

TOWNSHIP OF ST JOSEPH

2023 APPROVED BUDGET

MAY 3, 2023





Township of St Joseph

2023 Approved Budget

Table of Contents

Budget Summary (Schedule A to By-Law 2023 - 18)	1 - 2
Tax Rates (Schedule B to By-Law 2023 - 18)	3
Net Levy by Department	4
Reserve Schedule	5 - 6
Summary of COVID and Modernization Funding Used	7
General Government	8 - 9
External Transfers	10
Council	11
Administration	12 - 14
Fire	15 - 16
Policing	17
Protection to Persons & Property	18 - 19
Emergency Planning	20
Public Works	21 - 24
Water and Sewer	25 - 27
Landfill	28 - 29
Seniors and Persons with a Disability Services	30 - 33
PSW Pilot Program	34
Recreation	35 - 38
Parks	39 - 41
Marina	42 - 44
Other Cultural / Board Levies	45 - 46
Planning & Economic Development	47



Township of St. Joseph
 2023 Approved Budget
 Schedule A to By-Law 2023 - 18

	TOWNSHIP (EXCLUDING WATER AND SEWER)	WATER AND SEWER SERVICES	TOTAL
REVENUE			
Tax Levy	2,303,833		2,303,833
Payments In Lieu of Taxes	15,316		15,316
Government Grants (Provincial)	1,752,425		1,752,425
Government Grants (Federal)	232,386		232,386
Other Municipalities	61,458		61,458
User fees and Service Charges	230,958	238,625	469,583
Licences, Permits and Rents	64,425		64,425
Interest, Fines and Penalties	34,000	1,450	35,450
Investment Income	90,000		90,000
Other Revenue	46,070		46,070
TOTAL REVENUE	4,830,871	240,075	5,070,946
EXPENSES			
General Government	-		-
External Transfers	845,449		845,449
Council	34,651		34,651
Administration	593,736		593,736
Fire Department	144,893		144,893
Emergency Planning	8,830		8,830
Policing	216,560		216,560
Protection to Persons and Property	23,865		23,865
Public Works	904,447		904,447
Landfill Site	165,663		165,663
Recreation and Healthy Living	72,266		72,266
Parks	74,357		74,357
Marina	521,736		521,736
Seniors and Persons with a Disability Services	571,465		571,465
PSW Pilot Program	190,330		190,330
Planning and Economic Development	12,250		12,250
Other Cultural	72,458		72,458
Museum Board	15,333		15,333
Cemetery Board	6,500		6,500
Library Board	43,804		43,804
Planning Board	7,768		7,768
Water and Sewer	-	240,075	240,075
TOTAL EXPENSES	4,526,362	240,075	4,766,437
REVENUE LESS EXPENSES	304,509	-	304,509

	TOWNSHIP (EXCLUDING WATER AND SEWER)	WATER AND SEWER SERVICES	TOTAL
LESS: TANGIBLE CAPITAL ASSETS			
Capital Projects			
Fire Dept - SCBA Masks	(6,225)		(6,225)
Fire Dept - Air Bottles	(18,900)		(18,900)
Fire Dept - PPE (Bunker Gear, Gloves, Structural Boots)	(10,100)		(10,100)
Fire Dept - Multigas Detector	(5,500)		(5,500)
Fire Dept - Lifting Air Bags	(15,000)		(15,000)
Fire Dept - Install and Commision Breathing Air Compressor	(10,000)		(10,000)
Fire Dept - Equipment for Pick Up	(8,500)		(8,500)
Public Works - Sailors Encampment Drive Paving	(126,300)		(126,300)
Public Works - Surface Treatment B Line Road	(126,950)		(126,950)
Public Works - Surface Treatment 10th Side Road	(91,150)		(91,150)
Public Works - Cement Floor for Garage	(40,000)		(40,000)
Public Works - Backhoe (Net of Trade In)	(180,000)		(180,000)
Landfill - Ramp for Metal Recycling Bin	(17,558)		(17,558)
Recreation - Rink Boards	(38,572)		(38,572)
Parks - Centennial Grounds Improvements	(123,555)		(123,555)
Parks - Centennial Grounds Hand Washing Sinks	(15,000)		(15,000)
Marina - Richards Landing Marina Improvements	(359,020)		(359,020)
Marina - Floating Dock for C Line	(11,540)		(11,540)
Sewer Collection - Lift Station Pump		(30,600)	(30,600)
Water Treatment - Pressure Tank Replacement		(40,800)	(40,800)
Water Treatment - SCADA/PLC upgrade		(40,800)	(40,800)
Total Capital Projects	(1,203,870)	(112,200)	(1,316,070)
Amortization	480,723	-	480,723
TOTAL TANGIBLE CAPITAL ASSETS	(723,147)	(112,200)	(835,347)
LESS: TRANSFERS TO RESERVES AND RESERVE FUNDS			
Capital Replacement Reserve Fund (Amortization)	(480,723)		(480,723)
Capital Replacement Reserve Fund (Other Transfers)	(13,633)		(13,633)
Investment Income Transfer to Capital Replacement Reserve Fund	(30,000)		(30,000)
Election Reserve	(3,400)		(3,400)
Landfill Reserve	(10,000)		(10,000)
Parks and Recreation Reserve	(5,000)		(5,000)
PIL Transfers to Reserves	(11,288)		(11,288)
TOTAL TRANSFERS TO RESERVES AND RESERVE FUNDS	(554,044)	-	(554,044)
ADD: TRANSFERS FROM RESERVES AND RESERVE FUNDS			
Capital Replacement Reserve Fund	764,183	67,090	831,274
Parks and Recreation Reserve Fund	33,360		33,360
Working Reserve	110,163		110,163
Fire Reserve	7,400		7,400
Roads Improvement Reserve	15,000		15,000
Landfill Reserve	32,000		32,000
Parks & Recreation Reserve	10,576		10,576
Water Services Reserve	-	45,110	45,110
TOTAL TRANSFERS FROM RESERVES AND RESERVE FUNDS	972,682	112,200	1,084,882
NET SURPLUS / DEFICIT	-	-	-

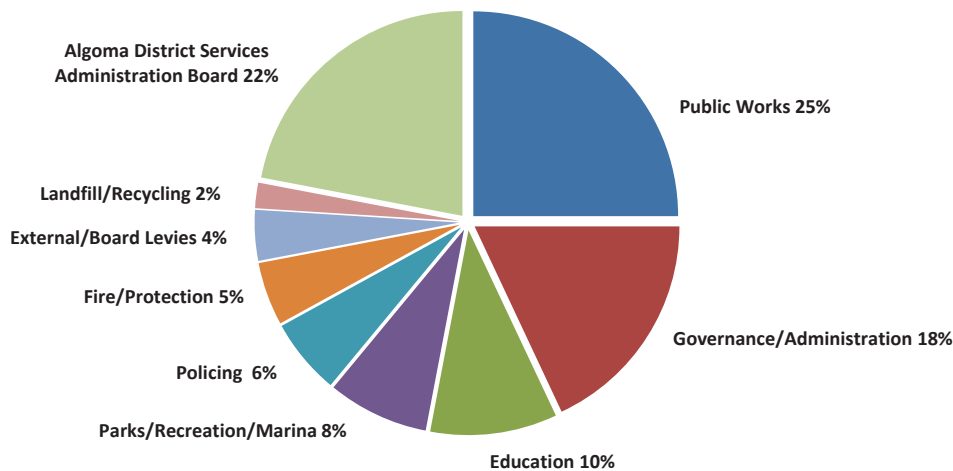


TOWNSHIP OF ST JOSEPH 2023 Tax Rates
 Schedule B to By-Law 2023 - 18
 May 3, 2023

