



## STAFF REPORT

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**Department/Function:** Corporate Services

**Chair:** Deputy Mayor Gerard LaChapelle

**Meeting Date:** November 12, 2020

**Report No.:** **CS-2020-79**

**Report Title:** **2021 Operating and Capital Budget**

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### **RECOMMENDATION:**

#### **1. Operating and Capital Budget**

That Report No. CS-2020-79 regarding the 2021 Operating and Capital Budget be received for information and that the following motions be brought forward to the Special Council Meeting on November 26, 2020.

#### **2. Salary Administration Plan**

That given the August 2019 – August 2020 CPI change is only 0.1% a cost of Living increase to the salary administration plan, the volunteer firefighter compensation and Council remuneration, be set at 0% for 2021.

#### **3. 2021 Operating and Capital Budget Approval**

That the 2021 Draft Operating and Capital Budget, as amended by Schedule C and as it pertains to Corporate Services, be recommended to Council.

## **INTRODUCTION/BACKGROUND:**

Section 290 of the Municipal Act requires a municipality to prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality. Project priorities and capital requirements are reviewed each year during the Long Term Plan discussions. The 2021 - 2030 Long Term Plan was accepted by Council on October 29, 2020. The 2021 projects and capital from the Long Term Plan have been included in this draft, unless otherwise noted.

The current budget process provides for Council approval of the 2021 Operating and Capital Budget in 2020, for implementation January 1<sup>st</sup> of the following year. Approval of the budget ahead of January 1 enables staff to proceed with planned projects as early as possible.

It is anticipated that the Tax Rates and Budget Estimates By-law will be brought forward in the spring with adjustments made for the following:

- Update of budget amounts for projects carried forward from 2020 if necessary.
- Review of Assessment and tax rate information.

## **ANALYSIS BUDGET PROCESS:**

The budget process this year was undertaken with knowledge that Council was looking to find efficiencies where possible in order to meet a target rate increase of 2%. Managers, finance staff and the CAO met to review each division's budget and identify areas that may be either under or over funded based on historical data. During this process, accounts are 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. This analysis helps to control increases by ensuring decreases that are warranted are also included.

The CEO of the library compiled the library budget with the assistance of finance staff. It is anticipated that the Library Board will hold a budget meeting Monday November 9, 2020.

The budget attached is presented as follows:

- Green sheets – Annual/Operating expenditures
- Yellow sheets – Projects/Capital expenditures
- Budget Request information sheets

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. Council members wishing to see the line by line detail that supports the summary format are welcome to contact the Treasurer for a copy.

## **2021 OPERATING BUDGET**

This draft of the budget includes increases and decreases as outlined in Schedule "A" for tax supported functions broken down by these categories:

- Changes in Estimated Revenue
- Changes Related to Existing Contracts and Inflationary Pressures
- Changes Related to Outside Agencies/Boards
- Analysis of Purchasing Trends
- Recommendations from the Long Term Plan

## **WHAT'S NOT INCLUDED IN THIS DRAFT**

Items not included in this draft of the budget are identified on Schedule "C" for Council's consideration. Presentations from outside agencies and boards have been scheduled where significant increases in budget have been requested or where an agency or board has specifically requested a delegation to present to Council. New projects and significant or service level changes are supported by budget request sheets attached to this report.

## **TAX RATE**

The overall change to the total tax rate is comprised of changes in the County, Education, Municipal and Policing amounts. The budget as presented looks at the change in the municipal budget including policing, over the prior year, as well as the effect on the municipal tax rate. Information will be presented in the spring regarding the overall impact to the tax payer once an updated tax roll showing all new changes to the roll has been received from MPAC. With the postponement of the Province-wide reassessment, property assessments for the 2021 property tax year will continue to be based on the January 1, 2016 valuation date. Shifts in taxation as a result of market value changes in assessment will not occur in 2021, however changes due to new construction will still occur.

## **FINANCIAL/BUDGET IMPACT:**

The base budget, as written, has an increase of \$347,105 when comparing the 2021 budget to that of 2020.

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

A list of additional budget requirements has been compiled based on previous Council discussions and department requests for Council's consideration (shown on Schedule "C"). Should all of these items be approved, the potential increase to the tax levy would be \$452,474. A portion of this increase (estimated at \$93,000) will be absorbed by growth in assessment due to new homes/new construction in the municipality. Municipal Tax Equity Consultants Inc. has estimated **growth** to be **0.98%** based on information available in October. The growth percentage may increase prior to the return of the 2021 Assessment Roll in December. There are also some projects noted on this list that Council could decide to fund from the 2020 surplus, thereby reducing the net tax impact.

## **GRANTS**

### Ontario Municipal Partnership Fund (OMPF)

The Ontario Municipal Partnership Fund (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 2021 OMPF. In October we received our 2021 allocation notice, noting a \$73,800 decrease over 2020 for a total funding of \$1,104,500. Tay's number of households has increased (5545 vs. 5490) and our Rural Municipal Fiscal Circumstances Index has decreased from 5.4 to 5.1. (A higher index indicates more challenging circumstances). The OMPF is currently being reviewed to ensure that the program is sustainable and focused on the northern and rural municipalities that need this funding the most.

### Ontario Community Infrastructure Fund –Formula Based

This grant program was under review, however staff expect to receive notice of the status of this grant soon. Currently this grant has not been included in the 2021 Operating and Capital Budget, however would have no effect on taxation if Council maintains its' intent to use the funding for the roads capital program.

## **COVID-19**

Prior to the adoption of the estimates and tax rates by-law for 2020, Council made the decision to reduce the taxes levied by utilizing \$235,000 of the 2019 Surplus. The 2019 Surplus funds of \$520,000 less this \$235,000 remains available to phase out the reliance on these funds. This draft of the budget includes \$117,500 funding from the contingency reserve leaving \$167,500 remaining from the 2019 Surplus.

## **SUPPLEMENTARY TAX REVENUE**

In past budgets we have not budgeted for supplementary tax revenue or for reductions due to adjustments to taxes as a result of requests for reconsideration or appeals of assessed value. This revenue less expenses can be substantially different from year to year. Looking at the last 7 years, the average additional revenue from these adjustments is \$33,000. The range from year to year is from as low as \$7,500 and as high as \$178,500. In this draft of the budget \$30,000 in revenue has been include for Supplementary tax revenue.

## **INSURANCE**

At this time we do not yet have our insurance renewal, however in speaking with staff from our insurance broker (BFL Insurance) they have indicated that the insurance market has moved from a soft market where insurance companies are focused on obtaining new clients to a focus on the bottom line profitability. Some underwriters are no longer willing to take on municipal clients. Our broker has advised that we should expect a 20% to 25% increase in our premiums for 2021. This draft includes a 20% increase in premiums.

## **SALARIES AND BENEFITS**

The 2021 Salaries Budget (excluding Council, Library and wages paid under grant programs) is \$6,240,000

In the base budget salaries and benefits **increased \$120,200**. This amount is comprised of an increase of \$124,500, in tax supported budgets and a decrease of \$4,300 in water/wastewater rate supported budgets.

### Staffing

For 2021, the merit adjustments (moving through steps on the grid) result in an **additional \$9,500**. This cost is shared between the tax supported (\$8,000) and water/wastewater (\$1,500) budgets.

The reorganization, including staff position changes and new positions added to the staff complement, resulted in an overall **increase of \$137,000**. This is comprised of a \$141,000 increase in tax supported budgets and a \$4,000 decrease in the water/wastewater budgets. Salary costs are allocated to water/wastewater for a number of staff by journal entry and therefore the increase to water/wastewater does not show in salary budgets but rather in allocated costs. Allocated costs to water/wastewater have risen approximately \$59,000 as a result of the reorganization and distribution of equipment and postage costs.

### Benefits

No increase in benefit costs have been included in this draft of the budget. The municipal benefit plan is currently being taken out to market by our broker. Our representative has advised that they do not expect to see an overall increase in costs for 2021.

