



Staff Report

To: **Council**

Department: Corporate Services

Report Number: **CS - 2023-34**

Meeting Date: April 26, 2023

Subject: 2023 Operating and Capital Budget Third Draft

Recommendation

That Staff Report CS-2023-34 regarding the 2023 Operating and Capital Budget be received; and

That the related by-law be brought forward for adoption later in the meeting.

Executive Summary

The budget process was undertaken with knowledge that Council was looking to find efficiencies where possible to meet a target rate increase of 3%.

The initial draft submitted totaled additional costs of \$1,187,222 or 13.97% increase. Senior Leadership Team, Leadership Team and finance Staff met to review each division's budget. During this process, accounts were reviewed looking at the prior year spending as well as a three-year average to see if budget increases or decreases are required based on historical data.

The first draft budget was presented to Council on February 15, 2023, along with Staff Report CS 2023-15 showing a tax impact of \$769,511 which was equal to 9.05% increase. Staff was directed to bring forward a second draft of the 2023 budget at next meeting on March 27, 2023.

Senior Leadership and Staff met several times between February 15 and March 23 to continue to finetune the budget. Staff presented the second draft budget to Council on March 27, 2023, along with Staff Report CS 2023-25 which had an estimated net increase of \$501,204 or 5.75%. With the potential utilization

of the tax rate stabilization reserve the municipal portion would be 3.48%. The blended rate including Council and School Board would be 3%. Staff was directed to bring forward a revised draft with a 4% blended rate.

The current (revised) draft budget being presented to Council today has an estimated net increase of \$498,233 or 5.86%. Should Council wish to draw \$57,000 from the tax rate stabilization reserve, the municipal portion would be 5.13%. When that rate is blended by including both the County and School Board, the blended tax rate would be 4.0%.

Background/Analysis/Options

Staff received direction on the following items during the March 27th Special Council Meeting. All related items have been reflected in this third draft budget:

- Reduced EDCNS funding by 50% to \$33,990;
- Increased SSEA funding by \$4,202;
- Added GBGH Physician Recruitment - \$12,500 (one time grant for 2023 only);
- Added Georgian Bay Forever \$15,000 to be used for phragmites clean up on the frontage of municipally owned properties only;
- 2023 OCIF grant funding to be applied to the Victoria Harbour Wastewater Plant upgrades \$961,508;
- Increased annual vacant lot Water and Wastewater infrastructure fees to \$178 (Water) and \$189 (Wastewater);
- Included Library Board Municipal Grant in the amount of \$477,768 with \$65,943 being direct flow through.

PROJECTS/CAPITAL EXPENDITURES (yellow sheets)

The 2023 second draft budget provides for \$18.09 million in projects/capital expenditures, including water and wastewater as noted on Schedule 2.

2022 SURPLUS

In order to mitigate tax increases projects that are seen to be a one time only, expenditures are funded through the annual surplus. The estimated 2022 surplus is between \$150,000 to \$200,000. Staff are in the process of finalizing the 2022 year-end. Once this is complete, Staff will provide a report regarding the 2022 surplus.

Currently the Community Risk Assessment for \$16,000 and the tree removal contract for \$40,000 is to be funded from the anticipated surplus.

2022 RESERVE BALANCES

The Auditors have prepared the draft financial statements for the 2021 year end. Staff can provide Council with the actual reserve balances as of December 31, 2021 the related financial reports have been finalized. We won't know actual reserve balances for 2022 until following 2022 year end which is anticipated to be July 2023.

TAX RATE STABILIZATION RESERVE

The tax rate stabilization reserve is a fund which enables Council to phase in large or unexpected increases in costs over multiple years. \$60,000 was budgeted to be used in 2022 to reduce the tax rate increase. The current balance in this reserve is approximately \$588,000. This reserve can be used to reduce the percentage increase in municipal taxes. The following scenarios shows the percentage changes using different amounts of this reserve.

Scenario 1: Using \$0 from the Tax Rate Stabilization Reserve the blended tax rate increase would be 4.34%

Balance in Tax Rate Stabilization Reserve	Amount Used in 2023 Budget	Balance
\$588,000	\$0	\$588,000

Per \$100,000 Assessed Value for Residential Tax Class

	2022	2023	Change	
		3 rd Draft	\$	%
Municipal & Policing	\$665	\$703	\$37.82	5.69%
County	\$279	\$289	\$9.77	3.50%
School	\$153	\$153	-	-
Annual Taxes (Blended)	\$1,097	\$1,145	\$47.59	4.34%
Monthly Tax Increase			\$3.97	

Scenario 2: Using \$57,000 ($\$85,000 \times 0.67\%$) from the Tax Rate Stabilization Reserve the blended tax rate increase would be 4%

Balance in Tax Rate Stabilization Reserve	Amount Used in 2023 Budget	Balance
\$588,000	\$57,000	\$531,000

Per \$100,000 Assessed Value for Residential Tax Class

	2022	2023	Change	
		3 rd Draft	\$	%
Municipal & Policing	\$665	\$699	\$34.09	5.13%
County	\$279	\$289	\$9.77	3.50%
School	\$153	\$153	-	-
Annual Taxes (Blended)	\$1,097	\$1,141	\$43.86	4.00%
Monthly Tax Increase			\$3.66	

Staff proposes scenario 2 which would meet the 4% target set by Council based on our blended rate while still maintaining \$531,000 in the tax stabilization reserve for future years.

Average Household Impact for 2023 Taxation Purposes:

Balance in Tax Rate Stabilization Reserve	Amount Used in 2023 Budget	Balance
\$588,000	TR = 4% \$57,000	\$531,000
\$588,000	TR = 3% \$232,900	\$355,100

Average Assessed Value for Residential Tax Class: \$241,212

	4%	3%	Change
Municipal & Policing	\$1,686.20	\$1,659.68	\$26.52
County	\$696.62	\$696.62	-
School	\$369.05	\$369.05	-
Annual Taxes (Blended)	\$2,751.87	\$2,725.35	\$26.52
Annual Tax Increase (to 2022 assessed value)	\$105.86	\$79.34	\$26.52
Monthly Tax Increase	\$8.82	\$6.61	\$2.21

A 4% blended rate would increase the taxes for 2023 on an average assessed home valued at \$241,212 by \$105.86 annually or \$8.82 monthly when compared to 2022 taxation.

For comparison purposes a 3% blended rate would increase the taxes for 2023 on an average assessed home valued at \$241,212 by \$79.34 annually or \$6.61 monthly when compared to 2022 taxation.

CONCLUSION

The initial draft submitted by Staff totaled \$1,187,222 or 13.97% increase. Following meeting with the Senior Leadership the first draft budget was totaled at (\$769,511) or 9.05%. The second draft budget was at \$501,204 or 5.75%. The current (third draft) is totaled at \$498,233 or 5.86% (\$638,237 less \$140,004 absorbed by 1.65% growth). Should Council wish to draw \$57,000 from the tax rate stabilization reserve, the municipal portion would be 5.13%. When that rate is blended by including both the County and School Board, the blended tax rate for 2023 would be 4.0%.

Attachments

Schedule 1 - 2023 Annual/Operating expenditures (Green sheets)

Schedule 2 - 2023 Projects/Capital expenditures (Yellow sheets)

Prepared By

Saleem Sandhu, Treasurer

Date

April 18, 2023

Approvals

Andrea Fay, Chief Administrative Officer

April 19, 2023

Township of Tay
2023 OPERATING BUDGET

	2022 Actual	2022 Budget	2023 Budget
TAXES			
TAXES OWN PURPOSES			
Regular Billing	8,407,124	8,407,063	8,407,063
Tax Write Offs and Supplemental Billing	79,142	80,000	80,000
Grants in Lieu	48,332	46,657	46,657
Grants in Lieu Allocation	51,587	50,971	50,971
TAXES OWN PURPOSES NET	8,586,185	8,584,691	8,584,691
EDUCATION TAX LEVY			
Levy	(2,787,717)	(2,750,011)	(2,750,011)
Regular Billing	2,760,546	2,757,838	2,757,838
Tax Write Offs	22,080	-	-
Grants in Lieu	43,760	43,760	43,760
Grants in Lieu Allocation	(51,587)	(51,587)	(51,587)
TOTAL EDUCATION TAX LEVY	(12,918)	-	-
COUNTY TAX LEVY			
Levy	(4,257,728)	(4,225,593)	(4,225,593)
Regular Billing	4,203,570	4,203,542	4,203,542
Tax Write Offs	39,002	-	-
Grants in Lieu	21,864	22,051	22,051
Grants in Lieu Allocation	-	-	-
TOTAL COUNTY TAX LEVY	6,708	-	-
POLICING LEVY			
Levy	(1,635,880)	(1,618,510)	(1,618,510)
Regular Billing	1,611,940	1,609,851	1,609,851
Tax Write Offs	15,567	-	-
Grants in Lieu	8,373	8,659	8,659
WATER LEVIES			
Tile Drainage	-	31	31
TOTAL WATER LEVIES	-	31	31
TOTAL TAXATION	8,579,975	8,584,722	8,584,722

