



The Corporation of the Municipality of Arran-Elderslie

Staff Report

Council Meeting Date: January 9, 2023

Subject: SRFIN.23.01 – DRAFT 2023 Operating and Capital Budget

Report from: Tracey Neifer, Treasurer

Appendices: Supporting Schedules:

- ✓ Schedule A – Municipal Services by Department
- ✓ Schedule A.1 – Municipal Services Consolidated Summary
- ✓ Schedule A.2 – Protective Services – Fire Protection
- ✓ Schedule B – Building and By-law Enforcement Services
- ✓ Schedule B.1 – Building Inspection
- ✓ Schedule B.2 – By-law Enforcement Services – Animal Control
- ✓ Schedule C – Water and Sewer Services
- ✓ Schedule C.1 – Sewer and Water Shared/Common Costs
- ✓ Schedule C.2 – Water Services
- ✓ Schedule C.3 – Sewer Services
- ✓ Schedule C.4 – Storm Services
- ✓ Schedule D – Grant and Donation Requests
- ✓ Schedule E – Capital Budget

Recommendation

Be It Resolved that Council hereby,

1. Support staff to continue to refine the Budget to address efficiencies and cost savings; and
 2. Direct staff to bring the 2nd Draft Capital & Operating Budget including the Reserve Continuity and Draft Revised Fees and Charges Bylaw forward to Council on January 30, 2023 for review and consideration.
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Report Summary

The purpose of this report is to provide Council with the first draft of the 2023 Operating and Capital Budget.

This first draft Budget is currently under review by staff as they continue to seek to refine and determine cost efficiencies and reductions. The intention is to have a balanced budget and limited a limited tax increase.

A second draft of the Budget shall be presented to Council on January 30th for further review and/or approval and shall address any additional programs or comments from the public and Council. Should any further updates be required the Operating and Capital Budget can be presented to subsequent Council meetings in February. Staff will be seeking final approval of the Budget by the end of February.

In 2022, the Municipality implemented the operating, reporting and salary modules of Financial Management Software System (FMW) Budget, and in the latter part of 2022 staff continued to streamline budget processes with the implementation of the capital plan module. One of the key successes of the FMW project was the ability to provide up-to-date data and financial reporting for each of the Departments. Monitoring of departmental financial results & account details, and variance analysis, as the FMW platform is updated daily with the data captured in the accounting software, Keystone.

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

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

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

- ✓ Capital Budget – a focus on 2023 and 2024. Staff continue to work on a 10-year long-term capital plan and financing strategy, in conjunction with a review of the Asset Management Plan.
- ✓ Reserves - A detailed analysis of Reserves will be completed as part of the Capital update to be brought forward on January 30th. This will include a review of operating and capital reserve transfers proposed for 2023 and subsequent capital projects.

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

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

The supporting tax rate by-law has not been provided at this time and will be brought forward at a subsequent meeting with the final revised 2023 Budget.

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

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.

Analysis

The Leadership Team continues to strive to bring forward a balanced budget that has considered the added costs for new initiatives, and the ever-challenging inflationary and contract increases, while keeping proposed tax rate or tax levy increases to a minimum.

Inflation rates have seen an increase in 2022 as compared to 2021. The annual average for 2022 is 7.1% compared to the 3.5% annual average for 2021. It is inevitable at this stage due to the inflationary increases and service delivery expectations to avoid a tax increase but staff are looking to continue to reduce expenditures. With some additional cost saving measures staff are striving to achieve a 6% tax increase or less.

Taxation Highlights

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

The balance of the report presents a 2023 Operating Budget inclusive of a 6.0% Tax Rate Increase. Further review and adjustment are needed, as the true increase required to balance the budget is a 14.22% tax rate increase. Staff are continuing to review their budgets to identify any further savings, and departmental line items that can be further refined. A few recommendations are noted within the report that will assist with reducing the tax requirements.

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	\$ 5,817,780	\$ 1,348.72
2023	\$ 550,004,984	3183	\$ 172,795	\$ 6,274,065	\$ 1,448.71

Options Considered					
Option	Description	Budget Increase	Tax Levy	Taxes on \$170,521	\$ Increase
1)	Hold 2022 Tax Rate	\$ 101,149	\$ 5,918,929	1,348.72	0.00
2)	Tax Rate Increase of 1.0%	\$ 160,339	\$ 5,978,119	1,362.21	13.49
3)	Tax Rate Increase of 3.0%	\$ 278,717	\$ 6,096,497	1,389.18	40.46
4)	Tax Rate Increase of 4.0%	\$ 337,907	\$ 6,155,687	1,402.67	53.95
5)	Tax Rate Increase of 6.0%	\$ 456,285	\$ 6,274,065	1,429.64	80.92
6)	Tax Levy Increase of 6.0%	\$ 349,067	\$ 6,166,847	1,405.21	56.49
7)	Tax Rate Increase of 8.0%	\$ 574,664	\$ 6,392,444	1,456.62	107.90
8)	To Balance Draft Budget, 14.22%	\$ 942,821	\$ 6,760,601	1,540.51	191.79

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

Operating Budget – Overview by Key Service Area

The municipal budget for operations in 2023 reflects an increase of \$456,285 which requires a tax rate increase of 6.0%. However, to achieve a balanced budget that will meet the departmental needs reflected in the report, a tax rate increase of 14.22% is required, which will provide a total levy increase over 2022 of \$942,821. The Leadership Team is continuing to work to find savings and efficiencies. To maintain a 6% tax rate, increase further savings of \$486,536 are required.

It has been past practice to transfer funds to reserves annually to offset the year's capital budget. In 2021, the budget for reserves was \$1,014,772, for 2022 \$1,041,608, and for 2023 \$1,104,104 to include a 6.0% increase.

The following charts highlight the operating budget by Key Service Area:

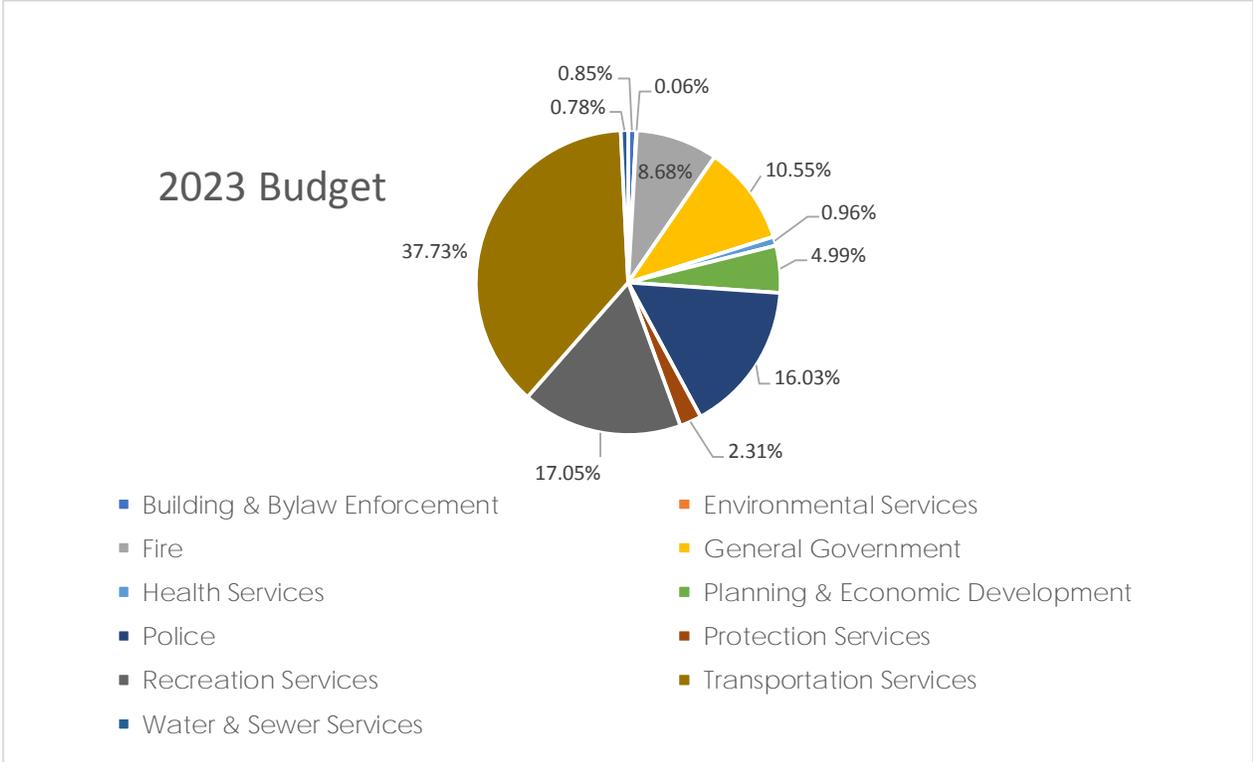
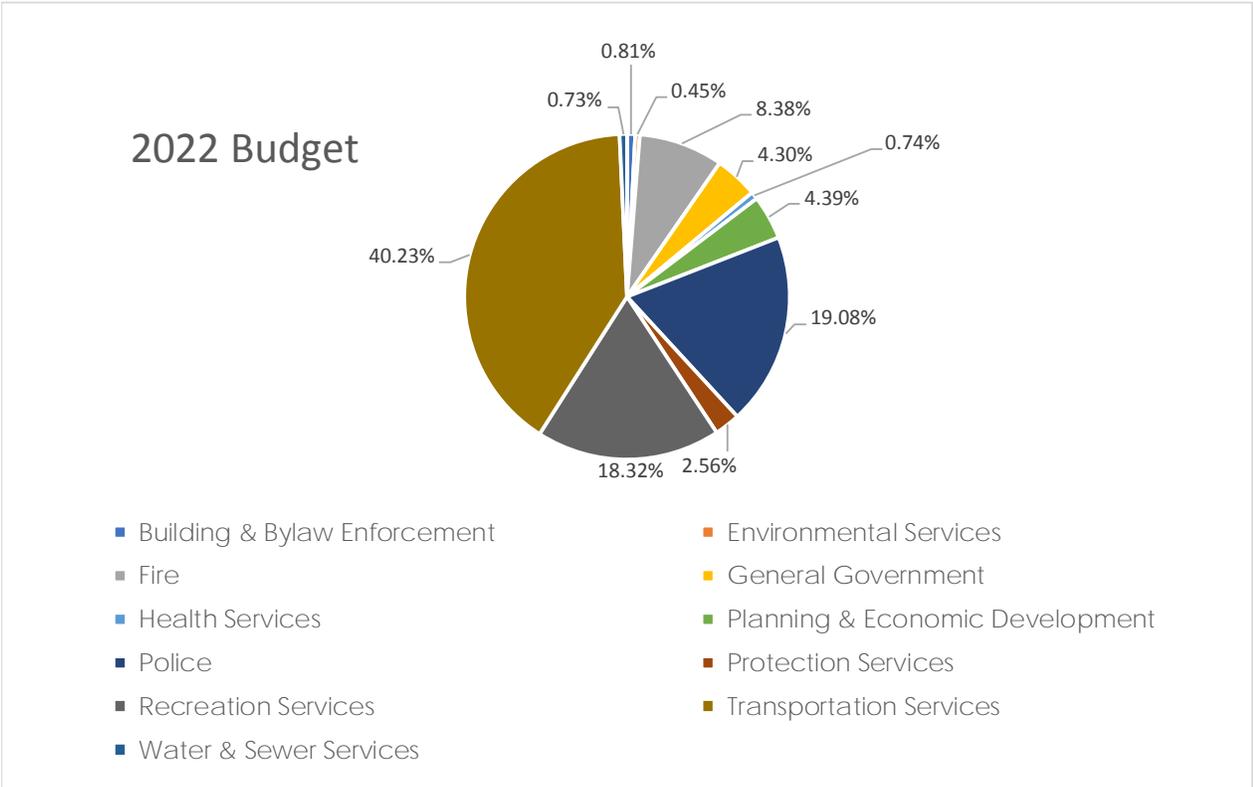
	2021	December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
MUNICIPAL SERVICES						
GENERAL GOVERNMENT	516,002	161,244	263,397	745,748	482,351	183.1%
PROTECTION SERVICES	1,804,722	1,629,676	1,838,677	1,909,785	71,108	3.9%
TRANSPORTATION SERVICES	2,285,259	2,579,053	2,464,339	2,666,117	201,778	8.2%
ENVIRONMENTAL SERVICES	(28,682)	(1,149)	27,767	3,921	(23,846)	(85.9%)
HEALTH SERVICES	19,293	34,130	45,238	67,558	22,320	49.3%
RECREATION AND CULTURE	961,469	626,725	1,122,091	1,204,813	82,722	7.4%
PLANNING AND DEVELOPMENT	238,376	210,807	268,857	352,664	83,807	31.2%
Total MUNICIPAL SERVICES	5,796,439	5,240,486	6,030,366	6,950,606	920,240	15.3%

	2021	December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
BUILDING & BYLAW ENFORCEMENT SERVICES						
Building	0	(40,750)	0	0	0	#DIV/0!
ByLaw	6,912	50,324	49,803	60,261	10,458	21.0%
Total BUILDING & BYLAW ENFORCEMENT SERVICES	6,912	9,574	49,803	60,261	10,458	21.0%

	2021	December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
WATER AND SEWER SERVICES						
SHARED ADMINISTRATION	3	(4,032)	0	0	0	#DIV/0!
SEWER	(3)	(6,339)	1	0	(1)	(100.0%)
WATER	2	21,446	(2)	0	2	(100.0%)
STORM	43,505	41,928	44,932	55,355	10,423	23.2%
Total WATER AND SEWER SERVICES	43,507	53,003	44,931	55,355	10,424	23.2%

The allocation of the tax dollar remains consistent between 2022 and 2023 with the top areas being Policing, Recreation and Transportation Services, representing 78 cents in 2022 and 71cents in 2023 for every dollar of taxation raised.

Allocation of Tax Dollars



Additional data has been provided in the supporting schedules:

- ✓ Schedule A – Municipal Services by Department
- ✓ Schedule A.1 – Municipal Services Consolidated Summary
- ✓ Schedule A.2 – Protective Services – Fire Protection
- ✓ Schedule B – Building and By-law Enforcement Services
- ✓ Schedule B.1 – Building Inspection
- ✓ Schedule B.2 – By-law Enforcement Services – Animal Control
- ✓ Schedule C – Water and Sewer Services
- ✓ Schedule C.1 – Sewer and Water Common/Shared Costs
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Municipal Services

The tax requirement for Municipal Services has increased by 15.3% (\$920,240) as detailed in Schedule A. The following sections provides a detailed analysis of the budget changes in each of the key service areas:

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

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

As noted in the overview presented earlier in the report, General Government and Transportation Services represents 74.34% or \$684,129 of the budget variance. Looking at the consolidated report for this area:

- ✓ Revenues have increased by \$355,832
- ✓ Expenses have increased by \$681,853:
 - Wages and Benefits \$467,018
 - Operating Expenses \$214,835
- ✓ Net Tax Requirement before considering Reserve Transfers, \$326,021
- ✓ Reserve Transfers:
 - Transfer to Reserves has increased by \$396,479
 - Transfer from Reserves has decreased by \$226,403
 - Transfer to Capital has decreased by \$28,663
- ✓ Net Tax Requirement after considering Reserve Transfers is \$920,240

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

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

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

General Government

General government is responsible for the administrative functions of the Municipality representing a 183% (\$482,351) budget increase or 10.73% (2022 - 4.37%) of the municipal services budget.

	2021	December	2022	2023	Budget	Budget
	Actuals	Actuals	Council Approved 2022 Total Budget	Council Draft 1 2023 Total Budget	\$	%
					Variance	Variance
MUNICIPAL SERVICES						
GENERAL GOVERNMENT						
01-1010 General-Council	116,720	114,853	129,105	146,208	17,103	13.2%
01-1020 General-Program Support	399,280	48,020	134,292	522,476	388,184	289.1%
01-1030 General-Asset Management / GIS	2	-1,629		77,064	77,064	100%
Total GENERAL GOVERNMENT	516,002	161,244	263,397	745,748	482,351	183.1%

Council

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

Program Support

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

Total revenue of \$2,182,216 reflects an increase of \$268,342. This is largely attributed to the continued work to identify and dispose of surplus lands, estimated to generate \$299,600. The increased revenue for surplus lands is offset with a transfer to reserve for future direction by Council.

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

Total expenses of \$1,311,766 reflects an increase of \$211,819, representing \$70,087 in operating expenses and \$141,732 in wages, benefits, and employee related expenses. Variances in operating expenses includes:

- ✓ A decrease in contracted services of \$20,484 as several of the initiatives have been completed: HR Project, Chart of Account Reorganization, HST Allocation Methodology and Input Tax Credit (ITC) Recovery Project, and IT Network Review. The budget provides for the ongoing contract for IT services, HR Consulting and Job Evaluations, and the annual audit.
- ✓ Legal services have increased by \$27,250 as an estimate of the costs expected for 2023.
- ✓ Software licensing, computer and office supplies continue to be monitored to ensure actual costs are categorized correctly to better manage the budget lines. These costs represent an increase of \$21,171
- ✓ Tax write-offs have been increasing, and a budget adjustment has been made to reflect the historical trending, an increase of \$21,012. This area represents the Municipality's **share of tax account write** offs for vested properties, assessment adjustments for Farm Tax Program and Property changes.