Statutory benefit costs **increased \$17,500**, (\$17,450 tax supported and \$50 water/wastewater supported) The largest contributor to this was WSIB at \$11,600, due to an increase in the 2020 rate that came into effect after the budget was set and an increase in the earnings level on which premiums are paid. Under the new WSIB structure the rate is expected to increase over the next few years. Staff has contacted WSIB regarding the new rate structure and has been successful in registering our Water/Wastewater staff under a separate group at a much lower rate. The Library remains with the municipal rate group as the payroll dollars are not high enough to qualify under a separate rate group. CPP also rose by \$6,750 due to both an increase in the rate and an increase in the earnings level on which premiums are paid.

#### Cost of Living

**The 2021 Budget Direction and Schedule Report GGF-2020-59 recommended that the August to August CPI for Ontario be used in the draft budget. The August to August CPI is 0.1% and therefore staff have not included a wage increase for 2021.** Consideration of the Consumer Price Index (CPI) increase as well as keeping pace with neighbouring and similar municipalities is recommended as a basis for the annual increase to the salary grids in order to keep salary ranges competitive.

In the last few years it has been difficult to get confirmation of wage increases from other municipalities at this time of year. As well, many have been going through market wage studies. The last market study for Tay was done in 2013 with Council adopting a phase-in program to bring staff wages to the 50 percentile in relation to the comparators in the study. With Council providing annual cost of living increases, Tay should be still comparable to other area municipalities. With the changes in positions/responsibilities as a result of the recent re-organization and the age of the previous market study, it is recommended that a budget of \$25,000 be added for a consultant to do an overall compensation review and prepare a report for Council. A budget request sheet is attached for this item.

It is recommended that given the August 2019 – August 2020 CPI change is only 0.1% a cost of Living increase to the salary administration plan, the volunteer firefighter compensation and Council remuneration, be set at 0% for 2021.

### **STAFF COMPLEMENT – SUMMER STUDENTS**

#### Student Minimum Wage

In 2020 the student wage grid was revised to include a rate increase for returning students in their 2<sup>nd</sup> and 3<sup>rd</sup> years. The minimum wage has increased in 2020 from \$14.00 to \$14.25 for students aged 18 and over and from \$13.15 to \$13.40 for age 18 and under. This increase has been included in the salary budgets, however no increase has been applied to the Year 2 and Year 3 rate.

## **POLICING COSTS**

The 2021 Annual Billing Statement for OPP reflects an estimated billing for 2021 of \$1,787,804 in comparison to \$ 1,767,124 in 2020.

In 2021, although our households used for policing calculations have increased from 5,633 to 5,686 in 2020, there is a reduction in the per property cost for base services from \$183.23 to \$177.48 resulting in a decrease in total base cost for Tay of \$23,014. The Provincial Calls for Service rose along with Tay's percentage of calls resulting in an increase from \$114.91 per property to \$121.75, or \$45,009. These changes, along with a decrease in other costs of \$1,317, results in an overall increase of \$20,680 for 2021.

The 2020 calculated cost for policing is \$314.42 per property (2019 – 313.71) or **\$1,787,804**. The final cost adjustment (increase) calculated by the OPP as a result of the 2019 annual reconciliation has been included as additional charge of \$14,362 to the amount being billed to the municipality during the 2021 calendar year, for a total policing budget of **\$1,802,166**.

The 2020 budget included a transfer from reserve of \$96,592 in order to continue to phase in policing cost increases over a number of years and utilize some of the funds in the policing reserve. The 2021 budget includes a transfer from the policing reserve of \$116,032 resulting in no increase in taxation for policing in 2021. The balance in the policing reserve at December 31, 2020 is estimated to be \$240,000.

## **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 passed in February, 2020.

The Development Charges used for funding projects in this plan are based on the current By-law.

The funds available in the water DCA account are not adequate to fund the Phase 2 Upgrades to the TAWTP and therefore debt will be required. Debt payments for the development charge portion of the upgrades to the Victoria Harbour Wastewater Treatment Plant have been 50% funded by the wastewater rates. Currently, the annual development charges collected for wastewater will not support the additional annual principal and interest payments, at least until the current DC loan for work on the Port McNicoll Plant expires in 2027.

The 2021 proposed budget includes the following transfers from the Development Charge Reserve Funds:

Roads	\$ 54,000
Libraries – collection	8,325
Wastewater – debt payments	181,346
Water – debt payments	90,608
Tay Area Water Plant Upgrade	1,872,400
Parks and Recreation	13,500
Growth related studies	12,600

**PROJECTS/CAPITAL EXPENDITURES** (yellow sheets)

The 2021 budget as presented provides for \$17.4 million in projects/capital expenditures, including the water and wastewater budgets. The budget includes all projects/purchases for 2021 which were included in the 2021-2030 Long Term Plan for Corporate Services plus any of those 2020 projects/purchases that have been identified by staff as carry forwards. During a normal budget cycle the early approval of budgets assist staff in obtaining competitive pricing and completing work plans in a timely manner.

**2020 SURPLUS**

We expect to have an operating surplus at the close of 2020. In order to reduce the 2021 tax burden, the pole mounted radar unit has been identified as a one year cost and funded from the anticipated 2020 Surplus.

Schedule “C” lists a number of requests for additional budget funds not included in this draft of the budget. As these are mainly one time expenditures it is recommended that if approved these be funded from the 2020 surplus.

The increase in the cost of insurance and the decrease in OMPF funding, along with the added costs to add positions and implement changes resulting from the organizational review have made the 2% target increase very difficult to attain. This draft of the budget has a 2.7% increase to the taxpayer. **It is recommended that the operating budget be approved with this 2.7% increase.** The target of 2% could however be reached with the use of 2020 Surplus funds to phase in a portion of the wage costs related to the organizational review. Using \$68,000 surplus funds to phase in these budget additions would bring the increase to the taxpayer to 2%. Absent a strong census among committees, Council may decide on whether to use surplus funds or not on November 26, 2020.



## **CONCLUSION**

Staff has invested time to ensure that the budget document represents the needs of the Municipality to the best of our ability and that the budget document reflects Council's priorities.

The recommendations resulting from the Budget Report are listed on page 1 of this report.

We look forward to discussing this report further with you on Thursday November 12, 2020 at 10:00a.m. Council members having questions are encouraged to come in and see the Treasurer for either specific or general questions.

Recommended By:

Date: November 6, 2020

Joanne Sanders  
Manager of Financial Services

Reviewed By:

Date: November 6, 2020

Daryl C. W. O'Shea  
General Manager, Corporate Services

Reviewed By:

Date: November 6, 2020

Lindsay Barron, CPA, CGA, HBCom.  
Chief Administrative Officer/Deputy Clerk

<b>Township of Tay</b>	
2021 Projects/Capital Summary	
<b>Expenditures</b>	
Corporate Services	\$ 525,000
Protective & Development Services	408,400
Operational Services - Fleet	630,000
Operational Services - Roads & Bridges	1,549,261
Operational Services - Street Lighting	55,000
Operational Services - Wastewater	9,706,757
Operational Services - Water	4,136,800
Operational Services - Park, Recreation & Facilities	413,216
<b>Total</b>	<b>\$ 17,424,434</b>
<b>Funding Sources:</b>	
Tax Rate	391,763
Investment - Hydro	196,500
Municipal Reserves	6,371,616
Development Charges	1,939,900
Grants	108,200
Gas Tax	318,198
Deferred Revenue	76,757
Prior Year's Surplus	145,500
<b>Total</b>	<b>\$ 17,424,434</b>

