



Staff Report

To: **Council**

Department: Corporate Services

Report Number: **CS - 2023-25**

Meeting Date: March 27, 2023

Subject: 2023 Operating and Capital Budget Second Draft

Recommendation

That Staff Report CS-2023-25 regarding the 2023 Operating and Capital Budget be received; and

That the 2023 OCIF grant in the amount of \$961,508 be used to fund

That Council provide direction regarding the following items:

- 2023 grant request funding levels
- vacant lot water and wastewater infrastructure fees; and

That the 2023 Operating and Capital Budget be approved and forwarded to the next regular Council meeting for adoption.

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 a future meeting.

Senior Leadership and Staff met several times between February 15 and March 23 to continue to finetune the budget. The second draft budget before you has an estimated net budget impact of \$501,204 or 5.75% (\$641,207 less \$140,004 absorbed by 1.65% growth). Should Council wish to draw \$232,900 from the tax rate stabilization reserve, the municipal portion would be 3.48%. When that rate is blended by including both the County and School Board, the blended tax rate would be 3.0%.

Background/Analysis/Options

Staff prepared the second draft of 2023 Operating and Capital Budget for all tax, water, and wastewater supported services. Factors Staff considered in drafting the annual budget included:

- The cost of maintaining existing programs/services at current levels;
- Additional costs related to previous Council decisions;
- Expected funding from senior levels of government;
- Inflationary increases (Hydro, gas, telephone, and other contracts)
- Insurance renewal costs
- Identification of process efficiencies and cost containment measures;
- Identification of one-time expenditures that can be subsequently removed or where alternative funding is preferred (i.e. surplus);
- A cost-of-living adjustment for Staff of 2% (COLA); and
- Water and wastewater rates

The second draft budget is attached as follows:

- Green sheets – Annual/Operating expenditures (Schedule 1)
- Yellow sheets – Projects/Capital expenditures (Schedule 2)

Financial and Resource Implications

Significant Budget Changes

Following is the list of major budget pressures for 2023 as referenced in the first draft budget:

- Decrease in OMPF grant by \$91,800
- Increase in Insurance Renewal by \$80,652
- Increase in Hydro cost by \$19,724
- Increase in OPP annual billing by \$29,683

GRANTS

Ontario Community Infrastructure Fund (OCIF) – Formula Based

In prior years, this grant was calculated using closing cost balances for core assets taken from the Financial Information Return. Beginning with 2023 the OCIF Grant is calculated using a combination of current replacement values of core infrastructure (roads, bridges, water and wastewater) taken from Asset Management Plans and/or ministry estimates where Asset Management Plans do not contain current replacement values or are not complete.

We received the allocation notice in November 2022 which shows a decrease of \$99,789 in 2023 (\$961,508) over 2022 (\$1,061,297). Although a reduction in this grant does not require an increase in taxation, it will reduce the amount of capital funding.

This grant has historically been allocated to capital projects in water, wastewater and roads as shown in the table below.

OCIF Formula-Based Grant Allocation					
Year	Project	Roads	Water	Wastewater	Total
2015	Nottingham Street	\$ 119,895			\$ 119,895
2016	First Avenue Watermain Replacement		\$ 119,895		119,895
2017	Port McNicoll Wastewater Plant Upgrades			\$ 175,802	175,802
2017	Victoria Harbour Wastewater Treatment Plant Phase 2 Upgrades			47,759	47,759
2018	Paradise Point/Grandview Beach	309,154			309,154
2019	Tay Area Water Treatment Plant Upgrades		474,926		474,926
2020	Victoria Harbour Wastewater Treatment Plant Phase 2 Upgrades			509,013	509,013
2021	2021 Road Program	509,013			509,013
2022	Victoria Harbour Wastewater Treatment Plant Phase 2 Upgrades			1,061,297	1,061,297
2023	Victoria Harbour Wastewater Treatment Plant Phase 2 Upgrades			961,508	961,508
Total		\$ 938,062	\$ 594,821	\$ 2,755,378	\$ 4,288,261
% of Total Funds received to date		22%	14%	65%	

Eligible expenditure categories are capital infrastructure expenditures, asset management planning expenditures, and water/wastewater performance optimization expenditures.

Reviewing the current planned capital projects, eligible projects would include the Victoria Harbour Wastewater Plant upgrades, the Rosemount Bridge

rehabilitation, additional capital road resurfacing, water and wastewater main replacements.

The current draft of the budget includes the 2023 OCIF Grant as a source of funds for the Victoria Harbour Wastewater Plant upgrades. Staff requires direction to confirm the usage of this grant.

SALARIES AND BENEFITS

The 2023 Salaries Budget (excluding Water, Wastewater and Library) is \$5,789,932 which includes a 2% Cost-of-Living Adjustment (COLA) \$89,456 over 2022. The Ontario CPI from August 2021 to August 2022 is 6.9% vs Canada's CPI of 7.1% for the same period.

LIBRARY BUDGET

The 2023 Budget for the Library will be presented at this Special Council meeting.

The Head Librarian and the Treasurer met in December to discuss the Library budget, and forecast of various revenue and expense accounts. The first draft of the 2023 Library budget was presented to the Library Board on February 21, 2023. It included a total municipal grant request of \$507,685 including \$65,943 as a direct flow through from the Township to the Library for support services and the rental charge on Township owned buildings. The Library Board directed Staff to review first draft budget in comparison with 2021 actuals.

The Head Librarian, CEO and Treasurer reviewed the 2023 first draft budget as compared to 2021 actuals and prepared the second draft budget which provides for a total municipal grant request of \$477,768. Of this amount, \$65,943 is a direct flow through from the Township to the Library for support services and the rental charge on Township owned buildings. The remaining municipal grant to the Library is for operating and capital expenses of \$411,825. This represents a decrease of \$32,932 or 8.0% over the 2022 budget.

GRANT AND DONATIONS

This second draft includes the following grants which are based on the 2022 approved budget as follows:

- North Simcoe Economic Development Corporation (\$68,660)
- Severn Sound Environmental Association (\$131,547)

- Georgian Bay General Hospital (\$25,000)
- Culture Alliance in the Heart of Georgian Bay (\$10,000)

Council received the various grant requests for 2023 during their previous budget meeting. Those requests have been summarized below. Please note that some of the 2023 requests were higher than what is currently included in the second draft budget.

North Simcoe Economic Development Corporation (EDCNS)

The Town of Midland has budgeted \$84,407 which is 50% of EDCNS' requested amount based on the 0.75% formula-based approach and has asked EDCNS to use its reserves accounts to sustain their current operations.

The Town of Penetanguishene has agreed to pay 75% of net general tax levy as defined in the formula-based approach and will release the balance of 25% upon receipt of the information requested by Council. Total grant \$81,665.

Similarly, Tiny Township has agreed to disburse \$87,000 based on the 0.75% formula-based approach and is holding 50% which will be paid later in the year upon satisfaction of Council.

Township of Tay has received a grant request of \$67,980 from EDCNS for 2023. This number has been consistent since 2020. However, as per 0.75% of net general tax levy formula, Staff recommends that Council request EDCNS to review their budget request by taking into account the use of surplus funds; and that the maximum amount of funding approved be set at \$62,544 to be consistent with the formula applied by the other area municipalities. **Direction is required regarding the grant request from EDCNS.**

Severn Sound Environmental Association (SSEA)

SSEA has requested a grant of \$135,749 which is an increase of \$4,202 over 2022. **Should Council wish to provide the additional funding direction to staff is needed.**

Georgian Bay General Hospital (GBGH)

GBGH has requested \$25,000 for the GBGH Foundation (same as 2022) as well as an additional request of \$12,500 for physician recruitment which is an increase of \$12,500 over 2022. **Should Council wish to provide the additional funding direction to staff is needed.**

Culture Alliance in the Heart of Georgian Bay

The Culture Alliance in the Heart of Georgian Bay has requested \$10,000 (same as 2022).