Township of Tay
2023 OPERATING BUDGET

	2022 Actual	2022 Budget	2023 Budget
COUNCIL			
REVENUE:			
Grants	8,600	-	-
Transfers from Reserves / Reserve Funds	100,000	106,459	6,459
TOTAL REVENUE	108,600	106,459	6,459
EXPENSES:			
Salaries and Benefits	183,502	184,272	228,262
Contracted Services	3,717	10,000	8,000
Grants & Donations	170,310	160,000	72,500
Council Committees	12,009	13,459	13,459
Other (Staff Appreciation, Training, Internet & Telephone)	29,238	33,500	41,500
TOTAL EXPENSES:	398,776	401,231	363,721
TOTAL COUNCIL	(290,176)	(294,772)	(357,262)

Township of Tay
2023 OPERATING BUDGET

	2022 Actual	2022 Budget	2023 Budget
CORPORATE SERVICES			
REVENUE:			
User Fees and Service Charges	84,481	117,568	98,329
Penalties and Interest	272,370	250,000	250,000
Licences, Permits, Rents	55,477	50,700	57,500
Land Sales	17,953	35,000	20,000
Investment & Interest Income	272,589	126,300	230,000
Transfers from Reserves / Reserve Funds	5,693	25,903	9,000
Other	1,042,328	1,105,961	1,000,440
TOTAL REVENUE	1,750,891	1,711,432	1,665,269
EXPENSES:			
Administrative / Overhead			
Salaries and Benefits	1,277,914	1,315,530	1,315,981
Contracted Services	206,845	115,058	337,871
Health & Safety	5,906	11,715	10,400
Computer Maintenance	177,071	75,000	76,500
Insurance	79,073	93,237	125,903
Allowance for Doubtful Accounts	-	-	-
Election	28,170	17,500	-
Other - (Postage, Advertising, Supplies, etc.)	104,830	97,161	105,791
Municipal Buildings - (Office, Old VH Firehall, Albert St)			
Utilities	58,289	50,529	42,890
Materials & Equipment Expenditures	6,116	16,300	16,300
Repairs and Maintenance	26,694	23,000	23,000
Transfer to Own Funds			
Capital/Reserves	359,334	165,000	264,500
Election	-	-	16,000
Proceeds from Land Sales	-	29,000	6,500
TOTAL EXPENSES:	2,330,242	2,009,030	2,341,636
TOTAL CORPORATE SERVICES	(579,351)	(297,598)	(676,367)

Township of Tay
2023 OPERATING BUDGET

	2022 Actual	2022 Budget	2023 Budget
PROTECTIVE AND DEVELOPMENT SERVICES			
Policing			
REVENUE:			
Fines and Penalties	14,292	55,000	30,000
Taxation Levied for Policing	1,635,880	1,618,234	1,727,076
Transfers from Reserves / Reserve Funds	-	148,347	80,000
Other	27,623	100	(47,413)
TOTAL REVENUE	1,677,795	1,821,681	1,789,663
EXPENSES			
Contracted Services	1,811,676	1,811,181	1,789,163
Opp Paid Duty	-	10,000	-
Port McNicoll OPP Office	-	500	500
Allowance for Doubtful Accounts	-	-	-
Donations to Others	-	-	-
TOTAL EXPENSES	1,811,676	1,821,681	1,789,663
TOTAL POLICING	(133,881)	-	-
PROTECTIVE AND DEVELOPMENT SERVICES			
Municipal Law Enforcement, Fire, Emergency Preparedness			
REVENUE:			
Grants	5,083	800	800
User Fees and Service Charges	1,020	900	900
Fines and Penalties	12,375	9,000	9,000
Licences and Permits	45,489	60,000	60,000
Transfers from Reserves / Reserve Funds	17,645	17,500	17,500
Other	80,251	34,300	23,300
TOTAL REVENUE	161,863	122,500	111,500
EXPENSES			
Administrative / Overhead			
Salaries and Benefits	549,365	566,859	623,535
Volunteer Compensation	277,397	267,149	288,440
Contracted Services	41,880	61,076	53,476
Emergency Preparedness	12,444	15,221	15,341
COVID-19 expenses	28,647	-	-
Communications	41,522	49,103	49,213
Equipment and Materials	50,023	48,450	48,450
Staff Vehicles	28,912	21,335	22,735
Fire Prevention	3,916	3,800	3,800
Volunteer Training	44,657	46,084	46,084
Debt (Interest and Principal)	89,047	106,690	106,690
Insurance	52,066	63,586	71,089
Other	63,810	65,000	65,685
Fire Halls			
Utilities	33,443	34,146	32,944
Building Repairs and Maintenance	21,623	19,175	17,125
Vehicle Operating Costs	82,742	60,724	64,024
Antique Fire Truck	225	1,923	500
Transfer to Own Funds			
Fire Equipment & Buildings	243,000	243,000	258,000
By-Law Vehicle	1,500	1,500	1,500
Capital Projects and Equipment	33,400	31,200	31,200
TOTAL EXPENSES	1,699,619	1,706,021	1,799,831
TOTAL MUNICIPAL LAW ENFORCEMENT, FIRE, EMERGENCY PREPAREDNESS	(1,537,756)	(1,583,521)	(1,688,331)

Township of Tay
2023 OPERATING BUDGET

	2022 Actual	2022 Budget	2023 Budget
OPERATIONAL SERVICES			
Roads, Engineering, and Fleet Services			
REVENUE			
Grants	2,100	-	-
User Fees and Service Charges	39,310	30,000	30,000
Licences, Permits, Rents	1,950	7,000	2,500
Transfers from Reserves / Reserve Funds	25,000	25,000	25,000
Other	37,751	500	30,000
TOTAL REVENUE	106,111	62,500	87,500
EXPENSES			
Administrative / Overhead			
Salaries and Benefits	1,239,018	1,418,667	1,468,989
Insurance / Insurance Deductible	141,820	122,187	154,158
Contracted Services	9,564	20,500	24,300
Communications	680	4,486	4,562
Roads Building, Shop, and Fleet Supplies	138,015	73,770	66,667
Debt (Interest and Principal)	68,048	68,889	68,889
Other	35,686	23,500	40,950
Operations			
Bridges and Culverts	37,303	32,000	38,000
Roadside Maintenance	127,282	151,500	191,500
Hardtop Maintenance	100,378	121,000	121,000
Loosetop Maintenance	85,045	174,000	174,000
Winter Maintenance	161,887	105,000	120,000
Signs, Guiderails, Sidewalks, etc.	17,972	89,525	89,604
Vehicles and Equipment			
Heavy Service			
Diesel, License, and Insurance	87,222	80,897	91,297
Repairs and Maintenance	65,699	63,000	63,000
Light & Medium Service			
Diesel, License, and Insurance	39,625	33,529	33,529
Repairs and Maintenance	11,806	15,000	15,000
Equipment			
Diesel, License, and Insurance	58,643	47,461	52,461
Repairs and Maintenance	93,655	77,600	77,600
Mechanic Materials and Equipment	15,071	10,000	13,000
Streetlighting	113,391	162,284	139,084
Transfer to Own Funds			
Infrastructure/Bridges	80,000	80,000	85,000
Municipal Fleet	236,000	236,000	243,000
Reserve repayment	323,685	323,685	-
Capital	537,219	537,219	914,456
TOTAL EXPENSES	3,824,714	4,071,699	4,290,046
TOTAL ROADS, ENGINEERING, AND FLEET SERVICES	(3,718,603)	(4,009,199)	(4,202,546)