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

- ✓ Annual transfer for capital, \$1,041,608 2022 budget plus 6%, \$62,496, totaling \$1,104,104
- ✓ Revenue generated from land sales \$299,600

Transfers from Reserves has decreased significantly from \$113,604 to \$10,778, as the prior year funds were attributed to special projects; Municipal Innovation Council (MIC), Escribe, HR and IT Services, Chart of Account Project, and Covid grants. For 2023, the transfer is to finance the final year of the Paisley Central School rental agreement, as approved by Council to be funded by the NWMO Community Well-Being Reserve Fund.

Asset Management/GIS

An Asset Management/GIS Coordinator will provide support to Building, Roads, Water and Sewer for the mapping of various infrastructure points throughout the Municipality. In addition, it covers the work involving the asset management inventory and data quality, as well as ongoing training provided to the Leadership team to ensure a comprehensive understanding of the key components of Asset Management.

Protection Services

Protection Services represents 27.48% (2022 - 30.49%) of the municipal services budget, largely due to the cost of Police Services which are more than \$1M. Overall budget in this area is 3.9% increase or \$71,108.

	2021	December 2022	2022 Council Approved	2023 Council Draft 1	Budget \$	Budget %
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
PROTECTION SERVICES						
01-2010 Protection-Common Fire	87,228	130,275	126,459	137,602	11,143	8.8%
01-2012 Protection-Chesley Fire	136,297	123,982	154,176	181,446	27,270	17.7%
01-2014 Protection-Paisley Fire	118,495	53,796	97,543	119,977	22,434	23.0%
01-2016 Protection-Tara Fire	142,236	112,645	134,936	174,267	39,331	29.1%
01-2020 Protection-Police	1,168,435	1,075,550	1,168,924	1,132,913	-36,011	(3.1%)
01-2030 Protection- Conservation	34,343	0	22,660	24,020	1,360	6.0%
01-2031 Protection-Conservation SVCA	44,264	47,297	46,980	51,937	4,957	10.6%
01-2032 Protection-Conservation GSCA	40,485	42,226	42,226	46,681	4,455	10.6%
01-2045 Protection- Crossing Guards	24,633	37,245	37,363	38,153	790	2.1%
01-2050 Protection-Emergency Measures	8,306	6,660	7,410	2,789	-4,621	(62.4%)
Total PROTECTION SERVICES	1,804,722	1,629,676	1,838,677	1,909,785	71,108	3.9%

Fire Department

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

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

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

To assist with the budget review, Schedule A.2 – Fire Protection by Station has been provided which summarizes the 2022 and 2023 budgets by Station. Part of the budget work has involved the standardization of processes across the stations and the establishment of comparable budget lines.

For 2023, there are two key operational impacts that are driving the 19.46% budget increase of \$99,875: Mandatory Certification and Fire Practice Compensation.

Mandatory Certification

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

Training Program	Description	2023	2024
Mandatory Certification			
Fire Fighter 1	requires 4 additional days training for 30 firefighters to complete their skills sign off, with the budget split over 2023 and 2024	\$ 10,112.00	\$ 10,112.00
Fire Fighter 2	requires 1 additional day's training for 30 firefighters, with the budget split over 2023 and 2024	\$ 2,528.00	\$ 2,528.00
Hazmat Awareness Level	this is an online certification program consisting of 20 hours of learning, required for 12 firefighters	\$ 5,835.00	\$ -
Hazmat Operations	this is a practical hands-on certification program consisting of 5 days of learning, required for 12 firefighters, deferred to 2024	\$ -	\$ 15,090.00
Fire Officer 1	this is an in-class certification program consisting of 5 days of classroom learning, required for 12 firefighters to complete their officer certification program	\$ 15,561.00	\$ -
		\$ 34,036.00	\$ 27,730.00
Other Training			
Fire Fighter 1 Recruit Class	11 firefighters required between the 3 stations. 3 Tara, 5 Paisly, 3 Chesley. Recruits will complete their NFPA 1001 Firefighter 1 certification program through the Brockton Regional Training Center. This will allow Fire Services to work towards a fully compliant certified department moving forward.	\$ 10,065.00	\$ -
Fire Chief Continuing Education	Loyalist College Municipal Leadership final two parts. Deferred to 2024	\$ -	\$ 3,000.00
Health & Safety Committee	6 firefighters , 2 per station as legislated. Firefighters will need Part 1 & 2 certification.	\$ 8,838.00	
		\$ 18,903.00	\$ 3,000.00
	The cost of the training is based on a fire fighter per diem, plus course registration fees and text books where required.	\$ 52,939.00	\$ 30,730.00

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

- ✓ Paisley and Tara - \$36,926
- ✓ Chesley, Arran-Elderslie's share - \$9,413
- ✓ Proposed for 2024 \$27,730

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

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

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

Fire Practice Compensation

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

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

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

The draft 2023 budget is reflective of the above compensation.

Staff shall bring forward a review of the firefighter training payment/reimbursement policy as per Council direction related to staff report SRFIN.21.45.

Other Budget Remarks – Fire Department

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

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

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

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

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

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

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

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

Police

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

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

Conservation Authorities

The Conservation budgets are based on information received from the supporting agencies as they finalize their operating budgets. Draft budget information from SVCA reflects a 10.55% levy increase. Staff have used the same estimate for GSCA pending receipt of their budget.

Crossing Guards

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

Emergency Measures

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

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

Transportation Services

Transportation Services includes all aspects of road maintenance, streetlights, and salt/snow plowing, as well as the Municipality's contribution to SMART (Saugeen Mobility & Regional Transit), representing 38.36% (2022 - 40.87%) of the municipal services budget and an 8.2% or \$201,778 budget increase.

	2021	December	2022	2023	Budget	Budget
	Actuals	Actuals	Council Approved	Council Draft 1	\$	%
			2022 Total Budget	2023 Total Budget	Variance	Variance
TRANSPORTATION SERVICES						
01-2510 Transportation-Roads-Admin	94,804	112,821	127,641	90,592	-37,049	(29.0%)
01-2511 Transportation-Roads-Admin-Union	294,016	320,836	326,401	386,223	59,822	18.3%
01-2512 Transportation-Roads-Shop	122,873	157,450	144,298	152,094	7,796	5.4%
01-2513 Transportation-Roads-Roadside	116,560	116,278	109,374	113,758	4,384	4.0%
01-2514 Transportation-Roads-Bridges	153,950	149,662	154,337	152,884	-1,453	(0.9%)
01-2515 Transportation-Roads-Hardtop	53,358	62,022	48,366	55,030	6,664	13.8%
01-2516 Transportation-Roads-Gravel	563,247	629,888	609,184	655,821	46,637	7.7%
01-2517 Transportation-Roads-Safety	40,959	39,496	58,479	60,776	2,297	3.9%
01-2518 Transportation-Roads-Vehicles	371,083	522,049	451,361	488,349	36,988	8.2%
01-2520 Transportation-Winter Ctrl-Salt/Sand	87,249	90,815	86,807	88,128	1,321	1.5%
01-2521 Transportation-Winter Ctrl-Snow Moving	220,963	230,802	218,778	274,182	55,404	25.3%
01-2522 Transportation-Winter Ctrl-Standby	0	32,298	15,348	27,026	11,678	76.1%
01-2530 Transportation-Saugeen Mobility & Regional Trans	50,764	52,287	52,287	55,947	3,660	7.0%
01-2540 Transportation-Parking	1,972	3,247	4,050	3,500	-550	(13.6%)
01-2550 Transportation-Street Lighting	113,461	59,102	57,628	61,807	4,179	7.3%
Total TRANSPORTATION SERVICES	2,285,259	2,579,053	2,464,339	2,666,117	201,778	8.2%

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

Admin/Admin-Union

The implementation of the salary planning module in 2022 gave staff the opportunity to budget at a person level and allocate their time across the various departments based on staff schedules. The allocation for 2022 was determined based on a review of year-to-date hours in 2021, and in some cases, resulted in unallocated hours, which remain costed to Admin-Union. Managers are continuing to refine the allocated hours and reviewed the salary information as part of the 2023 budget meetings. The decrease in the budget is primarily due to the decrease in wages and benefits of \$29,018 in Admin, which is offset by an increase in Admin-Union \$44,907.

Gravel

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

percentage compared to A gravel. Dust control and resurfacing costs have increased by \$42,150.

Vehicles

Rising fuel prices has made the budget challenging again in 2023. While there have been some improvements in gas prices, the price of diesel remains high. The heavy equipment used in operations is all diesel. Staff are continuing to work with local suppliers to get the best pricing possible. To assist with monitoring of expenses in 2023 new accounts have been set up to track fuel prices for dyed diesel and clear diesel. The 2023 budget reflects an increase in fuel of \$28,808 to a budget of \$214,000. Staff were conservative in their budget estimates for fuel in 2022, \$185,192 which is less than year-to-date actuals of \$266,035.

Snow Moving

Most of the costs are related to wages and benefits, \$243,452 and \$47,700 for contracted services. The increase in wages and benefits is attributed to a better alignment of staff resources. Year-to-date actuals are \$211,461.

Standby

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

Saugeen Mobility and Regional Transit (SMART)

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

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

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

A historical review for SMART was provided to Council on January 27, 2020 through Report SRFIN.20.06. It was noted in the report that if Council wanted to opt-out of continuing with this agreement:

“Clause 9.1 of the agreement, Withdrawal of a Member, states that notice given in the year will be effective on December 31st of the following year. If Council chooses to give notice during 2020 it will take effect December 31st, 2021”.

Environmental Services

Environmental Services, while a small percentage of the total municipal services budget, 0.06% (2022 - 0.46%), there is a decrease in the budget of 85.9% or \$23,846. This is largely attributed to a revenue increase in Garbage Collection, and expense savings in both Waste Disposal and Recycling.

	2021	December	2022	2023	Budget	Budget
	Actuals	Actuals	Council Approved	Council Draft 1	\$	%
			2022 Total Budget	2023 Total Budget	Variance	Variance
ENVIRONMENTAL SERVICES						
01-3040 Environmental-Garbage Collection	-136,694	-136,825	-145,245	-157,353	-12,108	8.3%
01-3050 Environmental-Waste Disposal	12,361	38,882	66,903	58,326	-8,577	(12.8%)
01-3060 Environmental-Recycling	95,651	96,794	106,109	102,948	-3,161	(3.0%)
Total ENVIRONMENTAL SERVICES	-28,682	-1,149	27,767	3,921	-23,846	(85.9%)

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

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

Garbage collection is a contracted service. Staff are reviewing options as an increase of \$40,500 has been reflected in the budget for 2023.

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

Recycling has identified cost savings in operating costs of \$34,710 which will bring the budget more in line with actual costs.

Health Services

Health Services includes the cemeteries in Arran, Chesley, Elderslie, Paisley and Tara, the medical clinics in Chelsey and Paisley, and the costs related to Physician Recruitment and attribute to 0.97% (2022 - 0.75%) of the municipal services budget. An overall budget increase of 49.3% or \$22,320.

	2021	December 2022	2022 Council Approved	2023 Council Draft 1	Budget \$	Budget %
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
HEALTH SERVICES						
01-4000 Health-Physician Recruitment	0	9,348	0	7,888	7,888	100.0%
01-4002 Health-Clinic-Chesley	0	-3,467	1	0	-1	(100.0%)
01-4004 Health-Clinic-Paisley	0	-4,496	1	6,300	6,299	629,900.0%
01-4010 Health-Cemetery-Common	653	771	6,838	3,663	-3,175	(46.4%)
01-4011 Health-Cemetery-Arran	2,982	2,963	4,442	4,245	-197	(4.4%)
01-4012 Health-Cemetery-Chesley	13,030	26,201	15,269	25,068	9,799	64.2%
01-4013 Health-Cemetery-Elderslie	1,903	3,376	4,927	5,046	119	2.4%
01-4014 Health-Cemetery-Paisley	6,546	6,928	6,404	11,446	5,042	78.7%
01-4016 Health-Cemetery-Tara	-5,821	-7,494	7,356	3,902	-3,454	(47.0%)
Total HEALTH SERVICES	19,293	34,130	45,238	67,558	22,320	49.3%

Physician Recruitment represents the Municipality's four-year commitment through agreements signed with physicians in 2021 and 2022. The cost of the agreements has been funded by the physician recruitment reserve. In 2023, the physician recruitment reserve is fully spent, requiring a transfer to reserve of \$7,888 to balance. A detailed discussion is needed with the Physician Recruitment Committee to determine the future needs and planning to replenish the reserve over time.

The operations of the Clinics are intended to be self-financed through the rental income collected from the physicians. Staff are preparing a review of the current lease agreements. The Chesley Medical Clinic has budgeted a transfer to reserve of \$15,178 representing the net revenue remaining after budgeted expenses.

The Paisley Medical Clinic is in a deficit position in 2023 due to rising operating costs, resulting in a tax requirement of \$6,300.

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

- ✓ Paisley Clinic - \$40,401
- ✓ Chesley Clinic - \$84,320

While the operating budget for Paisley has not reflected a transfer from reserve, as there are sufficient funds available, it is the recommendation of this report.

It is recommended that the use of the Paisley Clinic Reserve should be used to offset operational costs as proposed in the 2023 budget.

Cemetery budgets covers the cost of burials and ground maintenance.

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

Part of the operations of the cemeteries is the maintenance and repair of the foundations. These costs have historically been reflected as a capital project, however, in 2023, \$17,000 has been reflected in operations for contracted services for foundation repairs.

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

Recreation Services

Recreation Services includes programs, ball fields, facilities, libraries, museum, and day camps, representing 17.33% (2022 - 18.61%) of the municipal services budget and a 7.4% or \$82,722 budget increase. The budget increase is attributed to facilities and administrative costs.

	2021	December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
RECREATION AND CULTURE						
01-5001 Rec/Cult-Parkland-Recreation	137,395	116,646	167,605	173,840	6,235	3.7%
01-5015 Rec/Cult-Admin	92,917	-91,268	134,315	180,119	45,804	34.1%
01-5020 Rec/Cult-Common H&S	9,233	4,723	9,586	14,101	4,515	47.1%
01-5210 Rec/Cult-Programs-AE Programs	50,241	52,581	40,712	41,007	295	0.7%
01-5220 Rec/Cult-Programs-Day Camp	2,850	-14,599	19,557	0	-19,557	(100.0%)
01-5311 Rec/Cult-Parks-Ball Field-Arran/Allenford	977	1,356	3,141	2,641	-500	(15.9%)
01-5312 Rec/Cult-Parks-Ball Field-Chesley	7,714	6,061	8,147	8,201	54	0.7%
01-5314 Rec/Cult-Parks-Ball Field-Paisley	1,185	1,435	5,619	5,282	-337	(6.0%)
01-5316 Rec/Cult-Parks-Ball Field-Tara	4,176	8,183	11,205	10,785	-420	(3.7%)
01-5322 Rec/Cult-Parks-Splashpad-Chesley	0	0	0	1,000	1,000	100.0%
01-5324 Rec/Cult-Parks-Splashpad-Paisley	0	0	0	1,000	1,000	100.0%
01-5326 Rec/Cult-Parks-Splashpad-Tara	0	0	0	1,000	1,000	100.0%
01-5411 Rec/Cult-Facilities-CC Arran/Arkwright	4,425	3,867	6,101	6,384	283	4.6%
01-5412 Rec/Cult-Facilities-Chesley Comm Ctr	190,648	150,689	205,196	218,007	12,811	6.2%
01-5414 Rec/Cult-Facilities-Paisley Comm Ctr	185,328	180,503	205,380	227,835	22,455	10.9%
01-5416 Rec/Cult-Facilities-Tara Comm Ctr	160,378	122,592	152,577	154,632	2,055	1.3%
01-5512 Rec/Cult-Facilities-Chesley Pool	46,097	24,903	53,465	52,640	-825	(1.5%)
01-5516 Rec/Cult-Facilities-Tara Pool	49,973	51,106	51,064	49,899	-1,165	(2.3%)
01-5612 Rec/Cult-Facilities-Chesley Trailer Park	1	-11,568	-1	0	1	(100.0%)
01-5712 Rec/Cult-Facilities-Lease-Chesley Town Hall	16,464	25,460	32,960	29,531	-3,429	(10.4%)
01-5714 Rec/Cult-Facilities-Lease-Paisley Legion	7,134	1,428	6,180	6,551	371	6.0%
01-5715 Rec/Cult-Facilities-Lease-Paisley LCBO	-8,509	-7,296	-8,388	0	8,388	(100.0%)
01-5812 Rec/Cult-Libraries-Chesley	-9,820	-5,702	-3,420	-2,721	699	(20.4%)
01-5814 Rec/Cult-Libraries-Paisley	653	-616	2,986	3,649	663	22.2%
01-5816 Rec/Cult-Libraries-Tara	3,168	2,425	7,243	6,778	-465	(6.4%)
01-5914 Rec/Cult-Museum-Paisley	8,841	3,816	10,861	12,652	1,791	16.5%
Total RECREATION AND CULTURE	961,469	626,725	1,122,091	1,204,813	82,722	7.4%

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

Admin

In 2022, additional security was required at the Arena's to ensure Covid-19 protocols were in place, and the added staff time was captured as an administrative cost. Wages and benefits for 2023 have been reduced by \$31,853. The costs incurred in 2022 were funded from the Covid-19 Recovery Funds.