Georgian Bay Forever

Georgian Bay Forever requested \$15,000 for Phragmites which is the same request as 2022. The \$15,000 was not included in this draft. **Should Council wish to have funds included in the 2023 budget related to Georgian Bay Forever – Phragmites direction is needed.**

WATER AND WASTEWATER INFRASTRUCTURE FEES

Vacant lots fronting on a main have a benefit in that, the moment that a decision is made to improve the property (build); the main is available to be connected. There is a financial benefit to the property (in value/assessment), and there is a cost to the municipality in maintaining the mains. The annual infrastructure fee that is levied on the final tax bill each year recognizes this benefit and associated cost.

As part of the 2017 Water and Wastewater Rate Study, infrastructure fees were reviewed and re-calculated. The study concluded that this annual charge should reflect these properties proportionate share of the annual infrastructure contribution required for the long-term repair, maintenance and replacement of the water and wastewater linear infrastructure.

Further to GGF 2017-52 Council directed Staff to increase rates to \$122 for water and \$122 for wastewater with a plan to increase the levies to the calculated cost of \$178 Water and \$189 Wastewater in 2023. **Direction from Council is required should Council wish to increase the annual vacant lot water and wastewater infrastructure fees to \$178 (increase of \$56) for water and \$189 (increase of \$67) for wastewater in 2023.**

PROJECTS/CAPITAL EXPENDITURES (yellow sheets)

The 2023 second draft budget provides for \$18.08 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. Staff is currently finalizing the 2022 year-end. Once that is complete, we will be able to determine any 2022 surplus amounts. Currently the Community Risk Assessment for \$16,000 in Fire Capital has been funded from an anticipated 2022 Surplus. In addition, the tree removal contract for \$40,000 is to be funded from the anticipated surplus.

Once the 2022 year end is complete staff will bring forward a report regarding 2022 surplus.

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 4.38%

Balance in Tax Rate Stabilization Reserve	Amount Used in 2023 Budget	Balance	2023 Tax Required	2022 Tax Amount
\$ 588,000	\$ -	\$ 588,000	\$ 9,094,925	\$ 8,455,456
Tax Impact per \$100,000 of Assessed Value				
Single Family Detached				
	2022	2023	\$ Change	% Change
	\$ 100,000	\$ 100,000	\$ -	0.00%
Total Levy (Breakdown Below)	\$ 1,096.96	\$ 1,144.99	\$ 48.02	4.38%
Policing	\$ 106.86	\$ 112.22	\$ 5.36	5.01%
Municipal	\$ 558.07	\$ 590.97	\$ 32.90	5.90%
Municipal & Policing	\$ 664.93	\$ 703.19	\$ 38.26	5.75%
County	\$ 279.03	\$ 288.80	\$ 9.77	3.50%
School	\$ 153.00	\$ 153.00	\$ -	0.00%
Total Taxes	\$ 1,096.96	\$ 1,144.99	\$ 48.02	4.38%

Scenario 2: Using \$232,900 (\$85,000 x 2.74) from the Tax Rate Stabilization Reserve the blended tax rate increase would be 3%

Balance in Tax Rate Stabilization Reserve	Amount Used in 2023 Budget	Balance	2023 Tax Required	2022 Tax Amount
\$ 588,000	\$ 232,900	\$ 355,100	\$ 8,862,025	\$ 8,455,456
Tax Impact per \$100,000 of Assessed Value				
Single Family Detached				
	2022	2023	\$ Change	% Change
	\$ 100,000	\$ 100,000	\$ -	0.00%
Total Levy (Breakdown Below)	\$ 1,096.96	\$ 1,129.85	\$ 32.89	3.00%
Policing	\$ 106.86	\$ 112.22	\$ 5.36	5.01%
Municipal	\$ 558.07	\$ 575.83	\$ 17.77	3.18%
Municipal & Policing	\$ 664.93	\$ 688.05	\$ 23.12	3.48%
County	\$ 279.03	\$ 288.80	\$ 9.77	3.50%
School	\$ 153.00	\$ 153.00	\$ -	0.00%
Total Taxes	\$ 1,096.96	\$ 1,129.85	\$ 32.89	3.00%

Staff proposes scenario 2 which would meet the 3% target set by Council based on our blended rate while still maintaining \$355,100 in the tax stabilization reserve for future years.

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 is coming at \$501,204 or 5.75% (\$641,207 less \$140,004 absorbed by 1.65% growth). Should Council wish to draw \$232,900 from the tax rate stabilization reserve, the municipal portion would be 3.48%. When that rate is blended by including both the County and School Board, the blended tax rate would be 3.0%.

Attachments

- Schedule 1 - 2023 Annual/Operating expenditures (Green sheets)
- Schedule 2 - 2023 Projects/Capital expenditures (Yellow sheets)
- Schedule 3 - CS 2023-13 2023 Preliminary Operating and Capital Budget

Prepared By
Saleem Sandhu, Treasurer

Date
March 24, 2023

Approvals
Andrea Fay, Chief Administrative Officer

March 24, 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	10,300	-	-
Transfers from Reserves / Reserve Funds	106,459	106,459	6,459
TOTAL REVENUE	116,759	106,459	6,459
EXPENSES:			
Salaries and Benefits	174,189	184,272	228,262
Contracted Services	3,717	10,000	8,000
Grants & Donations	170,310	160,000	60,000
Council Committees	12,009	13,459	13,459
Other (Staff Appreciation, Training, Internet & Telephone)	29,238	33,500	41,500
TOTAL EXPENSES:	389,463	401,231	351,221
TOTAL COUNCIL	(272,704)	(294,772)	(344,762)

Township of Tay
2023 OPERATING BUDGET

	2022 Actual	2022 Budget	2023 Budget
CORPORATE SERVICES			
REVENUE:			
User Fees and Service Charges	76,995	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	393,459	126,300	230,000
Transfers from Reserves / Reserve Funds	5,693	25,903	9,000
Other	1,008,222	1,105,961	1,000,440
TOTAL REVENUE	1,830,169	1,711,432	1,665,269
EXPENSES:			
Administrative / Overhead			
Salaries and Benefits	1,287,289	1,315,530	1,315,981
Contracted Services	169,095	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.)	104,722	97,161	105,791
Municipal Buildings - (Office, Old VH Firehall, Albert St)			
Utilities	56,343	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	165,000	165,000	264,500
Election	-	-	16,000
Proceeds from Land Sales	-	29,000	6,500
TOTAL EXPENSES:	2,105,479	2,009,030	2,341,636
TOTAL CORPORATE SERVICES	(275,310)	(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	12,204	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	23,628	100	(47,413)
TOTAL REVENUE	1,671,712	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	(139,964)	-	-
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	12,334	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	72,885	34,300	23,300
TOTAL REVENUE	154,456	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	43,392	61,076	53,476
Emergency Preparedness	12,444	15,221	15,341
COVID-19 expenses	28,647	-	-
Communications	41,525	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	31,216	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	1,698,907	1,706,021	1,799,831
TOTAL MUNICIPAL LAW ENFORCEMENT, FIRE, EMERGENCY PREPAREDNESS	(1,544,451)	(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	135,822	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	187,485	105,000	120,000
Signs, Guiderails, Sidewalks, etc.	17,940	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	113,506	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	3,848,202	4,071,699	4,290,046
TOTAL ROADS, ENGINEERING, AND FLEET SERVICES	(3,742,091)	(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	-	30,000	114,075
Vacant Lot Levies	20,252	25,742	25,742
TOTAL REVENUE	2,515,820	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	21,028	35,177	35,177
Port McNicoll			
Hydro, Water, and Gas	148,108	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	116,601	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	-	-	-
Transfer to Reserve	811,502	811,502	805,392
TOTAL EXPENSES	2,754,361	2,690,683	2,901,811
TOTAL WASTEWATER	(238,541)	(1)	-