Township of Tay
2023 OPERATING BUDGET

	2022 Actual	2022 Budget	2023 Budget
OPERATIONAL SERVICES			
Wastewater			
REVENUE			
Billings	2,478,015	2,438,594	2,565,648
Grants (Includes Deferred Revenue)	-	-	-
Late Payment Penalties	17,553	15,000	15,000
Transfers from Reserves / Reserve Funds	-	181,346	181,346
Interest	87,082	30,000	114,075
Vacant Lot Levies	20,252	25,742	25,742
TOTAL REVENUE	2,602,902	2,690,682	2,901,811
EXPENSES			
Administrative / Overhead			
Salaries and Benefits	109,461	93,346	146,051
Insurance / Insurance Deductible	55,037	59,565	65,384
Contracted Services	578,273	655,020	665,288
Communications	4,330	4,960	5,200
Master Servicing Study	-	33,967	33,967
Plant Supplies and Equipment	473	-	-
Chemicals	18,115	-	-
Other	24,022	35,176	35,177
Port McNicoll			
Hydro, Water, and Gas	164,107	222,242	186,593
Collection Repairs and Maintenance	42,755	-	35,000
Building Repairs and Maintenance	17,971	12,026	20,000
Sludge Disposal	99,179	71,244	71,244
TWP. Vehicles and Equipment Rental	-	-	-
Chemicals and Testing	-	-	-
Debt (Interest and Principal)	123,687	123,687	123,687
Other (Taxes, Grass Cutting)	25,345	7,475	7,475
Victoria Harbour			
Hydro, Water, and Gas	125,221	154,202	147,597
Collection Repairs and Maintenance	33,377	-	30,000
Building Repairs and Maintenance	183,915	41,514	150,000
Sludge Disposal	183,224	169,237	169,237
TWP. Vehicles and Equipment Rental	-	-	-
Chemicals and Testing	-	-	-
Debt (Interest and Principal)	130,076	161,569	161,569
Other (Taxes, Grass Cutting)	42,549	33,950	42,950
Vehicles			
Fuel, License, and Insurance	8,614	-	-
Repairs and Maintenance	741	-	-
Transfer to Own Funds			
Vehicle Reserve Transfer	1,552	-	-
Transfer to Reserve	897,032	811,502	805,392
TOTAL EXPENSES	2,869,056	2,690,682	2,901,811
TOTAL WASTEWATER	(266,154)	-	-

Township of Tay
2023 OPERATING BUDGET

	2022 Actual	2022 Budget	2023 Budget
OPERATIONAL SERVICES			
Water			
REVENUE			
Billings	2,988,642	2,935,090	2,995,238
Grants	-	-	-
Late Payment Penalties	26,381	25,000	25,000
Transfers from Reserves / Reserve Funds	-	90,608	90,608
Interest	69,632	40,000	61,425
Vacant Lot Levies	32,449	40,016	40,016
Other	50	1,000	1,000
TOTAL REVENUE	3,117,154	3,131,714	3,213,287
EXPENSES			
Administrative / Overhead			
Salaries and Benefits	158,493	123,779	153,058
Insurance / Insurance Deductible	57,894	62,658	68,778
Contracted Services	699,809	777,522	791,107
Communications	8,940	8,000	8,400
Master Servicing Study	-	100,000	100,000
Plant Supplies and Equipment	959	3,000	3,000
Water Debt - DCA (Interest and Principal)	89,483	90,599	90,599
C of A Upgrades Debt (Interest and Principal)	489,254	489,393	489,393
Other	32,449	37,750	37,750
Tay Area WTP			
Hydro, Water, and Gas	121,280	115,352	134,899
Equipment Repairs and Maintenance	82,659	67,323	67,323
Building Repairs and Maintenance	6,049	-	10,000
Chemicals, Testing, and Disposal	10,872	-	-
Contracted Services	7,179	22,000	7,323
Other (Taxes, Grass Cutting)	17,150	17,100	17,100
Tay Area Water Distribution			
Hydro, Water, and Gas	41,424	40,005	34,257
Equipment Repairs and Maintenance	153,338	87,532	120,000
TWP. Vehicles and Equipment Rental	71	-	-
Contracted Services	71,547	43,187	71,498
Other (Taxes, Grass Cutting)	9,939	10,375	10,375
Rope WTP			
Hydro and Telephone	15,203	21,685	15,876
Equipment Repairs and Maintenance	29,925	26,666	26,666
Building Repairs and Maintenance	-	-	-
Chemicals, Testing, and Disposal	301	-	-
Other (Taxes, Outside Services)	2,858	2,425	2,425
Vehicles			
Fuel, License, and Insurance	11,599	-	-
Repairs and Maintenance	6,910	-	-
Transfer to Own Funds			
Transfer to Reserve	1,053,522	985,363	953,460
TOTAL EXPENSES	3,179,107	3,131,714	3,213,287
TOTAL WATER	(61,953)	-	-

Township of Tay
2023 OPERATING BUDGET

	2022 Actual	2022 Budget	2023 Budget
PROTECTIVE AND DEVELOPMENT SERVICES			
Planning and Development Services			
REVENUE			
Grants (Includes Deferred Revenue)	2,100	-	-
User Fees and Service Charges	60,147	49,000	85,000
Licences and Permits	342,859	330,891	375,000
Transfers from Reserves / Reserve Funds	-	97,100	75,000
Other	50	-	-
TOTAL REVENUE	405,156	476,991	535,000
EXPENSES			
Planning and Development			
Salaries and Benefits	263,867	334,291	366,362
Contracted Services	35,693	57,000	41,097
Economic Development	67,980	70,660	35,990
Official Plan	-	15,000	16,000
Development Charge Study	-	30,000	60,000
Severn Sound Environmental Association	114,538	131,547	135,749
Sustainable Severn Sound	-	-	-
Administrative / Overhead	6,281	15,910	18,960
Building			
Salaries and Benefits	256,283	296,679	280,028
Contracted Services	25,050	-	-
Septic Reinspection Program	-	-	-
Vehicles	6,078	9,212	9,212
Administrative / Overhead	16,097	21,500	22,900
Heritage Committee	2,384	5,200	5,200
Transfer to Own Funds			
Transfer to Reserve	15,000	15,000	15,000
TOTAL EXPENSES	809,251	1,001,999	1,006,498
TOTAL PLANNING AND DEVELOPMENT SERVICES	(404,095)	(525,008)	(471,498)

Township of Tay
2023 OPERATING BUDGET

	2022 Actual	2022 Budget	2023 Budget
SUPPLEMENTAL INFORMATION			
EXTERNAL AGENCIES			
Severn Sound Environmental Association	114,538	131,547	135,749
Sustainable Severn Sound	-	-	-
North Simcoe Economic Development Corporation	67,980	68,660	33,990
Georgian Bay Forever	15,000	15,000	15,000
Community Donations	135,310	125,000	25,000
Wendat	-	-	-
Other (Culture, Cancer Support)	10,000	10,000	10,000
Georgian Bay General Hospital	25,000	25,000	37,500
	<u>367,828</u>	<u>375,207</u>	<u>257,239</u>
OPERATIONAL SERVICES			
Parks, Recreation and Facility Services			
REVENUE			
Grants (Includes Deferred Revenue)	-	-	-
Program Registration	85,639	108,200	104,200
Tay Community Rink	58,005	23,000	32,000
Community Rentals	29,960	31,774	30,513
Donations	5,925	3,000	5,000
Other (Prior Year Surplus and Grass Cutting)	31,862	30,525	31,125
TOTAL REVENUE	211,391	196,499	202,838
EXPENSES			
Recreation Programming			
Salaries and Benefits	100,353	102,215	105,808
Administrative / Overhead	16,131	17,150	22,150
Camp and Program Costs	39,670	46,200	55,400
Parks			
Salaries and Benefits	842,072	809,538	825,943
Insurance / Insurance Deductible	40,263	61,680	53,772
Administrative / Overhead	63,934	57,065	61,650
Parks, Facilities, and Diamonds	171,161	196,182	145,448
Community Centres	38,298	35,417	33,409
Grant Program Expenses	-	-	-
Vehicles and Equipment			
Vehicle Fuel, License, and Insurance	24,271	22,447	22,447
Vehicle Repairs and Maintenance	9,964	10,000	10,000
Equipment Rental and Fuel	3,127	5,000	5,000
Equipment Repairs and Maintenance	9,614	15,000	15,000
Library Grant	511,729	511,729	477,768
Transfer to Own Funds			
Municipal Fleet, Buildings, Trail/Docks	118,000	118,000	172,500
Capital	63,500	63,500	63,500
TOTAL EXPENSES	2,052,087	2,071,123	2,069,795
TOTAL PARKS, RECREATION AND FACILITY SERVICES	(1,840,696)	(1,874,624)	(1,866,957)