<b>SCHEDULE "A"</b>		
<b>SIGNIFICANT CHANGES INCLUDED IN THE 2021 DRAFT BUDGET</b>		
TAX SUPPORTED		
<b>BUDGET PRESSURE/DRIVER OF CHANGE</b>	No Effect	<b>Increase/(decrease)</b> General Municipal
<b>REVENUE</b>		
<b><i>Changes in Estimated Revenue</i></b>		
Decrease in OMPF		(73,800)
Reduction in reliance on Contingency Reserve		(117,500)
Increase in Penalties and Interest		20,000
Increase in Aggregate Pit Fees		15,000
Transfer from Reserves, Reserve Funds	15,000	
Transfer from 2020 Surplus	10,000	
Supplementary taxes		30,000
Decrease in Interest income	(33,000)	
Loss of rent revenue - LCBO		(1,800)
<b>Total Increase/(Decrease) in Revenue</b>	<b>(8,000)</b>	<b>(128,100)</b>
<b>EXPENSES</b>		
<b><i>Changes Related to Existing Contracts and Inflationary Pressures</i></b>		
Insurance Renewal Estimate (20% over 2020 actual)		84,039
Salaries & Benefits		157,528
Remove overtime budget in Corporate Services , re: SSEA Financial Services		(32,540)
Increase in allocation to Water Wastewater		(59,346)
Annual Software Maintenance		6,700
Fire Dispatch Agreement & Joint Services		1,590
Increase in Office Cleaning contract (non Covid related)		9,760
<b><i>Changes Related to Outside Agencies/Boards</i></b>		
Tay Township Library		13,164
Economic Development Corporation North Simcoe		1,520
Severn Sound Environmental Association		3,727
Culture Alliance		-
Georgian Bay Forever		
<b><i>Changes Related to Analysis of Purchasing Trends</i></b>		
Increase in materials and equipment - fire		4,000
Increase in building maintenance - fire		2,500
Decrease in Hydro & Natural Gas Consumption		(1,600)
Vehicle repairs and maintenance reduction		(42,000)
Add budget for Mechanic Shop tools and supplies		42,000
Transfers to Reserves for Operating - Election		(1,700)
Misc. Small budget adjustments		1,663
<b><i>Recommendations from the Long Term Plan</i></b>		
Transfers to Reserves for Capital - Vehicles, Equipment and Buildings		30,000
Pole Mounted Radar Unit	10,000	
Interest transferred to Future Capital Reserve	(33,000)	
Transfer to Fire Capital		(2,000)
<b><i>Other</i></b>		
Official Plan and Zoning By-law (Increase in Budget)	15,000	
Accessibility Budget		(5,000)
Asset Management Plan legislative requirements - consulting assistance		5,000
<b>Total Increase/(Decrease) in Expenses</b>	<b>- 8,000</b>	<b>219,005</b>
<b><i>Net Changes included in 2021 Draft Budget - ROUNDED</i></b>	<b>-</b>	<b>347,105</b>

<b>SCHEDULE "B"</b>	
<b>SIGNIFICANT CHANGES IN 2021 DRAFT BUDGET</b>	
UTILITY SUPPORTED	
	<b>Increase/(decrease)</b>
<b>BUDGET PRESSURE/DRIVER OF CHANGE</b>	Water & Wastewater
<b>REVENUE</b>	
<b><i>Changes in Estimated Revenue</i></b>	
Water & Wastewater Acct. Billings	106,292
Interest Revenue	537
<b>Total Increase/(Decrease) in Revenue</b>	<b>106,829</b>
<b>EXPENSES</b>	
<b><i>Changes Related to Existing Contracts and Inflationary Pressures</i></b>	
Salaries & Benefits	49,651
Outside Services (Pall 24/7 phone and programming service support)	2,000
Increase in Computer Software and Hardware Maintenance Costs	18,212
Insurance Renewal Estimate (20% over 2020 actual)	17,789
Decrease in Repairs & Maintenance costs for Water Distribution Equipment	(50,000)
<b><i>Changes Related to Analysis of Purchasing Trends</i></b>	
Decrease in Treatment Chemicals - Water	(50,000)
<b><i>Recommendations from the Long Term Plan</i></b>	
Transfers to Reserves for Capital	119,177
<b>Total Increase/(Decrease) in Expenses</b>	<b>106,829</b>
<b><i>Total Changes included in draft 2021 Preliminary Budget</i></b>	<b>-</b>

<b>SCHEDULE "C" - 2021 TOTAL BUDGET IMPACT</b>			
	<b>Tax Supported</b>	<b>Water/Wastewater Rates Supported</b>	<b>Council Recommendation</b>
	\$ Increase/ (decrease)		(Recommend/ Not Recommend/ Defer)
<b>Changes included in Preliminary Budget :</b>			
Reduction of OMPF	73,800		
Reduction of Transfer from Contingency Reserve	117,500		
Budget for Supplementary Taxes	(30,000)		
Council	509		
Corporate Services	12,340		
Protective and Development Services	108,614		
Operational Services	64,342		
	<b>347,105</b>		
<b>Changes Related to Service Delivery</b>			
PDS -Additional Municipal Law Enforcement Summer Student	12,270		
PDS -Remove Administrative Support Summer Student	(11,900)		
PDS -Incident Management System Training (increased funding)	7,500		
PDS -Master Stream Nozzle	6,000		
PDS -Flow Meter/Stabilizing Struts – Fire	1,000		
PDS -Stabilizing struts	5,000		
PDS -Flag Poles (increased funding)	3,000		
PDS -Victoria Harbour Fire Hall lights	2,500		
OPS -Traffic Safety Plan	10,000		
OPS -Engineering Services for Operational Services	45,000	30,000	
CS - Compensation Review	25,000		
CS - Georgian Bay Forever			
CS - YMCA, Loan to be paid monthly and re-assessed in June 2021	60,000		
	<b>165,370</b>		
<b>Other Amendments</b>			
Total All Changes	512,475		
Funding form Surplus to phase in costs related to Organizational Review	(68,000)		
Funding TBD from 2020 Surplus (\$10,000 already included in base budget)	(105,370)		
Funding from Reserves	(60,000)	(30,000)	
Total Requirement	279,105		
Estimated Increase in Assessment Growth (1%)	(93,000)		
<b>Total 2020 Requirement Less Growth</b>	<b>186,105</b>		
<b>Municipal Budget increase to be funded by Taxation</b>	<b>2.00%</b>		

TOWNSHIP OF TAY  
2021 OPERATING BUDGET

	2020 YTD Actual 06-11-20	2020 BUDGET	2021 BUDGET
<b>COUNCIL</b>			
<b>REVENUE:</b>			
Grants	4,245.30	0.00	0.00
<b>TOTAL REVENUE</b>	<b>4,245.30</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENSES:</b>			
Salaries and Benefits	135,117.62	167,361.00	167,870.00
Contracted Services	4,898.22	10,000.00	10,000.00
Grants & Donations	79,295.53	60,000.00	60,000.00
Council Committees	14,104.86	7,000.00	7,000.00
Other (Awards Banquet, Training, Internet & Telephone)	6,851.25	33,500.00	33,500.00
<b>TOTAL EXPENSES:</b>	<b>240,267.48</b>	<b>277,861.00</b>	<b>278,370.00</b>
<b>TOTAL COUNCIL</b>	<b>(236,022.18)</b>	<b>(277,861.00)</b>	<b>(278,370.00)</b>

	2020 YTD Actual 06-11-20	2020 BUDGET	2021 BUDGET
<b>SUPPLEMENTAL INFORMATION</b>			
<b>EXTERNAL AGENCIES</b>			
Severn Sound Environmental Association	108,870.10	117,537.00	122,042.00
North Simcoe Economic Development Corporation	67,980.00	67,980.00	69,500.00
Georgian Bay Forever	15,000.00	15,000.00	15,000.00
Community Donations	44,396.03	25,000.00	25,000.00
Wendat	0.00	4,000.00	0.00
Other (Culture, Cancer Support)	10,000.00	10,000.00	10,000.00
Georgian Bay General Hospital	25,000.00	25,000.00	25,000.00
	<b>271,246.13</b>	<b>264,517.00</b>	<b>266,542.00</b>