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	3,283	40,000	61,425
Vacant Lot Levies	32,449	40,016	40,016
Other	50	1,000	1,000
TOTAL REVENUE	3,050,805	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	27,957	37,750	37,750
Tay Area WTP			
Hydro, Water, and Gas	110,215	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	40,925	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	13,815	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	987,174	985,363	953,460
TOTAL EXPENSES	3,095,315	3,131,714	3,213,287
TOTAL WATER	(44,510)	-	-

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	70,660
Official Plan	-	15,000	16,000
Development Charge Study	-	30,000	60,000
Severn Sound Environmental Association	114,538	131,547	131,547
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	1,036,966
TOTAL PLANNING AND DEVELOPMENT SERVICES	(404,095)	(525,008)	(501,966)

Township of Tay
2023 OPERATING BUDGET

	2022 Actual	2022 Budget	2023 Budget
SUPPLEMENTAL INFORMATION			
EXTERNAL AGENCIES			
Severn Sound Environmental Association	114,538	131,547	131,547
Sustainable Severn Sound	-	-	-
North Simcoe Economic Development Corporation	67,980	68,660	68,660
Georgian Bay Forever	15,000	15,000	-
Community Donations	134,210	125,000	25,000
Wendat	-	-	-
Other (Culture, Cancer Support)	11,100	10,000	10,000
Georgian Bay General Hospital	25,000	25,000	25,000
	<u>367,828</u>	<u>375,207</u>	<u>260,207</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	<u>211,391</u>	<u>196,499</u>	<u>202,838</u>
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	63,936	57,065	61,650
Parks, Facilities, and Diamonds	169,577	196,182	130,448
Community Centres	36,526	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	<u>2,048,733</u>	<u>2,071,123</u>	<u>2,054,795</u>
TOTAL PARKS, RECREATION AND FACILITY SERVICES	<u>(1,837,342)</u>	<u>(1,874,624)</u>	<u>(1,851,957)</u>
TOTAL BUDGET	80,967	-	(681,207)



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 style="width: 100%; border-collapse: collapse;"> <thead> <tr style="background-color: #f2f2f2;"> <th style="text-align: left;">Expenses</th> <th style="text-align: left;">Funding</th> <th style="width: 10%;"></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 style="background-color: black; color: white;"> <td colspan="2">2023 Tax Levy Impact</td> <td style="text-align: right;">\$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																									

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	<p>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.</p>																														
Service Level Impact	Maintain																														
Expected Useful Life	16																														
Current Year Budget	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 15%;">Expenses</th> <th style="width: 15%;"></th> <th style="text-align: left; width: 15%;">Funding</th> <th style="width: 15%;"></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
Expenses		Funding																													
Materials		Grants																													
Consultants		Reserve	640,000																												
Equipment	640,000	Development																													
Legal		Utility																													
Other		Surplus/Other																													
Total	640,000	Total	640,000																												
2023 Tax Levy Impact			\$0																												



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 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></td> </tr> <tr> <td>Equipment</td> <td>Development</td> <td style="text-align: right;">20,640</td> </tr> <tr> <td>Legal</td> <td>Utility</td> <td></td> </tr> <tr> <td>Other</td> <td>Surplus/Other</td> <td style="text-align: right;">5,440</td> </tr> <tr> <td>Total</td> <td>Total</td> <td style="text-align: right;">5,440</td> </tr> <tr style="background-color: black; color: white;"> <td colspan="2">2023 Tax Levy Impact</td> <td style="text-align: right;">\$15,200</td> </tr> </tbody> </table>	Expenses	Funding		Materials	Grants		Consultants	Reserve		Equipment	Development	20,640	Legal	Utility		Other	Surplus/Other	5,440	Total	Total	5,440	2023 Tax Levy Impact		\$15,200
Expenses	Funding																								
Materials	Grants																								
Consultants	Reserve																								
Equipment	Development	20,640																							
Legal	Utility																								
Other	Surplus/Other	5,440																							
Total	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																									

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
Expenses	Funding																								
Materials	Grants																								
Consultants	Reserve	97,000																							
Equipment	Development																								
Legal	Utility																								
Other	Surplus/Other																								
Total	Total	97,000																							
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 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														
Other \$ 60,000	Surplus/Othe \$ 5,000														
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: 40%;">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 \$ 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
Expenses	Funding														
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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 style="background-color: black; color: white;"> <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
Expenses	Funding																								
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Consultants	Reserve	17,000																							
Equipment	Development																								
Legal	Utility																								
Other	Surplus/Other																								
Total	Total	17,000																							
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
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																		
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																	
Current Year Budget	<table 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 1,385,638</td> <td>Grants 624,090</td> </tr> <tr> <td>Consultants</td> <td>Reserve</td> </tr> <tr> <td>Equipment</td> <td>Development 88,362</td> </tr> <tr> <td>Legal</td> <td>Utility</td> </tr> <tr> <td>Other</td> <td>Surplus/Othe 101,000</td> </tr> <tr> <td>Total 1,385,638</td> <td>Total 813,452</td> </tr> <tr style="background-color: black; color: white;"> <td colspan="2">2022 Tax Levy Impact \$572,186</td> </tr> </tbody> </table>	Expenses	Funding	Materials 1,385,638	Grants 624,090	Consultants	Reserve	Equipment	Development 88,362	Legal	Utility	Other	Surplus/Othe 101,000	Total 1,385,638	Total 813,452	2022 Tax Levy Impact \$572,186	
Expenses	Funding																
Materials 1,385,638	Grants 624,090																
Consultants	Reserve																
Equipment	Development 88,362																
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Other	Surplus/Othe 101,000																
Total 1,385,638	Total 813,452																
2022 Tax Levy Impact \$572,186																	
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 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 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	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
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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;">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;">\$ 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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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 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: 20%;"></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 style="background-color: black; color: white;"> <td colspan="2">2023 Tax Levy Impact</td> <td></td> <td 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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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																																	
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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> <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 style="text-align: right;">40,000</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> </tbody> </table>	Expenses	Funding		Materials	Grants		Consultants	Reserve	40,000	Equipment	Development	40,000	Legal	Utility		Other	Surplus/Other		Total	Total	40,000
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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	Shawn Berriault																																
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="width: 10%;"></th> <th style="text-align: left; width: 30%;">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 style="text-align: right;">6,500</td> </tr> <tr> <td>Equipment</td> <td style="text-align: right;">70,000</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;">70,000</td> <td>Total</td> <td style="text-align: right;">6,500</td> </tr> <tr> <td colspan="2">2023 Tax Levy Impact</td> <td></td> <td style="text-align: right;">\$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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**TOWNSHIP OF TAY
2023 PROJECTS/CAPITAL BUDGET**