Township of Tay	
2023 Projects/Capital Summary	
Expenditures	
Corporate Services	\$ 82,523
Protective & Development Services	841,640
Operational Services - Fleet	459,400
Operational Services - Roads & Bridges	3,205,638
Operational Services - Wastewater	12,228,493
Operational Services - Water	1,052,000
Operational Services - Park, Recreation & Facilities Building	189,000 33,556
Total	\$ 18,092,250
Funding Sources:	
Tax Rate	\$ 920,794
Municipal Reserves	3,275,549
Investment - Hydro	95,500
Trail / Cap Infra Reserve	76,500
Modernization Fund	106,079
Development Charges	88,362
DCA Debt	1,395,000
Debt Financing	10,386,985
Grants	991,508
Gas Tax	332,033
Prior Year's Surplus	5,440
Other	418,500
Total	\$ 18,092,250

TOWNSHIP OF TAY
2023 PROJECTS/CAPITAL BUDGET

CORPORATE SERVICES

PRIOR YEARS SURPLUS	-
TRANSFER FROM RESERVES	
Contingency Reserve (Modernization Fund)	\$ (72,523)
Municipal Buildings	-
Municipal Equipment /Bldg. Vehicle Fund (\$9,000)	(10,000)
COMPUTER HARDWARE ACQUISITION	
PC/Monitor Replacement	10,000
COMPUTER SOFTWARE ACQUISITION	
Service Request Manager (SRM)	10,000
File Manager/Laserfiche upgrade	52,500
CloudPermit for By-Law	10,023

TOTAL CORPORATE SERVICES

\$ 0



Tay Township

2023 Budget Information Sheet

Computer Software Acquisition																									
Budget Type	Capital																								
Department	Corporate Services																								
Division	Technology Services																								
Prepared by	Elizabeth Smith																								
Approved by																									
Department Priority	A																								
Strategic Objective	Tay Resilient																								
Request Summary	Municipal Software helps local governments like Tay Township manage various financial and administrative tasks. Tay Township is in a state of redevelopment and focused on moving the Township forward. The budget for enhancements to software will be required for the following; Records Management Software (Laserfiche file management), Service Request Manager (SRM), Building and By-Law Software (LandManager/CloudPermit).																								
Service Level Impact	Improve																								
Expected Useful Life																									
Current Year Budget	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Expenses</th> <th style="text-align: left;">Funding</th> <th></th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td>Grants</td> <td style="text-align: right;">96,325</td> </tr> <tr> <td>Consultants</td> <td>Reserve</td> <td></td> </tr> <tr> <td>Equipment</td> <td>Development</td> <td></td> </tr> <tr> <td>Legal</td> <td>Utility</td> <td></td> </tr> <tr> <td>Other</td> <td>Surplus/Other</td> <td></td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">Total</td> <td style="text-align: right;">96,325</td> </tr> <tr> <td colspan="2" style="background-color: black; color: white;">2023 Tax Levy Impact</td> <td style="text-align: right; background-color: black; color: white;">\$0</td> </tr> </tbody> </table>	Expenses	Funding		Materials	Grants	96,325	Consultants	Reserve		Equipment	Development		Legal	Utility		Other	Surplus/Other		Total	Total	96,325	2023 Tax Levy Impact		\$0
Expenses	Funding																								
Materials	Grants	96,325																							
Consultants	Reserve																								
Equipment	Development																								
Legal	Utility																								
Other	Surplus/Other																								
Total	Total	96,325																							
2023 Tax Levy Impact		\$0																							
Future Year Budget																									
Cost-Benefit Analysis and Other Financial Considerations																									
Administrative Recommendation																									

TOWNSHIP OF TAY
2023 PROJECTS/CAPITAL BUDGET

PROTECTIVE AND DEVELOPMENT SERVICES
EMERGENCY PREPAREDNESS
MUNICIPAL LAW ENFORCEMENT
FIRE

TRANSFER FROM OPERATING BUDGET	\$ (31,200)
PRIOR YEAR SURPLUS	(5,440)
TRANSFER FROM RESERVES	
Municipal Fleet (Fire Capital)	(800,000)
Municipal Buildings	(5,000)
Community Risk Assessment	16,000
EQUIPMENT	
Port McNicoll (Hall #4) - Pumper #41	640,000
Victoria Harbour (Hall #5) - Rescue Vehicle #53	160,000
EQUIPMENT	
Bunker Gear	20,640
BUILDING IMPROVEMENTS	
Port McNicoll (Hall #4) - Bay Door	5,000
TOTAL EMERGENCY PREPAREDNESS, MUNICIPAL LAW ENFORCEMENT, AND FIRE	<u><u>\$ -</u></u>



Tay Township

2023 Budget Information Sheet

Community Risk Assessment																					
Budget Type	Capital																				
Department	Protective and Development Services																				
Division	Fire and Emergency Preparedness																				
Prepared by	Shawn Aymer, Fire Chief/CEMC																				
Approved by																					
Department Priority	A																				
Strategic Objective	Tay Resilient																				
Request Summary	The Fire Protection and Prevention Act 1997 (FPPA) requires that municipalities complete a Community Risk Assessment no later than July 1 2024. Recent pricing for a municipality of our size and similar demographics was 16,000. The North Simcoe fire departments (Tay, Midland, Penetang and Tiny) will all be submitting for budget approval in 2023 in an attempt to secure the best price possible.																				
Service Level Impact	Maintain																				
Expected Useful Life	10 years																				
Current Year Budget	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Expenses</th> <th style="text-align: right;">Funding</th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td>Grants</td> </tr> <tr> <td>Consultants</td> <td style="text-align: right;">16,000</td> </tr> <tr> <td>Equipment</td> <td>Reserve</td> </tr> <tr> <td>Legal</td> <td>Development</td> </tr> <tr> <td>Other</td> <td>Utility</td> </tr> <tr> <td></td> <td>Surplus/Other</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">16,000</td> </tr> <tr> <td></td> <td style="text-align: right;">Total</td> </tr> <tr> <td></td> <td style="text-align: right;">0</td> </tr> </tbody> </table>	Expenses	Funding	Materials	Grants	Consultants	16,000	Equipment	Reserve	Legal	Development	Other	Utility		Surplus/Other	Total	16,000		Total		0
Expenses	Funding																				
Materials	Grants																				
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Total	16,000																				
	Total																				
	0																				
	2023 Tax Levy Impact \$16,000																				
Future Year Budget																					
Cost-Benefit Analysis and Other Financial Considerations																					
Administrative Recommendation																					

Tay Township 2023 Budget

Replacement Apparatus (Pump 41) 2024																													
Budget Type	Capital																												
Department	Protective and Development Services																												
Division	Fire and Emergency Preparedness																												
Prepared by	Shawn Aymer																												
Approved by																													
Department Priority	A																												
Strategic Objective	Tay Resilient																												
Request Summary	The Tay Fire & Emergency Services frontline fire apparatus replacement cycle is 20 years. This cycle follows the fire underwriters survey guidelines for small communities. The new apparatus being purchased is designed to better manage our levels of service by integrating the adopted recommendations in our fire master plan related to apparatus and equipment. In the 20 years since this existing apparatus was purchased many safety features have been developed and are now standard features on today's fire apparatus.																												
Service Level Impact	Maintain																												
Expected Useful Life	16																												
Current Year Budget	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: left;">Expenses</th> <th colspan="2" style="text-align: left;">Funding</th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td></td> <td>Grants</td> <td></td> </tr> <tr> <td>Consultants</td> <td></td> <td>Reserve</td> <td style="text-align: right;">640,000</td> </tr> <tr> <td>Equipment</td> <td style="text-align: right;">640,000</td> <td>Development</td> <td></td> </tr> <tr> <td>Legal</td> <td></td> <td>Utility</td> <td></td> </tr> <tr> <td>Other</td> <td></td> <td>Surplus/Other</td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">640,000</td> <td>Total</td> <td style="text-align: right;">640,000</td> </tr> </tbody> </table>	Expenses		Funding		Materials		Grants		Consultants		Reserve	640,000	Equipment	640,000	Development		Legal		Utility		Other		Surplus/Other		Total	640,000	Total	640,000
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Equipment	640,000	Development																											
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Other		Surplus/Other																											
Total	640,000	Total	640,000																										
2023 Tax Levy Impact																													
\$0																													