TOWNSHIP OF TAY  
2021 OPERATING BUDGET

	2020 YTD Actual 06-11-20	2020 BUDGET	2021 BUDGET
<b>CORPORATE SERVICES</b>			
<b>REVENUE:</b>			
User Fees and Service Charges	49,253.92	93,094.00	92,568.00
Penalties and Interest	241,603.48	230,000.00	250,000.00
Licences, Permits, Rents	39,345.72	52,500.00	50,700.00
Land Sales	500.00	35,000.00	35,000.00
Investment & Interest Income	138,924.22	159,300.00	126,300.00
Transfers from Reserves / Reserve Funds	32,000.00	45,000.00	9,000.00
Other	31,665.53	41,644.00	41,740.00
<b>TOTAL REVENUE</b>	<b>533,292.87</b>	<b>656,538.00</b>	<b>605,308.00</b>
<b>EXPENSES:</b>			
<b>Administrative / Overhead</b>			
Salaries and Benefits	792,364.64	1,225,909.00	1,232,520.00
Contracted Services	91,933.94	120,395.00	103,155.00
Health & Safety	2,083.30	11,715.00	11,715.00
Computer Maintenance	57,733.85	69,029.00	75,000.00
Accessibility	0.00	5,000.00	0.00
Insurance	71,934.91	70,325.00	86,322.00
Election	1,653.60	1,700.00	1,700.00
Other - (Postage, Advertising, Supplies, etc.)	68,357.23	107,590.00	97,161.00
<b>Municipal Buildings - (Office, Old VH Firehall, Albert St)</b>			
Utilities	37,756.85	49,429.00	48,829.00
Materials & Equipment Expenditures	8,220.68	20,300.00	16,300.00
Repairs and Maintenance	9,165.18	23,500.00	23,000.00
<b>Cemetery Operations (net)</b>	<b>2,475.34</b>	<b>0.00</b>	<b>0.00</b>
<b>Transfer to Own Funds</b>			
Capital/Reserves	108,000.00	188,000.00	160,000.00
Election	17,500.00	17,500.00	15,800.00
Proceeds from Land Sales	0.00	29,000.00	29,000.00
<b>TOTAL EXPENSES:</b>	<b>1,269,179.52</b>	<b>1,939,392.00</b>	<b>1,900,502.00</b>
<b>TOTAL CORPORATE SERVICES</b>	<b>(735,886.65)</b>	<b>(1,282,854.00)</b>	<b>(1,295,194.00)</b>

TOWNSHIP OF TAY  
2021 PROJECTS/CAPITAL BUDGET

**CORPORATE SERVICES**

PRIOR YEARS SURPLUS	\$	(5,000)
GRANTS - County of Simcoe	\$	(50,000)
TRANSFER FROM RESERVES		(475,000)
Contingency Reserve (Modernization Fund)	\$ (125,000)	
Municipal Buildings	(122,000)	
Municipal Equipment	(228,000)	
 EQUIPMENT - Carry Forward		 32,000
Printer/Fax/Copier Public Works	7,000	
Photocopier - Admin (colour)	16,000	
Laser Printers	9,000	
 COMPUTER HARDWARE ACQUISITION - Carry Forward		 155,000
PC/Monitor Replacements (\$5,000 added to 2020)	90,000	
Financial Server	25,000	
Office Server	25,000	
VPN Router/Firewall	5,000	
NAS Unit for Backup Storage	10,000	
 COMPUTER SOFTWARE ACQUISITION - Carry Forward		 109,000
Land Manager Upgrade	9,000	
Municipal Management/Online Services Software	100,000	
 COMPUTER SOFTWARE ACQUISITION		 37,000
Website Refresh	25,000	
Backup Tape Drive & Software	12,000	
 OUTSIDE SERVICES - Carry Forward		 75,000
Internet Needs & Feasibility Project		
 MUNICIPAL BUILDING, PARK STREET: BUILDING IMPROVEMENTS - Carry Forward		 35,000
Roof & Cedar Facia repairs	30,000	
Humidity Control for Copy Room	5,000	
 BUILDING IMPROVEMENTS		 87,000
Furniture	42,000	
Works Garage Roof	45,000	
 <b>TOTAL CORPORATE SERVICES</b>	 <b>\$</b>	 <b>-</b>





# Tay Township 2019 Budget Request

## Printer/fax/copier Public Works

Budget Type	Capital																								
Department	General Government																								
Division	Administration																								
Prepared by	Daryl C. W. O'Shea																								
Approved by																									
Department Priority	A																								
Request Summary	Budget for one replacement departmental printer per year in the event of printer failure. The most expensive printer is carried each year (currently the public works multifunction) and is used for any of the four departmental printers that may fail. If no printers fail, no funds are spent and funds are carried forward to the next year.																								
Service Level Impact	Maintain																								
Expected Useful Life	8																								
Current Year Budget	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><b>Expenses</b></th> <th style="text-align: left;"><b>Revenue</b></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;">-7,000</td> </tr> <tr> <td>Equipment</td> <td>Development</td> <td style="text-align: right;">7,000</td> </tr> <tr> <td>Legal</td> <td>Utility</td> <td></td> </tr> <tr> <td>Other</td> <td>Other</td> <td></td> </tr> <tr> <td><b>Total</b></td> <td><b>Total</b></td> <td style="text-align: right;"><b>-7,000</b></td> </tr> <tr> <td colspan="2"><b>Tax Levy / Rate Impact</b></td> <td style="text-align: right;"><b>\$0</b></td> </tr> </tbody> </table>	<b>Expenses</b>	<b>Revenue</b>		Materials	Grants		Consultants	Reserve	-7,000	Equipment	Development	7,000	Legal	Utility		Other	Other		<b>Total</b>	<b>Total</b>	<b>-7,000</b>	<b>Tax Levy / Rate Impact</b>		<b>\$0</b>
<b>Expenses</b>	<b>Revenue</b>																								
Materials	Grants																								
Consultants	Reserve	-7,000																							
Equipment	Development	7,000																							
Legal	Utility																								
Other	Other																								
<b>Total</b>	<b>Total</b>	<b>-7,000</b>																							
<b>Tax Levy / Rate Impact</b>		<b>\$0</b>																							
Future Year Budget																									
Cost-Benefit Analysis and Other Financial Considerations																									
<b>Administrative Recommendation</b>																									



# Tay Township

## 2020 Budget Request

<b>Photocopier - Admin (colour)</b>																									
Budget Type	Capital																								
Department	General Government																								
Division	Administration																								
Prepared by	Daryl C. W. O'Shea																								
Approved by																									
Department Priority	A																								
Request Summary	Budget for replacement of sole municipal office photocopier. The current copier reaches its expected useful life in 2020 but will only be replaced if the frequency of issues with the copier increase beyond an acceptable norm. If the copier is not replaced, no funds are spent and funds are carried forward to the next year.																								
Service Level Impact	Maintain																								
Expected Useful Life	7 Years																								
Current Year Budget	<table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 40%;"><b>Expenses</b></th> <th style="text-align: left; width: 20%;"></th> <th style="text-align: left; width: 40%;"><b>Revenue</b></th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td></td> <td>Grants</td> </tr> <tr> <td>Consultants</td> <td></td> <td>Reserve -16,000</td> </tr> <tr> <td>Equipment</td> <td>16,000</td> <td>Development</td> </tr> <tr> <td>Legal</td> <td></td> <td>Utility</td> </tr> <tr> <td>Other</td> <td></td> <td>Other</td> </tr> <tr> <td>Total</td> <td>16,000</td> <td>Total -16,000</td> </tr> <tr> <td colspan="2" style="background-color: black; color: white;"><b>Tax Levy / Rate Impact</b></td> <td style="text-align: right; color: white;"><b>\$0</b></td> </tr> </tbody> </table>	<b>Expenses</b>		<b>Revenue</b>	Materials		Grants	Consultants		Reserve -16,000	Equipment	16,000	Development	Legal		Utility	Other		Other	Total	16,000	Total -16,000	<b>Tax Levy / Rate Impact</b>		<b>\$0</b>
<b>Expenses</b>		<b>Revenue</b>																							
Materials		Grants																							
Consultants		Reserve -16,000																							
Equipment	16,000	Development																							
Legal		Utility																							
Other		Other																							
Total	16,000	Total -16,000																							
<b>Tax Levy / Rate Impact</b>		<b>\$0</b>																							
Future Year Budget																									
Cost-Benefit Analysis and Other Financial Considerations	Multi-function printers can serve the same purpose but for large volume printing and speed a copier is more cost effective.																								
<b>Administrative Recommendation</b>																									