Property Class	Assessment	Municipal Rate	Education Rate	Combined Tax Rate	Municipal Tax Rate Increase from 2022
1. Residential/Farm	RT 214,744,100	0.01040361	0.00153000	0.01193361	2.9%
2. Multi-Residential	MT 328,000	0.01040361	0.00153000	0.01193361	
New Multi-Residential	NT 354,000	0.01040361	0.00153000	0.01193361	
3. Commercial Occupied	CT 2,962,500	0.01144397	0.00770563	0.01914960	
Commercial Vacant Land	CX -	0.00801078	0.00770563	0.01571641	
Commercial Excess Land	CU 35,500	0.00801078	0.00770563	0.01571641	
4. Industrial Occupied	IT 360,200	0.01144397	0.00880000	0.02024397	0.01623858
Industrial Excess Land	IU -	0.00743858	0.00880000	0.01623858	
Industrial Vacant Land	IX -	0.00743858	0.00880000	0.01623858	
5. Farmlands Taxable	FT 9,178,400	0.00260090	0.00038250	0.00298340	0.00298340
6. Managed Forests Taxable	TT 170,200	0.00260090	0.00038250	0.00298340	
	228,132,900				

Tax Levy	Assessment	Municipal Levy	Education Levy	Total Levy	Municipal Levy Increase from 2022
1. Residential/Farm	RT 214,744,100	\$ 2,234,114	\$ 328,558	\$ 2,562,672	4.7%
2. Multi-Residential	MT 328,000	\$ 3,412	\$ 502	\$ 3,914	
New Multi-Residential	NT 354,000	\$ 3,683	\$ 542	\$ 4,225	
3. Commercial Occupied	CT 2,962,500	\$ 33,903	\$ 22,828	\$ 56,731	
Vacant Land	CX -	\$ -	\$ -	\$ -	
Excess Land	CU 35,500	\$ 284	\$ 274	\$ 558	
4. Industrial Occupied	IT 360,200	\$ 4,122	\$ 3,170	\$ 7,292	0.01623858
Excess Land	IU -	\$ -	\$ -	\$ -	
Vacant Land	IX -	\$ -	\$ -	\$ -	
5. Farmlands Taxable	FT 9,178,400	\$ 23,872	\$ 3,511	\$ 27,383	0.00298340
6. Managed Forests Taxable	TT 170,200	\$ 443	\$ 65	\$ 508	
	228,132,900	\$ 2,303,833	\$ 359,449	\$ 2,663,283	

Where Tax Dollars are being Spent (Education included)





TOWNSHIP OF ST JOSEPH
2023 Approved Budget
Net Tax Levy By Department

Department	2023 Budget	2022 Budget	\$ Change	% Change	Comments (Changes from April 26 highlighted in yellow)
GENERAL GOVERNMENT	(852,428)	(755,601)	(96,827)	-12.8%	Increase in OMPF Funding \$66,700, Interest \$30,000
EXTERNAL TRANSFERS	845,449	804,360	41,089	5.1%	Increase in ADSAB Levy \$32,938, APH \$7,780
COUNCIL	34,651	30,200	4,451	14.7%	Removed table/chairs/phone \$5,400, added wage increase \$2,570
ADMINISTRATION DEPARTMENT	559,156	541,155	18,001	3.3%	Added Ironside Consulting/Storycoaching fees \$1,636
FIRE DEPARTMENT	147,493	130,942	16,551	12.6%	Includes new position - Admin Assistant
POLICING SERVICES	210,560	218,529	(7,969)	-3.6%	Reduction in OPP Billing \$9,970
PROTECTION (Building/By-law/etc.)	365	2,250	(1,885)	-83.8%	
EMERGENCY PLANNING	8,830	7,810	1,020	13.1%	
PUBLIC WORKS DEPARTMENT	872,252	807,377	64,875	8.0%	
WASTE DISPOSAL & RECYCLING	76,205	80,876	(4,671)	-5.8%	Removed Reserve trsf for power \$45k, added Consulting funded by Reserve \$30k
DR HS TREFRY MEMORIAL CENTRE	17,634	13,647	3,987	29.2%	Added Storycoaching fees \$4,000
RECREATION / HEALTHY LIVING	70,186	59,592	10,594	17.8%	Removed \$5,600 in projects
PARKS DEPARTMENT	52,442	57,278	(4,836)	-8.4%	Removed \$2,400 in projects
R.L. MUNICIPAL MARINA	175,646	115,349	60,297	52.3%	Incl Marina repair project, partially funded by NOHFC
PLANNING & ECONOMIC DEVELOPMENT	(3,750)	(8,450)	4,700	-55.6%	
OTHER CULTURAL / BOARD LEVIES	89,141	96,148	(7,007)	-7.3%	
WATER/SEWER	-	-	-	0.0%	Not included in budget, no levy impact
GRAND TOTAL NET LEVY	2,303,833	2,201,464	102,369	4.7%	Tax Levy total increase from 2022

TAX RATE IMPACT

2.9% Tax Rate change from 2022

Township of St. Joseph
2023 Approved Budget
RESERVE SCHEDULE

	Acct #	Balance Preliminary 12/31/2022	Transfers To Reserve	Transfers From Reserve	Ending Balance 12/31/2023
OBLIGATORY					
Parks & Rec Reserve Fund	22100	32,588	1,289	33,360	517
Investment Income			1,289		
Centennial Ground Rehabilitation				33,360	
TOTAL OBLIGATORY		32,588	1,289	33,360	517
DISCRETIONARY RESERVES					
Working Reserve	31010	894,165	-	110,163	784,002
Energy Audits (4 facilities)				20,350	
Fire Dept - 8 SCBA masks (COVID)				6,225	
Landfill Ramp (Modernization)				17,558	
Marina Lighthouse Siding				20,000	
Trefry Accessible Washrooms				11,495	
Trefry - Pay Equity Adjustments deferred from 2022				15,000	
Children's Library Siding and Furnace Replacement				19,535	
Special Projects	31278	194,901		-	194,901
Healthcare	31253	25,000			25,000
Admin Building/Office Equip	31205	138,139		-	138,139
Election Costs	31206	-	3,400	-	3,400
To fund 2026 Election			3,400	-	
Fire Department	31210	102,400		7,400	95,000
Projects deferred from 2022			-	7,400	
Emergency Planning	31208	2,000			2,000
Roads Improvements	31216	360,141		15,000	345,141
Expand shoulders on D Line			-	15,000	
Sewer Services	31225	190,220	6,905		197,125
Sewer PIL			6,905		
Water Services	31235	238,892	2,560	45,110	196,343
Water PIL			2,560		
Capital projects funded from reserve				45,110	
Landfill New Site	31245	492,452	11,823	32,000	472,275
Landfill Closure Costs Report				2,000	
Landfill Plan				30,000	
Transfer to Landfill Closure Reserve			10,000		
Landfill PIL			1,823		
Parks and Recreation	31271	139,209	5,000	10,576	133,633
Reserve transfer for OTH Floors			5,000		
Rec Projects funded from reserves				2,000	
Cent Grounds Hydroseed				3,576	
Parks Projects funded from reserves				5,000	
Recreation Events	31273	95,388	-	-	95,388
War of 1812 Committee	31300	6,799			6,799
Community Improvement Reserve	31295	5,000			5,000
Total Discretionary Reserves		2,884,705	29,688	220,248	2,694,145

RESERVE SCHEDULE

	Acct #	Balance Preliminary 12/31/2022	Transfers To Reserve	Transfers From Reserve	Ending Balance 12/31/2023
RESERVE FUNDS					
Capital Replacement	31015	1,484,351	494,356	831,274	1,147,434
Amortization			480,723		
Additional Contribution to Library reserve			3,633		
Additional Contribution to Fire reserve			10,000		
Fire Dept - Air Bottles				18,900	
Fire Dept - Bunker Gear				10,100	
Fire Dept - Multigas Detector				5,500	
Fire Dept - Lifting Air Bags				15,000	
Fire Dept - Installation of Breathing Air Compressor				10,000	
Fire Dept - Pick Up Truck Equipment				8,500	
Public Works - Sailors Encampment Drive Paving				44,227	
Public Works - Garage Floor				26,950	
Public Works - B Line Resurfacing				40,000	
Public Works - Backhoe (net of Trade)				180,000	
Sewer Collection - Lift Station Pump				30,600	
Water Capital - Pressure Tank, SCADA/PLC Upgrade				36,490	
Recreation - Rink Boards				38,572	
Parks - Centennial Grounds Handwash Sinks				15,000	
Marina - Floating Dock for C Line				11,540	
Marina - Richards Landing Rehabilitation				339,894	
Total Discretionary Reserve Funds		1,484,351	494,356	831,274	1,147,434
TOTAL DISCRETIONARY		4,369,057	524,044	1,051,522	3,841,579
GRAND TOTAL		4,401,645	525,333	1,084,882	3,842,096