CORPORATE SERVICES

PRIOR YEARS SURPLUS	-
TRANSFER FROM RESERVES	
Contingency Reserve (Modernization Fund)	\$ (96,325)
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
Laserfiche upgrade	52,500
CloudPermit	33,825
TOTAL CORPORATE SERVICES	\$ -

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	640,000
Victoria Harbour (Hall #5) - Rescue Vehicle	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	\$ -

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)
TRANSFER INVESTMENT INCOME FROM OPERATING	(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

\$ -

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

\$	-
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TOWNSHIP OF TAY
2023 PROJECTS/CAPITAL BUDGET

WATER

TRANSFER INVESTMENT INCOME FROM OPERATING	\$	(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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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)
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	\$ -

TOWNSHIP OF TAY
2023 PROJECTS/CAPITAL BUDGET

PLANNING AND DEVELOPMENT SERVICES

No planned capital projects/purchases for 2023

-

TOTAL PLANNING AND DEVELOPMENT SERVICES

\$ -

TOWNSHIP OF TAY
2023 PROJECTS/CAPITAL BUDGET

BUILDING SERVICES

No planned capital projects/purchases for 2023 -

TOTAL BUILDING SERVICES \$ -



Staff Report

To: **Council**

Department: Corporate Services

Report Number: **CS - 2023-13**

Meeting Date: February 15, 2023

Subject: 2023 Preliminary Operating and Capital Budget Report

Recommendation

That Staff Report CS-2023-13 regarding the 2023 Preliminary Operating and Capital Budget be received; and

That the 2023 OCIF grant in the amount of \$961,508 be used to fund

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 \$1,187,222 or 13.97% tax impact. 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. Following the first draft, the current budget has a tax impact of \$769,511 which equals a 9.05% increase. A portion of this increase (estimated at \$100,300) will be absorbed by growth (1.18%) in assessment due to new construction in the municipality. This results in a net impact of \$669,211 or 7.87%. Please note that \$85,000 equals a 1% increase to the tax rate.

In order to mitigate tax increases, projects that are seen to be a one time only expenditure are funded through the annual surplus. Staff is currently finalizing

the 2022 year-end. Once that has been completed we will be able to determine any 2022 surplus amounts.

This report also highlights some of the significant budget pressures the Township is facing for 2023. These pressures equal a budget increase of \$788,006 or 9.3%.

The budget attached as schedules is presented as follows:

- Green sheets – Annual/Operating expenditures (Schedule 1)
- Yellow sheets – Projects/Capital expenditures (Schedule 2)

Background/Analysis/Options

The budget is presented in a summary format, meaning that a large number of accounts that staff use to track expenditures on a more detailed basis are grouped together. This process has been successful in keeping operating budgets tight. We are able to combine many accounts that are slightly below or above budget each year, and the variances are combined rather than looked at individually. Should Council members wish to see the line by line detail that supports the summary format please contact the Treasurer.

Staff prepared the 2023 Preliminary Operating and Capital Budget for all tax, water, and wastewater supported services. Factors staff considered in drafting the annual budget included:

- The cost of maintaining existing programs/services at current levels;
- Additional costs related to previous Council decisions;
- Expected funding from senior levels of government;
- Inflationary increases (Hydro, gas, telephone, and other contracts)
- Insurance renewal costs
- Identification of process efficiencies and cost containment measures;
- Identification of one-time expenditures that can be subsequently removed or where alternative funding is preferred (i.e. surplus);
- A cost-of-living adjustment for staff of 2% (COLA);
- Water and wastewater rates

Financial and Resource Implications

The base budget includes contributions to other organizations Council has supported in past years including SSEA, EDCNS and the Culture Alliance.

This first draft includes an increase to the tax levy of \$769,511. A portion of this increase (estimated at \$100,300) will be absorbed by growth in assessment due to new construction in the municipality. Municipal Property Assessment Corporation (MPAC) has estimated growth to be 1.18% based on

information provided in January. This results in \$669,211 or 7.87% as net impact to the taxpayers.

Significant Budget Changes

Following is the list of major budget pressures for 2023 and they have been included within this first draft budget:

Significant Budget Changes to Operating Revenues and Expenses	
Description of Change	Amount (\$)
Decrease in OMPF	91,800
Insurance Renewal Estimate (18.8% over 20202 actuals, excluding Water & Wastewater)	80,652
Contracted Services for Payroll and IT	181,000
Salaries, Wages and Benefits (2023 vs 2022)	227,871
Cost-of-Living Adjustment @ 2% (excluding Water & Wastewater)	65,631
Road Capital Funding (0.5% tax rate increase plus 3% CPI)	76,052
Tree Removal Contract (EAB, Onetime)	40,000
Increase in Hydro cost (based on 3-year average costs, excluding Water & Wastewater)	19,724
Increase in OPP annual billing	29,683
Increase in Natural Gas cost	1,981
Decrease in funding from Tax Rate Stabilization Reserve	59,721
Increase in Building Permits and Planning Fees	(86,109)
Total	\$ 788,006

The 2023 budget pressures total \$788,006 which is equivalent to a 9.3% increase.

GRANTS

Ontario Municipal Partnership Fund (OMPF)

The OMPF is the Province's main general assistance grant to municipalities. The Province has maintained the same overall structure and \$500 million

funding envelope for the 2023 OMPF. In November 2022 we received our 2023 allocation notice, noting a \$91,800 decrease over 2022 (\$1,104,500) for a total funding of \$1,012,700. The grant is comprised of four components:

1. Assessment Equalization Grant, which provides funding to eligible municipalities with limited property assessment. \$590,400 vs \$654,400 in 2022.
2. Northern Communities Grant, which is only provided to northern municipalities in recognition of their unique challenges.
3. Rural Communities Grant, which provides funding to rural municipalities, including targeted funding for rural farming communities in recognition of their unique challenges. \$314,900 vs \$308,700 in 2022.
4. Northern and Rural Fiscal Circumstances Grant Component, which provides additional targeted funding to northern and rural municipalities based on their fiscal circumstances. \$107,400 vs \$141,400 In 2022.

Tay's number of households has increased (5,653 vs 5,584) as well as our average weighted assessment per household in comparison to the provincial average. This along with a decrease in Tay's Rural Municipal Fiscal Circumstances Index from 5.0 to 4.2 (A higher index indicates more challenging circumstances) are the main reasons for the reduction of \$91,800.

Transitional assistance is provided if our 2023 OMPF Grant calculation was more than 15% less than the 2022 OMPF Grant.

Ontario Community Infrastructure Fund (OCIF) – Formula Based

In prior years, this grant was calculated using closing cost balances for core assets taken from the Financial Information Return. Beginning with 2023 the OCIF Grant is calculated using a combination of current replacement values of core infrastructure (roads, bridges, water and wastewater) taken from Asset Management Plans and/or ministry estimates where Asset Management Plans do not contain current replacement values or are not complete.

We received the allocation notice in November 2022 which shows a decrease of \$99,789 in 2023 (\$961,508) over 2022 (\$1,061,297). Although a reduction in this grant does not require an increase in taxation, it will reduce the amount of capital funding.

This grant is intended to fund core asset replacements including Water and Wastewater and therefore has been allocated to capital projects in water, wastewater and roads over the last number of years as shown in the table below.