Tay Township

2023 Budget

Replacement Apparatus (Rescue 53)																						
Budget Type	Capital																					
Department	Protective and Development Services																					
Division	Fire and Emergency Preparedness																					
Prepared by	Shawn Aymer																					
Approved by																						
Department Priority	A																					
Strategic Objective	Tay Resilient																					
Request Summary	The current apparatus (Rescue 53) is at the end of its projected lifecycle. The apparatus has several deficiencies that will require long term repairs if the replacement were to be delayed. In order to maintain the budgeted amount it is the intention to replace the current box style truck with a 1- ton 4 door pick up truck and commercial truck cap. The cap is projected have a lifespan of 30+ years allowing it to be transfer to a new pick up in 16 years time saving 60,000 on the next purchase.																					
Service Level Impact	Maintain																					
Expected Useful Life	16																					
Current Year Budget	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 30%;"></th> <th style="width: 35%; text-align: left;">Expenses</th> <th style="width: 35%; text-align: left;">Funding</th> </tr> </thead> <tbody> <tr> <td></td> <td>Materials</td> <td>Grants</td> </tr> <tr> <td></td> <td>Consultants</td> <td>Reserve 160,000</td> </tr> <tr> <td></td> <td>Equipment 160,000</td> <td>Development</td> </tr> <tr> <td></td> <td>Legal</td> <td>Utility</td> </tr> <tr> <td></td> <td>Other</td> <td>Surplus/Other</td> </tr> <tr> <td></td> <td>Total 160,000</td> <td>Total 160,000</td> </tr> </tbody> </table>		Expenses	Funding		Materials	Grants		Consultants	Reserve 160,000		Equipment 160,000	Development		Legal	Utility		Other	Surplus/Other		Total 160,000	Total 160,000
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	Consultants	Reserve 160,000																				
	Equipment 160,000	Development																				
	Legal	Utility																				
	Other	Surplus/Other																				
	Total 160,000	Total 160,000																				
	2029 Tax Levy Impact \$0																					
Future Year Budget																						
Cost-Benefit Analysis																						
Administrative Recom																						



Tay Township

2023 Budget Information Sheet

Replacement of Bunker Gear																																	
Budget Type	Capital																																
Department	Protective and Development Services																																
Division	Fire and Emergency Preparedness																																
Prepared by	Shawn Aymer, Fire Chief/CEMC																																
Approved by																																	
Department Priority	A																																
Strategic Objective	Tay Resilient																																
Request Summary	Bunker gear and accessories (helmets, boots) will continue to be replaced at the mandated 10 year intervals. We are replacing 9 sets of bunker gear each year, with the exception of 2 out of 10 years (2028 and 2030) where we replace 18 sets of bunker gear, to ensure that the department has enough suits that meet the regulations for all volunteer firefighters.																																
Service Level Impact	Maintain																																
Expected Useful Life	20 years																																
Current Year Budget	<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 40%;">Expenses</th> <th style="width: 20%;"></th> <th style="text-align: left; width: 40%;">Funding</th> <th style="width: 10%;"></th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td></td> <td>Grants</td> <td></td> </tr> <tr> <td>Consultants</td> <td></td> <td>Reserve</td> <td></td> </tr> <tr> <td>Equipment</td> <td style="text-align: right;">20,640</td> <td>Development</td> <td></td> </tr> <tr> <td>Legal</td> <td></td> <td>Utility</td> <td></td> </tr> <tr> <td>Other</td> <td></td> <td>Surplus/Other</td> <td style="text-align: right;">5,440</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">20,640</td> <td>Total</td> <td style="text-align: right;">5,440</td> </tr> <tr> <td colspan="3">2023 Tax Levy Impact</td> <td style="text-align: right;">\$15,200</td> </tr> </tbody> </table>	Expenses		Funding		Materials		Grants		Consultants		Reserve		Equipment	20,640	Development		Legal		Utility		Other		Surplus/Other	5,440	Total	20,640	Total	5,440	2023 Tax Levy Impact			\$15,200
Expenses		Funding																															
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Consultants		Reserve																															
Equipment	20,640	Development																															
Legal		Utility																															
Other		Surplus/Other	5,440																														
Total	20,640	Total	5,440																														
2023 Tax Levy Impact			\$15,200																														
Future Year Budget	2028 - \$37,980 for 18 set year 2030 - \$38,740 for 18 set year																																
Cost-Benefit Analysis and Other Financial Considerations	The cost of gear for 2023 has been updated to reflect 2021 pricing, and as advised by the vendor we are planning for a 2-3% increase each year going forward.																																
Administrative Recommendation																																	

TOWNSHIP OF TAY
2023 PROJECTS/CAPITAL BUDGET

OPERATIONAL SERVICES
ROADS VEHICLES & EQUIPMENT

TRANS FROM RESERVES	\$ (459,400)
PRIOR YEAR SURPLUS	-
EQUIPMENT	
1 Ton Crew Cab/Dump	97,000
EQUIPMENT	
1/2 Ton Pickup	55,000
EQUIPMENT	
Sidewalk Tractor	248,000
EQUIPMENT	
Plow Blade for Loader	17,000
Tar and Chip Machine	37,000
Hydraulic Packer for Vac Truck	5,400
TOTAL ROADS VEHICLES & EQUIPMENT	\$ -

ROAD OPERATIONS

GOVERNMENT OF CANADA (GAS TAX REBATE)	\$ (332,033)
TRANSFER FROM OPERATING BUDGET	(826,094)
DIVIDEND INCOME FROM TAY HYDRO	(48,500)
PRIOR YEAR SURPLUS	-
TRANS FROM RESERVE FUNDS	(90,649)
TRANSFER FROM RESERVES	
Debt Financing	(1,450,000)
DCs	(88,362)
Internal Loan - from Future Capital Reserve	(370,000)

2023 ROAD PROGRAM

TENDERED CONTRACTS	1,385,638
Details to be determined	

INFRASTRUCTURE/BRIDGES

TENDERED CONTRACTS	
Road Bridge work - various locations	1,450,000

PUBLIC WORKS OTHER

Diesel pump & tanks	370,000
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TOTAL ROAD OPERATIONS

\$ -

Tay Township

2023 Budget Information

Vehicle Replacement Operations																									
Budget Type	Capital																								
Department	Operational Services																								
Division	Roads and Fleet Services																								
Prepared by	Shawn Berriault																								
Approved by																									
Department Priority	A																								
Strategic Objective	Tay Resilient																								
Request Summary	Replacement of 2013 Ford F450 One ton Crew Cab with dump box with One ton crew cab with dump box possible 4x4 for future sanding box. Current unit has steering issues (been back to the dealer multiple times), emission issues, dump boxes has issues.																								
Service Level Impact	Maintain																								
Expected Useful Life	10 years																								
Current Year Budget	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Expenses</th> <th style="text-align: left;">Funding</th> <th></th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td>Grants</td> <td></td> </tr> <tr> <td>Consultants</td> <td>Reserve</td> <td style="text-align: right;">97,000</td> </tr> <tr> <td>Equipment</td> <td>Development</td> <td></td> </tr> <tr> <td>Legal</td> <td>Utility</td> <td></td> </tr> <tr> <td>Other</td> <td>Surplus/Other</td> <td></td> </tr> <tr> <td style="border-top: 1px solid black;">Total</td> <td style="border-top: 1px solid black;">Total</td> <td style="border-top: 1px solid black; text-align: right;">97,000</td> </tr> <tr> <td colspan="2" style="border-top: 1px solid black;">2023 Tax Levy Impact</td> <td style="border-top: 1px solid black; text-align: right;">\$0</td> </tr> </tbody> </table>	Expenses	Funding		Materials	Grants		Consultants	Reserve	97,000	Equipment	Development		Legal	Utility		Other	Surplus/Other		Total	Total	97,000	2023 Tax Levy Impact		\$0
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2023 Tax Levy Impact		\$0																							
Future Year Budget																									
Cost-Benefit Analysis and Other																									
Administrative Recommendation																									