CAPITAL REPLACEMENT RESERVE BY DEPARTMENT

Administration	45,488	2,081	-	47,568.52
Fire	45,720	46,203	68,000	23,923
Emergency	47,864	3,260		51,124
Roads & PW	956,676	303,807	291,177	969,306
Sewer	45,535		30,600	14,935
Water	36,490		36,490	-
Landfill	52,409	8,655		61,064
Recreation	101,912	22,556	38,572	85,896
Parks	112,208	9,732	15,000	106,940
Marina	(118,724)	75,346	351,434	(394,812)
Trefry	27,164	7,934		35,098
Comm Develop Solar Panels	85,736	8,820		94,556
Other Cultural	3,353	811		4,164
Library	40,319	5,000		45,319
Museum	2,202	150		2,352
Total Capital Replacement Reserve	1,484,351	494,356	831,274	1,147,434

**Township of St Joseph
 Summary of COVID and Modernization Funding Held in Working Reserve
 Approved Budget 2023**

COVID Funding

Received in 2020	137,300
Received in 2021	36,167
Total COVID Funding Received	173,467

Funding used in 2020	(44,345)
Funding used in 2021	(30,604)
Funding used in 2022	(92,292)
Total Costs to Date	(167,241)

Balance available as of Jan 1 2023	6,226
---	--------------

2023 Budget Items

Fire Dept - 8 SCBA masks	(6,226)
Total Budget for 2023	(6,226)

Remaining COVID Funding	-
--------------------------------	----------

Modernization Funding

Received in 2019	343,200
Used for Excavator in 2019	(175,000)
Funding used in 2022	(85,444)
Balance available as of Jan 1 2023	82,756

2023 Budget Items

Energy Audits (4 facilities)	(20,350)
Landfill Ramp	(17,558)
Lighthouse Siding replacement	(20,000)
Total Budget for 2023	(57,908)

Remaining Modernization Funding	24,848
--	---------------

**Township of St. Joseph
2023 Approved Budget
GENERAL GOVERNMENT**

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
TAXATION REVENUE							
1-0100-40000	General Levy	2,201,464	2,201,464	-	2,303,833	4.7%	Approved Tax Levy
1-0100-40100	Supplementary General Levy	-	29,913	(29,913)	-	0.0%	
1-0100-40300	Tax Write Offs/Rebates General	-	(2,975)	2,975	-	0.0%	
1-0100-41100	Gen Gov't Taxation PIL Provincial	2,564	2,576	(12)	2,654	3.5%	MNR/MTO
1-0100-41200	Gen Gov't Taxation PIL Federal	1,337	1,334	3	1,374	2.8%	Ranges/Lighthouse
1-0100-41300	Gen Gov't Taxation PIL Utilities	11,019	10,955	64	11,288	2.4%	Transfer to W/S & Landfill Reserves
GRANT REVENUE							
1-0100-42000	Gen Gov't Grants Ontario (OMPF)	685,200	685,200	-	751,900	9.7%	
LICENCES PERMITS & RENTS							
1-0100-48000	Other Revenue Trailer Licences	100	140	(40)	100	0.0%	
1-0100-48120	Other Revenue Lottery Licence	200	507	(307)	200	0.0%	
INTEREST & PENALTIES							
1-0100-49000	Other Revenue Penalty/Interest On Taxes	34,000	38,807	(4,807)	34,000	0.0%	
INVESTMENT INCOME							
1-0100-49500	Other Revenue Bank Interest	30,000	68,242	(38,242)	60,000	100.0%	On Savings/General Res Invest
1-0100-49505	Other Rev CAR Reserve Fund Interest	25,000	34,281	(9,281)	30,000	20.0%	Transfer to Reserve Fund
FEES & SERVICE CHARGES							
1-0100-49600	Other Revenue Administration Fees	2,000	2,500	(500)	2,000	0.0%	SRA Admin Fees
1-0100-49680	Other Revenue General	200	70	130	200	0.0%	
OTHER REVENUE							
1-0100-49800	Shore Allowance Sales	-	7,304	(7,304)	-	0.0%	Transfer to Roads Reserve
TOTAL REVENUE		2,993,084	3,080,318	(87,234)	3,197,549	6.8%	
TOTAL REVENUES		2,993,084	3,080,318	(87,234)	3,197,549	6.8%	
Reserve/Reserve Fund Transfers							
<u>Less: Transfers to Reserves</u>							
1-0000-31015	CAR Reserve - Interest	(25,000)	(34,281)	9,281	(30,000)	20.0%	Transfer of interest
various	PIL Transfers - Water/sewer, landfill	(11,019)	(10,955)	(64)	(11,288)	2.4%	Transfer to W/S & Landfill Reserves
1-0000-31216	Roads Impr Reserve - SRA Sales	-	(7,304)	7,304	-	0.0%	Transfer to Roads Reserve
Net Reserve Transfers		(36,019)	(52,540)	16,521	(41,288)	14.6%	
NET GENERAL GOVERNMENT		2,957,065	3,027,778	(70,713)	3,156,261	6.7%	
REVENUE EXCLUDING TAX LEVY		755,601	826,314	(70,713)	852,428	12.81%	Tax Levy Incr (Decr) (96,827)

Increase in Revenue = Decrease in Levy

RESERVE SUMMARY (GENERAL RESERVES):	Working Capital	Special Projects	TOTAL
Opening Balance, Jan 1, 2023	894,165	194,901	-
Less: Projects Funded from Modernization Funding	(57,908)	-	-
Less: Projects Funded from COVID Funding	(6,225)	-	-
Less: Other Costs Funded from Reserves	(46,030)	-	-
Projected Ending Balance, Dec 31, 2023	784,002	194,901	-

Energy Audits, Lighthouse Siding, Landfill Ramp
Fire SCBA masks
Trefry wages/access washroom, Childrens Library

Township of St. Joseph
2023 Approved Budget
GENERAL GOVERNMENT

Working Capital Reserve - Typically a Working Capital Reserve is intended to provide cash flow for operations to eliminate the need to borrow funds to meet immediate obligations, usually up to a few months worth of operating expenses. This Reserve has also been used as a contingency to provide for operating and capital expenditure variations, or unanticipated opportunities.

Special Projects Reserve - This reserve sets aside funds to be made available for projects as identified by Council. It could also be used for preliminary planning/engineering work done for potential future projects.

Trend in OMPF Funding for past 5 years:	<u>Funding</u>	<u>\$ Change</u>	<u>% Change</u>
2019	684,200	3,200	0.5%
2020	686,600	2,400	0.4%
2021	699,000	12,400	1.8%
2022	685,200	(13,800)	-2.0%
2023	751,900	66,700	9.7%

Township of St. Joseph
2023 Approved Budget
EXTERNAL TRANSFERS

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
EXPENSES							
1-1010-85030	Ext Trans Land Ambulance Services	356,858	356,858	-	373,348		
1-1010-85040	Ext Trans Ontario Works	104,962	104,962	-	108,087		
1-1010-85060	Ext Trans Childrens Services	58,001	58,001	-	60,466		
1-1010-85070	Ext Trans Social Housing	232,172	232,172	-	243,030		
	sub total ADSAB Levy	751,993	751,993	-	784,931	4.4%	
1-1010-85010	Ext Trans Algoma Health Unit	49,887	49,887	-	57,666	15.6%	
1-1010-61610	Ext Trans CARHS Committee Expenses	4,433	4,433	-	-		transfer of CAHRS funds
1-1010-85090	Ext Trans Physician Recruitment	2,480	2,480	-	2,852	15.0%	\$2 per person to MMHA
TOTAL EXPENSES		808,793	808,793	-	845,449	4.5%	
EXPENSES NET OF REVENUES		808,793	808,793	-	845,449	4.5%	
Reserve/Reserve Fund Transfers							
<u>Transfers from Reserves</u>							
1-0000-31251	CARHS Committee Reserve	(4,433)	(4,433)	-	-		
sub total Reserve/Res Fund Transfers		(4,433)	(4,433)	-	-	-	
TOTAL LEVY REQUIREMENT		804,360	804,360	-	845,449	5.1%	Tax Levy Incr (Decr) 41,089