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

Costs have been estimated at \$30,000. Phase 1 initiated in 2022, had focused on the three arenas/community centres with an estimated cost of \$35,000. The Phase 1 costs were funded from Reserves, similar to the handling of capital projects. Phase 2 costs have not been financed.

The Municipal Building Reserve should be used to finance Phase 2 of the project for Building Condition Assessments.

Day Camp

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

Splashpads

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

Community Centres

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

Chesley Trailer Park

In 2020, a reserve was established with contributions coming from the net operating surplus generated for the year. At the end of 2022, the reserve balance is estimated to be \$66,481. The 2023 budget has been prepared with a transfer to reserve of \$17,693. There is capital work needed at the Chesley Trailer Park that will rely on the reserves in the future.

Paisley LCBO Lease

In the past, the surplus funds generated have been used to offset taxation requirements of the municipal budget. The Paisley LCBO Lease generates revenue from its rent, which is used to offset operating expenses. As a way of planning for future capital needs, the surplus funds identified in the 2023 budget, \$9,340 has been transferred to Reserves.

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

Planning and Economic Development

Planning and Economic Development also includes tile drainage, zoning, gravel pits and our downtown decorations, which represents 5.07% (2022 – 4.46%) of the municipal services budget and a 31.2% or \$83,807 budget increase. That largest increase is attributed to zoning and downtown decorations.

	2021	December 2022	2022 Council Approved	2023 Council Draft 1	Budget \$	Budget %
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
PLANNING AND DEVELOPMENT						
01-7010 Plan/Dev-Planning-Zoning	0	5,597	-500	35,500	36,000	(7,200.0%)
01-7220 Plan/Dev-Comm/Ind-Downtown Decor	40,868	47,293	53,354	82,030	28,676	53.7%
01-7230 Plan/Dev-Comm/Ind- Gravel Pits	4,435	5,692	8,858	8,894	36	0.4%
01-7300 Plan/Dev-Natural Gas Project	0	0	1,657	0	-1,657	(100.0%)
01-7410 Plan/Dev-Economic Development	157,681	124,696	178,368	192,319	13,951	7.8%
01-7610 Plan/Dev-Tile Drainage	35,392	27,529	27,120	33,921	6,801	25.1%
Total PLANNING AND DEVELOPMENT	238,376	210,807	268,857	352,664	83,807	31.2%

Planning/Zoning had identified two strategic initiatives for 2023:

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

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

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

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

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

Council grants and donations policy is also managed under Economic Development budget. The budget has remained the same as 2022 with a budget of \$30,598. Schedule D – Grant and Donation Policy provides a summary of the proposed budget which includes grant requests of \$35,214.

Building & By-law Enforcement Services

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

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

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

Budget Review Dept Summary						
BUILDING & BYLAW ENFORCEMENT SERVICES						
	2021	December 2022	2022 Council Approved	2023 Council Draft 1	Budget \$	Budget %
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
BUILDING & BYLAW ENFORCEMENT SERVICES						
Building						
01-2042 Protection-Building Inspection	0	-40,750	0	0	0	
Total Building		-40,750				#DIV/0!
ByLaw						
01-2041 Protection-Animal Control	13	-994	-3,615	0	3,615	(100.0%)
01-2044 Protection-Property Standards	6,899	48,724	8,464	60,261	51,797	612.0%
01-2060 Protection-By-Law/POA Parking	0	2,594	44,954	0	-44,954	(100.0%)
Total ByLaw	6,912	50,324	49,803	60,261	10,458	21.0%
Total BUILDING & BYLAW ENFORCEMENT SERVICES	6,912	9,574	49,803	60,261	10,458	21.0%

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

- ✓ Schedule B.1 – Building Inspection Department
- ✓ Schedule B.2 – By-law Enforcement Services

Building Inspection

The permit fee revenue has been decreased by \$25,000 to reflect a slowdown in construction, which will have a negative impact on the department's budget. The budget, as noted earlier, provides for a Building Inspector with a start date of May 1, 2023. This position will assist with permits, inspections, and administrative tasks.

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

On November 28th, 2022, the CBO presented report SRCBO.22.04 Quarterly Report, Building Permit Statistics from January to September 2022, and that data has been included below. The reserve summary shows a draw from the reserve to support operations in 2023.

Building Services						
Building Permits						
	2023 Budget	2022 Sept	2021	2020	2019	2018
Number of Building Permits		110	160	111	168	138
Construction Value (\$000)	\$	18,398	\$ 26,684	\$ 11,649	\$ 23,550	\$ 11,983
Average Permit Value (\$000)	\$	167	\$ 167	\$ 105	\$ 140	\$ 87
Building Permit Values						
Building Permit Fees	\$ 150,000	\$ 172,609	\$ 266,370	\$ 119,010	\$ 192,255	\$ 128,499

Building Services						
5-Year History of Reserves						
Summary of Reserves	2023 Budget	2022	2021	2020	2019	2018
Opening Balance	320,345	279,821	207,502	212,700	113,146	132,010
Activity:						
Budgetted Transfers	(67,184)	9,774	(28,744)	24,837	10,000	43,500
Support of AM/GIS	(5,000)	(10,000)				
In-Year Transfers			-	(4,140)		(36,988)
Year-End Adjustments		40,750	101,063	(25,895)	89,554	(25,376)
Ending Balance	248,161	320,345	279,821	207,502	212,700	113,146
** 2022 Year-End Adjustment is preliminary						

By-law Enforcement Services

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

The establishment of a Reserve for Animal Control is required.

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

Water and Sewer Services

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

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

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

The Water and Sewer Services also includes Source Water Protection, which is the Risk Management contract with GSCA, and is funded through the water reserves. In 2022, Storm Water Services were realigned from Environmental Services. The funding of this area remains with taxation until a fee study has been completed.

AE Common Water & Sewer Costs

The AE Common reflects staff time and expenses that are shared between the sewer and water systems and is fully funded by the water (2/5ths) and sewer (3/5ths) reserves. Total operating expenses of \$358,821 represents a 10.2% increase over the 2022 budget of \$325,641. The increase is attributed to Wages & Benefits, \$27,883 and \$5,297 in Operating Expenses and fuel costs. Departmental details are available in Schedule C.1 – Shared Administration.

Water Services

The increase in revenues of \$88,498 is sufficient to cover the increase in operating expenses of \$21,465, thus providing for additional funds to be transferred to reserves of \$67,033. Based on a review of Schedule C.2 – Water Services, the expense categories are reflective of inflationary expectations.

Sewer Services

The increase in revenues of \$76,961 is sufficient to cover the increase in operating expenses of \$35,090, thus providing for additional funds to be transferred to reserves of \$41,871. Based on a review of Schedule C.3 – Sewer Services, the expense categories are reflective of inflationary expectations. A strategic initiative for Chesley, smoke testing, Consolidated Linear Infrastructure (CLI), which is a requirement for future sewer projects has been included in the Operating Budget. This was previously reflected as a capital project.

Storm Services

Departmental expenses have increased by \$66,827, which is largely attributed to the strategic initiative for the Storm Water Needs Study & CLI/ECA for Chesley, Paisley and Tara. This project was approved as a 2022 capital project with a cost of \$70,000. The project is underway, with \$56,404 being reflected in 2023. The project is funded from Efficiency Funds of \$67,205 and \$2,795 from Roads Reserve. The net tax requirement is an increase of \$10,423 for 2023. Departmental details are available in Schedule C.4 – Storm Water Services.

Capital Budget

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

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

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

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

Capital Budget Summary

Municipal Services								
Key Service Area	LTD Budget	Unspent Budget Carry-forward	2023 Expenses	2023 Capital Requests	Grants	Donations	Reserves	2024 Expenses
General Government	\$ 349,533	\$ 209,555	\$ 89,860	\$ 299,415	\$ 120,169	\$ -	\$ 179,246	\$ 10,000
Fire Protection Services	\$ 15,000	\$ -	\$ 2,510,405	\$ 2,510,405	\$ 1,009,500	\$ -	\$ 1,372,688	\$ 260,000
Transportation Services	\$ 2,130,237	\$ 1,842,825	\$ 2,462,241	\$ 4,305,066	\$ 1,036,700	\$ 50,000	\$ 3,218,366	\$ 298,734
Environmental Services	\$ 8,000	\$ -	\$ 180,000	\$ 180,000	\$ -	\$ -	\$ 180,000	\$ -
Recreation and Culture	\$ 1,134,063	\$ 538,126	\$ 846,500	\$ 1,384,626	\$ 468,653	\$ 157,100	\$ 758,873	\$ 246,500
Health Services	\$ 55,000	\$ 37,516	\$ 194,300	\$ 231,816	\$ 28,050	\$ -	\$ 203,766	\$ 30,000
	\$ 3,691,833	\$ 2,628,022	\$ 6,283,306	\$ 8,911,328	\$ 2,663,072	\$ 207,100	\$ 5,912,939	\$ 845,234
Sewer and Water Services								
Sewer	\$ 180,420	\$ 111,555	\$ 764,573	\$ 876,128	\$ -	\$ -	\$ 876,128	
Water	\$ 807,600	\$ 688,518	\$ 1,255,687	\$ 1,944,205	\$ 312,386	\$ -	\$ 1,631,819	\$ 638,000
Stormwater	\$ 200,000	\$ 200,000	\$ 370,000	\$ 570,000	\$ 280,000	\$ -	\$ 290,000	\$ -
	\$ 1,188,020	\$ 1,000,073	\$ 2,390,260	\$ 3,390,333	\$ 592,386	\$ -	\$ 2,797,947	\$ 638,000
Total Capital Budget								
2023 Capital Submission	\$ 4,879,853	\$ 3,628,095	\$ 8,673,566	\$ 12,301,661	\$ 3,255,458	\$ 207,100	\$ 8,710,886	\$ 1,483,234
2022 Approved Capital				\$ 8,658,963	\$ 3,238,983	\$ 157,350	\$ 5,262,630	

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

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

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

21-GENG-0001

Project Start Year – Department Responsible – Project Number

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

An integral component of the Capital Budget as presented is the financing strategy and reserve continuity. It has been Council's direction in the past that the financing of capital projects for Municipal Services be limited to the reserve funds raised in the current year operating budget. The funds proposed for 2023 is \$1,104,104. That being said, the capital project list identifies the year of the project, and a summary will be prepared to isolate reserves already committed from 2021/2022 to those that are new for 2023.

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

- ✓ 22-FIRE_0004 BLDG-Paisley Fire Hall Construction – information is being presented to the Paisley Fire Sub-Committee on location and design, such that the final recommendation can be presented to Council. Staff are reviewing financing options such as the proceeds from surplus land sales, government grants, Infrastructure Ontario, or bank loans. The budget has assumed a 50% grant. However, a source of the grant has not yet been identified, but staff are working with Grant Match for assistance. \$2,060,000 and \$250,000 in 2024
- ✓ 22-TRAN-0005 ROADS-Sidewalks – this is linked to a government grant with a municipal commitment. The Municipality was fortunate to receive a grant extension that has allowed the project to be completed in 2023. Staff are reviewing the terms of the extension and will advise Council of any changes that will impact the capital project as it has been presented. \$1,322,000
- ✓ 23-TRAN-0017 HVY/EQUIP -Sweeper Truck – this was included on the 2022 Approved Capital List as it required a pre-order in Spring 2022 for delivery in March 2023. \$425,000

[Link to Strategic/Master Plan](#)

6.4 Leading Financial Management

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

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

Financial Impacts/Source of Funding/Link to Procurement Policy

The municipal budget for operations in 2023 reflects an increase of \$456,285 which requires a tax rate increase of 6.0%, however, to achieve a balanced budget that will meet the departmental needs reflected in the report, a tax rate increase of 14.22% is required, which will provide a total levy increase over 2022 of \$942,821.

Staff will continue to work on reviewing the budget for cost savings and efficiencies to minimize any increases to the tax rate.

Approved by: Sylvia Kirkwood, Chief Administrative Officer

Budget Review Dept Summary

MUNICIPAL SERVICES

		December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
MUNICIPAL SERVICES						
GENERAL GOVERNMENT						
01-1010 General-Council	116,720	114,853	129,105	146,208	17,103	13.2%
01-1020 General-Program Support	399,280	48,020	134,292	522,476	388,184	289.1%
01-1030 General-Asset Management / GIS	2	-1,629		77,064	77,064	100%
Total GENERAL GOVERNMENT	516,002	161,244	263,397	745,748	482,351	183.1%
PROTECTION SERVICES						
01-2010 Protection-Common Fire	87,228	130,275	126,459	137,602	11,143	8.8%
01-2012 Protection-Chesley Fire	136,297	123,982	154,176	181,446	27,270	17.7%
01-2014 Protection-Paisley Fire	118,495	53,796	97,543	119,977	22,434	23.0%
01-2016 Protection-Tara Fire	142,236	112,645	134,936	174,267	39,331	29.1%
01-2020 Protection-Police	1,168,435	1,075,550	1,168,924	1,132,913	-36,011	(3.1%)
01-2030 Protection- Conservation	34,343	0	22,660	24,020	1,360	6.0%
01-2031 Protection-Conservation SVCA	44,264	47,297	46,980	51,937	4,957	10.6%
01-2032 Protection-Conservation GSCA	40,485	42,226	42,226	46,681	4,455	10.6%
01-2045 Protection- Crossing Guards	24,633	37,245	37,363	38,153	790	2.1%
01-2050 Protection-Emergency Measures	8,306	6,660	7,410	2,789	-4,621	(62.4%)
Total PROTECTION SERVICES	1,804,722	1,629,676	1,838,677	1,909,785	71,108	3.9%
TRANSPORTATION SERVICES						
01-2510 Transportation-Roads-Admin	94,804	112,821	127,641	90,592	-37,049	(29.0%)
01-2511 Transportation-Roads-Admin-Union	294,016	320,836	326,401	386,223	59,822	18.3%
01-2512 Transportation-Roads-Shop	122,873	157,450	144,298	152,094	7,796	5.4%
01-2513 Transportation-Roads-Roadside	116,560	116,278	109,374	113,758	4,384	4.0%
01-2514 Transportation-Roads-Bridges	153,950	149,662	154,337	152,884	-1,453	(0.9%)
01-2515 Transportation-Roads-Hardtop	53,358	62,022	48,366	55,030	6,664	13.8%
01-2516 Transportation-Roads-Gravel	563,247	629,888	609,184	655,821	46,637	7.7%
01-2517 Transportation-Roads-Safety	40,959	39,496	58,479	60,776	2,297	3.9%
01-2518 Transportation-Roads-Vehicles	371,083	522,049	451,361	488,349	36,988	8.2%
01-2520 Transportation-Winter Ctrl-Salt/Sand	87,249	90,815	86,807	88,128	1,321	1.5%
01-2521 Transportation-Winter Ctrl-Snow Moving	220,963	230,802	218,778	274,182	55,404	25.3%
01-2522 Transportation-Winter Ctrl-Standby	0	32,298	15,348	27,026	11,678	76.1%
01-2530 Transportation-Saugeen Mobility & Regional Trans	50,764	52,287	52,287	55,947	3,660	7.0%
01-2540 Transportation-Parking	1,972	3,247	4,050	3,500	-550	(13.6%)

Budget Review Dept Summary

MUNICIPAL SERVICES

		December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
01-2550 Transportation-Street Lighting	113,461	59,102	57,628	61,807	4,179	7.3%
Total TRANSPORTATION SERVICES	2,285,259	2,579,053	2,464,339	2,666,117	201,778	8.2%
ENVIRONMENTAL SERVICES						
01-3040 Environmental-Garbage Collection	-136,694	-136,825	-145,245	-157,353	-12,108	8.3%
01-3050 Environmental-Waste Disposal	12,361	38,882	66,903	58,326	-8,577	(12.8%)
01-3060 Environmental-Recycling	95,651	96,794	106,109	102,948	-3,161	(3.0%)
Total ENVIRONMENTAL SERVICES	-28,682	-1,149	27,767	3,921	-23,846	(85.9%)
HEALTH SERVICES						
01-4000 Health-Physician Recruitment	0	9,348	0	7,888	7,888	100.0%
01-4002 Health-Clinic-Chesley	0	-3,467	1	0	-1	(100.0%)
01-4004 Health-Clinic-Paisley	0	-4,496	1	6,300	6,299	629,900.0%
01-4010 Health-Cemetery-Common	653	771	6,838	3,663	-3,175	(46.4%)
01-4011 Health-Cemetery-Arran	2,982	2,963	4,442	4,245	-197	(4.4%)
01-4012 Health-Cemetery-Chesley	13,030	26,201	15,269	25,068	9,799	64.2%
01-4013 Health-Cemetery-Elderslie	1,903	3,376	4,927	5,046	119	2.4%
01-4014 Health-Cemetery-Paisley	6,546	6,928	6,404	11,446	5,042	78.7%
01-4016 Health-Cemetery-Tara	-5,821	-7,494	7,356	3,902	-3,454	(47.0%)
Total HEALTH SERVICES	19,293	34,130	45,238	67,558	22,320	49.3%
RECREATION AND CULTURE						
01-5001 Rec/Cult-Parkland-Recreation	137,395	116,646	167,605	173,840	6,235	3.7%
01-5015 Rec/Cult-Admin	92,917	-91,268	134,315	180,119	45,804	34.1%
01-5020 Rec/Cult-Common H&S	9,233	4,723	9,586	14,101	4,515	47.1%
01-5210 Rec/Cult-Programs-AE Programs	50,241	52,581	40,712	41,007	295	0.7%
01-5220 Rec/Cult-Programs-Day Camp	2,850	-14,599	19,557	0	-19,557	(100.0%)
01-5311 Rec/Cult-Parks-Ball Field-Arran/Allenford	977	1,356	3,141	2,641	-500	(15.9%)
01-5312 Rec/Cult-Parks-Ball Field-Chesley	7,714	6,061	8,147	8,201	54	0.7%
01-5314 Rec/Cult-Parks-Ball Field-Paisley	1,185	1,435	5,619	5,282	-337	(6.0%)
01-5316 Rec/Cult-Parks-Ball Field-Tara	4,176	8,183	11,205	10,785	-420	(3.7%)
01-5322 Rec/Cult-Parks-Splashpad-Chesley	0	0	0	1,000	1,000	100.0%
01-5324 Rec/Cult-Parks-Splashpad-Paisley	0	0	0	1,000	1,000	100.0%
01-5326 Rec/Cult-Parks-Splashpad-Tara	0	0	0	1,000	1,000	100.0%
01-5411 Rec/Cult-Facilities-CC Arran/Arkwright	4,425	3,867	6,101	6,384	283	4.6%
01-5412 Rec/Cult-Facilities-Chesley Comm Ctr	190,648	150,689	205,196	218,007	12,811	6.2%