Tay Township

2023 Budget Information

Vehicle Replacement Operations															
Budget Type	Capital														
Department	Operational Services														
Division	Roads and Fleet Services														
Prepared by	Shawn Berriault														
Approved by															
Department Priority	A														
Strategic Objective	Tay Resilient														
Request Summary	Replacement of 2013 Chev Silv 1/2 ton Regular cab PU with 1/2 PU 4x4. Current issues 11 years old, high milage (173,000) and emission issues.														
Service Level Impact	Maintain														
Expected Useful Life	10 years														
Current Year Budget	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 50%;">Expenses</th> <th style="text-align: left; width: 50%;">Funding</th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td>Grants</td> </tr> <tr> <td>Consultants</td> <td>Reserve 55,000</td> </tr> <tr> <td>Equipment</td> <td>Development</td> </tr> <tr> <td>Legal</td> <td>Utility</td> </tr> <tr> <td>Other \$ 60,000</td> <td>Surplus/Othe \$ 5,000</td> </tr> <tr> <td>Total \$ 60,000</td> <td>Total \$ 60,000</td> </tr> </tbody> </table>	Expenses	Funding	Materials	Grants	Consultants	Reserve 55,000	Equipment	Development	Legal	Utility	Other \$ 60,000	Surplus/Othe \$ 5,000	Total \$ 60,000	Total \$ 60,000
Expenses	Funding														
Materials	Grants														
Consultants	Reserve 55,000														
Equipment	Development														
Legal	Utility														
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Total \$ 60,000	Total \$ 60,000														
	2023 Tax Levy Impact \$0														
Future Year Budget															
Cost-Benefit Analysis and Other															
Administrative Recommendation															

Tay Township

2023 Budget Information

Vehicle Replacement Operations															
Budget Type	Capital														
Department	Operational Services														
Division	Roads and Fleet Services														
Prepared by	Shawn Berriault														
Approved by															
Department Priority	A														
Strategic Objective	Tay Resilient														
Request Summary	Replacement of 2008 Trackless SW Tractor and attachments (ribbon blower/sander/5 way plow/boom mower). Current model is 15 years old. Current issues, frame has been welded numerous time, high hours, wiring issues. Intention is to keep the old unit as spare for breakdown. Currently only have two units that go out every snow event.														
Service Level Impact	Maintain														
Expected Useful Life	10 years														
Current Year Budget	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 50%;">Expenses</th> <th style="text-align: left; width: 50%;">Funding</th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td>Grants</td> </tr> <tr> <td>Consultants</td> <td>Reserve \$ 248,000</td> </tr> <tr> <td>Equipment</td> <td>Development</td> </tr> <tr> <td>Legal</td> <td>Utility</td> </tr> <tr> <td>Other \$ 248,000</td> <td>Surplus/Other \$ -</td> </tr> <tr> <td>Total \$ 248,000</td> <td>Total \$ 248,000</td> </tr> </tbody> </table>	Expenses	Funding	Materials	Grants	Consultants	Reserve \$ 248,000	Equipment	Development	Legal	Utility	Other \$ 248,000	Surplus/Other \$ -	Total \$ 248,000	Total \$ 248,000
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Equipment	Development														
Legal	Utility														
Other \$ 248,000	Surplus/Other \$ -														
Total \$ 248,000	Total \$ 248,000														
2023 Tax Levy Impact															
	\$0														
Future Year Budget															
Cost-Benefit Analysis and Other															
Administrative Recommendation															

Tay Township

2023 Budget Information

Snow Blade for JD 524																									
Budget Type	Capital																								
Department	Operational Services																								
Division	Roads and Fleet Services																								
Prepared by	Shawn Berriault																								
Approved by																									
Department Priority	A																								
Strategic Objective	Tay Resilient																								
Request Summary	Blade for JD 524 Loader, currently we have a loader in our fleet that cannot be used for winter maintainance operations. Staff want to purchase a push blade to allow our this loader to be used for snow operations and only use our TV145(2009) in emergencies and for summer mowing etc. It will help prolong the live of the TV145.																								
Service Level Impact	Improve																								
Expected Useful Life	15 years																								
Current Year Budget	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Expenses</th> <th style="text-align: left;">Funding</th> <th></th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td>Grants</td> <td></td> </tr> <tr> <td>Consultants</td> <td>Reserve</td> <td style="text-align: right;">17,000</td> </tr> <tr> <td>Equipment</td> <td>Development</td> <td></td> </tr> <tr> <td>Legal</td> <td>Utility</td> <td></td> </tr> <tr> <td>Other</td> <td>Surplus/Other</td> <td></td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">Total</td> <td style="text-align: right;">17,000</td> </tr> <tr> <td colspan="2" style="text-align: right;">2023 Tax Levy Impact</td> <td style="text-align: right;">\$0</td> </tr> </tbody> </table>	Expenses	Funding		Materials	Grants		Consultants	Reserve	17,000	Equipment	Development		Legal	Utility		Other	Surplus/Other		Total	Total	17,000	2023 Tax Levy Impact		\$0
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Consultants	Reserve	17,000																							
Equipment	Development																								
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2023 Tax Levy Impact		\$0																							
Future Year Budget																									
Cost-Benefit Analysis and Other																									
Administrative Recommendation																									

Tay Township 2023 Budget

Tar and Chip Trailer																			
Budget Type	Capital																		
Department	Operational Services																		
Division	Roads and Fleet Services																		
Prepared by	Shawn Berriault																		
Approved by																			
Department Priority	A																		
Strategic Objective	Tay Resilient																		
Request Summary	Purchase of a new Tar and Chip Trailer for spring pot hole works and regular maintenance program. In the past we have rented a unit and also borrowed from Pentanguishene. But this does not allow us to have the equipment when needed for our operations.																		
Service Level Impact	Improve																		
Expected Useful Life	15 years																		
Current Year Budget	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 50%;">Expenses</th> <th style="text-align: left; width: 50%;">Funding</th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td>Grants</td> </tr> <tr> <td>Consultants</td> <td>Reserve 37,000</td> </tr> <tr> <td>Equipment</td> <td>Development</td> </tr> <tr> <td>Legal</td> <td>Utility</td> </tr> <tr> <td>Other 37,000</td> <td>Surplus/Other</td> </tr> <tr> <td>Total 37,000</td> <td>Total 37,000</td> </tr> <tr style="background-color: black; color: white;"> <td colspan="2">2023 Tax Levy Impact</td> </tr> <tr> <td></td> <td style="text-align: right;">\$0</td> </tr> </tbody> </table>	Expenses	Funding	Materials	Grants	Consultants	Reserve 37,000	Equipment	Development	Legal	Utility	Other 37,000	Surplus/Other	Total 37,000	Total 37,000	2023 Tax Levy Impact			\$0
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Materials	Grants																		
Consultants	Reserve 37,000																		
Equipment	Development																		
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Total 37,000	Total 37,000																		
2023 Tax Levy Impact																			
	\$0																		
Future Year Budget																			
Cost-Benefit Analysis																			
Administrative Recom																			

Tay Township

2023 Budget Information

Road Resurfacing Program																																	
Budget Type	Capital																																
Department	Operational Services																																
Division	Roads and Fleet Services																																
Prepared by	Shawn Berriault																																
Approved by																																	
Department Priority	A																																
Strategic Objective	Tay Resilient																																
Request Summary	The 2023 Roads Capital Program see attached sheet																																
Service Level Impact	Maintain																																
Expected Useful Life																																	
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Future Year Budget																																	
Cost-Benefit Analysis and Other																																	
Administrative Recommendation																																	



Tay Township

2023 Budget Information Sheet

Bridge Work - Rosemount Road South Bridge (RB5)																							
Budget Type	Capital																						
Department	Operational Services																						
Division																							
Prepared by	Shawn Berriault																						
Approved by																							
Department Priority	A																						
Strategic Objective	Tay Resilient																						
Request Summary	Replacement of Rosemount Road South Bridge, identified as RB5 in the Bridge Inspection Report. Design has been completed. Bell is doing infrastructure relocation to allow for the new structure. Intention is to tender in Q3 2023.																						
Service Level Impact	Maintain																						
Expected Useful Life																							
Current Year Budget	<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Expenses</th> <th style="text-align: right;">Funding</th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td>Grants</td> </tr> <tr> <td>Consultants</td> <td style="text-align: right;">0 Reserve</td> </tr> <tr> <td>Equipment</td> <td>Development</td> </tr> <tr> <td>Legal</td> <td>Utility</td> </tr> <tr> <td>Other</td> <td style="text-align: right;">Debt Finance</td> </tr> <tr> <td style="text-align: right;">1,450,000</td> <td style="text-align: right;">1,450,000</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">Total</td> </tr> <tr> <td style="text-align: right;">1,450,000</td> <td style="text-align: right;">1,450,000</td> </tr> <tr> <td colspan="2" style="background-color: black; color: white;">2023 Tax Levy Impact</td> </tr> <tr> <td></td> <td style="text-align: right;">\$0</td> </tr> </tbody> </table>	Expenses	Funding	Materials	Grants	Consultants	0 Reserve	Equipment	Development	Legal	Utility	Other	Debt Finance	1,450,000	1,450,000	Total	Total	1,450,000	1,450,000	2023 Tax Levy Impact			\$0
Expenses	Funding																						
Materials	Grants																						
Consultants	0 Reserve																						
Equipment	Development																						
Legal	Utility																						
Other	Debt Finance																						
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Total	Total																						
1,450,000	1,450,000																						
2023 Tax Levy Impact																							
	\$0																						
Future Year Budget																							
Cost-Benefit Analysis and Other Financial																							
Administrative Recommendation																							