RESERVE SUMMARY:		<u>Healthcare Reserve</u>
Opening Balance, Jan 1, 2023		25,000
Add: Contributions to Reserve		-
Less: Payments funded from Reserves		-
Projected Ending Balance, Dec 31, 2023		25,000

Healthcare Reserve - the purpose of this reserve is to set aside funds for future healthcare related needs in our community (physician recruitment, hospital and other healthcare organization needs)

5 Year Trend in ADSAB Levies:	<u>Year</u>	<u>Levy</u>	<u>Incr(decr)</u>	<u>%Incr(decr)</u>
	2019	727,656	(4,880)	-0.7%
	2020	734,503	6,847	0.9%
	2021	745,498	10,995	1.5%
	2022	751,993	6,495	0.9%
	2023	784,931	32,938	4.4%

Township of St. Joseph
2023 Approved Budget
COUNCIL

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
EXPENSES							
Wages & Benefits							
1-0240-50000	Council Salary	26,615	26,616	(1)	30,865	16.0%	
1-0240-58100	Council CPP	445	407	38	665	49.4%	
1-0240-58600	Council Employer Health Tax	519	519	-	600	15.6%	
sub total Wages & Benefits		27,579	27,542	37	32,130	16.5%	
Materials & Supplies							
1-0240-60100	Council Training/Conference Fees	1,000	-	1,000	1,000	0.0%	FONOM Conference
1-0240-60200	Council Travel & Mileage Expenses	450	-	450	450	0.0%	
1-0240-65500	Council Memberships	221	221	1	221	0.0%	FONOM Membership
1-0240-68000	Council Office Supplies/Equipment	500	317	183	400	-20.0%	
sub total Materials & Supplies		2,171	538	1,633	2,071	-4.6%	
Contracted Services							
1-0240-78000	Council Telephone	450	318	132	450	0.0%	
sub total Contracted Services		450	318	132	450	0.0%	
TOTAL EXPENSES		30,200	28,398	1,802	34,651	14.7%	
TOTAL LEVY REQUIREMENT		30,200	28,398	1,802	34,651	14.7%	Tax Levy Incr (Decr) 4,357

Township of St. Joseph
2023 Approved Budget
ADMINISTRATION DEPARTMENT

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
REVENUE							
1-0250-42400	Admin Grants Ontario	(8,750)	(5,563)	(3,188)	(14,780)	-	NOHFC Intern Funding
1-0250-43030	Admin Grants Federal	(11,067)	(11,066)	(1)	-	-	Asset Management/Accessibility
1-0250-47070	Admin Donations	-	(1,200)	1,200	-	-	
1-0250-47120	Admin User Fees Tax Certificates	(2,000)	(1,435)	(565)	(2,000)	0.0%	
1-0250-47150	Admin Marriage Licenses/Civil Ceremonies	(250)	(850)	600	(250)	-	
1-0250-49680	Admin Other Rev General	(600)	(1,014)	414	(600)	0.0%	NSF Fees/map sales
TOTAL REVENUE		(22,667)	(21,127)	(1,540)	(17,630)	-22.2%	
EXPENSES							
Wages & Benefits							
1-0250-50000	Admin Salaries	257,955	232,691	25,264	283,965	10.1%	Updated for new rates
1-0250-50002	Admin Wage Transfers	(10,795)	(18,269)	7,474	(12,565)	16.4%	Trefry/Museum Admin Fees
1-0250-55000	Admin Hourly Wages	8,480	15,023	(6,543)	19,465	129.5%	Admin Assist, Custodian, Intern
1-0250-58100	Admin C.P.P.	13,280	11,620	1,660	14,755	11.1%	
1-0250-58200	Admin E.I.	4,700	3,898	802	5,840	24.3%	
1-0250-58300	Admin W.S.I.B.	7,195	4,866	2,329	9,405	30.7%	
1-0250-58400	Admin O.M.E.R.S.	18,980	23,419	(4,439)	29,200	53.8%	
1-0250-58500	Admin Group Insurance	26,745	25,703	1,042	26,595	-0.6%	
1-0250-58600	Admin E.H.T.	4,905	4,864	41	5,920	20.7%	
1-1605-50000	Healthy Living Salaries	24,475	23,432	1,043			moved for comparative purposes, 2023 salary and benefits are included in Admin salaries above
1-1605-55000	Healthy Living Wages	1,755	1,753	2		-100.0%	
1-1605-55012	Healthy Living Student Bonus		-	-		0.0%	
1-1605-58100	Healthy Living C.P.P.	1,395	1,312	83		-100.0%	
1-1605-58200	Healthy Living E.I.	485	452	33		-100.0%	
1-1605-58300	Healthy Living W.S.I.B.	750	558	192		-100.0%	
1-1605-58400	Healthy Living OMERS	2,360	2,218	142		-100.0%	
1-1605-58500	Healthy Living Group Insurance	3,640	3,350	290		-100.0%	
1-1605-58600	Healthy Living Health Tax	510	481	29		-100.0%	
1-0250-58700	Admin Allowance for Sick Leave	4,000	1,616	2,384	2,400	-40.0%	
sub total Wages & Benefits		370,815	338,989	31,826	384,980	3.8%	incl 50% of intern and 100% of Community Projects Coordinator
Materials & Supplies							
1-0250-60100	Admin Training & Conferences	2,500	2,951	(451)	2,500	0.0%	
1-0250-60200	Admin Travel & Mileage	300	179	121	300	0.0%	Most training is virtual
1-0250-61500	Admin Advertising & Promotion	3,000	1,349	1,651	1,500	-50.0%	
1-0250-62000	Admin Bank Fees	2,000	2,146	(146)	2,500	25.0%	Bank/Square/VISA fees
1-0250-65500	Admin Memberships	4,000	3,156	844	3,700	-7.5%	AMCTO/AMO/ADMA/MFOA/CPA
1-0250-68000	Admin Office Stationery & Supplies	4,000	3,393	607	4,000	0.0%	
1-0250-68050	Admin Equipment/Projects	53,708	39,532	14,176	30,850	-42.6%	see project list below
1-0250-68100	Admin Equipment Maint & Repairs	3,500	4,608	(1,108)	4,500	28.6%	
1-0250-68200	Admin Materials & Supplies	1,500	2,216	(716)	2,200	46.7%	
1-0250-68255	Admin Internet Service	2,340	2,597	(257)	1,680	-28.2%	for Starlink
1-0250-68400	Admin Grants/Donations	4,000	4,233	(233)	4,000	0.0%	
1-0250-68600	Admin Postage & Courier	5,000	5,553	(553)	5,500	10.0%	