OCIF Formula-Based Grant Allocation					
Year	Project	Roads	Water	Wastewater	Total
2015	Nottingham Street	\$ 119,895			\$ 119,895
2016	First Avenue Watermain Replacement		\$ 119,895		119,895
2017	Port McNicoll Wastewater Plant Upgrades			\$ 175,802	175,802
2017	Victoria Harbour Wastewater Treatment Plant Phase 2 Upgrades			47,759	47,759
2018	Paradise Point/Grandview Beach	309,154			309,154
2019	Tay Area Water Treatment Plant Upgrades		474,926		474,926
2020	Victoria Harbour Wastewater Treatment Plant Phase 2 Upgrades			509,013	509,013
2021	2021 Road Program	509,013			509,013
2022	Victoria Harbour Wastewater Treatment Plant Phase 2 Upgrades			1,061,297	1,061,297
2023	Victoria Harbour Wastewater Treatment Plant Phase 2 Upgrades			961,508	961,508
Total		\$ 938,062	\$ 594,821	\$ 2,755,378	\$ 4,288,261
% of Total Funds received to date		22%	14%	65%	

While we currently do not have the detailed information used in calculating our grant, we can calculate the % of our assets by category, using the 2020 FIR data. Base on the 2020 FIR data the value of our assets is comprised of 39% water infrastructure assets, 26% wastewater infrastructure assets and 38% tax-based assets (i.e. roads, bridges, sidewalks, streetlights). These grant funds may be spent on any asset category that Council deems necessary regardless of the basis of funding as long as the project is on the eligible list of projects. Eligible expenditure categories are capital infrastructure expenditures, asset management planning expenditures, and water/wastewater performance optimization expenditures.

Reviewing the current planned capital projects, eligible projects would include the Victoria Harbour Wastewater Plant upgrades, the Rosemount Bridge rehabilitation, additional capital road resurfacing, and water and wastewater main replacements. **The current draft of the budget includes the 2023 OCIF Grant as a source of funds for the Victoria Harbour Wastewater Plant upgrades. Should Council agree with this a formal resolution can be passed directing the funds for that purpose.**

INSURANCE

We have received the insurance renewal letter from our insurance broker (BFL Insurance). The insurance proposal shows that our insurance coverage is increased by 18.8%. The new total for insurance is \$541,740 which is an

increase of \$80,652 for tax supported budget and \$21,231 for utility supported budget in 2023.

SALARIES AND BENEFITS

The 2023 Salaries Budget (excluding Water, Wastewater and wages paid under grant programs) is \$5,822,513 which includes a 2% COLA \$65,631 over 2022 budget. The Ontario CPI from August 2021 to August 2022 is 6.9% vs Canada's CPI of 7.1% for the same period. Table below provides more details to incremental COLA impacts at 1.5%, 2.5% and 3%.

Department	COLA Impact on Salaries and Benefits				
	0%	1.5%	2.0%	2.5%	3.0%
Administration	1,461,400	1,481,654	1,488,413	1,495,144	1,501,902
Protection to Person and Property	917,828	926,598	929,520	932,446	935,370
Planning and Buildings	635,969	644,569	647,436	650,301	653,178
Roads	1,597,520	1,601,626	1,602,998	1,604,365	1,605,737
Parks & Recreation	942,258	946,701	948,184	949,665	951,147
Council	201,908	204,950	205,962	206,974	207,992
Total	5,756,882	5,806,098	5,822,513	5,838,895	5,855,326
Change (\$) with respect to current state or 0%		49,216	65,631	82,013	98,444

POLICING COSTS

The 2023 total Annual Billing Statement for OPP reflects an estimated billing of \$1,841,364, including \$52,201 resulting from 2021 reconciliation, in comparison to \$ 1,811,681 in 2022.

In 2022, although our households used for policing calculations have increased from 5,725 to 5,796 in 2023, there is a reduction in the per property cost from \$315.36 to \$308.69. The total cost for Policing of \$1,841,364 in 2023 compared to \$1,811,681 in 2022.

The taxation levy for 2023 is \$1,727,076 compared to \$1,618,234 in 2022. To reduce the tax impact, the 2023 budget includes a transfer of \$80,000 from the policing reserve compared to \$148,347 in 2022. This reduces the tax impact from 11.7% to 6.7%. The Policing Reserve was used to keep the taxation levy low during COVID-19. The balance in the policing reserve at December 31, 2022, is estimated to be \$95,000.

DEVELOPMENT CHARGES

A review of the Township’s Development Charges was undertaken through a Development Charge Background Study and an amended Development Charge By-law was passed in February, 2020. The Development Charges used for funding projects in this draft budget are based on the current By-law.

The 2023 draft budget includes the following transfers from the Development Charge Reserve Funds:

Roads	\$ 90,649
Libraries – collection	8,325
Wastewater – debt payments	181,346
Water – debt payments	90,608
Wastewater Treatment Plant	1,395,000
Growth related studies	63,000

LIBRARY BUDGET

The 2023 Budget for the Library will be presented to the Library Board on February 21, 2023. The Board will present at the next Special Council meeting related to Budget.

GRANT AND DONATIONS

Grant applications received represent a total of \$40,509 in funding requests. This total includes funding amounts for grants that are approved without an application, as detailed in the attached summary. There are additional costs related to staff time and equipment, as requested by some of the community groups. Considering the 2023 budget for grants and donations is \$25,000 and requests for funding exceed that budget, staff have included the variance of 2022 funding received to 2023 applications.

Annual grants have been included based on 2022 amounts for the following:

- Severn Sound Environmental Association (\$131,547)
- North Simcoe Economic Development Corporation (\$68,660)
- Georgian Bay General Hospital (\$25,000)
- Culture Alliance in the Heart of Georgian Bay (\$10,000)

Contribution of \$15,000 paid to Georgian Bay Forever for Phragmites in 2022 has not been included in 2023 preliminary budget. Should Council wish to have funds included in the 2023 budget direction is required.

Direction regarding all grants requests is required. The next draft will reflect any adjusted numbers.

2023 Grants and Donations Summary (1-1-1122-113-2510)							
Current Budget for Grants and Donations is \$25,000							
Organizations & Community Groups	2022		2023 Funding Request	Variance to 2022	Request for In Kind		Policy Compliance
	Funding Request	Funding Received			Staff Assistance	Equipment/Facilities	
CLH Foundation			2,000	2,000	No	No	
Coldwater & District Agricultural Society - Coldwater Fall Fair	200	200	200	-	No	No	Yes (2)
Georgian Bay Cancer Support Centre	2,000	2,000	1,300	(100)	No	No	Yes (2)
Port McNicoll Anglers & Hunters	1,000	1,000	1,000	-	No	Yes	Yes (1)
Port McNicoll Citizens Group			3,500	3,500	Yes	Yes	Yes (1)
Port McNicoll Minor Ball			5,000	5,000	No	Yes	Yes (1)
Port McNicoll Recreation Committee			3,975	3,975	Yes	Yes	Yes (1)
Portarama Family Festival	2,500	2,500	2,500	-	Yes	Yes	Yes (1)
Royal Canadian Legion Waubaushehene Branch 316)			1,300	1,300	No	No	Yes (1)
Sistema Huronia Music Academy	1,000	1,000	1,000	-	No	No	Yes (2)
Talpines Property Owners Association	2,000	2,000	1,200	(800)	Yes	Yes	Yes (1)
Tay Bike Day			500	500	Yes	Yes	Yes (1)
Tay Canada Day Committee	1,300	1,300	3,000	1,700	Yes	Yes	Yes (1)
The Karma Project	3,000	2,000	5,000	3,000	Yes	Yes	Yes (1)
Warm And Cozy Children's Charity			2,500	2,500	No	No	Yes (1)
Waubaushehene Santa Claus Parade	1,300	1,300	1,300	-	Yes	Yes	Yes (1)
No application required							
Port McNicoll Cemetery Insurance	1,344		1,344	1,344			
Port McNicoll Lion's Club in lieu of taxes	1,890		1,890	1,890			
Graduation Awards		1,500		(1,500)			
Simcoe County Bursary Program	1,000	1,000	1,000	-			
Legion Donations Remembrance Day	400	400	400	-			
2023 Applications Not Received							
Community Reach North Simcoe	4,500	4,500		(4,500)			
Newton Street Art Barn	750	750		(750)			
Royal Canadian Legion Victoria Harbour (Branch 523)							
Royal Canadian Legion Port McNicoll (Branch 545)							
SEGBAY Chamber of Commerce	1,000						
Wye Marsh Wildlife Center							
Total Grants and Donation Requests	\$ 25,184	\$ 21,450	\$ 40,509	\$ 19,059			
Annual Contributions & Grants for Capital or Greater Value							
* Severn Sound Environmental Association	131,547		135,749	4,202			
North Simcoe Economic Development Corporation	68,660		68,660				
Georgian Bay General Hospital	25,000		25,000				
Culture Alliance in the Heart of Georgian Bay	10,000		10,000				
Georgian Bay Forever	15,000						
Phragmites - \$40,000							
Plastic Pollution Mitigation - \$15,000							
Subtotal Grants and Donation Requests	250,207		239,409				
Total	\$ 275,391		\$ 279,918				