Tay Township

2023 Budget Information Sheet

Vehicle Replacement Operations																													
Budget Type	Capital																												
Department	Operational Services																												
Division	Roads and Fleet Services																												
Prepared by	Shawn Berriault																												
Approved by																													
Department Priority	A																												
Strategic Objective	Tay Resilient																												
Request Summary	Replacement of existing underground deisel fuel system with an above ground double containment diesel and gas system along with fuel card management system for better equipment/vehicle allocation. The system will be used by all departments along with the possibility of OCWA and SSEA. It is proposed to put \$120,000 from Operations and self fund the remained of the project with a per liter charge for all users. \$50,000/yr 5 years																												
Service Level Impact	Maintain																												
Expected Useful Life	10 years																												
Current Year Budget	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 50%;">Expenses</th> <th style="text-align: right; width: 25%;"></th> <th style="text-align: left; width: 50%;">Funding</th> <th style="text-align: right; width: 25%;"></th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td style="text-align: right;">\$ 370,000</td> <td>Grants</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Consultants</td> <td></td> <td>Reserve</td> <td style="text-align: right;">\$ 120,000</td> </tr> <tr> <td>Equipment</td> <td></td> <td>Development</td> <td style="text-align: right;">\$ -</td> </tr> <tr> <td>Legal</td> <td></td> <td>Utility</td> <td></td> </tr> <tr> <td>Other</td> <td style="text-align: right;">\$ -</td> <td>Internal Loan</td> <td style="text-align: right;">\$ 250,000</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$ 370,000</td> <td>Total</td> <td style="text-align: right;">\$ 370,000</td> </tr> </tbody> </table>	Expenses		Funding		Materials	\$ 370,000	Grants	\$ -	Consultants		Reserve	\$ 120,000	Equipment		Development	\$ -	Legal		Utility		Other	\$ -	Internal Loan	\$ 250,000	Total	\$ 370,000	Total	\$ 370,000
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TOWNSHIP OF TAY
2023 PROJECTS/CAPITAL BUDGET

OPERATIONAL SERVICES
PARKS, RECREATION AND FACILITY SERVICES

GRANTS - COUNTY OF SIMCOE	\$ (30,000)
PROVINCE OF ONTARIO	-
PRIOR YEAR SURPLUS	
TRANS OPERATING BUDGET	(63,500)
TRANSFER FROM RESERVES	-
Municipal Reserves - Infrastructure/Bridges	
Municipal Reserves - Buildings	(5,000)
Capital Infrastructure Reserve	(40,000)
Municipal Reserve - Tay Shore Trail/Albert Street Docks	(30,000)
Municipal Reserves - Fleet / Equipment	(14,000)
Parks & Recreation Reserve	(6,500)
Municipal Reserves Fund - DCs	-
EQUIPMENT	
Ball Diamond Groomer	7,000
Beach Groomer	7,000
SUNSET PARK	
Kitchen Refurbishment	5,000
TAY SHORE TRAIL	
LAND IMPROVEMENTS	
Signage Upgrade	60,000
TAY COMMUNITY RINK	
BUILDING IMPROVEMENTS	
Sanitary Lateral Replacement Rink Building to Calvert	40,000
WAVERLEY PARK	
Play Structure Replacement	70,000
TOTAL PARKS, RECREATION AND FACILITY SERVICES	<u><u>\$ -</u></u>



Tay Township

2023 Budget Information Sheet

Sunset Park - Concession - Kitchen Refurbishment																																	
Budget Type	Capital																																
Department	Operational Services																																
Division	Parks, Recreation and Facility Services																																
Prepared by	Bryan Anderson																																
Approved by																																	
Department Priority	B																																
Strategic Objective	Tay Proud																																
Request Summary	Staff will review the kitchen facilities within the building and replace any cabinets, countertops, appliances, etc. as needed																																
Service Level Impact	Improve																																
Expected Useful Life	15 Years																																
Current Year Budget	<table border="0" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">Expenses</th> <th style="text-align: right;"></th> <th style="text-align: left;">Funding</th> <th style="text-align: right;"></th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td style="text-align: right;">5,000</td> <td>Grants</td> <td></td> </tr> <tr> <td>Consultants</td> <td></td> <td>Reserve</td> <td style="text-align: right;">5,000</td> </tr> <tr> <td>Equipment</td> <td></td> <td>Development</td> <td></td> </tr> <tr> <td>Legal</td> <td></td> <td>Utility</td> <td></td> </tr> <tr> <td>Other</td> <td></td> <td>Surplus/Other</td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">5,000</td> <td>Total</td> <td style="text-align: right;">5,000</td> </tr> <tr> <td colspan="2">2023 Tax Levy Impact</td> <td colspan="2" style="text-align: right;">\$0</td> </tr> </tbody> </table>	Expenses		Funding		Materials	5,000	Grants		Consultants		Reserve	5,000	Equipment		Development		Legal		Utility		Other		Surplus/Other		Total	5,000	Total	5,000	2023 Tax Levy Impact		\$0	
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Future Year Budget																																	
Cost-Benefit Analysis and Other Financial Considerations																																	
Administrative Recommendation																																	



Tay Township

2023 Budget Information Sheet

Tay Shore Trail - Signage Upgrade																																	
Budget Type	Capital																																
Department	Operational Services																																
Division	Parks, Recreation and Facility Services																																
Prepared by	Shawn Berriault																																
Approved by																																	
Department Priority	A																																
Strategic Objective	Tay Active																																
Request Summary	A signage upgrade is planned for the trail in 2023. Staff anticipates receiving funding for part of this project from the County Trails Connecting Communities Program, which applies to wayfinding and safety signage on the trail. The program operates through a 50/50 matching structure, whereby County funds are matched to local municipal investments to a maximum of \$30,000.																																
Service Level Impact	Maintain																																
Expected Useful Life																																	
Current Year Budget	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Expenses</th> <th style="text-align: right;">60,000</th> <th style="text-align: left;">Funding</th> <th style="text-align: right;"></th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td style="text-align: right;">60,000</td> <td>Grants</td> <td style="text-align: right;">30,000</td> </tr> <tr> <td>Consultants</td> <td></td> <td>Reserve</td> <td style="text-align: right;">30,000</td> </tr> <tr> <td>Equipment</td> <td></td> <td>Development</td> <td></td> </tr> <tr> <td>Legal</td> <td></td> <td>Utility</td> <td></td> </tr> <tr> <td>Other</td> <td></td> <td>Surplus/Other</td> <td></td> </tr> <tr> <td>Total</td> <td style="text-align: right;">60,000</td> <td>Total</td> <td style="text-align: right;">60,000</td> </tr> <tr> <td colspan="3">2023 Tax Levy Impact</td> <td style="text-align: right;">\$0</td> </tr> </tbody> </table>	Expenses	60,000	Funding		Materials	60,000	Grants	30,000	Consultants		Reserve	30,000	Equipment		Development		Legal		Utility		Other		Surplus/Other		Total	60,000	Total	60,000	2023 Tax Levy Impact			\$0
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Administrative Recommendation																																	