Budget Review Dept Summary

MUNICIPAL SERVICES

		December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
01-5414 Rec/Cult-Facilities-Paisley Comm Ctr	185,328	180,503	205,380	227,835	22,455	10.9%
01-5416 Rec/Cult-Facilities-Tara Comm Ctr	160,378	122,592	152,577	154,632	2,055	1.3%
01-5512 Rec/Cult-Facilities-Chesley Pool	46,097	24,903	53,465	52,640	-825	(1.5%)
01-5516 Rec/Cult-Facilities-Tara Pool	49,973	51,106	51,064	49,899	-1,165	(2.3%)
01-5612 Rec/Cult-Facilities-Chesley Trailer Park	1	-11,568	-1	0	1	(100.0%)
01-5712 Rec/Cult-Facilities-Lease-Chesley Town Hall	16,464	25,460	32,960	29,531	-3,429	(10.4%)
01-5714 Rec/Cult-Facilities-Lease-Paisley Legion	7,134	1,428	6,180	6,551	371	6.0%
01-5715 Rec/Cult-Facilities-Lease-Paisley LCBO	-8,509	-7,296	-8,388	0	8,388	(100.0%)
01-5812 Rec/Cult-Libraries-Chesley	-9,820	-5,702	-3,420	-2,721	699	(20.4%)
01-5814 Rec/Cult-Libraries-Paisley	653	-616	2,986	3,649	663	22.2%
01-5816 Rec/Cult-Libraries-Tara	3,168	2,425	7,243	6,778	-465	(6.4%)
01-5914 Rec/Cult-Museum-Paisley	8,841	3,816	10,861	12,652	1,791	16.5%
Total RECREATION AND CULTURE	961,469	626,725	1,122,091	1,204,813	82,722	7.4%
PLANNING AND DEVELOPMENT						
01-7010 Plan/Dev-Planning-Zoning	0	5,597	-500	35,500	36,000	(7,200.0%)
01-7220 Plan/Dev-Comm/Ind-Downtown Decor	40,868	47,293	53,354	82,030	28,676	53.7%
01-7230 Plan/Dev-Comm/Ind- Gravel Pits	4,435	5,692	8,858	8,894	36	0.4%
01-7300 Plan/Dev-Natural Gas Project	0	0	1,657	0	-1,657	(100.0%)
01-7410 Plan/Dev-Economic Development	157,681	124,696	178,368	192,319	13,951	7.8%
01-7610 Plan/Dev-Tile Drainage	35,392	27,529	27,120	33,921	6,801	25.1%
Total PLANNING AND DEVELOPMENT	238,376	210,807	268,857	352,664	83,807	31.2%
Total MUNICIPAL SERVICES	5,796,439	5,240,486	6,030,366	6,950,606	920,240	15.3%

Budget Review Dept Summary Consolidated

MUNICIPAL SERVICES

	2021	December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
MUNICIPAL SERVICES						
GENERAL GOVERNMENT						
Revenue						
Tax Certificates	12,375	8,450	11,612	11,612		
Licence Fee	712	1,523	1,098	2,000	902	(82.1%)
Permit Fee	350	630	360	500	140	(38.9%)
Misc Charges		736				
Admin Fees		10				
Gov Tsfr - Provincial	1,681,377	1,622,300	1,659,300	1,627,000	(32,300)	1.9%
Resale Materials	89	75	72	72		
Grants - Federal		2,100				
Donations						
Kinsmen Pavillion	43,175					
Grants Other	42,200	1,133	18,000	3,000	(15,000)	83.3%
Investment Income	49,228	10,000	103,894	103,894		
Interest Income	92,927	220,305	122,990	122,990		
Misc Revenue	9,201	90,181	14,548	14,548		
Land Sales	317	270,641		299,600	299,600	
Insurance Proceeds	33,546					
Total Revenue	-1,965,497	-2,228,084	-1,931,874	-2,185,216	-253,342	13.1%
Expenses						
Wages						
Salaries & Wages	510,683	542,654	527,636	683,125	155,489	29.5%
Wages Student		15,315	8,868	6,221	-2,647	(29.8%)
Honorariums	96,414	96,211	104,470	108,687	4,217	4.0%
Wages Overtime						
Wages Vacation	13,158	8,412	815	653	-162	(19.9%)
Wages Stats	2,727	3,776				
Wages Sick Pay	4,599	3,150				

Budget Review Dept Summary Consolidated

MUNICIPAL SERVICES

		December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Total Wages	627,581	669,518	641,789	798,686	156,897	24.4%
Employee Benefits & Expenses						
Employee Benefits	156,628	171,324	144,070	200,798	56,728	39.4%
Clothing Allowance	2,518	988	2,200	850	-1,350	(61.4%)
Change in PEB	13,535					
Boot Allowance			1,000	250	-750	(75.0%)
Mileage	1,153	2,744	5,871	4,530	-1,341	(22.8%)
Conferences	2,073	5,456	6,010	12,078	6,068	101.0%
Training	5,578	4,858	7,235	15,305	8,070	111.5%
Memberships	28,888	27,768	29,576	27,484	-2,092	(7.1%)
Total Employee Benefits & Expenses	210,373	213,138	195,962	261,295	65,333	33.3%
Total Wages & Benefits	837,954	882,656	837,751	1,059,981	222,230	26.5%
Operating Expenses						
Contracted Services	154,032	159,411	169,410	131,903	-37,507	(22.1%)
Advertising	2,502	762	1,000	1,000		
Legal Services	63,786	143,819	47,750	75,000	27,250	57.1%
Insurance	50,331	57,651	55,040	63,516	8,476	15.4%
Courier Service	194	65	185	180	-5	(2.7%)
Software Licence	43,970	62,893	38,937	85,088	46,151	118.5%
Bldg Mtce	1,782	6,859	1,030	1,000	-30	(2.9%)
Vehicle Repair		244				
Material & Supplies	4,463	10,466	5,586	5,728	142	2.5%
Office Supplies	20,477	18,632	12,643	13,402	759	6.0%
Cleaning Supplies	186		100	106	6	6.0%
Election	1,476	30,883	24,749	2,500	-22,249	(89.9%)
Publications		530	31	33	2	6.5%
Meeting	1,212	1,288	1,500	8,250	6,750	450.0%
Computer Supplies	24,343	5,392	27,379	2,000	-25,379	(92.7%)
Natural Gas				4,000	4,000	
Propane	3,716	3,974	5,783		-5,783	(100.0%)
Hydro	4,326	5,705	4,829	5,119	290	6.0%
Property Taxes		1,787		1,894	1,894	

Budget Review Dept Summary Consolidated

MUNICIPAL SERVICES

	2021	December 2022	2022 Council Approved	2023 Council Draft 1	Budget \$	Budget %
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Room Rental	21,303	17,963	20,215	10,778	-9,437	(46.7%)
Telephone	7,160	6,886	6,723	7,173	450	6.7%
Miscellaneous		2,839	2,500		-2,500	(100.0%)
Strategic Initiatives		1,628		1,000	1,000	
Pandemic Costs	14,850	13,684	10,000		-10,000	(100.0%)
Write Off	-2,552					
Write Off	63,503	54,019	36,050	57,062	21,012	58.3%
Council Projects/Grants	-50					
Newsletter	6,299					
Postage	10,984	21,721	15,325	15,325		
Bank Charges	10,242	13,556	7,500	13,500	6,000	80.0%
Total Operating Expenses	508,535	642,657	494,265	505,557	11,292	2.3%
Departmental Tax Requirements (Revenue)	-619,008	-702,771	-599,858	-619,678	-19,820	3.3%
Reserve Transfers						
Due to/from Kinsmen Loan	43,175					
Transfer to Reserve	1,305,715	1,043,507	1,041,608	1,411,204	369,596	35.5%
Transfer from Reserve	-213,881	-179,544	-178,353	-45,778	132,575	(74.3%)
Total Reserve Transfers	1,135,009	863,963	863,255	1,365,426	502,171	58.2%
Net Departmental Position	516,001	161,192	263,397	745,748	482,351	183.1%
Other Expenses						
Amortization						
Total of Department	516,001	161,192	263,397	745,748	482,351	183.1%

Budget Review Dept Summary Consolidated

MUNICIPAL SERVICES

		December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
PROTECTION SERVICES						
Revenue						
Service Calls	18,559		10,466	10,707	241	(2.3%)
Service Agreement - Ops	62,357	67,485	64,221	76,270	12,049	(18.8%)
Service Agreement - Cap	57,609	59,606	59,334	63,183	3,849	(6.5%)
Stand By	11,147	19,010	11,627	4,371	(7,256)	62.4%
Compliance Letters			101		(101)	100.0%
Inspections	3,526	808	3,837	2,700	(1,137)	29.6%
Rental Income		50				
Misc Lease	25,500	28,500	28,500	28,500		
Misc Charges			1,486		(1,486)	100.0%
Tiered Response	15,000	20,000	10,000	10,000		
Incident Response	10,441	67,076	29,491	34,491	5,000	(17.0%)
Gov Tsfr - Provincial	16,655	9,507	14,688	13,624	(1,064)	7.2%
Grants - Provincial			25,000		(25,000)	100.0%
Donations	3,150	4,816				
Chatsworth Operating	61,363	69,799	71,444	78,869	7,425	(10.4%)
Chatsworth Capital	6,110	5,748	5,748	5,419	(329)	5.7%
Misc Revenue	3,857	7,401	3,522	3,000	(522)	14.8%
Equipment Sales	7,112					
Bell Mobility Hydro	12,792	15,808	13,153	13,153		
Total Revenue	-315,178	-375,614	-352,618	-344,287	8,331	(2.4%)
Expenses						
Wages						
Salaries & Wages	28,754	113,364	114,104	122,167	8,063	7.1%
Wages on Call			7,206		-7,206	(100.0%)
Wages Vacation			1,188	1,207	19	1.6%
Wages Honorariums	35,248	36,082	39,500	40,001	501	1.3%
Wages Fire Calls	105,613	96,125	111,970	112,614	644	0.6%

Budget Review Dept Summary Consolidated

MUNICIPAL SERVICES

	2021	December 2022	2022 Council Approved	2023 Council Draft 1	Budget \$	Budget %
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Wages Fire Practice	48,738	19,976	59,020	94,735	35,715	60.5%
Wages Meetings	18,893	10,688	7,339	6,805	-534	(7.3%)
Wages Mutual Aid		600	3,870	6,534	2,664	68.8%
Wages Educ & Training	13,477	28,948	15,695	30,334	14,639	93.3%
Wages Truck Check	4,915	4,831	12,011	16,334	4,323	36.0%
Wages Fire Prevention	15,926	14,539	2,536	6,126	3,590	141.6%
Wages Admin	8,097	10,396	10,000	4,900	-5,100	(51.0%)
Wages Inspections	1,312	300	2,736	6,126	3,390	123.9%
Wages Misc	4,000	4,262	4,123	4,370	247	6.0%
Wages Pandemic	2,533	-33				
Total Wages	287,506	340,078	391,298	452,253	60,955	15.6%
Employee Benefits & Expenses						
Employee Benefits	26,838	55,577	48,097	54,266	6,169	12.8%
Clothing Allowance	5,478	9,355	13,020	7,027	-5,993	(46.0%)
Boot Allowance	14,307	390	509		-509	(100.0%)
Mileage	2,268	3,239	3,793	3,500	-293	(7.7%)
Conferences	137	1,832	3,260	5,918	2,658	81.5%
Training	15,192	15,484	18,113	62,431	44,318	244.7%
Memberships	2,010	2,191	1,852	3,712	1,860	100.4%
Drivers Licences/Medicals		582		4,395	4,395	
Total Employee Benefits & Expenses	66,230	88,650	88,644	141,249	52,605	59.3%
Total Wages & Benefits	353,736	428,728	479,942	593,502	113,560	23.7%
Operating Expenses						
Contracted Services	18,772	12,201	13,566	8,243	-5,323	(39.2%)
Legal Services	742	84	1,000	1,060	60	6.0%
Insurance	49,658	55,508	47,843	57,208	9,365	19.6%
Dispatch	18,267	21,085	18,932	22,011	3,079	16.3%
Software Licence		10,917		14,625	14,625	
Contract OPP	1,183,127	1,083,093	1,181,558	1,144,516	-37,042	(3.1%)
Bldg Mtce	9,549	10,955	9,862	10,228	366	3.7%
Equip Mtce	8,960	7,016	9,171	9,720	549	6.0%
Vehicle Repair	18,087	20,217	22,879	22,591	-288	(1.3%)

Budget Review Dept Summary Consolidated

MUNICIPAL SERVICES

		December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Material & Supplies	44,960	14,371	38,402	40,395	1,993	5.2%
Office Supplies	1,449	804	2,605	1,000	-1,605	(61.6%)
Air/Oxygen Bottles	2,857	2,170	3,547	4,028	481	13.6%
Defibrillator Supplies	788	962	2,040	2,162	122	6.0%
Fire Extinguishers	416		896	950	54	6.0%
Fire Prevention	1,233	704	27,275	4,651	-22,624	(82.9%)
Inspection	31		466	494	28	6.0%
Small Tools	1,748	46	1,326	1,406	80	6.0%
Vehicle Licences			120	127	7	5.8%
Tanker Truck	817	3,439	1,620	1,717	97	6.0%
Meeting			1,000	3,000	2,000	200.0%
Computer Supplies		1,770				
Fuel	6,200	6,283	7,680	8,432	752	9.8%
Natural Gas	1,501	1,897	1,777	1,884	107	6.0%
Propane	3,629	5,720	4,526	7,949	3,423	75.6%
Hydro	17,906	24,058	21,174	22,845	1,671	7.9%
Water & Sewer	2,964	3,021	3,213	2,715	-498	(15.5%)
Property Taxes		285		303	303	
Telephone	9,621	8,204	8,949	9,209	260	2.9%
Radio & Pager	6,627	4,453	3,349	4,550	1,201	35.9%
Radio Licence	1,675	783	1,725	1,470	-255	(14.8%)
Miscellaneous		367	750	750		
Pandemic Costs	523	807	1,932	470	-1,462	(75.7%)
Third Party Recovery	1,148	3,751				
Conservation Levy	84,446	89,206	89,206	98,618	9,412	10.6%
Total Operating Expenses	1,497,701	1,394,177	1,528,389	1,509,327	-19,062	(1.2%)
Departmental Tax Requirements (Revenue)	1,536,259	1,447,291	1,655,713	1,758,542	102,829	6.2%
Reserve Transfers						
Transfer to Capital	44,337	33,873	38,562	47,400	8,838	22.9%
Transfer to Reserve	241,158	146,334	146,334	150,183	3,849	2.6%
Int Transfer				-1	-1	

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MUNICIPAL SERVICES

	2021	December 2022	2022 Council Approved	2023 Council Draft 1	Budget \$	Budget %
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Transfer from Reserve	-17,029	-1,932	-1,932	-46,339	-44,407	2,298.5%
Total Reserve Transfers	268,466	178,275	182,964	151,243	-31,721	(17.3%)
Net Departmental Position	1,804,725	1,625,566	1,838,677	1,909,785	71,108	3.9%
Other Expenses						
Amortization						
Total of Department	1,804,725	1,625,566	1,838,677	1,909,785	71,108	3.9%

Budget Review Dept Summary Consolidated

MUNICIPAL SERVICES

	2021	December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
TRANSPORTATION SERVICES						
Revenue						
Aggregate Resources	21,889	24,690	35,000	35,000		
Fee For Service	43,285	32,986	30,000	30,000		
Permit Fee	2,132	1,910	950	2,000	1,050	(110.5%)
Gov Tsfr - Provincial						
Grants - Federal	8,524					
Grants Other	5,985					
Misc Revenue			126	126		
Equipment Sales	9,682			8,000	8,000	
Fines	30	168				
Total Revenue	-91,527	-59,754	-66,076	-75,126	-9,050	13.7%
Expenses						
Wages						
Salaries & Wages	410,915	430,430	777,116	822,436	45,320	5.8%
Wages Student		24,615	12,596	23,731	11,135	88.4%
Wages on Call						
Wages Dust Control	2,668	2,028				
Wages Grading	33,899	30,652				
Wages Grass Mtce	12,747	11,217				
Wages Litter Pickup	425	331				
Wages Mtce	4,869	2,213				
Wages Patching	9,472	10,225				
Wages Resurfacing	5,700	1,450				
Wages Shoulder Mtce	7,473	4,162				
Wages Sidewalks	10,806	1,495				
Wages Sweeping	11,787	9,541				
Wages Trees	28,984	21,685				
Wages Grading OT	42	291				