# Tay Township

## 2019-2020 Budget Request

### Replace Laser Printers

Budget Type	Capital																								
Department	General Government																								
Division	Administration																								
Prepared by	Daryl C. W. O'Shea																								
Approved by																									
Department Priority	A																								
Request Summary	Budget for color laser printer replacement in the event of printer failure. If printer does not fail, no funds are spent and funds are carried forward to the next year.																								
Service Level Impact	Maintain																								
Expected Useful Life	8 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;">Revenue</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;">-9,000</td> </tr> <tr> <td>Equipment</td> <td>Development</td> <td style="text-align: right;">9,000</td> </tr> <tr> <td>Legal</td> <td>Utility</td> <td></td> </tr> <tr> <td>Other</td> <td>Other</td> <td></td> </tr> <tr> <td><b>Total</b></td> <td><b>Total</b></td> <td style="text-align: right;"><b>-9,000</b></td> </tr> <tr> <td colspan="2"><b>Tax Levy / Rate Impact</b></td> <td style="text-align: right;"><b>\$0</b></td> </tr> </tbody> </table>	Expenses	Revenue		Materials	Grants		Consultants	Reserve	-9,000	Equipment	Development	9,000	Legal	Utility		Other	Other		<b>Total</b>	<b>Total</b>	<b>-9,000</b>	<b>Tax Levy / Rate Impact</b>		<b>\$0</b>
Expenses	Revenue																								
Materials	Grants																								
Consultants	Reserve	-9,000																							
Equipment	Development	9,000																							
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Other	Other																								
<b>Total</b>	<b>Total</b>	<b>-9,000</b>																							
<b>Tax Levy / Rate Impact</b>		<b>\$0</b>																							
Future Year Budget																									
Cost-Benefit Analysis and Other Financial Considerations																									
<b>Administrative Recommendation</b>																									



# Tay Township

## 2021 Budget Request

### PC/Monitor Replacement

Budget Type	Capital																																
Department	General Government																																
Division	Administration																																
Prepared by	Daryl C. W. O'Shea																																
Approved by																																	
Department Priority	A																																
Request Summary	Budget for PC/Monitor replacement for municipal office computers. Includes hardware and software licenses (Microsoft Office, Windows/SQL/Exchange Client Access Licenses). We budget for a 5 year replacement cycle but try to stretch their life to 6-8 years. Current computers were purchased in 2010. Current displays in 2009.																																
Service Level Impact	Maintain																																
Expected Useful Life	5																																
Current Year Budget	<table border="0"> <thead> <tr> <th colspan="2"><b>Expenses</b></th> <th colspan="2"><b>Revenue</b></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>-5,000</td> </tr> <tr> <td>Equipment</td> <td>5,000</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>Other</td> <td></td> </tr> <tr> <td>Total</td> <td>5,000</td> <td>Total</td> <td>-5,000</td> </tr> <tr> <td colspan="2"><b>Tax Levy / Rate Impact</b></td> <td colspan="2"><b>\$0</b></td> </tr> </tbody> </table>	<b>Expenses</b>		<b>Revenue</b>		Materials		Grants		Consultants		Reserve	-5,000	Equipment	5,000	Development		Legal		Utility		Other		Other		Total	5,000	Total	-5,000	<b>Tax Levy / Rate Impact</b>		<b>\$0</b>	
<b>Expenses</b>		<b>Revenue</b>																															
Materials		Grants																															
Consultants		Reserve	-5,000																														
Equipment	5,000	Development																															
Legal		Utility																															
Other		Other																															
Total	5,000	Total	-5,000																														
<b>Tax Levy / Rate Impact</b>		<b>\$0</b>																															
Future Year Budget	2022 - 2024 - \$5,000 2025 - \$85,000																																
Cost-Benefit Analysis and Other Financial Considerations	Funding amount increased to reflect an increase in computers required due to increases in staffing levels, a move to more portable computing for more users and an increase in costs due to Canadian dollar decline since the last replacement cycle in 2010.																																

### Administrative Recommendation



# Tay Township

## 2019 Budget Request

### PC/Monitor Replacement

Budget Type	Capital																												
Department	General Government																												
Division	Administration																												
Prepared by	Daryl C. W. O'Shea																												
Approved by																													
Department Priority	A																												
Request Summary	Budget for PC/Monitor replacement for municipal office computers. Includes hardware and software licenses (Microsoft Office, Windows/SQL/Exchange Client Access Licenses). We budget for a 5 year replacement cycle but try to stretch their life to 6-8 years. Current computers were purchased in 2010. Current displays in 2009.																												
Service Level Impact	Maintain																												
Expected Useful Life	5																												
Current Year Budget	<table border="0"> <thead> <tr> <th colspan="2"><b>Expenses</b></th> <th colspan="2"><b>Revenue</b></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>-85,000</td> </tr> <tr> <td>Equipment</td> <td>85,000</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>Other</td> <td></td> </tr> <tr> <td>Total</td> <td>85,000</td> <td>Total</td> <td>-85,000</td> </tr> </tbody> </table>	<b>Expenses</b>		<b>Revenue</b>		Materials		Grants		Consultants		Reserve	-85,000	Equipment	85,000	Development		Legal		Utility		Other		Other		Total	85,000	Total	-85,000
<b>Expenses</b>		<b>Revenue</b>																											
Materials		Grants																											
Consultants		Reserve	-85,000																										
Equipment	85,000	Development																											
Legal		Utility																											
Other		Other																											
Total	85,000	Total	-85,000																										
	<b>Tax Levy / Rate Impact</b> \$0																												
Future Year Budget	2020 - Additional \$5,000																												
Cost-Benefit Analysis and Other Financial Considerations	Funding amount increased to reflect an increase in computers required due to increases in staffing levels, a move to more portable computing for more users and an increase in costs due to Canadian dollar decline since the last replacement cycle in 2010.																												
<b>Administrative Recommendation</b>																													



# Tay Township

## 2019 Budget Request

### Financial Server

Budget Type	Capital																																
Department	General Government																																
Division	Administration																																
Prepared by	Daryl C. W. O'Shea																																
Approved by																																	
Department Priority	A																																
Request Summary	Budget for Replacement of the "Financial Server". Historically this was a physical single server. As of 2010 all servers have been virtualized and this remains as the representative budget for the "financial server features" of the virtualized server infrastructure -- including virtualization host servers, storage servers and Microsoft Server, SQL and Exchange licensing.																																
Service Level Impact	Maintain																																
Expected Useful Life	5																																
Current Year Budget	<table border="0"> <thead> <tr> <th colspan="2"><b>Expenses</b></th> <th colspan="2"><b>Revenue</b></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>-25,000</td> </tr> <tr> <td>Equipment</td> <td>25,000</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>Other</td> <td></td> </tr> <tr> <td>Total</td> <td>25,000</td> <td>Total</td> <td>-25,000</td> </tr> <tr> <td colspan="3"><b>Tax Levy / Rate Impact</b></td> <td><b>\$0</b></td> </tr> </tbody> </table>	<b>Expenses</b>		<b>Revenue</b>		Materials		Grants		Consultants		Reserve	-25,000	Equipment	25,000	Development		Legal		Utility		Other		Other		Total	25,000	Total	-25,000	<b>Tax Levy / Rate Impact</b>			<b>\$0</b>
<b>Expenses</b>		<b>Revenue</b>																															
Materials		Grants																															
Consultants		Reserve	-25,000																														
Equipment	25,000	Development																															
Legal		Utility																															
Other		Other																															
Total	25,000	Total	-25,000																														
<b>Tax Levy / Rate Impact</b>			<b>\$0</b>																														
Future Year Budget																																	
Cost-Benefit Analysis and Other Financial Considerations																																	
<b>Administrative Recommendation</b>																																	



# Tay Township

## 2019 Budget Request

Office Server																																	
Budget Type	Capital																																
Department	General Government																																
Division	Administration																																
Prepared by	Daryl C. W. O'Shea																																
Approved by																																	
Department Priority	A																																
Request Summary	Budget for Replacement of the "Office Productivity Server". Historically this was a physical single server. As of 2010 all servers have been virtualized and this remains as the representative budget for the "office productivity features" of the virtualized server infrastructure -- including virtualization host servers, storage servers and Microsoft Server, SQL and Exchange licensing.																																
Service Level Impact	Maintain																																
Expected Useful Life	5																																
Current Year Budget	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 40%;"><b>Expenses</b></th> <th style="text-align: left; width: 20%;"></th> <th style="text-align: left; width: 40%;"><b>Revenue</b></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;">-25,000</td> </tr> <tr> <td>Equipment</td> <td style="text-align: right;">25,000</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>Other</td> <td></td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>25,000</b></td> <td><b>Total</b></td> <td style="text-align: right;"><b>-25,000</b></td> </tr> <tr style="background-color: black; color: white;"> <td colspan="3"><b>Tax Levy / Rate Impact</b></td> <td style="text-align: right;"><b>\$0</b></td> </tr> </tbody> </table>	<b>Expenses</b>		<b>Revenue</b>		Materials		Grants		Consultants		Reserve	-25,000	Equipment	25,000	Development		Legal		Utility		Other		Other		<b>Total</b>	<b>25,000</b>	<b>Total</b>	<b>-25,000</b>	<b>Tax Levy / Rate Impact</b>			<b>\$0</b>
<b>Expenses</b>		<b>Revenue</b>																															
Materials		Grants																															
Consultants		Reserve	-25,000																														
Equipment	25,000	Development																															
Legal		Utility																															
Other		Other																															
<b>Total</b>	<b>25,000</b>	<b>Total</b>	<b>-25,000</b>																														
<b>Tax Levy / Rate Impact</b>			<b>\$0</b>																														
Future Year Budget																																	
Cost-Benefit Analysis and Other Financial Considerations																																	
<b>Administrative Recommendation</b>																																	