Tay Township

2023 Budget Information

Sanitary Lateral Replacement Rink Building to Calvert																	
Budget Type	Capital																
Department	Operational Services																
Division	Parks, Recreation and Facility Services																
Prepared by	Shawn Berriault																
Approved by																	
Department Priority	B																
Strategic Objective	Tay Active																
Request Summary	The existing sanitary pump station and forcemain is 20+years old. Recently we have been having issues with the forcemain and pumps. We are proposing to replace the forcemain, pumps and add a settling structure to help remove the solids etc prior to entering the pump chamber, this will prolong the life of the pumps and forcemain.																
Service Level Impact	Maintain																
Expected Useful Life	20 Years																
Current Year Budget	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Expenses</th> <th style="text-align: left;">Funding</th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td>Grants</td> </tr> <tr> <td>Consultants</td> <td>Reserve 40,000</td> </tr> <tr> <td>Equipment 40,000</td> <td>Development</td> </tr> <tr> <td>Legal</td> <td>Utility</td> </tr> <tr> <td>Other</td> <td>Surplus/Other</td> </tr> <tr> <td>Total 40,000</td> <td>Total 40,000</td> </tr> <tr style="background-color: black; color: white;"> <td colspan="2">2023 Tax Levy Impact \$0</td> </tr> </tbody> </table>	Expenses	Funding	Materials	Grants	Consultants	Reserve 40,000	Equipment 40,000	Development	Legal	Utility	Other	Surplus/Other	Total 40,000	Total 40,000	2023 Tax Levy Impact \$0	
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Equipment 40,000	Development																
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Total 40,000	Total 40,000																
2023 Tax Levy Impact \$0																	
Future Year Budget																	
Cost-Benefit Analysis and Other Administrative Recommendation																	



Tay Township

2023 Budget Information Sheet

Waverley Park - Play Structure																	
Budget Type	Capital																
Department	Operational Services																
Division	Parks, Recreation and Facility Services																
Prepared by	Jacquelyn Genis																
Approved by																	
Department Priority	B																
Strategic Objective	Tay Active																
Request Summary	Staff will evaluate condition of the play structure, and if necessary replace existing play structure at Bridgeview Park with new structure that meets current requirements.																
Service Level Impact	Improve																
Expected Useful Life																	
Current Year Budget	<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 50%;">Expenses</th> <th style="text-align: left; width: 50%;">Funding</th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td>Grants</td> </tr> <tr> <td>Consultants</td> <td>Reserve 6,500</td> </tr> <tr> <td>Equipment 70,000</td> <td>Development</td> </tr> <tr> <td>Legal</td> <td>Utility</td> </tr> <tr> <td>Other</td> <td>Surplus/Other</td> </tr> <tr> <td>Total 70,000</td> <td>Total 6,500</td> </tr> <tr> <td colspan="2" style="border-top: 2px solid black;">2023 Tax Levy Impact \$63,500</td> </tr> </tbody> </table>	Expenses	Funding	Materials	Grants	Consultants	Reserve 6,500	Equipment 70,000	Development	Legal	Utility	Other	Surplus/Other	Total 70,000	Total 6,500	2023 Tax Levy Impact \$63,500	
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2023 Tax Levy Impact \$63,500																	
Future Year Budget																	
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Administrative Recommendation																	

TOWNSHIP OF TAY
2023 PROJECTS/CAPITAL BUDGET

WASTEWATER

PROVINCE OF ONTARIO (OCIF FORMULA BASED)	(961,508)
TRANSFER FROM RESERVES	-
Wastewater Reserve	(935,000)
DCA (Debt)	(1,395,000)
Debt Financing	(8,936,985)

COLLECTION SYSTEM

EQUIPMENT	
Capital Contingency Allowance	20,000
Equipment Replacement	30,000
First Avenue Sewage Lift Station	70,000
Infiltration Repairs MH and Pipes	50,000
Collection System Pipe Replacement	600,000

PM WASTEWATER TREATMENT PLANT

No planned capital projects/purchases for 2023

VH WASTEWATER TREATMENT PLANT

VFD Replacement PM Booster	10,000
Chlorine Analyzer Replacement VH WWTP	16,000
Phase 2 Revised EAAS Project - Design and Contract Administration	929,025
Construction -revised EAAS project	10,503,468

TOTAL WASTEWATER

\$ -



Tay Township

2023 Budget Information Sheet

Collection System - Equipment Replacement																	
Budget Type	Capital																
Department	Operational Services																
Division	Wastewater																
Prepared by	Jacquelyn Genis																
Approved by																	
Department Priority	A																
Strategic Objective	Tay Resilient																
Request Summary	An allowance of \$30,000 is carried every three years in the long term plan, with the detailed items being identified as needed. As no equipment replacement needs have been identified for 2021 or 2022, it is recommended that the allowance be deferred until 2023.																
Service Level Impact	Maintain																
Expected Useful Life																	
Current Year Budget	<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Expenses</th> <th style="text-align: left;">Funding</th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td>Grants</td> </tr> <tr> <td>Consultants</td> <td>Reserve 30,000</td> </tr> <tr> <td>Equipment 30,000</td> <td>Development</td> </tr> <tr> <td>Legal</td> <td>Utility</td> </tr> <tr> <td>Other</td> <td>Surplus/Other</td> </tr> <tr> <td>Total 30,000</td> <td>Total 30,000</td> </tr> <tr> <td colspan="2">2023 Tax Levy Impact \$0</td> </tr> </tbody> </table>	Expenses	Funding	Materials	Grants	Consultants	Reserve 30,000	Equipment 30,000	Development	Legal	Utility	Other	Surplus/Other	Total 30,000	Total 30,000	2023 Tax Levy Impact \$0	
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2023 Tax Levy Impact \$0																	
Future Year Budget	2026 - \$30,000																
Cost-Benefit Analysis and Other Financial Considerations																	
Administrative Recommendation																	

TOWNSHIP OF TAY
2023 PROJECTS/CAPITAL BUDGET

WATER

INVESTMENT INCOME FROM TAY HYDRO	\$	(95,500)
TRANSFER FROM RESERVES		(956,500)
Water Capital Reserve	(816,500)	
Vehicle Reserve	(140,000)	

DISTRIBUTION SYSTEM

ENGINEERING		
2023 Watermain Replacement/Refurbishment Program		872,000

EQUIPMENT		
New Membrane Cartridges Train 1 Rope WTF		22,000
2 New Turbidity Analysers		23,000
Fire Hydrant Replacement Program 4-5 per year		35,000
Tay Area Treatment Plant Basement Piping		60,000

TAY AREA WATER TREATMENT PLANT

EQUIPMENT		
Equipment replacement		40,000

TOTAL WATER	\$	-
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Tay Township

2023 Budget Information Sheet

Tay Area Water Treatment Plant - Equipment Replacement																									
Budget Type	Capital																								
Department	Operational Services																								
Division	Water																								
Prepared by	Jacquelyn Genis																								
Approved by																									
Department Priority	A																								
Strategic Objective	Tay Resilient																								
Request Summary	The Long Term Plan includes an allowance of \$50,000 every three years for equipment replacements. The budget and project detail are to be refined prior to the adoption of the budget. \$10,000 of the 2023 allowance was moved up to 2021, with \$40,000 remaining in the plan for 2023, and \$50,000 in 2026.																								
Service Level Impact	Maintain																								
Expected Useful Life																									
Current Year Budget	<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Expenses</th> <th style="text-align: left;">Funding</th> <th></th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td>Grants</td> <td></td> </tr> <tr> <td>Consultants</td> <td>Reserve</td> <td style="text-align: right;">40,000</td> </tr> <tr> <td>Equipment</td> <td>Development</td> <td></td> </tr> <tr> <td>Legal</td> <td>Utility</td> <td></td> </tr> <tr> <td>Other</td> <td>Surplus/Other</td> <td></td> </tr> <tr> <td>Total</td> <td>Total</td> <td style="text-align: right;">40,000</td> </tr> <tr> <td colspan="2">2023 Tax Levy Impact</td> <td style="text-align: right;">\$0</td> </tr> </tbody> </table>	Expenses	Funding		Materials	Grants		Consultants	Reserve	40,000	Equipment	Development		Legal	Utility		Other	Surplus/Other		Total	Total	40,000	2023 Tax Levy Impact		\$0
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Consultants	Reserve	40,000																							
Equipment	Development																								
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2023 Tax Levy Impact		\$0																							
Future Year Budget	2026 - \$50,000																								
Cost-Benefit Analysis and Other Financial Considerations																									
Administrative Recommendation																									

TOWNSHIP OF TAY
2023 PROJECTS/CAPITAL BUDGET

BUILDING SERVICES

Modernization Fund	\$ (33,556)
CloudPermit	33,556
TOTAL BUILDING SERVICES	<u><u>-\$ 0</u></u>