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MUNICIPAL SERVICES

	2021	December 2022	2022 Council Approved	2023 Council Draft 1	Budget \$	Budget %
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Wages Overtime		128				
Wages Sidewalk OT	326	239				
Wages Sweeping OT	168	21				
Wages Trees OT	229	466				
Wages Overtime	53,068	69,166	44,498	44,498		
Wages Standby	17,704	28,640				
Wages Vacation	63,357	60,707	4,786	4,913	127	2.7%
Wages Stats	35,137	43,000				
Wages Sick Pay	59,867	40,129				
Wages Health & Safety	13,070	16,358				
Wages Conferences	434	1,492				
Wages Lic Renewals	384					
Total Wages	783,531	810,681	838,996	895,578	56,582	6.7%
Employee Benefits & Expenses						
Employee Benefits	217,192	243,800	219,344	245,239	25,895	11.8%
Clothing Allowance	5,126	3,313	7,200	6,825	-375	(5.2%)
Drivers Licences (inactive)	111					
Boot Allowance	2,369	2,824	4,150	5,088	938	22.6%
Conferences	879		2,000	1,500	-500	(25.0%)
Training	6,204	5,133	9,300	6,000	-3,300	(35.5%)
Memberships	915	1,873	1,250	1,775	525	42.0%
Drivers Licences/Medicals		462		475	475	
Total Employee Benefits & Expenses	232,796	257,405	243,244	266,902	23,658	9.7%
Total Wages & Benefits	1,016,327	1,068,086	1,082,240	1,162,480	80,240	7.4%
Operating Expenses						
Contracted Services	53,440	86,567	69,200	78,380	9,180	13.3%
Eng Services	1,272	1,473	1,275	1,000	-275	(21.6%)
Legal Services	3,627	1,562				
Insurance	60,231	73,029	68,432	81,827	13,395	19.6%
Courier Service	34	28	45	36	-9	(20.0%)
Bldg Mtce	5,613	8,069	8,000	8,480	480	6.0%
Vehicle Parts		52,421		75,000	75,000	

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MUNICIPAL SERVICES

	2021	December 2022	2022 Council Approved	2023 Council Draft 1	Budget \$	Budget %
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Vehicle Repair	120,545	75,066	150,000	75,000	-75,000	(50.0%)
Contracts Dust Ctrl	82,333	108,903	84,800	100,000	15,200	17.9%
Contracts Resurfacing	423,225	470,613	465,550	492,500	26,950	5.8%
Contracts Sidewalks	4,912	2,521	2,000	1,500	-500	(25.0%)
Contracts Tree Mtce	15,925	25,561	10,000	10,600	600	6.0%
Material & Supplies	91,440	99,626	99,140	109,623	10,483	10.6%
Office Supplies	2,361	61	400	200	-200	(50.0%)
Health & Safety Supplies	2,308	2,808	900	2,600	1,700	188.9%
Small Tools	2,455	3,593	5,000	5,000		
Sidewalks	2,964	4,140	2,000	4,000	2,000	100.0%
Maintenance	555					
Patching Materials	5,730	4,885	4,500	15,000	10,500	233.3%
Trees	5,682	568	9,700	10,300	600	6.2%
Vehicle Licences	665	16,272	15,000	16,000	1,000	6.7%
Grease/Oil	5,960	8,423	4,600	7,500	2,900	63.0%
Fuel	148,072	266,035	185,192	214,000	28,808	15.6%
Natural Gas		4,017		9,000	9,000	
Propane		4,306				
Hydro	60,620	64,645	68,654	72,773	4,119	6.0%
Water & Sewer	1,332	759	1,400	1,400		
Furnace Oil	8,879	4,548	9,500		-9,500	(100.0%)
Equip Rental	275	990	5,300	5,575	275	5.2%
Telephone	4,060	4,781	4,400	4,592	192	4.4%
Radio Licence	892	922	900	930	30	3.3%
Strategic Initiatives				10,000	10,000	
Pandemic Costs	3,533	1,175				
S.M.A.R.T	50,764	52,287	52,287	55,947	3,660	7.0%
Total Operating Expenses	1,169,704	1,450,654	1,328,175	1,468,763	140,588	10.6%
Departmental Tax Requirements (Revenue)	2,094,504	2,458,986	2,344,339	2,556,117	211,778	9.0%
Reserve Transfers						
Transfer to Capital	16,445					

Budget Review Dept Summary Consolidated

MUNICIPAL SERVICES

	2021	December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Transfer to Reserve	238,399	120,000	120,000	120,000		
Transfer from Reserve	-64,091			-10,000	-10,000	
Total Reserve Transfers	190,753	120,000	120,000	110,000	-10,000	(8.3%)
Net Departmental Position	2,285,257	2,578,986	2,464,339	2,666,117	201,778	8.2%
Other Expenses						
Amortization						
Total of Department	2,285,257	2,578,986	2,464,339	2,666,117	201,778	8.2%

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MUNICIPAL SERVICES

	2021	December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
ENVIRONMENTAL SERVICES						
Revenue						
Flat Fee Tax - Res	283,457	290,795	289,000	335,240	46,240	(16.0%)
Flat Fee Tax - Com	19,344	19,760	19,730	22,887	3,157	(16.0%)
Waste Coll - Bag Tags	10,766	7,683	8,600	10,062	1,462	(17.0%)
Capital Levy	915	21,160				
Tipping	8,391	412	7,228	7,228		
Mattress Tipping	5,095	4,924	4,396	4,396		
Construction Waste	32,226	29,045	27,867	27,867		
Carpet Tipping	334	910	298	298		
Household Tipping	36,327	23,819	36,945	36,945		
Appliance Freon	3,390	2,460	2,753	2,753		
Shingle Tipping	4,779	2,275	4,650	4,650		
Plastic Tipping	77	60	7	7		
Wood Tipping	14,726	22,486	13,340	13,340		
Scrap Sales	22,661	18,489	19,495	19,495		
Ewaste Tipping	430	1,310	921	921		
Furniture / Unit	2,830	2,884	2,000	2,000		
Asbestos		3,992				
Blue Box Sales	310	646	300	600	300	(100.0%)
Misc Revenue	(116)	1	16	16		
Total Revenue	-445,942	-453,111	-437,546	-488,705	-51,159	11.7%
Expenses						
Wages						
Salaries & Wages	99,669	93,391	89,342	90,257	915	1.0%
Wages Student		3,548	8,779	8,779		
Wages on Call		576				
Wages Overtime	1,271	1,319	1,504	1,504		
Wages Vacation		21	1,624	1,444	-180	(11.1%)

Budget Review Dept Summary Consolidated

MUNICIPAL SERVICES

	2021	December 2022	2022 Council Approved	2023 Council Draft 1	Budget \$	Budget %
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Total Wages	100,940	98,855	101,249	101,984	735	0.7%
Employee Benefits & Expenses						
Employee Benefits	25,532	27,553	22,681	25,316	2,635	11.6%
Total Employee Benefits & Expenses	25,532	27,553	22,681	25,316	2,635	11.6%
Total Wages & Benefits	126,472	126,408	123,930	127,300	3,370	2.7%
Operating Expenses						
Contracted Services	245,444	269,717	268,219	295,803	27,584	10.3%
Advertising						
Eng Services	21,800	21,309	29,580	24,000	-5,580	(18.9%)
Lab Services	7,157	2,396	8,700	8,700		
Vehicle Repair						
Material & Supplies	32,738	1,914	32,000	6,559	-25,441	(79.5%)
Fuel						
Propane		29				
Hydro	1,290	906	1,480	1,569	89	6.0%
Property Taxes		26,253		27,828	27,828	
Room Rental						
Equip Rental						
Telephone	1,102	1,334	1,404	867	-537	(38.2%)
Strategic Initiatives						
Third Party Recovery						
Costs of Inventory Sold		1,597				
Total Operating Expenses	309,531	325,455	341,383	365,326	23,943	7.0%
Departmental Tax Requirements (Revenue)	-9,939	-1,248	27,767	3,921	-23,846	(85.9%)
Reserve Transfers						
Total Reserve Transfers						
Net Departmental Position	-9,939	-1,248	27,767	3,921	-23,846	(85.9%)
Other Expenses						

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MUNICIPAL SERVICES

	2021	December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Acc Exp Landfill Closure & Post Closure	-18,742					
Total of Department	-28,681	-1,248	27,767	3,921	-23,846	(85.9%)

Budget Review Dept Summary Consolidated

MUNICIPAL SERVICES

	2021	December 2022	2022 Council Approved	2023 Council Draft 1	Budget \$	Budget %
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
HEALTH SERVICES						
Revenue						
Burial w/Cremation	1,200					
Interment	17,600	16,500	19,550	19,550		
Interment Weekend	2,367	3,250	4,350	4,350		
Cremation	7,525	11,075	7,825	7,825		
Mortuary	1,060	1,060	1,270	1,270		
Columbarium Engraving	3,835	5,178	4,142	4,142		
Rental Income	78,505	80,452	78,449	86,070	7,621	(9.7%)
Misc Charges	1,125	750	300	300		
Donations		2,059	1,000		(1,000)	100.0%
Interest Income	6,620	988	5,668	5,668		
Misc Revenue		3,852				
Land Sales	16,200	13,050	7,980	12,480	4,500	(56.4%)
Land Sales Cremation	300		592	592		
Land Sales Columbarium	14,000	19,600	13,800	13,800		
Total Revenue	-150,337	-157,814	-144,926	-156,047	-11,121	7.7%
Expenses						
Wages						
Salaries & Wages	4,079	3,980	46,140	51,462	5,322	11.5%
Wages Reg Burial	13,507	10,462				
Wages Mtce	50,865	30,658				
Wages Student		23,885	34,400	29,391	-5,009	(14.6%)
Wages Overtime	1,852	3,136	478	478		
Wages Vacation		474	2,358	2,149	-209	(8.9%)
Total Wages	70,303	72,595	83,376	83,480	104	0.1%
Employee Benefits & Expenses						
Employee Benefits	14,346	17,005	13,716	15,600	1,884	13.7%
Total Employee Benefits & Expenses	14,346	17,005	13,716	15,600	1,884	13.7%

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MUNICIPAL SERVICES

	2021	December 2022	2022 Council Approved	2023 Council Draft 1	Budget \$	Budget %
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Total Wages & Benefits	84,649	89,600	97,092	99,080	1,988	2.0%
Operating Expenses						
Contracted Services	41,581	64,640	52,988	64,299	11,311	21.3%
Legal Services		2,301				
Insurance	4,440	5,384	5,045	6,034	989	19.6%
Columbarium Engraving	672	5,515	4,142	4,391	249	6.0%
Software Licence				3,663	3,663	
Bldg Mtce		865	812	1,861	1,049	129.2%
Material & Supplies	8,923	11,260	15,933	11,566	-4,367	(27.4%)
Fuel	27		401	425	24	6.0%
Propane	7,149	10,559	9,810	11,329	1,519	15.5%
Hydro	8,376	10,232	12,574	13,329	755	6.0%
Water & Sewer	1,702	1,600	2,169	2,299	130	6.0%
Property Taxes		1,260		1,336	1,336	
Internment Buyback		458	927	927		
Total Operating Expenses	72,870	114,074	104,801	121,459	16,658	15.9%
Departmental Tax Requirements (Revenue)	7,182	45,860	56,967	64,492	7,525	13.2%
Reserve Transfers						
Transfer to Capital						
Transfer to Reserve	34,648	14,271	14,271	23,066	8,795	61.6%
Transfer from Reserve	-22,539	-26,000	-26,000	-20,000	6,000	(23.1%)
Total Reserve Transfers	12,109	-11,729	-11,729	3,066	14,795	(126.1%)
Net Departmental Position	19,291	34,131	45,238	67,558	22,320	49.3%
Other Expenses						
Amortization						
Total of Department	19,291	34,131	45,238	67,558	22,320	49.3%

Budget Review Dept Summary Consolidated

MUNICIPAL SERVICES

	2021	December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
RECREATION AND CULTURE						
Revenue						
Programs Seniors			1,300	1,300		
Programs Other		1,170	3,570	3,570		
Spec Events		265	1,050	1,050		
Program Reg	54,995	88,620	60,452	80,549	20,097	(33.2%)
Exercise			3,060	3,060		
Lessons		246	24,169	27,478	3,309	(13.7%)
Season Pass		5,152	4,182	4,800	618	(14.8%)
Admissions	15,246	30,199	7,428	7,428		
Curling	27,889	46,825	48,053	48,053		
Rental Income	92,434	107,102	113,526	117,327	3,801	(3.3%)
Ball Field Rentals	4,463	10,955	11,252	11,122	(130)	1.2%
Soccer Field Rentals	881	2,107	1,706	2,206	500	(29.3%)
Horse Ring Rentals	276	422	500	500		
Ice Rental	222,894	257,755	252,680	252,680		
Floor Rental	5,319	11,129	14,078	14,078		
Pavillion Rental	3,584	7,429	3,525	6,386	2,861	(81.2%)
Misc Lease	12,759	12,623	13,388	13,388		
Misc Charges	328	2,185	1,545	1,545		
Ad Revenue	5,303	10,706	5,577	5,577		
Admin Fees	1,853	2,444		1,000	1,000	
Insurance Fee	3,485	9,002	3,315	6,000	2,685	(81.0%)
Gov Tsfr - Provincial	3,154					
Vending Machines		918				
Resale Materials	526	108	250	250		
Grants - Federal	17,384	20,300	7,000	7,000		
Donations	6,079	167,616	100	100		
Grants Other	19,610	5,865	14,000	16,250	2,250	(16.1%)
Refund	3,688	5,646	9,661	9,661		
Equipment Sales	3,316					

Budget Review Dept Summary Consolidated

MUNICIPAL SERVICES

		December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Total Revenue	-505,466	-806,789	-605,367	-642,358	-36,991	6.1%
Expenses						
Wages						
Salaries & Wages	588,210	455,904	613,623	626,939	13,316	2.2%
Wages Student		173,622	230,361	231,880	1,519	0.7%
Wages on Call	1,625	2,000	5,884	5,884		
Wages Overtime			1,997	1,997		
Wages Vacation	33,740	37,954	14,212	14,678	466	3.3%
Wages Stats	18,443	24,249				
Wages Sick Pay	14,298	23,623				
Wages Health & Safety	330	91				
Wages Pandemic	44,677	13,749				
Total Wages	701,323	731,192	866,077	881,378	15,301	1.8%
Employee Benefits & Expenses						
Employee Benefits	165,310	186,974	186,904	199,615	12,711	6.8%
Clothing Allowance	3,681	1,485	4,275	4,275		
Boot Allowance	336	649	2,438	2,438		
Mileage	1,307	926	2,163	2,163		
Conferences	1,068		773		-773	(100.0%)
Training	4,625	2,748	5,982	7,890	1,908	31.9%
Memberships		1,068		2,550	2,550	
Total Employee Benefits & Expenses	176,327	193,850	202,535	218,931	16,396	8.1%
Total Wages & Benefits	877,650	925,042	1,068,612	1,100,309	31,697	3.0%
Operating Expenses						
Contracted Services	35,144	55,158	47,274	50,113	2,839	6.0%
Advertising			335	355	20	6.0%
Legal Services		64				
Insurance	65,935	78,543	73,689	87,488	13,799	18.7%
Lab Services	51	43	45	48	3	6.7%
Software Licence		7,787	7,460	7,908	448	6.0%

Budget Review Dept Summary Consolidated

MUNICIPAL SERVICES

	2021	December 2022	2022 Council Approved	2023 Council Draft 1	Budget \$	Budget %
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Bldg Mtce	17,694	18,428	17,240	18,274	1,034	6.0%
Equip Mtce	11,492	13,359	21,713	25,303	3,590	16.5%
Mat'l Ice Plant	31,676	38,172	40,392	42,815	2,423	6.0%
Material & Supplies	41,115	84,286	87,896	83,410	-4,486	(5.1%)
Office Supplies	295	63	206	218	12	5.8%
Fuel	6,004	3,341	6,427	6,132	-295	(4.6%)
Natural Gas	7,462	11,532	8,621	9,138	517	6.0%
Propane	46,384	62,885	75,406	67,463	-7,943	(10.5%)
Hydro	156,378	164,986	247,800	220,977	-26,823	(10.8%)
Water & Sewer	29,325	26,201	44,765	50,451	5,686	12.7%
Property Taxes		4,185		4,437	4,437	
Equip Rental	6,219	7,694	8,098	7,973	-125	(1.5%)
Telephone	8,230	7,649	8,798	9,326	528	6.0%
Strategic Initiatives				30,000	30,000	
Pandemic Costs	339	204	1,596		-1,596	(100.0%)
Write Off	-13,040	-338				
Newsletter						
Costs of Inventory Sold	454		26		-26	(100.0%)
Total Operating Expenses	451,157	584,242	697,787	721,829	24,042	3.4%
Departmental Tax Requirements (Revenue)	823,341	702,495	1,161,032	1,179,780	18,748	1.6%
Reserve Transfers						
Transfer to Capital	13,295		37,500		-37,500	(100.0%)
Transfer to Reserve	182,429	12,794	12,794	27,033	14,239	111.3%
Transfer from Reserve	-57,592	-89,235	-89,235	-2,000	87,235	(97.8%)
Total Reserve Transfers	138,132	-76,441	-38,941	25,033	63,974	(164.3%)
Net Departmental Position	961,473	626,054	1,122,091	1,204,813	82,722	7.4%
Other Expenses						
Amortization						
Total of Department	961,473	626,054	1,122,091	1,204,813	82,722	7.4%