Township of St. Joseph
2023 Approved Budget
ADMINISTRATION DEPARTMENT

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
1-0250-68800	Admin Subscriptions	200	153	47	200	0.0%	some moved to licence fees
1-0250-68900	Admin COVID Costs	2,000	979	1,021	-	-100.0%	
1-0250-69200	Admin Health & Safety	1,500	1,700	(200)	1,500	0.0%	courses for H&S Committee
sub total Materials & Supplies		89,548	74,745	14,803	64,930	-27.5%	
Contracted Services							
1-0250-70500	Admin Licence Fees	14,220	15,821	(1,601)	16,450	15.7%	indexed 4% from 22 actuals
1-0250-71000	Admin Building Maintenance & Repairs	1,000	392	608	800	-20.0%	Incl shrubs in front of building
1-0250-71300	Admin Capital Asset Management	8,120	8,120	(0)	1,100	-86.5%	annual license
1-0250-71500	Admin Audit Fees	22,000	25,291	(3,291)	24,000	9.1%	
1-0250-73000	Admin Community Promo/Marketing	-	-	-	-	0.0%	Hwy sign paid every 4 years
1-0250-73100	Admin Website Hosting & Maint	1,500	881	619	900	-40.0%	New site in 2021
1-0250-74000	Admin Legal Fees	15,000	15,457	(457)	15,000	0.0%	
1-0250-75000	Admin Insurance	20,360	21,823	(1,463)	24,010	17.9%	indexed 10% from 2022 actuals
1-0250-76000	Admin General Contracted Services	10,865	10,640	225	3,486	-67.9%	ESA (+ Council Rem Report \$635)
1-0250-77000	Admin Property Assessment MPAC	36,783	36,783	(0)	36,494	-0.8%	per MPAC
1-0250-78000	Admin Telephone	4,500	7,070	(2,570)	4,900	8.9%	
1-0250-79000	Admin Heat & Utilities	8,420	11,048	(2,628)	9,950	18.2%	indexed 4% from 2021/22 actuals
1-0250-79500	Admin Volunteer Recognition	300	-	300	4,145	1281.7%	Volunteer Appreciation Dinner
sub total Contracted Services		143,068	153,325	(10,257)	141,235	-1.3%	
Election Costs							
1-0250-51000	Admin Election Wages	4,000	4,647	(647)	-	-100.0%	
1-0250-63100	Admin Election Advertising	500	317	183	-	-100.0%	
1-0250-63200	Admin Election Material & Supplies	4,000	5,610	(1,610)	510	-87.3%	Voterview annual fee
1-0250-63600	Admin Election Training & Mileage	200	-	200	-	-100.0%	
1-0250-71600	Admin Election Staffing Costs	2,000	3,008	(1,008)	-	-100.0%	
sub total Election Costs		10,700	13,581	(2,881)	510	-95.2%	
Amortization Costs							
1-0250-92000	Amortization Administration	2,081	2,081	(0)	2,081	0.0%	
sub total Amortization Costs		2,081	2,081	(0)	2,081	0.0%	
TOTAL EXPENSES		616,212	582,723	33,489	593,736	-3.6%	
EXPENSES NET OF REVENUES		593,545	561,595	31,950	576,106	-2.9%	

Township of St. Joseph
2023 Approved Budget
ADMINISTRATION DEPARTMENT

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
Tangible Capital Assets							
	Amortization	(2,081)	(2,081)	0	(2,081)	0.0%	
	sub total Tangible Capital Assets	(2,081)	(2,081)	0	(2,081)	0.0%	
Reserve/Reserve Fund Transfers							
<u>Transfers to Reserves</u>							
1-0000-31015	Capital Replacement (Amortization)	2,081	2,081	-	2,081	0.0%	
1-0000-31206	Election Reserve	-	-	-	3,400	-	
<u>Transfers from Reserves</u>							
1-0000-31206	Election Reserve	(7,500)	(7,500)	-	-	-100.0%	to fund 2022 election
1-0000-31010	Working Reserve	(40,490)	(25,287)	(15,203)	(20,350)	-49.7%	Modernization Funding
1-0000-31205	Admin Building/Office Equipment	(4,400)	(2,153)	(2,247)	-	-100.0%	
	sub total Reserve/Res Fund Transfers	(50,309)	(32,859)	(17,450)	(14,869)	-70.4%	
	TOTAL LEVY REQUIREMENT	541,155	526,655	14,500	559,156	3.3%	Tax Levy Incr (Decr) 18,001

2022 Projects	Funding:	
1-0250-68050 Energy audits (Trefry, OTH, Water, Sewer)	Reserves - Modernization Funding	20,350
1-0250-68050 Replace emergency exit doors and windows	Tax Levy	8,000
1-0250-68050 Replace computers (Counter, Clerk)	Tax Levy	2,500
1-0250-68050 Total Admin Projects		30,850

RESERVE SUMMARY:	<u>Admin</u>	<u>Election</u>	<u>Capital Asset Repl</u>	<u>TOTAL</u>
Opening Balance, Jan 1, 2023	138,139	-	45,488	183,626
Add: Contributions to Reserve	-	3,400	2,081	5,481
Less: Projects funded from Reserves	-	-	-	-
Projected Ending Balance, Dec 31, 2023	138,139	3,400	47,568.97	189,107

Administration Reserve - the purpose of this reserve is to fund projects in the Administration department. Any surplus or deficit in this department each year is transferred to or funded from the Administration Reserve.

Election Reserve - the purpose of this reserve is to fund the next election. The cost of the 2022 election was \$13,600 and \$3,400 will transferred to the Election Reserve each year to cover the election costs in every fourth year.

Capital Asset Replacement Reserve Fund - this reserve fund is to be used for eligible capital expenditures as defined in the Tangible Capital Asset Policy. Each year the total amortization is deposited into this Reserve Fund.

Township of St. Joseph
2023 Approved Budget
FIRE DEPARTMENT

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
REVENUE							
1-0410-47310	Fire User Fees Equipment Rental	-	(1,000)	1,000	-	-	
TOTAL REVENUE		-	(1,000)	1,000	-	-	
EXPENSES							
Wages & Benefits							
1-0410-50100	Fire Point Pool	10,000	10,000	-	10,000	0.0%	
1-0410-55000	Fire Hourly Wages	10,045	10,074	(29)	23,755	136.5%	Incl Admin Assistant
1-0410-58100	Fire CPP	250	250	(0)	975	290.0%	
1-0410-58200	Fire EI	220	223	(3)	540	145.5%	
1-0410-58300	Fire WSIB	6,350	3,532	2,818	7,305	15.0%	2022 incl a credit from WSIB
1-0410-58400	Fire OMERS		-	-	95	-	
1-0410-58500	Fire Group Insurance	1,580	1,545	35	1,580	0.0%	Accident ins, indexed 2%
1-0410-58600	Fire EHT	195	196	(1)	465	138.6%	
sub total Wages & Benefits		28,640	25,822	2,818	44,715	56.1%	
Materials & Supplies							
1-0410-60100	Fire Training/Conference Fees	10,000	2,712	7,288	10,000	0.0%	
1-0410-60235	Fire Prevention/Education	1,000	486	514	1,000	0.0%	
1-0410-65500	Fire Memberships & Subscriptions	370	259	111	370	0.0%	O AFC, Algoma Mutual Aid
1-0410-67010	Fire Equipment OH (Fuel, Oil, etc.)	10,000	11,629	(1,629)	10,000	0.0%	
1-0410-68050	Fire Equipment/Projects	19,100	13,558	5,542	13,150	-31.2%	see project list below
1-0410-68100	Fire Equip Maint & Rep	12,000	9,681	2,319	12,000	0.0%	pumper- new rim, 3 tires
1-0410-68200	Fire Building Mat & Supp	2,500	179	2,321	2,500	0.0%	
sub total Materials & Supplies		54,970	38,503	16,467	49,020	-10.8%	
Contracted Services							
1-0410-70500	Fire Licence Fees	125	379	(254)	125	-	
1-0410-75000	Fire Insurance	6,340	4,260	2,080	4,690	-26.0%	Liability ins, indexed 10%
1-0410-78000	Fire Telephone & Comm Systems	4,200	4,195	5	4,200	0.0%	Incl internet/cell/radio comm
1-0410-79000	Fire Heat & Utilities	3,980	6,628	(2,648)	5,440	36.7%	indexed 4% from 2021/22 actuals
1-0410-79500	Fire Volunteer Recognition	500	468	32	500	0.0%	
sub total Contracted Services		15,145	15,929	(784)	14,955	-1.3%	
Amortization Costs							
1-0410-92000	Fire Amortization	30,887	29,780	1,107	36,203	17.2%	
sub total Amortization Costs		30,887	29,780	1,107	36,203	17.2%	
TOTAL EXPENSES		129,642	110,035	19,607	144,893	11.8%	
EXPENSES NET OF REVENUES		129,642	109,035	20,607	144,893	11.8%	
Tangible Capital Assets							
Capital Projects							
1-0410-49850	(Gain) Loss on Sale of Capital Asset	-	-	-	-	-	
	less: Amortization	(30,887)	(29,780)	(1,107)	(36,203)	17.2%	
sub total Tangible Capital Assets		27,491	18,452	9,039	38,022	38.3%	see project list below