# Tay Township

## 2019 Budget Request

### VPN Router & Firewall

Budget Type	Capital	
Department	General Government	
Division	Administration	
Prepared by	Daryl C. W. O'Shea	
Approved by		
Department Priority	A	
Request Summary	Budget for replacement of network firewall/security appliance and VPN endpoint for remote connectivity (for senior management, water/wastewater staff and vendors).	
Service Level Impact	Maintain	
Expected Useful Life	8	
Current Year Budget	<b>Expenses</b>	<b>Revenue</b>
	Materials	Grants
	Consultants	Reserve -5,000
	Equipment 5,000	Development
	Legal	Utility
	Other	Other
	Total 5,000	Total -5,000
<b>Tax Levy / Rate Impact</b>		<b>\$0</b>
Future Year Budget		
Cost-Benefit Analysis and Other Financial Considerations	Network security is critical to protecting the Township's digital assets, ratepayer information and reputation.	
<b>Administrative Recommendation</b>		





# Tay Township 2020 Budget Request

## NAS Unit for Backup Storage

Budget Type	Capital																								
Department	General Government																								
Division	Administration																								
Prepared by	Daryl C. W. O'Shea																								
Approved by																									
Department Priority	A																								
Request Summary	Related to the replacement and upgrade of our computer servers, the backup storage systems require expansion and upgrade to maintain reliability and performance to meet an ever expanding amount of data to protect.																								
Service Level Impact	Maintain																								
Expected Useful Life	5																								
Current Year Budget	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 40%;"><b>Expenses</b></th> <th style="text-align: left; width: 40%;"><b>Revenue</b></th> <th style="width: 20%;"></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;">-10,000</td> </tr> <tr> <td>Equipment</td> <td>Development</td> <td style="text-align: right;">10,000</td> </tr> <tr> <td>Legal</td> <td>Utility</td> <td></td> </tr> <tr> <td>Other</td> <td>Other</td> <td></td> </tr> <tr> <td><b>Total</b></td> <td><b>Total</b></td> <td style="text-align: right;"><b>-10,000</b></td> </tr> <tr> <td colspan="2"><b>Tax Levy / Rate Impact</b></td> <td style="text-align: right;"><b>\$0</b></td> </tr> </tbody> </table>	<b>Expenses</b>	<b>Revenue</b>		Materials	Grants		Consultants	Reserve	-10,000	Equipment	Development	10,000	Legal	Utility		Other	Other		<b>Total</b>	<b>Total</b>	<b>-10,000</b>	<b>Tax Levy / Rate Impact</b>		<b>\$0</b>
<b>Expenses</b>	<b>Revenue</b>																								
Materials	Grants																								
Consultants	Reserve	-10,000																							
Equipment	Development	10,000																							
Legal	Utility																								
Other	Other																								
<b>Total</b>	<b>Total</b>	<b>-10,000</b>																							
<b>Tax Levy / Rate Impact</b>		<b>\$0</b>																							
Future Year Budget																									
Cost-Benefit Analysis and Other Financial Considerations	Mid-tier disk storage is more cost effective than cloud solutions and supports meeting reasonable fast & useful recovery time objectives.																								
<b>Administrative Recommendation</b>																									





# Tay Township

## 2020-2023 Budget Request

Municipal Management/Online Services Software																									
Budget Type	Capital																								
Department	General Government																								
Division	Administration																								
Prepared by	Daryl C. W. O'Shea																								
Approved by																									
Department Priority	A																								
Request Summary	<p>With an increasing expectation of online delivery of soft services and an organizational mindset that has changed to be accepting of such a delivery method; it is time that the Township start moving towards an online first service delivery method. There are many options for implementing online services but they can be summed up in two groups - fragmented services delivered through individual portals or a unified service portal that ties all online service offerings together into one portal and one user account. It is proposed that the Township undertake a hybrid approach, to achieve a unified solution, that obtains off-the-shell software where appropriate, builds the glue to connect our existing and new systems and builds the missing pieces that the market does not provide. To build these pieces it is proposed that the Township employ software engineering and computer science co-op students or recent grads to develop software that conforms to an architecture designed and documented by Township staff. It is expected that a significant transformation can be achieved with \$400,000 over four years. Future reports to Council will outline a plan and some further investigation of the problem to be solved. Types of software proposed by various departments to be included in this endeavour include, but are certainly not limited to, emergency management community alerting, service and work request management, road patrol records, sidewalk inspection records, streetlight inspection records, fleet management, online building permits, and online financial account access for residents.</p>																								
Service Level Impact	Improve																								
Expected Useful Life																									
Current Year Budget	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Expenses</th> <th style="text-align: left;">Revenue</th> <th></th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td>Grants</td> <td style="text-align: right;">-100,000</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>Other</td> <td style="text-align: right;">100,000</td> </tr> <tr> <td><b>Total</b></td> <td><b>Total</b></td> <td style="text-align: right;"><b>-100,000</b></td> </tr> <tr> <td colspan="2"><b>Tax Levy / Rate Impact</b></td> <td style="text-align: right;"><b>\$0</b></td> </tr> </tbody> </table>	Expenses	Revenue		Materials	Grants	-100,000	Consultants	Reserve		Equipment	Development		Legal	Utility		Other	Other	100,000	<b>Total</b>	<b>Total</b>	<b>-100,000</b>	<b>Tax Levy / Rate Impact</b>		<b>\$0</b>
Expenses	Revenue																								
Materials	Grants	-100,000																							
Consultants	Reserve																								
Equipment	Development																								
Legal	Utility																								
Other	Other	100,000																							
<b>Total</b>	<b>Total</b>	<b>-100,000</b>																							
<b>Tax Levy / Rate Impact</b>		<b>\$0</b>																							
Future Year Budget	2021-2023 - \$100,000 per year.																								

Content revised October 6, 2020 by DOS | Form revised July 31, 2017



# Tay Township

## 2020-2023 Budget Request

### Municipal Management/Online Services Software

Budget Type	Capital
Department	General Government
Division	Administration
Prepared by	Daryl C. W. O'Shea
Approved by	
Department Priority	A
Cost-Benefit Analysis and Other Financial Considerations	Market offerings are either fragmented in their approach (leading to the "deal with Tay in seven different portals" problem), are strong in one main function and weak in the after-thought add-ons to provide a single solution, or are simply too expensive or complex for a small organization like Tay (SAP, etc.). Building our own small municipality system in a modular approach will allow us to tie our pools of data together, provide a unified portal to community members and potentially benefit from either an open-source approach with other municipalities or generate revenue in a fee-for-service model for access to the software we create.