Budget Review Dept Summary Consolidated

MUNICIPAL SERVICES

	2021	December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
PLANNING AND DEVELOPMENT						
Revenue						
Ad Revenue		3,906	5,645	5,645		
Admin Fees	85		500	500		
Grants - Provincial	38,149		12,360	12,360		
Donations	507					
Grants Other	3,200	2,500	3,000	5,500	2,500	(83.3%)
Misc Revenue	1,900					
Due to Ont flow-through	41,500					
Tile Drain on Taxes	125,069	75,026	75,026	75,026		
Cleanout Asses	75,917	98	80,000	80,000		
Total Revenue	-286,327	-81,530	-176,531	-179,031	-2,500	1.4%
Expenses						
Wages						
Salaries & Wages	90,707	39,934	98,871	101,194	2,323	2.3%
Wages Student		7,474	14,313	18,531	4,218	29.5%
Wages Overtime		235				
Wages Vacation			746	811	65	8.7%
Total Wages	90,707	47,643	113,930	120,536	6,606	5.8%
Employee Benefits & Expenses						
Employee Benefits	29,362	19,906	27,720	29,747	2,027	7.3%
Clothing Allowance	355			300	300	
Mileage	72		373	373		
Conferences	678		1,545	1,545		
Training	1,170		1,854	1,854		
Memberships	10,160	5,916	1,307	6,307	5,000	382.6%
Total Employee Benefits & Expenses	41,797	25,822	32,799	40,126	7,327	22.3%
Total Wages & Benefits	132,504	73,465	146,729	160,662	13,933	9.5%

Budget Review Dept Summary Consolidated

MUNICIPAL SERVICES

	2021	December 2022	2022 Council Approved	2023 Council Draft 1	Budget \$	Budget %
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Operating Expenses						
Contracted Services	134,985	20,409	98,327	134,670	36,343	37.0%
Advertising	1,606	11,667	25,840	10,900	-14,940	(57.8%)
Eng Services	19,659	22,065	24,720	26,203	1,483	6.0%
Legal Services		5,597		6,000	6,000	
Software Licence	4,844	7,416		7,450	7,450	
Material & Supplies	4,328	5,600	10,476	10,639	163	1.6%
Publications			515	4,900	4,385	851.5%
Vehicle Licences			1,500		-1,500	(100.0%)
Fuel			500	530	30	6.0%
Hydro	2,478	2,569	3,160	3,350	190	6.0%
Room Rental						
Telephone	837	701	982	991	9	0.9%
Strategic Initiatives	2,454	36,178	64,015	41,776	-22,239	(34.7%)
Due to Ont flow-through	100,260	46,404	55,307	55,307		
Business Events	6,372		7,500	7,500		
DT Revitalization P.	5,620	9,723	7,000	7,000		
DT Revitalization C.	10,656		7,000	7,000		
DT Revitalization T.	4,526		7,000	7,000		
DT Revitalization A.			3,500	3,500		
Youth Council	955		1,000	1,000		
Grants to Landowner	41,500					
Community Grant		82,487				
Council Projects/Grants	18,236	25,739	30,598	30,598		
Interest	23,111	19,585	19,719	19,719		
Total Operating Expenses	382,427	296,140	368,659	386,033	17,374	4.7%
Departmental Tax Requirements (Revenue)	228,604	288,075	338,857	367,664	28,807	8.5%
Reserve Transfers						
Transfer to Capital	275					
Transfer to Reserve	55,406					
Transfer from Reserve	-45,909	-77,266	-70,000	-15,000	55,000	(78.6%)

Budget Review Dept Summary Consolidated

MUNICIPAL SERVICES

		December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Total Reserve Transfers	9,772	-77,266	-70,000	-15,000	55,000	(78.6%)
Net Departmental Position	238,376	210,809	268,857	352,664	83,807	31.2%
Other Expenses						
Total of Department	238,376	210,809	268,857	352,664	83,807	31.2%
Total MUNICIPAL SERVICES	5,796,442	5,235,490	6,030,366	6,950,606	920,240	15.3%
Total MUNICIPAL SERVICES	5,796,442	5,235,490	6,030,366	6,950,606	920,240	15.3%

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

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

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

	Council Draft 1					Council Approved Budget				
	2023 Budget					2022 Budget				
	Common	Chesley	Paisley	Tara	Total	Common	Chesley	Paisley	Tara	Total
Expenses										
Wages, Benefits & Employee Related Expenses										
4000 Salaries & Wages	59,635	29,813			89,448	54,684	27,338			82,022
4006 Wages on Call								7,206		7,206
4060 Wages Honorariums		12,250	14,000	13,751	40,001		12,250	14,000	13,250	39,500
4061 Wages Fire Calls		49,044	33,561	30,009	112,614		52,000	33,698	26,272	111,970
4062 Wages Fire Practice		32,666	29,401	32,668	94,735		15,614	28,826	14,580	59,020
4063 Wages Meetings		1,361	1,633	3,811	6,805		1,668	1,935	3,736	7,339
4064 Wages Mutual Aid		2,178	2,178	2,178	6,534		1,201	2,669		3,870
4065 Wages Educ & Training		10,111	10,112	10,111	30,334		8,261	4,130	3,304	15,695
4066 Wages Truck Check		4,900	4,900	6,534	16,334		801	4,804	6,406	12,011
4067 Wages Fire Prevention		2,042	2,042	2,042	6,126		2,002		534	2,536
4068 Wages Admin		1,634	1,633	1,633	4,900		3,000	3,000	4,000	10,000
4069 Wages Inspections		2,042	2,042	2,042	6,126		2,002	667	67	2,736
4072 Wages Misc		4,370			4,370		4,123			4,123
4500 Employee Benefits	16,141	16,848	8,418	9,066	50,473	13,955	15,125	7,545	7,847	44,472
4510 Clothing Allowance	900	1,980	1,980	2,167	7,027	3,300	3,000	2,000	4,720	13,020
4515 Boot Allowance								509		509
4540 Mileage	500	1,000	1,000	1,000	3,500		2,026	1,000	767	3,793
4550 Conferences	2,918	1,000	1,000	1,000	5,918		1,030	1,200	1,030	3,260
4551 Training	52,939	3,164	3,164	3,164	62,431		6,250	5,048	5,815	17,113
4552 Memberships	362	1,290	900	1,160	3,712		773	400	679	1,852
4553 Drivers Licences/Medicals		1,245	1,590	1,560	4,395					
Total Wages and Benefits	133,395	178,938	119,554	123,896	555,783	71,939	158,464	118,637	93,007	442,047
Operating Expenses										
4300 Contracted Services		6,553	1,690		8,243		6,182	1,594	2,000	9,776
4303 Legal Services		1,060			1,060		1,000			1,000
4304 Insurance		19,650	19,216	18,342	57,208		16,434	16,070	15,339	47,843
4312 Dispatch		7,843	7,084	7,084	22,011		7,399	6,756	4,777	18,932
4313 Software Licence		4,878	4,869	4,878	14,625					
4320 Bldg Mtce		2,714	3,133	4,381	10,228		2,560	2,956	4,346	9,862
4321 Equip Mtce		3,240	3,240	3,240	9,720		2,019	2,000	5,152	9,171
4323 Vehicle Repair		9,189	7,000	6,402	22,591		8,669	8,170	6,040	22,879
4340 Material & Supplies	1,862	4,388	4,256	3,219	13,725	1,757	4,232	4,108	3,412	13,509
4341 Office Supplies	1,000				1,000		839	536	1,030	2,405
4343 Air/Oxygen Bottles		1,693	1,000	1,335	4,028		1,597	408	1,542	3,547
4345 Defibrillator Supplies			1,060	1,102	2,162			1,000	1,040	2,040
4346 Fire Extinguishers			587	363	950			554	342	896
4347 Fire Prevention	1,500	1,151	1,000	1,000	4,651	25,000	1,086	677	512	27,275
4348 Inspection		494			494		466			466
4349 Small Tools		865		541	1,406		816		510	1,326

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

	Council Draft 1					Council Approved Budget				
	2023 Budget					2022 Budget				
	Common	Chesley	Paisley	Tara	Total	Common	Chesley	Paisley	Tara	Total
4360 Vehicle Licences	127				127	120				120
4361 Tanker Truck		1,717			1,717		1,620			1,620
4362 Meeting		1,000	1,000	1,000	3,000	1,000				1,000
4370 Fuel	2,120	2,015	2,500	1,797	8,432	2,000	1,901	2,084	1,695	7,680
4371 Natural Gas				1,884	1,884				1,777	1,777
4372 Propane		2,292	5,657		7,949		2,120	2,406		4,526
4373 Hydro		6,767	5,604	10,190	22,561		6,384	4,909	9,613	20,906
4374 Water & Sewer		1,296		1,419	2,715		1,223	651	1,339	3,213
4390 Telephone		2,681	1,131	3,087	6,899		2,529	1,067	2,912	6,508
4391 Radio & Pager		1,261	1,312	1,977	4,550		1,190	294	1,865	3,349
4392 Radio Licence			830	640	1,470			1,121	604	1,725
4600 Miscellaneous	750				750	750				750
4602 Pandemic Costs		470			470		470	303	1,159	1,932
Total Operating Expenses	7,359	83,217	72,169	73,881	236,626	30,627	70,736	57,664	67,006	226,033
Total Expenses	140,754	262,155	191,723	197,777	792,409	102,566	229,200	176,301	160,013	668,080
Net Departmental Position (Exp over Rev)	-140,754	-144,733	-29,393	-146,866	-461,746	-76,459	-123,887	-20,968	-108,836	-330,150
Other Revenue Sources and Transfers										
9230 Transfer from Reserve	36,926	9,413			46,339		470	303	1,159	1,932
Total Other Revenue Sources and Transfers	36,926	9,413			46,339		470	303	1,159	1,932
Other Expense Sources and Transfers										
9020 Transfer to Capital		15,800	15,800	15,800	47,400		16,759	6,044	15,759	38,562
9030 Transfer to Reserve	50,000	14,000	74,683	11,500	150,183	50,000	14,000	70,834	11,500	146,334
9050 Int Transfer	-16,226	16,225			-1					
Total Other Expense Sources and Transfers	33,774	46,025	90,483	27,300	197,582	50,000	30,759	76,878	27,259	184,896
Total Net Departmental Position (Exp over Rev)	-137,602	-181,345	-119,876	-174,166	-612,989	-126,459	-154,176	-97,543	-134,936	-513,114

Budget Review Dept Summary

BUILDING & BYLAW ENFORCEMENT SERVICES

	2021	December 2022	2022	2023	Budget	Budget
	Actuals	Actuals	Council Approved 2022 Total Budget	Council Draft 1 2023 Total Budget	\$	%
					Variance	Variance
BUILDING & BYLAW ENFORCEMENT SERVICES						
Building						
01-2042 Protection-Building Inspection	0	-40,750	0	0	0	
Total Building		-40,750				#DIV/0!
ByLaw						
01-2041 Protection-Animal Control	13	-994	-3,615	0	3,615	(100.0%)
01-2044 Protection-Property Standards	6,899	48,724	8,464	60,261	51,797	612.0%
01-2060 Protection-By-Law/POA Parking	0	2,594	44,954	0	-44,954	(100.0%)
Total ByLaw	6,912	50,324	49,803	60,261	10,458	21.0%
Total BUILDING & BYLAW ENFORCEMENT SERVICES	6,912	9,574	49,803	60,261	10,458	21.0%

Budget Review Dept Summary

Building Inspection

	2021	December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Building						
01-2042 Protection-Building Inspection						
Revenue						
5267 Compliance Letters	9,721	4,551	10,500	8,000	(2,500)	23.8%
5275 Permit Fee	224,575	176,331	175,000	150,000	(25,000)	14.3%
5320 Gov Tsfr - Provincial			30,000	30,000		
5600 Grants - Federal		21,370				
5900 Misc Revenue			2,000	2,000		
Total Revenue	-234,296	-202,252	-217,500	-190,000	27,500	(12.6%)
Expenses						
Wages						
4000 Salaries & Wages	99,801	96,688	100,613	136,716	36,103	35.9%
4040 Wages Stats	69					
4042 Wages Sick Pay	28					
4090 Wages Pandemic						
Total Wages	99,898	96,688	100,613	136,716	36,103	35.9%
Employee Benefits & Expenses						
4500 Employee Benefits	28,502	30,742	24,864	38,439	13,575	54.6%
4510 Clothing Allowance	464	183	150	150		
4515 Boot Allowance		256	250	250		
4550 Conferences			2,500	2,500		
4551 Training	1,130	531	3,090	3,090		
4552 Memberships	220	572	721	650	-71	(9.8%)
Total Employee Benefits & Expenses	30,316	32,284	31,575	45,079	13,504	42.8%
Total Wages & Benefits	130,214	128,972	132,188	181,795	49,607	37.5%
Operating Expenses						
4300 Contracted Services	2,612					

Budget Review Dept Summary

Building Inspection

	2021	December	2022	2023	Budget	Budget
	Actuals	Actuals	Council Approved 2022 Total Budget	Council Draft 1 2023 Total Budget	\$ Variance	% Variance
4303 Legal Services	489		5,150	5,459	309	6.0%
4304 Insurance	591	715	670	801	131	19.6%
4313 Software Licence	13,738	16,494	18,256	19,351	1,095	6.0%
4323 Vehicle Repair	350	740	1,648	1,250	-398	(24.2%)
4340 Material & Supplies	1,827	317	5,150	4,500	-650	(12.6%)
4341 Office Supplies	86	170	5,075	4,500	-575	(11.3%)
4360 Vehicle Licences	240	240	247	262	15	6.1%
4364 Computer Supplies	4,324	461	6,180	5,000	-1,180	(19.1%)
4370 Fuel	2,485	3,366	2,500	3,500	1,000	40.0%
4390 Telephone	525	317	662	702	40	6.0%
4601 Strategic Initiatives				30,000	30,000	100%
4602 Pandemic Costs			64	64		
Total Operating Expenses	27,267	22,820	45,602	75,389	29,787	65.3%
Departmental Tax Requirements (Revenue)	-76,815	-50,460	-39,710	67,184	106,894	(269.2%)
Reserve Transfers						
9020 Transfer to Capital			30,000		-30,000	(100.0%)
9030 Transfer to Reserve	105,559	9,774	9,774		-9,774	(100.0%)
9230 Transfer from Reserve	-28,744	-64	-64	-67,184	-67,120	104,875.0%
Total Reserve Transfers	76,815	9,710	39,710	-67,184	-106,894	(269.2%)
Net Departmental Position		-40,750				
Other Expenses						
Total of Department		-40,750				
Total Building		-40,750				#DIV/0!