WATER AND WASTEWATER BUDGETS

Approximately 57% of Township households are serviced by water, and 40% are serviced by wastewater. The expenditures related to water and wastewater, are borne by the utility customers.

Water and Wastewater Rate Study

The 2023 budget reflects the rates calculated in the Water and Wastewater Rate Study as amended and adopted by Council on September 27, 2017. Wastewater rates increased by 4% and there is no change to the water rate.

The residential flat rate is as follows:

2023		
Flat Rat	Quarterly	Annual
Water	208.25	833.00
Wastewater	255.75	1,023.00
Total	\$464.00	\$1,856.00

WATER AND WASTEWATER INFRASTRUCTURE FEES

Vacant lots fronting on a main have a benefit in that, the moment that a decision is made to improve the property (build a unit); the main is available to be connected to. There is a financial benefit to the property (in value/assessment), and there is a cost to the municipality in maintaining mains. The annual infrastructure fee that is levied on the final tax bill each year recognizes this benefit and associated cost.

As part of the 2017 Water and Wastewater Rate Study, infrastructure fees were reviewed and re-calculated. The study concluded that this annual charge should reflect these properties proportionate share of the annual infrastructure contribution required for the long term repair, maintenance and replacement of the water and wastewater linear infrastructure.

Further to GGF 2017-52 Council directed staff to increase rates to \$122.00 for water and \$122 for wastewater with a plan to increase the levies to the calculated cost of \$178 Water and \$189 Wastewater in 2023. **Direction from Council is required should Council wish to adjust the 2023 increase.**

PROJECTS/CAPITAL EXPENDITURES (yellow sheets)

The 2023 budget as presented provides for \$20.2 million in projects/capital expenditures, including the water and wastewater budgets. During a normal budget cycle the early approval of budgets assist staff in obtaining competitive pricing and completing work plans in a timely manner.

TAX STABILIZATION RESERVE

The tax stabilization reserve is a fund which enables Council to phase in large or unexpected increases in costs over multiple years. \$60,000 was used in 2022 to reduce the tax rate increase. This draft of the budget does not include

tax rate stabilization reserve as a funding source. The balance in this reserve is approximately \$550,000.

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. Staff is currently finalizing the 2022 year-end. Once that is complete, we will be able to determine any 2022 surplus amounts. Currently the Community Risk Assessment for \$16,000 in Fire Capital has been funded from an anticipated 2022 Surplus. In addition, staff have also identified the Tree Removal contract for \$40,000 which could be funded from surplus further reducing the tax rate impact.

CONCLUSION

Staff is working towards the budget target set by Council at 3%. The initial draft submitted by staff totaled \$1,187,222 or 13.97% tax impact. Following meeting with the Senior Leadership and Leadership team the first draft budget is coming in at 9.05% (\$769,511). A portion of this increase (estimated at \$100,300) will be absorbed by growth (1.18%) in assessment due to new construction in the municipality. This will result in the net impact of \$669,211 or 7.87%.

Attachments

- Schedule 1 - 2023 Annual/Operating expenditures (Green sheets)
- Schedule 2 - 2023 Projects/Capital expenditures (Yellow sheets)

Prepared By

Date

Saleem Sandhu, Treasurer

February 10, 2023

Approvals

Andrea Fay, Chief Administrative Officer

February 10, 2023

Township of Tay
2023 OPERATING BUDGET SUMMARY

	2022 Actual	2022 Budget	2023 Budget
COUNCIL			
REVENUE:			
Grants	10,400	-	-
Transfers from Reserves / Reserve Funds	106,459	106,459	6,459
TOTAL REVENUE	116,859	106,459	6,459
EXPENSES:			
Salaries and Benefits	174,189	184,272	228,262
Contracted Services	3,717	10,000	8,000
Grants & Donations	145,310	160,000	60,000
Council Committees	9,441	13,459	13,459
Other (Staff Appreciation, Training, Internet & Telephone)	20,835	33,500	41,500
TOTAL EXPENSES:	353,492	401,231	351,221
TOTAL COUNCIL	(236,633)	(294,772)	(344,762)

Township of Tay
2023 OPERATING BUDGET SUMMARY

	2022 Actual	2022 Budget	2023 Budget
CORPORATE SERVICES			
REVENUE:			
User Fees and Service Charges	77,808	117,568	98,329
Penalties and Interest	272,370	250,000	250,000
Licences, Permits, Rents	55,207	50,700	57,500
Land Sales	18,367	35,000	20,000
Investment & Interest Income	393,459	126,300	230,000
Transfers from Reserves / Reserve Funds	5,693	25,903	9,000
Other	1,008,137	1,105,961	1,000,440
TOTAL REVENUE	1,831,041	1,711,432	1,665,269
EXPENSES:			
Administrative / Overhead			
Salaries and Benefits	1,231,630	1,315,530	1,318,321
Contracted Services	151,123	115,058	337,871
Health & Safety	5,906	11,715	10,400
Computer Maintenance	176,689	75,000	76,500
Insurance	147,968	93,237	125,903
Allowance for Doubtful Accounts	-	-	-
Election	28,170	17,500	-
Other - (Postage, Advertising, Supplies, etc.)	110,458	97,161	105,791
Municipal Buildings - (Office, Old VH Firehall, Albert St)			
Utilities	52,049	50,529	42,890
Materials & Equipment Expenditures	6,116	16,300	16,300
Repairs and Maintenance	26,216	23,000	23,000
Transfer to Own Funds			
Capital/Reserves	165,000	165,000	264,500
Election	-	-	16,000
Proceeds from Land Sales	29,000	29,000	6,500
TOTAL EXPENSES:	2,130,325	2,009,030	2,343,976
TOTAL CORPORATE SERVICES	(299,284)	(297,598)	(678,707)

