204,035	270,149	321,025	281,713	394,462	545,450	367,298	176,196	98,624
Planning and Development	125,000	-				10,000	10,000	10,000	10,000
Other and Unspecified	301,797	296,760	295,716	295,716	295,716	299,768	299,768	299,768	299,768
Health Services	2,740	206,717	199,163	150,490	121,981	147,718	155,806	152,615	162,615
General Government	511,036	506,065	515,838	509,719	560,289	579,961	1,133,722	542,778	289,551