Township of St. Joseph
2023 Approved Budget
FIRE DEPARTMENT

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
Reserve/Reserve Fund Transfers							
1-0000-31015	Transfer to Capital Repl (Amortization)	30,887	29,780	1,107	36,203	17.2%	
1-0000-31015	Additional transfer to Capital Replacement	10,000	10,000	-	10,000	0.0%	to fund future vehicle needs
<u>Less: Transfers from Reserves</u>							
1-0000-31210	Fire Reserve	(8,700)	(1,304)	(7,396)	(7,400)	-	
1-0000-31010	Working Reserve	(6,500)	-	(6,500)	(6,225)		
1-0000-31015	Capital Asset Replacement Reserve	(51,878)	(48,232)	(3,646)	(68,000)	31.1%	funding for Capital Projects
sub total Reserve/Res Fund Transfers		(26,191)	(9,756)	(16,435)	(35,422)	35.2%	
TOTAL LEVY REQUIREMENT		130,942	117,731	13,211	147,493	12.6%	Tax Levy Incr (Decr) 16,551

Projects for 2023:	Funding:	Amount:	
1-0410-68050 Station footwear (carryover from 2019)	Reserve \$3500/Tax levy	5,000	
1-0410-68050 Coveralls - grass/autoex (carryover from 2020)	Reserve	3,900	\$500 spent in 2022
1-0410-68050 Pressure Washer (hot water)	Tax Levy	3,000	cost split with Public Works, total \$6,000
1-0410-68050 Security camera system	Tax Levy	1,250	cost spit with Public Works, total \$2,500
1-0410-68050 Total Project Costs		13,150	

Capital Projects for 2023:	Funding:	Amount:	
1-0000-14500 8 SCBA masks	Reserve - COVID Funding	6,225	ordered in 2022, received 2023
1-0000-14500 6 x 4500 air bottles - 60 min	CAR Reserve	15,000	
1-0000-14500 6 x 2215 air bottles - 30 min	CAR Reserve	3,900	
1-0000-14500 2023 PPE (Bunker Gear, Gloves, Structural boots)	CAR Reserve	10,100	
1-0000-14500 Multigas detector (MSA 5x) and calibration kit	CAR Reserve	5,500	
1-0000-14500 Replace lifting air bags used for rescue	CAR Reserve	15,000	Has 15 yr life, now 30yrs old (double over)
1-0000-14500 Install and commision breathing air compressor	CAR Reserve	10,000	Pipes, filter, wiring and shut off switch, testing
1-0000-14600 Truck cap/ladder rack	CAR Reserve	8,500	ordered in 2022, ladder rack extra
Total Capital Project Costs		74,225	

RESERVE SUMMARY:	Fire Reserve	Capital Asset Repl	TOTAL
Opening Balance, Jan 1, 2023	102,400	45,720	148,120
Add: Contributions to Reserve	-	46,203	46,203
Less: Projects funded from Reserves	(7,400)	(68,000)	(75,400)
Projected Ending Balance, Dec 31, 2023	95,000	23,923	118,923

Fire Reserve - the purpose of this reserve is to fund projects in the Fire department. Any surplus or deficit in this department each year is transferred to or funded from the Fire Reserve.

Capital Asset Replacement Reserve Fund - this reserve fund is to be used for eligible capital expenditures as defined in the Tangible Capital Asset Policy. Each year the total amortization is deposited into this Reserve Fund.

Township of St. Joseph
2023 Approved Budget
POLICING SERVICES

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
REVENUE							
1-0420-44000	POA/CSPT Program Revenue	(8,000)	(3,195)	(4,805)	(6,000)	-25.0%	
TOTAL REVENUE		(8,000)	(3,195)	(4,805)	(6,000)	-25.0%	
EXPENSES							
Contracted Services							
1-0420-67000	Protection Policing Supplies	-	2,485	(2,485)	-		POA cost in 2022
1-0420-77000	Protection Policing Services	226,529	226,524	5	216,560	-4.4%	
TOTAL EXPENSES		226,529	229,009	(2,480)	216,560	-4.4%	
EXPENSES NET OF REVENUES		218,529	225,814	(7,285)	210,560	-3.6%	
TOTAL LEVY REQUIREMENT		218,529	225,814	(7,285)	210,560	-3.6%	Tax Levy Incr (Decr) (7,969)

<u>5 Year Trend in Policing Costs:</u>	<u>Year</u>	<u>Amount</u>	<u>\$ Change</u>	<u>% Change</u>	
	2019	251,744	(1,639)	-1%	
	2020	249,649	(2,095)	-1%	
	2021	237,107	(12,542)	-5%	
	2022	226,529	(10,578)	-4%	cost per property has been
	2023	216,560	(9,969)	-4%	declining each year

Township of St. Joseph
2023 Approved Budget
PROTECTION TO PERSONS & PROPERTY (Building/By-law/etc.)

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
REVENUE							
1-0440-48140	PPP Livestock Admin Fee	-	(50)	50	-	0.0%	
1-0440-48150	PPP Dog Licence Fees	(500)	(535)	35	(500)	0.0%	
1-0440-48100	PPP Building Permit Fees	(23,000)	(21,764)	(1,236)	(23,000)	0.0%	
TOTAL REVENUE		(23,500)	(22,349)	(1,151)	(23,500)	0.0%	
EXPENSES							
Wages & Benefits							
	CBO Wages & Benefits	19,155	14,869	4,286	17,640	-7.9%	
	BLE/AC/LE Wages & Benefits	2,405	1,908	497	2,155	-10.4%	
sub total Wages & Benefits		21,560	16,777	4,783	19,795	-8.2%	
Materials & Supplies							
1-0440-61500	Protection Advertising & Promotion	75	183	(108)	75	0.0%	
1-0440-60100	Protection CBO Conferences & Training	850	347	503	350	-58.8%	
1-0440-60200	Protection CBO Mileage	1,500	946	554	1,500	0.0%	
1-0440-68201	Protection CBO Supplies	150	89	61	110	-26.7%	
1-0440-60210	Protection Animal Control Officer Mileage	200	403	(203)	400	100.0%	
1-0440-68205	Protection Animal Control Supplies	250	246	5	250	0.0%	
1-0440-64300	Protection Pounds	100	-	100	-	-100.0%	
1-0440-60230	Protection BLE Mileage	200	94	106	200	0.0%	
1-0440-61030	Protection BLE Conferences & Training	-	-	-	515	-	
1-0440-69200	Protection BLE/AC/FV/LE Health & Safety	100	-	100	-	-100.0%	
1-0440-60220	Protection Livestock Evaluator Mileage	50	-	50	-	-100.0%	
1-0440-65020	Protection Livestock Evaluator Supplies	50	-	50	-	-100.0%	
sub total Materials & Supplies		3,525	2,307	1,218	3,400	-3.5%	
Contracted Services							
1-0440-78000	Protection Bylaw Animal Control Telephone	265	270	(5)	270	1.7%	
1-0440-78100	Protection CBO Telephone	400	299	101	400	0.0%	
sub total Contracted Services		665	569	97	670	0.7%	
TOTAL EXPENSES		25,750	19,652	6,098	23,865	-7.3%	
EXPENSES NET OF REVENUES		2,250	(2,697)	4,947	365	-83.8%	
Reserve/Reserve Fund Transfers							
<u>Transfers to/from Reserves</u>							
1-0000-31010	Working Reserve	-	-	-	-		Cannabis Fund (\$20k to date)
sub total Reserve/Res Fund Transfers		-	-	-	-	0.0%	
TOTAL LEVY REQUIREMENT		2,250	(2,697)	4,947	365	-83.8%	Tax Levy Incr (Decr) (1,885)

Township of St. Joseph
2023 Approved Budget
PROTECTION TO PERSONS & PROPERTY (Building/By-law/etc.)