Township of Tay
2023 OPERATING BUDGET SUMMARY

	2022 Actual	2022 Budget	2023 Budget
PROTECTIVE AND DEVELOPMENT SERVICES			
Policing			
REVENUE:			
Fines and Penalties	12,204	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	19,633	100	(47,413)
TOTAL REVENUE	1,667,717	1,821,681	1,789,663
EXPENSES			
Contracted Services	1,509,730	1,811,181	1,789,163
Opp Paid Duty	-	10,000	-
Port McNicoll OPP Office	-	500	500
Allowance for Doubtful Accounts	-	-	-
TOTAL EXPENSES	1,509,730	1,821,681	1,789,663
TOTAL POLICING	157,987	-	-
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	12,334	9,000	9,000
Licences and Permits	45,129	60,000	60,000
Transfers from Reserves / Reserve Funds	17,645	17,500	17,500
Other	72,885	34,300	23,300
TOTAL REVENUE	154,096	122,500	111,500
EXPENSES			
Administrative / Overhead			
Salaries and Benefits	523,232	566,859	641,080
Volunteer Compensation	277,532	267,149	288,440
Contracted Services	43,273	61,076	53,476
Emergency Preparedness	12,247	15,221	15,341
COVID-19 expenses	28,647	-	-
Communications	41,466	49,103	49,213
Equipment and Materials	49,587	48,450	48,450
Staff Vehicles	27,897	21,335	22,735
Fire Prevention	3,916	3,800	3,800
Volunteer Training	44,632	46,084	46,084
Debt (Interest and Principal)	89,047	106,690	106,690
Insurance	(16,830)	63,586	71,089
Other	61,164	65,000	65,685
Fire Halls			
Utilities	28,809	34,146	32,944
Building Repairs and Maintenance	21,589	19,175	17,125
Vehicle Operating Costs	80,509	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	1,594,842	1,706,021	1,817,376
TOTAL MUNICIPAL LAW ENFORCEMENT, FIRE, EMERGENCY PREPAREDNESS	(1,440,746)	(1,583,521)	(1,705,876)

Township of Tay
2023 OPERATING BUDGET SUMMARY

	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	1,176,024	1,418,667	1,467,728
Insurance / Insurance Deductible	141,820	122,187	154,158
Contracted Services	9,564	20,500	24,300
Communications	621	4,486	4,562
Roads Building, Shop, and Fleet Supplies	121,582	73,770	66,667
Debt (Interest and Principal)	68,048	68,889	68,889
Other	35,147	23,500	40,950
Operations			
Bridges and Culverts	36,646	32,000	38,000
Roadside Maintenance	127,282	151,500	191,500
Hardtop Maintenance	96,658	121,000	121,000
Loosetop Maintenance	82,700	174,000	174,000
Winter Maintenance	187,485	105,000	120,000
Signs, Guiderails, Sidewalks, etc.	17,730	89,525	89,604
Vehicles and Equipment			
Heavy Service			
Diesel, License, and Insurance	73,253	80,897	91,297
Repairs and Maintenance	63,026	63,000	63,000
Light & Medium Service			
Diesel, License, and Insurance	35,271	33,529	33,529
Repairs and Maintenance	11,596	15,000	15,000
Equipment			
Diesel, License, and Insurance	56,616	47,461	52,461
Repairs and Maintenance	90,209	77,600	77,600
Mechanic Materials and Equipment	14,919	10,000	13,000
Streetlighting	83,811	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	3,706,912	4,071,699	4,288,785
TOTAL ROADS, ENGINEERING, AND FLEET SERVICES	(3,600,801)	(4,009,199)	(4,201,285)

Township of Tay
2023 OPERATING BUDGET SUMMARY

	2022 Actual	2022 Budget	2023 Budget
OPERATIONAL SERVICES			
Wastewater			
REVENUE			
Billings	2,478,015	2,438,594	2,565,648
Late Payment Penalties	17,553	15,000	15,000
Transfers from Reserves / Reserve Funds	-	181,346	181,346
Interest	-	30,000	114,075
Vacant Lot Levies	20,252	25,742	25,742
TOTAL REVENUE	2,515,820	2,690,682	2,901,811
EXPENSES			
Administrative / Overhead			
Salaries and Benefits	108,545	93,346	146,180
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	21,028	35,177	35,177
Port McNicoll			
Hydro, Water, and Gas	139,578	222,242	186,593
Collection Repairs and Maintenance	35,466	-	35,000
Building Repairs and Maintenance	17,971	12,026	20,000
Sludge Disposal	64,533	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	110,958	154,202	147,597
Collection Repairs and Maintenance	28,082	-	30,000
Building Repairs and Maintenance	163,550	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	7,909	-	-
Repairs and Maintenance	741	-	-
Transfer to Own Funds			
Vehicle Reserve Transfer	-	-	-
Transfer to Reserve	811,502	811,502	805,263
TOTAL EXPENSES	2,670,972	2,690,683	2,901,811
TOTAL WASTEWATER	(155,152)	(1)	-

Township of Tay
2023 OPERATING BUDGET SUMMARY

	2022 Actual	2022 Budget	2023 Budget
OPERATIONAL SERVICES			
Water			
REVENUE			
Billings	2,988,642	2,935,090	2,995,238
Late Payment Penalties	26,381	25,000	25,000
Transfers from Reserves / Reserve Funds	-	90,608	90,608
Interest	3,283	40,000	61,425
Vacant Lot Levies	32,449	40,016	40,016
Other	50	1,000	1,000
TOTAL REVENUE	3,050,805	3,131,714	3,213,287
EXPENSES			
Administrative / Overhead			
Salaries and Benefits	157,431	123,779	153,153
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	27,957	37,750	37,750
Tay Area WTP			
Hydro, Water, and Gas	105,751	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	35,214	40,005	34,257
Equipment Repairs and Maintenance	139,236	87,532	120,000
TWP. Vehicles and Equipment Rental	71	-	-
Contracted Services	69,268	43,187	71,498
Other (Taxes, Grass Cutting)	9,939	10,375	10,375
Rope WTP			
Hydro and Telephone	13,815	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	9,940	-	-
Repairs and Maintenance	6,700	-	-
Transfer to Own Funds			
Transfer to Reserve	987,174	985,363	953,365
TOTAL EXPENSES	3,065,828	3,131,714	3,213,287
TOTAL WATER	(15,023)	-	-

Township of Tay
2023 OPERATING BUDGET SUMMARY

	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	168,668	49,000	85,000
Licences and Permits	482,705	330,891	375,000
Transfers from Reserves / Reserve Funds	-	97,100	75,000
Other	50	-	-
TOTAL REVENUE	653,523	476,991	535,000
EXPENSES			
Planning and Development			
Salaries and Benefits	255,213	334,291	366,933
Contracted Services	34,384	57,000	41,097
Economic Development	67,980	70,660	70,660
Official Plan	-	15,000	16,000
Development Charge Study	-	30,000	60,000
Severn Sound Environmental Association	114,538	131,547	131,547
Administrative / Overhead	5,701	15,910	18,960
Building			
Salaries and Benefits	246,226	296,679	280,502
Contracted Services	23,788	-	-
Vehicles	5,852	9,212	9,212
Administrative / Overhead	15,110	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	786,176	1,001,999	1,038,011
TOTAL PLANNING AND DEVELOPMENT SERVICES	(132,653)	(525,008)	(503,011)