Consolidated Bylaw Enforcement Report - 2023 Draft Budget

ByLaw

For period ending December 31, 2023

	Council Draft 1				Council Approved			
	2023 Budget				2022 Budget			
	Animal Control	Property Standards	Bylaw	Total	Animal Control	Property Standards	Bylaw	Total
Revenue								
5270 Licence Fee	16,000			16,000	16,000			16,000
5680 Grants Other	2,000			2,000	2,000			2,000
5960 Fines	400			400	800		2,000	2,800
Total Revenue	18,400			18,400	18,800		2,000	20,800
Expenses								
Wages, Benefits & Employee Related Expenses								
4000 Salaries & Wages		4,098		4,098		3,787		3,787
4500 Employee Benefits		1,019		1,019		895		895
Total Wages and Benefits		5,117		5,117		4,682		4,682
Operating Expenses								
4300 Contracted Services	11,861	46,954		58,815	11,199		46,954	58,153
4303 Legal Services		8,190		8,190		3,009		3,009
4309 Contract Livestock Claims	2,235			2,235	2,235			2,235
4310 Contract Pound Fees	1,092			1,092	1,030			1,030
4323 Vehicle Repair						773		773
4340 Material & Supplies	764			764	721			721
Total Operating Expenses	15,952	55,144		71,096	15,185	3,782	46,954	65,921
Total Expenses	15,952	60,261		76,213	15,185	8,464	46,954	70,603
Net Departmental Position (Exp over Rev)	2,448	-60,261		-57,813	3,615	-8,464	-44,954	-49,803
Other Expense Sources and Transfers								
9030 Transfer to Reserve	2,448			2,448				
Total Other Expense Sources and Transfers	2,448			2,448				
Total Net Departmental Position (Exp over Rev)		-60,261		-60,261	3,615	-8,464	-44,954	-49,803

Budget Review Dept Summary

WATER AND SEWER SERVICES

	2021	December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
WATER AND SEWER SERVICES						
SHARED ADMINISTRATION						
01-3005 Environmental-Sewer&Water-Common	3	-4,032	0	0	0	
Total SHARED ADMINISTRATION	3	-4,032				#DIV/0!
SEWER						
01-3012 Environmental-Sewage-Chesley	0	-2,549	-1	0	1	(100.0%)
01-3015 Environmental-Sewage-Paisley	-2	65,399	0	0	0	
01-3017 Environmental-Sewage-Tara	-1	-69,189	2	0	-2	(100.0%)
Total SEWER	-3	-6,339	1		-1	(100.0%)
WATER						
01-3030 Environmental-Source Water Protection	0	0	0	0	0	
01-3032 Environmental-Water-Chesley/Paisley	0	57,678	-2	0	2	(100.0%)
01-3036 Environmental-Water-Tara	2	-36,232	0	0	0	
Total WATER	2	21,446	-2		2	(100.0%)
STORM						
01-3018 Environmental-Storm Water-Catch Basins	23,364	11,138	25,501	27,355	1,854	7.3%
01-3019 Environmental-Storm Water-Ditches	20,141	30,790	19,431	28,000	8,569	44.1%
Total STORM	43,505	41,928	44,932	55,355	10,423	23.2%
Total WATER AND SEWER SERVICES	43,507	53,003	44,931	55,355	10,424	23.2%

Budget Review Dept Summary

Shared Costs

	2021	December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
WATER AND SEWER SERVICES						
SHARED ADMINISTRATION						
01-3005 Environmental-Sewer&Water-Common						
Revenue						
5320 Gov Tsfr - Provincial						#DIV/0!
5900 Misc Revenue		1,320				#DIV/0!
5907 Insurance Proceeds	5,618					#DIV/0!
Total Revenue	-5,618	-1,320				#DIV/0!
Expenses						
Wages						
4000 Salaries & Wages	72,870	59,982	154,346	171,861	17,515	11.3%
4004 Wages Student			9,005	9,005		
4006 Wages on Call	10,479	10,100	10,200	10,200		
4034 Wages Overtime	103	490	10,337	10,337		
4038 Wages Vacation	28,602	23,833	436	360	-76	(17.4%)
4040 Wages Stats	12,674	13,788				#DIV/0!
4042 Wages Sick Pay	9,395	30,590				#DIV/0!
4044 Wages Health & Safety	196	161				#DIV/0!
4046 Wages Training	3,431	9,859				#DIV/0!
Total Wages	137,750	148,803	184,324	201,763	17,439	9.5%
Employee Benefits & Expenses						
4500 Employee Benefits	38,664	47,744	48,781	57,807	9,026	18.5%
4510 Clothing Allowance	2,181	2,605	2,250	2,250		
4514 Drivers Licences (inactive)						#DIV/0!
4515 Boot Allowance	824	1,136	1,250	1,250		

Budget Review Dept Summary

Shared Costs

	2021	December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
4551 Training	1,831	11,241	8,958	10,000	1,042	11.6%
4552 Memberships	418	305	214	350	136	63.6%
4553 Drivers Licences/Medicals		364		240	240	#DIV/0!
Total Employee Benefits & Expenses	43,918	63,395	61,453	71,897	10,444	17.0%
Total Wages & Benefits	181,668	212,198	245,777	273,660	27,883	11.3%
Operating Expenses						
4300 Contracted Services	3,120	20,799	9,364	5,000	-4,364	(46.6%)
4302 Eng Services	16,188	22,385	20,807	25,400	4,593	22.1%
4304 Insurance	1,071	1,275	1,195	1,429	234	19.6%
4305 Health & Safety	1,784	417	2,232	2,000	-232	(10.4%)
4308 Courier Service	203	26	202	200	-2	(1.0%)
4323 Vehicle Repair	7,531	10,025	6,242	6,617	375	6.0%
4340 Material & Supplies	13,165	25,434	6,878	7,291	413	6.0%
4342 Cleaning Supplies		2,277	2,500	2,500		
4344 Health & Safety Supplies	435	1,147	1,003	1,500	497	49.6%
4349 Small Tools		280	536	568	32	6.0%
4360 Vehicle Licences	532	480	671	700	29	4.3%
4370 Fuel	17,515	16,011	11,819	16,000	4,181	35.4%
4371 Natural Gas		2,827		400	400	#DIV/0!
4373 Hydro	3,330	2,536	5,076	5,381	305	6.0%
4381 Equip Rental		33	161	175	14	8.7%
4390 Telephone	3,338	2,824	5,178	4,000	-1,178	(22.8%)
4602 Pandemic Costs	30					#DIV/0!
4660 Third Party Recovery		1,955	6,000	6,000		
Total Operating Expenses	68,242	110,731	79,864	85,161	5,297	6.6%
Departmental Tax Requirements (Revenue)	244,292	321,609	325,641	358,821	33,180	10.2%

Budget Review Dept Summary

Shared Costs

	2021	December	2022	2023	Budget	Budget
	2021	2022	Council Approved	Council Draft 1	\$	%
	Actuals	Actuals	2022 Total Budget	2023 Total Budget	Variance	Variance
Reserve Transfers						
9020 Transfer to Capital						#DIV/0!
9030 Transfer to Reserve	74,241					#DIV/0!
9230 Transfer from Reserve	-318,530	-325,641	-325,641	-358,821	-33,180	10.2%
Total Reserve Transfers	-244,289	-325,641	-325,641	-358,821	-33,180	10.2%
Net Departmental Position	3	-4,032				#DIV/0!
Other Expenses						
4900 Amortization						#DIV/0!
Total of Department	3	-4,032				#DIV/0!
Total SHARED ADMINISTRATION	3	-4,032				#DIV/0!
Total WATER AND SEWER SERVICES	3	-4,032				#DIV/0!
Total Shared Costs	3	-4,032				#DIV/0!

Consolidated Water Report - 2023 Draft Budget

WATER

For period ending December 31, 2023

	Council Draft 1				Council Approved			
	2023 Budget				2022 Budget			
	Source Water	Chesley/Paisley	Tara	Total	Source Water	Chesley/Paisley	Tara	Total
Revenue								
5200 Flat Fee Tax - Res		609,929	356,763	966,692	583,702	583,702	335,885	1,503,289
5201 Flat Fee Tax - Com		81,345	24,183	105,528	80,150	80,150	23,944	184,244
5203 User Fee - Com		70,171		70,171	75,703	75,703		151,406
5204 User Fee - Metered		1,207	35,529	36,736	274	274	33,769	34,317
5205 User Fee - Residential		384,123		384,123	366,494	366,494		732,988
5207 Monthly Flat Fee			4,892	4,892			4,203	4,203
5230 Connection Fee		33,444	5,246	38,690	11,331	11,331	5,194	27,856
5233 Service Calls		2,653	55	2,708	2,627	2,627	54	5,308
5289 Misc Lease		9,727		9,727	7,439	7,439		14,878
Total Revenue		1,192,599	426,668	1,619,267	1,127,720	1,127,720	403,049	2,658,489
Expenses								
Wages, Benefits & Employee Related Expenses								
4000 Salaries & Wages		73,307	40,964	114,271	62,785	62,785	47,409	172,979
4034 Wages Overtime		2,150	2,655	4,805	2,150	2,150	2,655	6,955
4500 Employee Benefits		25,875	14,365	40,240	19,734	19,734	14,578	54,046
Total Wages and Benefits		101,332	57,984	159,316	84,669	84,669	64,642	233,980
Operating Expenses								
4300 Contracted Services	6,500	24,600	8,250	39,350	19,885	19,885	18,533	58,303
4302 Eng Services		1,200	1,040	2,240	536	536	1,040	2,112
4304 Insurance		24,758	9,786	34,544	20,705	20,705	8,184	49,594
4306 Lab Services		6,617	6,065	12,682	6,242	6,242	5,722	18,206
4340 Material & Supplies		25,939	9,280	35,219	25,618	25,618	9,277	60,513
4365 Chemicals		3,000	1,060	4,060	3,000	3,000	1,000	7,000
4371 Natural Gas		1,800	800	2,600			697	697
4373 Hydro		41,793	21,523	63,316	39,427	39,427	20,305	99,159
4374 Water & Sewer					1,650	1,650	1,700	5,000
4376 Property Taxes		1,677	5,658	7,335				
4390 Telephone			2,385	2,385			2,250	2,250
Total Operating Expenses	6,500	131,384	65,847	203,731	117,063	117,063	68,708	302,834
Total Expenses	6,500	232,716	123,831	363,047	201,732	201,732	133,350	536,814
Net Departmental Position (Exp over Rev)	-6,500	959,883	302,837	1,256,220	925,988	925,988	269,699	2,121,675

Consolidated Water Report - 2023 Draft Budget
WATER
For period ending December 31, 2023

	Council Draft 1				Council Approved			
	2023 Budget				2022 Budget			
	Source Water	Chesley/Paisley	Tara	Total	Source Water	Chesley/Paisley	Tara	Total
Other Revenue Sources and Transfers								
9230 Transfer from Reserve	6,500			6,500				
Total Other Revenue Sources and Transfers	6,500			6,500				
Other Expense Sources and Transfers								
9030 Transfer to Reserve		959,883	302,837	1,262,720	925,986	925,986	269,699	2,121,671
Total Other Expense Sources and Transfers		959,883	302,837	1,262,720	925,986	925,986	269,699	2,121,671
Total Net Departmental Position (Exp over Rev)					2	2		4

Consolidated Sewer Report - 2023 Draft Budget

SEWER

For period ending December 31, 2023

	Council Draft 1				Council Approved			
	2023 Budget				2022 Budget			
	Chesley	Paisley	Tara	Total	Chesley	Paisley	Tara	Total
Revenue								
5200 Flat Fee Tax - Res	501,164		245,146	746,310	483,281		231,026	714,307
5201 Flat Fee Tax - Com	86,715		16,864	103,579	84,189		16,146	100,335
5202 Flat Fee - Res		250,214	4,733	254,947		235,693	4,329	240,022
5203 User Fee - Com	1,809	40,018		41,827	754	38,852		39,606
5204 User Fee - Metered			57,016	57,016			29,223	29,223
5230 Connection Fee	3,247	3,740	6,793	13,780	3,153	3,632	6,599	13,384
5231 Connection on Tax							1,209	1,209
5232 Frontage on Tax							2,412	2,412
Total Revenue	592,935	293,972	330,552	1,217,459	571,377	278,177	290,944	1,140,498
Expenses								
Wages, Benefits & Employee Related Expenses								
4000 Salaries & Wages	33,160	33,599	10,159	76,918	30,755	30,755	13,111	74,621
4034 Wages Overtime	1,927	2,852	267	5,046	1,927	2,852	267	5,046
4500 Employee Benefits	11,719	12,456	3,402	27,577	9,719	9,892	3,898	23,509
Total Wages and Benefits	46,806	48,907	13,828	109,541	42,401	43,499	17,276	103,176
Operating Expenses								
4300 Contracted Services	9,140	2,200	920	12,260	15,491	16,924	3,598	36,013
4302 Eng Services	1,000	3,000	1,500	5,500		663		663
4304 Insurance	6,119	18,805	3,004	27,928	5,117	15,726	2,512	23,355
4306 Lab Services	9,914	2,914	2,755	15,583	9,353	2,749	2,599	14,701
4340 Material & Supplies	11,389	13,000	8,254	32,643	13,288	6,437	7,787	27,512
4365 Chemicals	9,000	11,000	8,480	28,480	8,000	11,000	8,000	27,000
4373 Hydro	52,456	54,853	6,629	113,938	49,487	51,748	6,254	107,489
4374 Water & Sewer					640	11,470	13,970	26,080
4376 Property Taxes	2,177	17,196	18,481	37,854				
4390 Telephone	872	2,700	965	4,537	823	1,452	910	3,185
4601 Strategic Initiatives	16,000			16,000				
Total Operating Expenses	118,067	125,668	50,988	294,723	102,199	118,169	45,630	265,998
Total Expenses	164,873	174,575	64,816	404,264	144,600	161,668	62,906	369,174

Consolidated Sewer Report - 2023 Draft Budget

SEWER

For period ending December 31, 2023

	Council Draft 1				Council Approved			
	2023 Budget				2022 Budget			
	Chesley	Paisley	Tara	Total	Chesley	Paisley	Tara	Total
Net Departmental Position (Exp over Rev)	428,062	119,397	265,736	813,195	426,777	116,509	228,038	771,324
Other Revenue Sources and Transfers								
Total Other Revenue Sources and Transfers								
Other Expense Sources and Transfers								
9030 Transfer to Reserve	428,062	119,397	265,736	813,195	426,776	116,509	228,040	771,325
Total Other Expense Sources and Transfers	428,062	119,397	265,736	813,195	426,776	116,509	228,040	771,325
Total Net Departmental Position (Exp over Rev)					1		-2	-1

Consolidated Storm Water Report - 2023 Draft Budget

STORM

For period ending December 31, 2023

	Council Draft 1			Council Approved		
	2023 Budget			2022 Budget		
	Catch Basins	Ditches	Total	Catch Basins	Ditches	Total
Revenue						
Total Revenue						
Expenses						
Wages, Benefits & Employee Related Expenses						
4000 Salaries & Wages	10,969	5,990	16,959	10,046	8,823	18,869
4034 Wages Overtime	190		190	190		190
4038 Wages Vacation				45	38	83
4500 Employee Benefits	3,636	2,010	5,646	2,980	2,570	5,550
Total Wages and Benefits	14,795	8,000	22,795	13,261	11,431	24,692
Operating Expenses						
4300 Contracted Services	10,500	10,000	20,500	10,240	4,000	14,240
4302 Eng Services	500		500			
4340 Material & Supplies	1,060	10,000	11,060	1,000	4,000	5,000
4381 Equip Rental	500		500	1,000		1,000
4601 Strategic Initiatives	56,404		56,404			
Total Operating Expenses	68,964	20,000	88,964	12,240	8,000	20,240
Total Expenses	83,759	28,000	111,759	25,501	19,431	44,932
Net Departmental Position (Exp over Rev)	-83,759	-28,000	-111,759	-25,501	-19,431	-44,932
Other Revenue Sources and Transfers						
9230 Transfer from Reserve	56,404		56,404			
Total Other Revenue Sources and Transfers	56,404		56,404			
Other Expense Sources and Transfers						
Total Other Expense Sources and Transfers						
Total Net Departmental Position (Exp over Rev)	-27,355	-28,000	-55,355	-25,501	-19,431	-44,932

Schedule D

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

Total Budget Available for 2022	30,598
Total Budget Available for 2023	30,598

** no change reflected in 2023 Budget

		Grant Request
Schedule B	Application Forms Received	35,214
Additional Requests (January 9th, 2023)		-
		-
		35,214
Schedule D	Financial Commitments	9,490
Schedule E	Facility Commitments	10,027
Reserve	Future Requests	-
		54,732

Schedule D

The Corporation of the Municipality of Arran-Elderslie
Grant and Donation Policy
Schedule B - Application Form
Grant and Donation Requests for 2023
By-Law 45-2021

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

**The Corporation of the Municipality of Arran-Elderslie
Grant and Donation Policy
Schedule B - Application Form
Grant and Donation Requests for 2023
By-Law 45-2021**

Organization	Project Description	Amount Requested
Tara Curling Club	<p>The Tara Curling Club has historically rented the community hall to enhance our bonspiels and similar events. During these occasions, we typically do not use the kitchen facility in the hall as we use our own kitchen, dishwasher and bar located in the Curling Club. Our members generally complete the set up and clean up in the community hall when we use it. E.g. We recently hosted a Senior Men's Bonspiel (2 full draws) and rented the community hall where we served lunch to the participants. We only used approximately 1/3 of the hall space, and only required the hall for approximately 4 hours of the day. Our volunteers used the Tara Curling Club dishes, dishwasher and kitchen facilities, and cleaned up the hall afterward.</p> <p>The Tara Curling Club has had a mutually beneficial long-term seasonal shared usage agreement with the municipality for the Curling Club facility. We would appreciate an opportunity to attend in person to discuss options related to this request.</p> <p>In-kind donation - complimentary use of community centre hall approximately 6 times per year (approx. value \$2,500).</p> <p>** The Municipality's Grant and Donation Policy, Schedule E Facility Commitments includes 1 day annually for the Hall and Kitchen rental, as per the current agreement with the Tara Curling Club. Valued at \$477.34.</p> <p>** Value of in-kind donation determined using the Tara Community Centre, Unlicensed fee of \$202.41 excluding HST</p>	\$ 1,214
Chesley Hospital Foundation	<p>The Chesley Hospital Foundation aims to be the bridge between exceptional local healthcare and the communities of Arran-Elderslie. By working with local organizations, businesses and individuals we raise funds to purchase new and necessary medical equipment for the Chesley Hospital.</p> <p>The Chesley Hospital Foundation is looking to fulfill this years capital commitment of \$323,700 in preparation of a Capital Campaign launching for the 2023/2024 fiscal year. Next year we will be launching a capital campaign for an X-Ray Suite Renovation which will take a few years to fully fund. That's why we are starting to look at local opportunities for funding to help keep afloat of our commitments. Having a well-equipped hospital is vital to the overall health of the Arran-Elderslie Community. Funding for Hospital Equipment ensures Doctors, Nurses, Technicians etc have the necessary equipment for their roles, helping to attract and retain staff while offering vital equipment to invest in their skills.</p> <p>** The Foundation submitted a request in 2022 and was awarded \$2,620. Council chose to also award \$2,620 to Saugeen Memorial Hospital Foundation, and \$2,620 to the Walkerton & District Hospital Foundation.</p>	\$ 30,000
Total Grant Requests Received by Application Form		\$ 35,214