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
		-	-	-			
	Building Dept Summary	Budget 2022	Actual 2022	Variance 2022	Budget 2023		
	PPP Building Permit Fees	(23,000)	(21,764)	(1,236)	(23,000)		
	CBO Wages & Benefits	19,155	14,869	4,286	17,640		
	Protection CBO Conferences & Training	850	347	503	350		
	Protection CBO Mileage	1,500	946	554	1,500		
	Protection CBO Supplies	150	89	61	110		
	Protection CBO Telephone	400	299	101	400		
	Net Building Dept Costs	(945)	(5,215)	4,270	(3,000)		
	Cost for Admin allocation	3,308	2,482	106	3,000		
	Net Building Costs - Reporting Purposes	2,363	(2,733)	4,376	-		

(surplus)

Township of St. Joseph
2023 Approved Budget
EMERGENCY PLANNING

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
EXPENSES							
Materials & Supplies							
1-0450-60100	PPP Emergency PI Training	400	-	400	-	-100.0%	Maint Agreement + Repairs
1-0450-68100	PPP Emergency PI Generator Maint & Repair	2,500	3,265	(765)	3,800	52.0%	
1-0450-68200	PPP Emergency PI Materials & Supplies	-	135	(135)	-	-	
sub total Materials & Supplies		2,900	3,401	(501)	3,800	31.0%	
Contracted Services							
1-0450-74010	PPP Emergency PI Reporting Services	650	650	-	650	0.0%	CEMC Services
1-0450-76000	PPP Emergency PI Contracted Services	1,000	1,119	(119)	1,120	12.0%	
sub total Contracted Services		1,650	1,769	(119)	1,770	7.3%	
Amortization Costs							
1-0450-92000	Amortization PPP Emergency Planning	3,260	3,260	-	3,260	0.0%	
sub total Amortization Costs		3,260	3,260	-	3,260	0.0%	
TOTAL EXPENSES		7,810	8,430	(620)	8,830	13.1%	
EXPENSES NET OF REVENUES		7,810	8,430	(620)	8,830	13.1%	
Tangible Capital Assets							
Amortization		(3,260)	(3,260)	-	(3,260)	0.0%	
sub total Tangible Capital Assets		(3,260)	(3,260)	-	(3,260)	0.0%	
Reserve/Reserve Fund Transfers							
1-0000-31015	Transfers to Capital Replacement	3,260	3,260	-	3,260	-	
sub total Reserve/Res Fund Transfers		3,260	3,260	-	3,260	0.0%	
TOTAL LEVY REQUIREMENT		7,810	8,430	(620)	8,830	13.1%	Tax Levy Incr (Decr) 1,020

RESERVE SUMMARY:	<u>Emerg Planning</u>	<u>Cap Asset Repl Emerg</u>	<u>TOTAL</u>
Opening Balance, Jan 1, 2023	2,000	47,864	49,864
Add: Contributions to Reserve		3,260	3,260
Less: Projects funded from Reserves		-	-
Projected Ending Balance, Dec 31, 2023	2,000	51,124	53,124

Emergency Planning Reserve - the purpose of this reserve is to fund costs of Emergency Planning

Capital Asset Replacement Reserve Fund - this reserve fund is to be used for eligible capital expenditures as defined in the Tangible Capital Asset Policy. Each year the total amortization is deposited into this Reserve Fund.

Township of St. Joseph
2023 Approved Budget
PUBLIC WORKS DEPARTMENT

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
REVENUE							
1-0614-43100	Federal Grants Employment	(2,100)	(2,100)	-	(2,170)	3.3%	Summer student funding
1-0613-48130	User Fees Aggregate Licence Fees Mun Share	(400)	(860)	460	(400)	0.0%	
1-0613-49690	Other Revenue (Scrap Metal Sales)	-	(4,154)	4,154	-	0.0%	
1-0614-47310	User Fees Roads Equip Rental/Contract Out	(14,000)	(11,981)	(2,019)	(14,000)	0.0%	
1-0614-47340	User Fees Roads Civic Addressing	(500)	(898)	398	(500)	0.0%	
1-0614-48110	User Fees Entrance Permits	(125)	(190)	65	(125)	0.0%	
1-0614-49850	Gain(Loss) on Disposal of Capital Asset	-	1,027	(1,027)	-	0.0%	
TOTAL REVENUE		(17,125)	(19,156)	2,031	(17,195)	0.4%	
EXPENSES							
Wages & Benefits							
1-0611-55000	Paved Roads Hourly Wages	9,475	9,723	(248)	11,290	19.2%	Trsr to Retirement Reserve
1-0611-58100	Paved Roads CPP	495	373	122	530	7.1%	
1-0611-58200	Paved Roads EI	180	181	(1)	220	22.2%	
1-0611-58300	Paved Roads WSIB	270	210	60	350	29.6%	
1-0611-58400	Paved Roads OMERS	635	623	12	930	46.5%	
1-0611-58500	Paved Roads Group Insurance	22,070	20,617	1,453	19,845	-10.1%	
1-0611-58600	Paved Roads EHT	185	191	(6)	220	18.9%	
1-0611-58700	Paved Roads Allowance for Sick Leave	2,500	2,557	(57)	1,800	-28.0%	
Paved Roads Hourly Wages and Benefits		35,810	34,476	1,334	35,185	-1.7%	
1-0612-55000	Unpaved Roads Hourly Wages	5,335	7,371	(2,036)	8,565	60.5%	
1-0612-58100	Unpaved Roads CPP	285	360	(75)	400	40.4%	
1-0612-58200	Unpaved Roads EI	100	139	(39)	165	65.0%	
1-0612-58300	Unpaved Roads WSIB	150	181	(31)	265	76.7%	
1-0612-58400	Unpaved Roads OMERS	450	578	(128)	705	56.7%	
1-0612-58600	Unpaved Roads EHT	105	145	(40)	170	61.9%	
Unpaved Roads Hourly Wages and Benefits		6,425	8,774	(2,349)	10,270	59.8%	
1-0613-55000	Roads Structures Hourly	3,055	1,147	1,908	3,520	15.2%	
1-0613-58100	Roads Structures CPP	150	44	106	155	3.3%	
1-0613-58200	Roads Structures EI	60	25	35	70	16.7%	
1-0613-58300	Roads Structures WSIB	85	11	75	110	29.4%	
1-0613-58400	Roads Structures OMERS	170	13	157	300	76.5%	
1-0613-58600	Roads Structures EHT	60	22	38	70	16.7%	
Roads Structures Hourly Wages and Benefits		3,580	1,261	2,319	4,225	18.0%	
1-0614-55000	Traffic & Roadside Hourly	83,955	94,322	(10,367)	91,370	8.8%	Incl Stats/Vac/Sick
1-0614-55012	Traffic & Roadside Discretionary Bonus	100	-	100	100	0.0%	
1-0614-58100	Traffic & Roadside CPP	4,355	3,855	500	4,375	0.5%	
1-0614-58200	Traffic & Roadside EI	1,560	1,617	(57)	1,730	10.9%	
1-0614-58300	Traffic & Roadside WSIB	2,405	1,635	770	2,785	15.8%	
1-0614-58400	Traffic & Roadside OMERS	5,580	6,042	(462)	7,535	35.0%	
1-0614-58600	Traffic & Roadside EHT	1,640	1,735	(95)	1,785	8.8%	
Traffic/Roadside Hourly Wages and Benefits		99,595	109,205	(9,610)	109,680	10.1%	
1-0615-55000	Roads Administration & Overhead Hourly Wages	30,590	31,474	(884)	35,290	15.4%	
1-0615-58100	Roads Administration & Overhead CPP	1,490	1,413	77	1,650	10.7%	
1-0615-58200	Roads Administration & Overhead EI	480	452	28	685	42.7%	
1-0615-58300	Roads Administration & Overhead WSIB	875	538	337	1,095	25.1%	
1-0615-58400	Roads Administration & Overhead OMERS	2,620	2,659	(39)	2,905	10.9%	
1-0615-58600	Roads Administration & Overhead EHT	595	615	(20)	690	16.0%	
Roads Admin/OH Hourly Wages and Benefits		36,650	37,150	(500)	42,315	15.5%	