Township of Tay
2023 OPERATING BUDGET SUMMARY

	2022 Actual	2022 Budget	2023 Budget
SUPPLEMENTAL INFORMATION			
EXTERNAL AGENCIES			
Severn Sound Environmental Association	114,538	131,547	131,547
North Simcoe Economic Development Corporation	67,980	68,660	68,660
Georgian Bay Forever	15,000	15,000	-
Community Donations	134,210	125,000	25,000
Other (Culture, Cancer Support)	11,100	10,000	10,000
Georgian Bay General Hospital	-	25,000	25,000
TOTAL EXTERNAL AGENCIES	342,828	375,207	260,207

Township of Tay
2023 OPERATING BUDGET SUMMARY

	2022 Actual	2022 Budget	2023 Budget
OPERATIONAL SERVICES			
Parks, Recreation and Facility Services			
REVENUE			
Grants (Includes Deferred Revenue)	-	-	-
Program Registration	82,979	108,200	104,200
Tay Community Rink	27,841	23,000	32,000
Community Rentals	27,208	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	175,815	196,499	202,838
EXPENSES			
Recreation Programming			
Salaries and Benefits	98,903	102,215	121,749
Administrative / Overhead	15,119	17,150	22,150
Camp and Program Costs	39,670	46,200	55,400
Parks			
Salaries and Benefits	802,440	809,538	848,721
Insurance / Insurance Deductible	40,263	61,680	53,772
Administrative / Overhead	63,337	57,065	61,650
Parks, Facilities, and Diamonds	158,033	196,182	130,448
Community Centres	32,485	35,417	33,409
Vehicles and Equipment			
Vehicle Fuel, License, and Insurance	23,103	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	9,548	15,000	15,000
Library Grant	1,023,458	511,729	507,685
Transfer to Own Funds			
Municipal Fleet, Buildings, Trail/Docks	118,000	118,000	172,500
Capital	63,500	63,500	63,500
TOTAL EXPENSES	2,500,950	2,071,123	2,123,431
TOTAL PARKS, RECREATION AND FACILITY SERVICES	(2,325,135)	(1,874,624)	(1,920,593)

TOWNSHIP OF TAY
2023 PROJECTS/CAPITAL BUDGET

CORPORATE SERVICES

PRIOR YEARS SURPLUS		-
TRANSFER FROM RESERVES		
Contingency Reserve (Modernization Fund)		
Municipal Buildings	\$	(15,000)
Municipal Equipment /Bldg. Vehicle Fund (\$9,000)		(96,000)
COMPUTER HARDWARE ACQUISITION		
PC/Monitor Replacement		10,000
COMPUTER SOFTWARE ACQUISITION		
Financial Software		10,000
BUILDING IMPROVEMENTS		
ALBERT STREET MINI-MALL		
HVAC - Harbour Shores Community Room		10,000
COMPUTER HARDWARE ACQUISITION - Carry Forward		55,000
PC/Monitor Replacements (\$5,000 added to 2021)		
Financial Server	25,000	
Office Server	25,000	
VPN Router / Firewall	5,000	
NAS Unit for Backup Storage		
COMPUTER SOFTWARE ACQUISITION - Carry Forward		21,000
Land Manager Upgrade	9,000	
Municipal Management/Online Services Software (\$100,000 added to 2021)	-	
Website Refresh	-	
Backup Tape Drive & Software	12,000	
MUNICIPAL BUILDING, PARK STREET:		
BUILDING IMPROVEMENTS - Carry Forward		5,000
Humidity Control for Copy Room		
TOTAL CORPORATE SERVICES	\$	-

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	(15,440)
TRANSFER FROM RESERVES	
Municipal Fleet (Fire Capital)	(800,000)
Municipal Buildings	(5,000)
Community Risk Assessment	16,000
EQUIPMENT - Carry Forward	
Dry Hydrant	10,000
EQUIPMENT	
Port McNicoll (Hall #4) - Pumper	640,000
Victoria Harbour (Hall #5) - Rescue Vehicle	160,000
EQUIPMENT	
Bunker Gear	20,640
BUILDING IMPROVEMENTS	
Port McNicoll (Hall #4) - Radiant Heat, Bay Doors (1)	5,000
TOTAL EMERGENCY PREPAREDNESS, MUNICIPAL LAW ENFORCEMENT, AND FIRE	\$ -

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	\$ -
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ROAD OPERATIONS

GOVERNMENT OF CANADA (GAS TAX REBATE)	\$ (332,033)
TRANSFER FROM OPERATING BUDGET	(914,456)
TRANSFER INVESTMENT INCOME FROM OPERATING	(48,500)
PRIOR YEAR SURPLUS	-
TRANS FROM RESERVE FUNDS	(90,649)
TRANSFER FROM RESERVES	
Debt Financing	(1,450,000)
Internal Loan - from Future Capital Reserve	(370,000)

2022 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	\$ -
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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

ENGINEERING - Carry Forward	
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

\$ -

TOWNSHIP OF TAY
2023 PROJECTS/CAPITAL BUDGET

WATER

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

DISTRIBUTION SYSTEM

ENGINEERING	
2022 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

<u>\$</u>	<u>-</u>
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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	-
Trillium Grant	(95,000)
PRIOR YEAR SURPLUS	(60,000)
TRANS OPERATING BUDGET	(63,500)
TRANSFER FROM RESERVES	(198,531)
Municipal Reserves - Infrastructure/Bridges	
Municipal Reserves - Buildings	(45,000)
Municipal Reserve - Tay Shore Trail/Albert Street Docks	(30,000)
Municipal Reserves - Fleet / Equipment	(14,000)
Parks & Recreation Reserve	(109,531)
Talbot Park Entrance - <i>Funding to be Determined</i>	(165,000)
Municipal Reserves Fund - DCs	(27,000)

EQUIPMENT

Ball Diamond Groomer	7,000
Beach Groomer	7,000

BRIDGEVIEW PARK

PARK IMPROVEMENTS

Play Structure Replacement	35,000
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TALBOT PARK

BUILDING IMPROVEMENTS

Entrance - Construct main entrance off of Talbot Street	165,000
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OAKWOOD PARK

LAND IMPROVEMENTS - Carry Forward \$40,000 (2021) & \$80,031 (2022) - Carry Forward	120,031
Additional Parking Lot	10,000
Oakwood Park Arena Boards - Trillium	95,000

SUNSET PARK

Kitchen Refurbishment	5,000
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TAY SHORE TRAIL

LAND IMPROVEMENTS

Trail extension - Trestle Trail along Ney into	60,000
Signage Upgrade	60,000

TAY COMMUNITY RINK

BUILDING IMPROVEMENTS

Sanitary Lateral Replacement Rink Building to Calvert	40,000
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WAVERLEY PARK

Play Structure Replacement	35,000
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LIBRARY (also shown on Library Board Capital Budget)

PROVINCE OF ONTARIO	(309,502)
Debt Financing	(120,000)
General Library Reserve - Equipment & Buildings	(92,943)

BUILDING IMPROVEMENTS - Carry Forward		522,445
Waubaushe AODA (entrance)	130,570	
Victoria Harbour AODA (washroom)	111,375	
Port McNicoll AODA (entrance, washroom)	280,500	

TOTAL PARKS, RECREATION AND FACILITY SERVICES

-\$	0
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TOWNSHIP OF TAY
2023 PROJECTS/CAPITAL BUDGET

PLANNING AND DEVELOPMENT SERVICES

No planned capital projects/purchases for 2023

-

TOTAL PLANNING AND DEVELOPMENT SERVICES

\$ -

TOWNSHIP OF TAY
2023 PROJECTS/CAPITAL BUDGET

BUILDING SERVICES

No planned capital projects/purchases for 2023

-

TOTAL BUILDING SERVICES

\$ -