### Administrative Recommendation



# Tay Township

## 2021 Budget Request

### Website Refresh

Budget Type	Capital																																
Department	General Government																																
Division	Administration																																
Prepared by	Daryl C. W. O'Shea																																
Approved by																																	
Department Priority	A																																
Request Summary	The current website was implemented in 2013 and was designed for a desktop first, 4:3 screen ratio. This project will entail updating the website page templates to a more responsive design to improve usability on mobile, tablet and desktop devices. A review and update of the overall site layout, content and navigation will also be conducted.																																
Service Level Impact	Improve																																
Expected Useful Life																																	
Current Year Budget	<table border="1"> <thead> <tr> <th colspan="2"><b>Expenses</b></th> <th colspan="2"><b>Revenue</b></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>-25,000</td> </tr> <tr> <td>Equipment</td> <td>25,000</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>Other</td> <td></td> </tr> <tr> <td>Total</td> <td>25,000</td> <td>Total</td> <td>-25,000</td> </tr> <tr> <td colspan="2"><b>Tax Levy / Rate Impact</b></td> <td colspan="2"><b>\$0</b></td> </tr> </tbody> </table>	<b>Expenses</b>		<b>Revenue</b>		Materials		Grants		Consultants		Reserve	-25,000	Equipment	25,000	Development		Legal		Utility		Other		Other		Total	25,000	Total	-25,000	<b>Tax Levy / Rate Impact</b>		<b>\$0</b>	
<b>Expenses</b>		<b>Revenue</b>																															
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Consultants		Reserve	-25,000																														
Equipment	25,000	Development																															
Legal		Utility																															
Other		Other																															
Total	25,000	Total	-25,000																														
<b>Tax Levy / Rate Impact</b>		<b>\$0</b>																															
Future Year Budget																																	
Cost-Benefit Analysis and Other																																	
Administrative Recommendation																																	
Content revised September 25, 2020 by initials JG   Form revised July 31, 2017																																	



# Tay Township 2021 Budget Request

## Backup Tape Drive & Software

Budget Type	Capital																								
Department	General Government																								
Division	Administration																								
Prepared by	Daryl C. W. O'Shea																								
Approved by																									
Department Priority	A																								
Request Summary	An update of the hardware and software used to reliably backup the growing amount of information and virtual infrastructure that the Township relies on; ensuring that the Township's information assets are protected from cyber crime and other threats.																								
Service Level Impact	Improve																								
Expected Useful Life																									
Current Year Budget	<table border="0"> <thead> <tr> <th style="text-align: left;"><b>Expenses</b></th> <th style="text-align: left;"><b>Revenue</b></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;">-12,000</td> </tr> <tr> <td>Equipment</td> <td>Development</td> <td style="text-align: right;">12,000</td> </tr> <tr> <td>Legal</td> <td>Utility</td> <td></td> </tr> <tr> <td>Other</td> <td>Other</td> <td></td> </tr> <tr> <td><b>Total</b></td> <td><b>Total</b></td> <td style="text-align: right;"><b>-12,000</b></td> </tr> <tr> <td colspan="2"><b>Tax Levy / Rate Impact</b></td> <td style="text-align: right;"><b>\$0</b></td> </tr> </tbody> </table>	<b>Expenses</b>	<b>Revenue</b>		Materials	Grants		Consultants	Reserve	-12,000	Equipment	Development	12,000	Legal	Utility		Other	Other		<b>Total</b>	<b>Total</b>	<b>-12,000</b>	<b>Tax Levy / Rate Impact</b>		<b>\$0</b>
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Equipment	Development	12,000																							
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Cost-Benefit Analysis and Other																									
Administrative Recommendation																									
Content revised September 25, 2020 by initials JG   Form revised July 31, 2017																									



# Tay Township

## 2020 Budget Request

### Internet Needs & Feasibility Project

Budget Type	Capital																												
Department	General Government																												
Division	Administration																												
Prepared by	Daryl C. W. O'Shea																												
Approved by																													
Department Priority	A																												
Request Summary	Following reports GGF-2019-67 and GGF-2019-68, Council gave Staff direction to further investigate the lack of affordable high speed broadband Internet connectivity within our Township . A \$25,000 budget was authorized from the Modernization Fund to prepare, release and advertise for request for proposals, gauge the potential demand for service, explore funding options and educate residents on current and future options for service. A funding application has also been submitted to the County of Simcoe for this project under the Economic Development Funding Program for \$50,000. Staff does not anticipate the need to spend the full \$75,000 for the proposed work .																												
Service Level Impact	Improve																												
Expected Useful Life																													
Current Year Budget	<table border="1"> <thead> <tr> <th colspan="2"><b>Expenses</b></th> <th colspan="2"><b>Revenue</b></th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td></td> <td>Grants</td> <td>-50,000</td> </tr> <tr> <td>Consultants</td> <td>75,000</td> <td>Reserve</td> <td>-25,000</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>Other</td> <td></td> </tr> <tr> <td><b>Total</b></td> <td><b>75,000</b></td> <td><b>Total</b></td> <td><b>-75,000</b></td> </tr> </tbody> </table>	<b>Expenses</b>		<b>Revenue</b>		Materials		Grants	-50,000	Consultants	75,000	Reserve	-25,000	Equipment		Development		Legal		Utility		Other		Other		<b>Total</b>	<b>75,000</b>	<b>Total</b>	<b>-75,000</b>
<b>Expenses</b>		<b>Revenue</b>																											
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Consultants	75,000	Reserve	-25,000																										
Equipment		Development																											
Legal		Utility																											
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<b>Total</b>	<b>75,000</b>	<b>Total</b>	<b>-75,000</b>																										
	<b>Tax Levy / Rate Impact</b> \$0																												
Future Year Budget																													
Cost-Benefit Analysis and Other Financial Considerations	Staff is to report back to Council prior to the selection of any proposal. In order to further advance this project, it is anticipated that the remaining Modernization Funding would be needed to leverage against other potential funding to solve this service delivery problem that most other municipalities have been unable to solve.																												
<b>Administrative Recommendation</b>																													



# Tay Township

## 2020 Budget Request

### Admin Building Repairs

Budget Type	Capital																												
Department	General Government																												
Division	Administration																												
Prepared by	Lindsay Barron																												
Approved by																													
Department Priority	A																												
Request Summary	We have experienced a number of minor leaks in both the old and new section of the building. Ongoing efforts are being made to determine the root cause of such leaks. There is also some repair work required on the cedar fascia. Some of the boards have some gapping and are cracked and worn. Staining of the fascia will also need to be completed in the foreseeable future.																												
Service Level Impact	Maintain																												
Expected Useful Life																													
Current Year Budget	<table border="0"> <thead> <tr> <th style="text-align: left;"><b>Expenses</b></th> <th style="text-align: right;"></th> <th style="text-align: left;"><b>Revenue</b></th> <th style="text-align: right;"></th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td style="text-align: right;">30,000</td> <td>Grants</td> <td></td> </tr> <tr> <td>Consultants</td> <td></td> <td>Reserve</td> <td style="text-align: right;">-30,000</td> </tr> <tr> <td>Equipment</td> <td></td> <td>Development</td> <td></td> </tr> <tr> <td>Legal</td> <td></td> <td>Utility</td> <td></td> </tr> <tr> <td>Other</td> <td></td> <td>Other</td> <td></td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>30,000</b></td> <td><b>Total</b></td> <td style="text-align: right;"><b>-30,000</b></td> </tr> </tbody> </table>	<b>Expenses</b>		<b>Revenue</b>		Materials	30,000	Grants		Consultants		Reserve	-30,000	Equipment		Development		Legal		Utility		Other		Other		<b>Total</b>	<b>30,000</b>	<b>Total</b>	<b>-30,000</b>
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Equipment		Development																											
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Other		Other																											
<b>Total</b>	<b>30,000</b>	<b>Total</b>	<b>-30,000</b>																										
	<b>Tax Levy / Rate Impact      \$0</b>																												
Future Year Budget																													
Cost-Benefit Analysis and Other Financial Considerations																													
<b>Administrative Recommendation</b>																													





# Tay Township 2020 Budget Request

## Humidity Control for Copy Room

Budget Type	Operating		
Department	General Government		
Division	Administration		
Prepared by	Daryl C. W. O'Shea		
Approved by			
Department Priority	A		
Request Summary	<p>Our printed material processing equipment (copier, folding/envelope stuffing and postage machines) often have issues caused by paper curl caused by excess humidity in the municipal office copy room. Heat in the room is also a concern for staff processing mailouts. The humidity causes delays in getting mail out, including tax and water bills, and downtime/service calls for equipment. A split unit airconditioner would address both the humidity and heat issues and eliminate problems with the equipment.</p>		
Service Level Impact	Improve		
Expected Useful Life	8		
Current Year Budget	<b>Expenses</b>	<b>Revenue</b>	
	Materials	Grants	
	Consultants	Reserve	-5,000
	Equipment	5,000 Development	
	Legal	Utility	
	Other	Other	
	Total	5,000 Total	-5,000
	<b>Tax Levy / Rate Impact</b>		<b>\$0</b>
Future Year Budget			
Cost-Benefit Analysis and Other Financial Considerations	<p>Lost productivity due to frequent paper jams and service calls caused by humidity more than offsets the cost of controlling the humidity.</p>		
<b>Administrative Recommendation</b>			