Additional Requests Received by Delegation of Council During Budget Meetings

The Corporation of the Municipality of Arran-Elderslie
Grant and Donation Policy
Schedule B - Application Form
Grant and Donation Requests for 2023
By-Law 45-2021

Organization	Project Description	Amount Requested
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Additional Requests Received by Motion

\$ 35,214

Schedule D

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

		Commitment
Community Events Funding		
Temporary Seed Financing	Annual Repayment	
Liability Insurance Coverage	50% to a maximum of \$2,000	
Disaster Relief		
Case-by-case Basis	In accordance with donations made by other local municipalities	
Employee's Christmas		
Annual Christmas Dinner	Open to all employees on payroll at the time of the event	\$ 2,500.00 **
Enhancement of Parks and Roadsides		
Chesley Horticultural Society/ Chesley Chamber of Commerce	Up to \$1,500 with receipts or invoices	\$ 1,500.00
Friends of Paisley Flower	Up to \$1,500 with receipts or invoices	\$ 1,500.00
Tara Horticultural Society	Up to \$1,500 with receipts or invoices	\$ 1,500.00
** for maintenance of Municipal Parks	\$300 with receipts or invoices	\$ 300.00
** for watering per Res.8-147-2014	\$1,500 annually	\$ 1,500.00 **
Fall Fairs		
Arran-Tara Agricultural Society	\$500 plus rental fees for free-use days	\$ 500.00
Chesley Agricultural Society	\$500 plus rental fees for free-use days	\$ 500.00
Paisley Agricultural Society	\$500 plus rental fees for free-use days	\$ 500.00
Firefighters – Municipal Fire Departments		
Chesley	\$250 – Christmas Holiday Celebrations	\$ 250.00
Paisley	\$250 – Christmas Holiday Celebrations	\$ 250.00
Tara	\$250 – Christmas Holiday Celebrations	\$ 250.00
Memorials		
Sitting member of Council or an Employee	Floral memorials, \$75	
Immediate family member of a sitting member of Council or an Employee	Monetary donation of \$50	\$ 200.00
Local public figure, at direction of Council	Monetary donation of \$50	
Non-Municipal Community Centres		
West Arran Community Centre	50% of property taxes or \$800	\$ 800.00
Parades		
Local Group, Sponsorship of a Christmas Parade	\$300	\$ 900.00
Remembrance Day Support of Royal Canadian Legions		
Chesley	One wreath	\$ 60.00
Paisley	Two wreaths	\$ 120.00
Tara	One wreath	\$ 60.00
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	
		\$ 13,490.00
** these items have been reallocated to the respective departments operating budget		\$ (4,000.00)
Grants and Donations by Council		\$ 9,490.00

Schedule D

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

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

**Capital Financial Report
Budget
2023**

	LTD	Unspent Budget	2023	2023	2023	2023	2023	2024
	Budget	Carry-forward	Expenses	Capital Requests	Grants	Donations	Reserves	Expenses
MUNICIPAL SERVICES								
GENERAL GOVERNMENT								
21-GENG-0001 BLDG-Municipal Office Basement Renovations	50,000	50,000	50,000	100,000			100,000	
21-GENG-0002 EQUIP-Efficiency/Modernization-IT Upgrades	51,117	11,239		11,239			11,239	
22-GENG-0001 BLDG-Municipal Office, Elevator Installation	148,316	148,316		148,316	118,653		29,663	
22-GENG-0002 EQUIP-CRP, Maintenance Manager, Route Patrol	100,100		17,360	17,360	1,516		15,844	
23-GENG-0007 EQUIP-IT Replacement Plan-staff computers			10,500	10,500			10,500	
23-GENG-0008 EQUIP-IT Network Setup-Arena's and Fire Stations			12,000	12,000			12,000	
24-GENG-0001 EQUIP-Salary Reporting - Integration of Easypay and FMW								10,000
Total GENERAL GOVERNMENT	349,533	209,555	89,860	299,415	120,169		179,246	10,000
FIRE PROTECTION SERVICES								
22-FIRE-0004 BLDG-Paisley Fire Hall Construction	15,000		2,060,000	2,060,000	1,000,000		1,060,000	250,000
23-FIRE-0002 EQUIP-E Hydraulic Ram for Auto Extrication			18,000	18,000			18,000	
23-FIRE-0003 FLEET-Fire Chief Command/Response Unit			71,000	71,000			71,000	
23-FIRE-0004 BLDG-Live Fire/Skills Deveopment Training Ground			10,000	10,000			10,000	10,000
23-FIRE-0007 EQUIP-Modernization of Fire Apparatus Radios			9,500	9,500	9,500			
23-FIRE-0008 EQUIP-Recruit Bunker Gear			47,450	47,450			47,450	
23-FIRE-0011 EQUIP-Chesley Tara SCBA Replacement (SRFIRE.22.11)			294,455	294,455			166,238	
Total FIRE PROTECTION SERVICES	15,000		2,510,405	2,510,405	1,009,500		1,372,688	260,000
TRANSPORTATION SERVICES								
21-TRAN-0001 BRIDGES-A13 Clark Bridge Guiderail	30,000	27,878	122	28,000			28,000	
21-TRAN-0002 ROADS-Sideroad #15 Roadway	641,682	465,300	264,700	730,000	264,700		465,300	
21-TRAN-0004 ROADS-Brook St. Tara	621,704	551,266		551,266			551,266	298,734
22-TRAN-0005 ROADS-Sidewalks	765,851	748,805	573,195	1,322,000	750,000		572,000	
22-TRAN-0007 ROADS - Teeswater Bridge, Paisley - Approaches and Roadway	15,000	5,576	392,024	397,600			397,600	
22-TRAN-0008 BRIDGES - Teeswater, paisley, Dyke Maint.	56,000	44,000		44,000	22,000		22,000	
23-TRAN-0015 ROADS-Brant Elderslie Boundary (Brockton)			100,000	100,000		50,000	50,000	
23-TRAN-0016 ROADS-Other White Ave, Library, Tara parking lot			15,000	15,000			15,000	
23-TRAN-0017 HVY/EQUIP- Sweeper Truck			425,000	425,000			425,000	
23-TRAN-0018 HVY/EQUIP (A)- Utility trailer for Lawnmower			6,000	6,000			6,000	
23-TRAN-0019 FLEET-(E)-Pick-up			58,000	58,000			58,000	
23-TRAN-0023 ROADS-(C)- Industrial Park Road			80,100	80,100			80,100	
23-TRAN-0024 ROADS-(AE)-Elderslie - Arran TL, Micro Bruce Rd 3 to Sdrd 10			217,300	217,300			217,300	
23-TRAN-0025 ROADS-(E)- Con 10 Elderslie, Micro Bruce Rd 3 to Sdrd 5			126,000	126,000			126,000	
23-TRAN-0028 ROADS-(P)- Albert St. Pave from Balaklava to Arnaud			26,800	26,800			26,800	
23-TRAN-0029 BRIDGE/CULVERT-(E) - Con 6 Elderslie, east of Lockerby Bridge			50,000	50,000			50,000	

**Capital Financial Report
Budget
2023**

	LTD	Unspent Budget	2023	2023	2023	2023	2023	2024
	Budget	Carry-forward	Expenses	Capital Requests	Grants	Donations	Reserves	Expenses
23-TRAN-0030 BRIDGE-(P)- P1 Ross St Bridge			128,000	128,000			128,000	
Total TRANSPORTATION SERVICES	2,130,237	1,842,825	2,462,241	4,305,066	1,036,700	50,000	3,218,366	298,734
ENVIRONMENTAL SERVICES								
21-ENVS-0001 BLDG-Arran Landfill-Weigh Scales Building	8,000		180,000	180,000			180,000	
Total ENVIRONMENTAL SERVICES	8,000		180,000	180,000			180,000	
RECREATION AND CULTURE								
21-RECC-0001 BLDG/COMP-Chesley Community Ctr / Arena-Zamboni Gates	14,947	14,947		14,947			14,947	
21-RECC-0004 BLDG-Tara Community Ctr / Arena-Replace Addition Roof	12,000	12,000		12,000			12,000	
21-RECC-0011 PARKS-Paisley Dog Park Construction, Doc Milne Park	29,000	29,000		29,000		26,100	2,900	
21-RECC-0013 BLDG-(P)-Comm Ctr 2nd Floor Renovation	449,800	203,863		203,863	100,000		103,863	
21-RECC-0014 BLDG-(P)-Comm Ctr Lift Rehabilitation	148,316	148,316		148,316	118,653		29,663	
22-RECC-0002 PARKS-Splashpads (P)	175,000		21,000	21,000		21,000		
22-RECC-0003 PARKS-Splashpads (T)	175,000		10,000	10,000		10,000		
22-RECC-0004 BLDG/COMP-Chesley - Replace Chiller								
22-RECC-0006 PARKS-Paisley Docks, Approaches	20,000	20,000		20,000		20,000		
22-RECC-0008 BLDG-Tara Pool-Leak Repair	10,000	10,000		10,000			10,000	
23-RECC-0015 BLDG-Paisley Arena Floor Replacement			50,000	50,000			50,000	
23-RECC-0016 BLDG-Tara Arena Floor Replacement			50,000	50,000			50,000	
23-RECC-0017 BLDG-Tara Arena Storage Building			30,000	30,000			30,000	
23-RECC-0018 BLDG/COMP-Tara Arena Chiller Replacement			35,000	35,000			35,000	
23-RECC-0019 PARKS-Chesley Skate Park Equipment Replacement			55,000	55,000		30,000	25,000	
23-RECC-0020 PARKS-Replace playground equipment in Paisley			70,000	70,000		30,000	40,000	
23-RECC-0021 BLDG-Accessibility Upgrades to Chesley Pool House			20,000	20,000		10,000	10,000	
23-RECC-0022 BLDG-Tara Pool Accessibility Upgrades			20,000	20,000		10,000	10,000	
23-RECC-0023 PARKS-Tara Main Park Redevelopment			50,000	50,000			50,000	50,000
23-RECC-0024 PARKS-Tara Park Pole Replacement			4,500	4,500			4,500	
23-RECC-0025 PARKS-Dr. Milne Park Pavilion Rehabilitation			4,000	4,000			4,000	
23-RECC-0026 EQUIP-RW17 Mower Attachment			4,500	4,500			4,500	
23-RECC-0029 EQUIP-Tara Arena Floor Scrubber			6,500	6,500			6,500	
23-RECC-0030 EQUIP-Paisley Arena Floor Scrubber			6,500	6,500			6,500	
23-RECC-0031 EQUIP-Chesley Electronic Sign Replacement			9,500	9,500			9,500	
23-RECC-0037 BLDG-Paisley Library Renovation	100,000	100,000	400,000	500,000	250,000		250,000	
24-RECC-0028 BLDG/COMP-Paisley Arena Chiller Replacement								45,000
24-RECC-0031 EQUIP-Paisley Arena Ice Resurfacers								98,000
24-RECC-0032 EQUIP-Chesley Pool Diving Board								5,500
24-RECC-0035 BLDG-Tara Arena Cement Work								13,500

**Capital Financial Report
Budget
2023**

	LTD	Unspent Budget	2023	2023	2023	2023	2023	2024
	Budget	Carry-forward	Expenses	Capital Requests	Grants	Donations	Reserves	Expenses
24-RECC-0036 BLDG/COMP-Arkwright Hall Furnace Replacement								15,000
24-RECC-0038 BLDG/COMP-Chesley Library HVAC Replacement								19,500
Total RECREATION AND CULTURE	1,134,063	538,126	846,500	1,384,626	468,653	157,100	758,873	246,500
HEALTH SERVICES								
22-HLTH-0001 EQUIP-Cemeteries-Digitization Record Management Software	55,000	37,516		37,516	28,050		9,466	
23-HLTH-0002 LAND/IMP-Fence Work for Tara Cemetery			10,000	10,000			10,000	
23-HLTH-0003 LAND-Land Purchase to expand Tara Cemetery			152,000	152,000			152,000	
23-HLTH-0004 BLDG-Columbarium-Wing Wall Extension Chesley Cemetery			32,300	32,300			32,300	
24-HLTH-0005 BLDG-Chesley Medical Clinic - roof replacement								30,000
Total HEALTH SERVICES	55,000	37,516	194,300	231,816	28,050		203,766	30,000
Total MUNICIPAL SERVICES	3,691,833	2,628,022	6,283,306	8,911,328	2,663,072	207,100	5,912,939	845,234
Total MUNICIPAL SERVICES	3,691,833	2,628,022	6,283,306	8,911,328	2,663,072	207,100	5,912,939	845,234

**Capital Financial Report
Budget
2023**

	LTD	Unspent Budget	2023	2023	2023	2023	2023	2024
	Budget	Carry-forward	Expenses	Capital Requests	Grants	Donations	Reserves	Expenses
WATER AND SEWER SERVICES								
SEWER								
21-WSSE-0001 EQUIP-SEWER-P-RAS Pumps	10,000	10,000	5,000	15,000			15,000	
21-WSSE-0003 Chesley Sewer pumps	24,000	24,000	4,000	28,000			28,000	
21-WSSE-0006 BLDG-SEWER-P-Coverall Building Structure	75,000	9,427	240,573	250,000			250,000	
22-WSSE-0002 EQUIP-SEWER (T)-Confined spaces, tripod, harness etc.	6,630	3,338		3,338			3,338	
22-WSSE-0004 SEWER (C) - Pumping Station, Pump and Electrical Controls	4,590	4,590		4,590			4,590	
22-WSSE-0007 SEWER (P) - Treatment Plant, Natural Gas and Renovations	50,000	50,000	25,000	75,000			75,000	
22-WSSE-0022 EQUIP-SEWER (C)- Garner Street, South End Electrical Controls	10,200	10,200		10,200			10,200	
23-WSSE-0015 MAINS-SEWER-(P)-Mill Drive SewerMain			100,000	100,000			100,000	
23-WSSE-0016 BLDG/COMP-SEWER-(P)-Ross St Pumping Station-Check Valves			9,000	9,000			9,000	
23-WSSE-0017 BLDG-SEWER-(P)-Pump station roofs (Albertt/Ross) and Mill Drive			20,000	20,000			20,000	
23-WSSE-0018 MANHOLES-SEWER-(C)-Manholes Martha Ave			25,000	25,000			25,000	
23-WSSE-0019 BLDG-SEWER-(C)-Blower room roof @ Lagoons			7,500	7,500			7,500	
23-WSSE-0020 EQUIP-SEWER (P)-Natural Gas Generator			75,000	75,000			75,000	
23-WSSE-0021 EQUIP-SEWER-(T) Mill Street L.S. Pump#2 Replace			24,000	24,000			24,000	
23-WSSE-0023 MAINS-SEWER (P)-Queen Street, Paisley, Bridge to Church, 140m			229,500	229,500			229,500	
Total SEWER	180,420	111,555	764,573	876,128			876,128	
WATER								
21-WSSH-0001 FLEET-WATER - Pickup Truck #W8	55,000	55,000		55,000			55,000	
21-WSWA-0001 EQUIP-WATER - Antenna/Cable	30,000	30,000		30,000			30,000	
21-WSWA-0003 WELL-Chesley Community Park Well #1	525,000	467,000	33,000	500,000			500,000	
22-WSWA-0003 BLDG-WATER - AE OPS Maintenance Projects-Gas Conversion	25,000	25,000		25,000			25,000	
22-WSWA-0004 BLDG-WATER (C) - Building, Riverside, Old Shop Rehabilitation	85,000	70,605		70,605			70,605	
22-WSWA-0010 BLDG/COMP-WATER - AE WTP - Gaskets and Dialers	30,000		1,000	1,000			1,000	
22-WSWA-0011 BLDG/COMP-WATER (T) - WTP, Dialers	15,000		1,000	1,000			1,000	
22-WSWA-0012 MAINS-WATER T - Hamilton St. Watermain, Dead end to John St.	42,600	40,913	854,087	895,000	312,386		582,614	
23-WSWA-0018 EQUIP-WATER-(AE) - Data Loggers @ AE Water Plant for back-up			20,000	20,000			20,000	
23-WSWA-0019 EQUIP-WATER-(T)- Data loggers @ Tara Water wells			20,000	20,000			20,000	
23-WSWA-0020 BLDG-WATER-(T)- Roofs replacment @ Well 2 & 3			10,000	10,000			10,000	
23-WSWA-0021 MAINS-WATER-(P) Queen Street, Paisley, Bridge to Church			314,100	314,100			314,100	
23-WSWA-0022 WATER (T) -Francis St Watermains			2,500	2,500			2,500	638,000
Total WATER	807,600	688,518	1,255,687	1,944,205	312,386		1,631,819	638,000
STORMWATER SYSTEM								
22-WSST-0001 STORM-Hamilton St, Tara and John St to South End	200,000	200,000	280,000	480,000	280,000		200,000	
23-WSST-0004 STORM-(T) - North Ave, Maria east to Middleton Drain			90,000	90,000			90,000	

**Capital Financial Report
Budget
2023**

	LTD	Unspent Budget	2023	2023	2023	2023	2023	2024
	Budget	Carry-forward	Expenses	Capital Requests	Grants	Donations	Reserves	Expenses
Total STORMWATER SYSTEM	200,000	200,000	370,000	570,000	280,000		290,000	
Total WATER AND SEWER SERVICES	1,188,020	1,000,073	2,390,260	3,390,333	592,386		2,797,947	638,000
Total WATER AND SEWER SERVICES	1,188,020	1,000,073	2,390,260	3,390,333	592,386		2,797,947	638,000