# Tay Township

## 2021 Budget Request

### Paint and Office Furniture

Budget Type	Capital																																
Department	General Government																																
Division	Administration																																
Prepared by	Daryl C. W. O'Shea																																
Approved by																																	
Department Priority	A																																
Request Summary	Much of the municipal office furniture has not kept pace with the transition to computerized work flows; many of the desks have little room to work once a computer is placed on them; a lack of bookshelves/storage is also commonplace, resulting in cluttered workspaces. A number of pieces of our office furniture were acquired on the side of the road -- unwanted furniture that was put out as trash. To improve efficiencies, improve layouts to support improved customer service, and to improve the perception of the Township as a professional organization, a number of furniture replacements are required. Some areas of the municipal office building are in need of painting, as well; some touch ups will be done throughout the building.																																
Service Level Impact	Improve																																
Expected Useful Life																																	
Current Year Budget	<table border="1"> <thead> <tr> <th colspan="2"><b>Expenses</b></th> <th colspan="2"><b>Revenue</b></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>-42,000</td> </tr> <tr> <td>Equipment</td> <td>42,000</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>Other</td> <td></td> </tr> <tr> <td>Total</td> <td>42,000</td> <td>Total</td> <td>-42,000</td> </tr> <tr> <td colspan="2"><b>Tax Levy / Rate Impact</b></td> <td colspan="2"><b>\$0</b></td> </tr> </tbody> </table>	<b>Expenses</b>		<b>Revenue</b>		Materials		Grants		Consultants		Reserve	-42,000	Equipment	42,000	Development		Legal		Utility		Other		Other		Total	42,000	Total	-42,000	<b>Tax Levy / Rate Impact</b>		<b>\$0</b>	
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<b>Administrative Recommendation</b>																																	
Content revised September 25, 2020 by initials JG   Form revised July 31, 2017																																	



# Tay Township

## 2021 Budget Request

### Works Garage Roof

Budget Type	Capital																																
Department	General Government																																
Division	Administration																																
Prepared by	Daryl C. W. O'Shea																																
Approved by																																	
Department Priority	B																																
Request Summary	The built-up roof (tar and gravel flat roof) portion of the operational services shop is scheduled for replacement based on estimated life-cycle and preliminary visual inspection. A more detailed evaluation of the roof will be undertaken and if appropriate a roof replacement will be undertaken.																																
Service Level Impact	Improve																																
Expected Useful Life																																	
Current Year Budget	<table border="0"> <thead> <tr> <th colspan="2"><b>Expenses</b></th> <th colspan="2"><b>Revenue</b></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>-45,000</td> </tr> <tr> <td>Equipment</td> <td>45,000</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>Other</td> <td></td> </tr> <tr> <td><b>Total</b></td> <td><b>45,000</b></td> <td><b>Total</b></td> <td><b>-45,000</b></td> </tr> <tr> <td colspan="3"><b>Tax Levy / Rate Impact</b></td> <td><b>\$0</b></td> </tr> </tbody> </table>	<b>Expenses</b>		<b>Revenue</b>		Materials		Grants		Consultants		Reserve	-45,000	Equipment	45,000	Development		Legal		Utility		Other		Other		<b>Total</b>	<b>45,000</b>	<b>Total</b>	<b>-45,000</b>	<b>Tax Levy / Rate Impact</b>			<b>\$0</b>
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Consultants		Reserve	-45,000																														
Equipment	45,000	Development																															
Legal		Utility																															
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Content revised September 25, 2020 by initials JG   Form revised July 31, 2017																																	



# Tay Township

## 2021 Budget Request

<b>Compensation Review</b>																																	
Budget Type	Operating																																
Department	General Government																																
Division	Administration																																
Prepared by	Lindsay Barron																																
Approved by	Lindsay Barron																																
Department Priority	A																																
Request Summary	Given the recent corporate re-organization it is recommended that the Township undertake a compensation review in 2021 to evaluate our salary grid against our market comparators to ensure that all positions included in the organizational chart are banded appropriately in order for the Township to remain competitive in retaining and recruiting our workforce.																																
Service Level Impact	Maintain																																
Expected Useful Life																																	
Current Year Budget	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2"></th> <th style="text-align: right;"><b>Revenue</b></th> <th></th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td></td> <td>Grants</td> <td></td> </tr> <tr> <td>Consultants</td> <td style="text-align: right;">25,000</td> <td>Reserve</td> <td></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>Other</td> <td style="text-align: right;">-25,000</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>25,000</b></td> <td><b>Total</b></td> <td style="text-align: right;"><b>-25,000</b></td> </tr> <tr> <td colspan="3"><b>Tax Levy / Rate Impact</b></td> <td style="text-align: right;"><b>\$0</b></td> </tr> </tbody> </table>			<b>Revenue</b>		Materials		Grants		Consultants	25,000	Reserve		Equipment		Development		Legal		Utility		Other		Other	-25,000	<b>Total</b>	<b>25,000</b>	<b>Total</b>	<b>-25,000</b>	<b>Tax Levy / Rate Impact</b>			<b>\$0</b>
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<b>Tax Levy / Rate Impact</b>			<b>\$0</b>																														
Future Year Budget																																	
Cost-Benefit Analysis and Other Financial Considerations	This review may trigger adjustments to our current salary grid, as positions are re-evaluated based on the new organizational structure. The recommendations brought forward from the review will be presented for Council's consideration prior to implementation.																																
<b>Administrative Recommendation</b>																																	
As this review is not a re-occurring expense, it is recommended that the compensation review be funded from surplus.																																	



# Tay Township 2021 Budget Request

<b>Asset Management</b>																							
Budget Type	Operating																						
Department	General Government																						
Division	Administration																						
Prepared by	Joanne Sanders																						
Approved by																							
Department Priority	A																						
Request Summary	In accordance with O. Reg 588/17, Municipalities must by July 1, 2021, have an approved asset management plan for core assets (roads, bridges and culverts, water, wastewater and stormwater management systems) that identifies current levels of service and the cost of maintaining those levels of service. Staff will need some consulting support in creating metrix to define and measure service levels for it's core assets.																						
Service Level Impact																							
Expected Useful Life																							
Current Year Budget	<table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><b>Expenses</b></th> <th style="text-align: right;"><b>Revenue</b></th> </tr> </thead> <tbody> <tr> <td>Materials</td> <td>Grants</td> </tr> <tr> <td>Consultants</td> <td style="text-align: right;">5,000 Reserve</td> </tr> <tr> <td>Equipment</td> <td style="text-align: right;">Development</td> </tr> <tr> <td>Legal</td> <td style="text-align: right;">Utility</td> </tr> <tr> <td>Other</td> <td style="text-align: right;">Other</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">-5,000</td> </tr> <tr> <td></td> <td style="text-align: right;">5,000 Total</td> </tr> <tr> <td></td> <td style="text-align: right;">-5,000</td> </tr> <tr> <td colspan="2" style="background-color: black; color: white;"><b>2021 Tax Levy Impact</b></td> </tr> <tr> <td></td> <td style="text-align: right; color: white;"><b>\$0</b></td> </tr> </tbody> </table>	<b>Expenses</b>	<b>Revenue</b>	Materials	Grants	Consultants	5,000 Reserve	Equipment	Development	Legal	Utility	Other	Other	Total	-5,000		5,000 Total		-5,000	<b>2021 Tax Levy Impact</b>			<b>\$0</b>
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Equipment	Development																						
Legal	Utility																						
Other	Other																						
Total	-5,000																						
	5,000 Total																						
	-5,000																						
<b>2021 Tax Levy Impact</b>																							
	<b>\$0</b>																						
Future Year Budget	This regulation has increasing requirements for asset management																						
Cost-Benefit Analysis and Other	The Municipality must meet these legislated deadlines in order to																						
<b>Administrative Recommendation</b>																							

Content revised Month 11, 2020 by JS| Form revised July 31, 2020