Township of St. Joseph
2023 Approved Budget
PUBLIC WORKS DEPARTMENT

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
1-0621-55000	Winter Control Hourly Wages	47,240	43,663	3,577	47,055	-0.4%	
1-0621-58100	Winter Control CPP	2,480	1,916	564	2,200	-11.3%	
1-0621-58200	Winter Control EI	865	652	213	915	5.8%	
1-0621-58300	Winter Control WSIB	1,350	646	704	1,455	7.8%	
1-0621-58400	Winter Control OMERS	3,860	2,703	1,157	3,875	0.4%	
1-0621-58600	Winter Control EHT	920	754	166	920	0.0%	
	Winter Control Hourly Wages and Benefits	56,715	50,334	6,381	56,420	-0.5%	
1-0622-55000	Winter Control Sidewalks Hourly	1,995	2,632	(637)	2,900	45.4%	
1-0622-58100	Winter Control Sidewalks CPP	70	107	(37)	40	-42.9%	
1-0622-58200	Winter Control Sidewalks EI	45	59	(14)	65	44.4%	
1-0622-58300	Winter Control Sidewalks WSIB	55	67	(12)	90	63.6%	
1-0622-58400	Winter Control Sidewalks OMERS	10	-	10	-	-100.0%	
1-0622-58600	Winter Control Sidewalks EHT	40	51	(11)	55	37.5%	
	Winter Sidewalks Hourly Wages and Benefits	2,215	2,917	(702)	3,150	42.2%	
1-0630-55000	Interdepartmental PW Hourly	27,445	32,605	(5,160)	29,250	6.6%	
1-0630-58100	Interdepartmental PW CPP	1,430	1,318	112	1,370	-4.2%	
1-0630-58200	Interdepartmental PW EI	520	582	(62)	570	9.6%	
1-0630-58300	Interdepartmental PW WSIB	785	663	122	905	15.3%	
1-0630-58400	Interdepartmental PW OMERS	1,915	2,197	(282)	2,410	25.8%	
1-0630-58600	Interdepartmental PW EHT	535	640	(105)	570	6.5%	
	Interdepartment PW Hourly Wages and Benefits	32,630	38,004	(5,374)	35,075	7.5%	
	sub total Wages & Benefits	273,620	282,122	(8,502)	296,320	8.3%	
	Materials & Supplies						
1-0611-60100	Paved Roads Training	10,000	2,312	7,688	2,500	-75.0%	
1-0611-68050	Paved Roads Equipment/Projects	15,000	5,708	9,292	-	-100.0%	
1-0611-68500	Paved Roads Bridge & Culvert Maintenance	15,000	14,603	397	24,000	60.0%	
1-0611-68505	Paved Roads Bridge & Culvert Inspections	3,300	3,281	19	-	-100.0%	biennial inspection
1-0611-68530	Paved Roads Patching	7,000	7,145	(145)	7,000	0.0%	
1-0612-68510	Unpaved Roads Dust Control	20,000	20,194	(194)	22,000	10.0%	
1-0612-68530	Unpaved Roads Patching Gravel	30,000	1,098	28,902	34,000	13.3%	gravel for various locations
1-0613-61500	Roads Structures Advertising	200	37	163	200	0.0%	
1-0613-65500	Roads Structures Memberships	195	893	(698)	900	361.5%	EARSA/OGRA
1-0613-67010	Roads Structures Equip Fuel Oil Insurance Etc.	63,000	74,027	(11,027)	74,000	17.5%	increased gas prices
1-0613-68000	Roads Structures Office Supplies	400	121	279	400	0.0%	
1-0613-68050	Roads Structures Equipment/Projects	-	-	-	20,250	-	see project list below
1-0613-68100	Roads Structures Equipment Maint & Repairs	20,000	32,472	(12,472)	30,000	50.0%	increase based in last 2 years
1-0613-68300	Roads Structures Bldg/Garage Maint & Repairs	1,500	1,461	39	1,500	0.0%	
1-0613-68320	Roads Structures Sand/Salt Shed Maint & Rep	500	214	286	500	0.0%	
1-0613-68590	Roads Structures Small Tools	2,000	2,245	(245)	2,500	25.0%	
1-0613-70500	Roads Structures Licence Fees	2,330	2,128	202	2,330	0.0%	
1-0614-68050	Traffic & Roadside Equipment/Projects	20,000	5,845	14,155	15,000	-25.0%	see project list below
1-0614-68200	Traffic & Roadside Materials & Supplies	3,000	1,821	1,179	3,000	0.0%	
1-0614-68540	Traffic & Roadside Signs & Safety Devices	1,000	1,767	(767)	1,000	0.0%	
1-0614-68545	Traffic & Roadside Civic Addressing Signs	265	938	(673)	500	88.7%	
1-0614-69200	Traffic & Roadside Health & Safety	1,000	752	248	1,500	50.0%	
1-0621-67000	Winter Control Sand & Salt	20,000	16,760	3,240	20,000	0.0%	
1-0622-67000	Winter Control Sidewalks Maintenance	300	-	300	-	-100.0%	
	sub total Materials & Supplies	235,990	195,823	40,167	263,080	11.5%	

Township of St. Joseph
2023 Approved Budget
PUBLIC WORKS DEPARTMENT

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
Contracted Services							
1-0613-75000	Roads Structures Insurance	13,780	19,265	(5,485)	21,190	53.8%	indexed 10% from 2022 actuals
1-0613-78000	Roads Structures Telephone	2,500	3,187	(687)	2,500	0.0%	phone/cell phones, internet canc.
1-0613-79000	Roads Structures Garage OH Heat Power Ins	3,980	6,628	(2,648)	5,440	36.7%	indexed 4% from 2021/22 actuals
1-0650-73040	Roads Street Lighting	8,940	11,805	(2,865)	10,610	18.7%	indexed 4% from 2021/22 actuals
sub total Contracted Services		29,200	40,885	(11,685)	39,740	36.1%	
Services Fees/Rent/Lease							
1-0611-84000	Paved Roads Equipment Rentals	1,500	1,425	75	1,500	0.0%	
sub total Service Fees/Rents/Lease		1,500	1,425	75	1,500	0.0%	
Amortization Costs							
1-0611-92000	Amortization Roads Paved	213,904	218,190	(4,286)	230,665	7.8%	
1-0612-92000	Amortization Roads Unpaved	19,365	17,509	1,856	18,172	-6.2%	
1-0613-92000	Amortization Roads Structures	16,336	15,651	685	18,439	12.9%	
1-0614-92000	Amortization Roads Traffic and Roadside	17,861	17,177	685	19,165	7.3%	
1-0621-92000	Amortization Winter Control	13,221	12,537	685	13,862	4.8%	
1-0622-92000	Amortization Winter Control Sidewalks	357	357	-	357	0.1%	
1-0650-92000	Amortization Streetlighting	3,148	3,148	-	3,148	0.0%	
sub total Amortization Costs		284,192	284,568	(375)	303,807	6.9%	
TOTAL EXPENSES		824,502	804,822	19,681	904,447	9.7%	
EXPENSES NET OF REVENUES		807,377	785,666	21,712	887,252	9.9%	
Tangible Capital Assets							
Capital Projects		387,500	449,734	(62,234)	564,400	45.7%	see list below
less: Amortization		(284,192)	(284,568)	375	(303,807)	6.9%	
sub total Tangible Capital Assets		103,308	165,166	(61,859)	260,593	152.2%	
Funding for Tangible Capital Assets:							
Government Grants							
1-0611-43010	Federal Gas Tax Refund Roads Resurfacing	(78,654)	(78,654)	(0)	(82,073)	4.3%	
1-0611-45200	Ontario Tangible Capital OCIF Funding	(100,000)	(100,000)	-	(100,000)	0.0%	Annual formula based funding
1-0611-45200	Northern Ont Resource Dev Support (NORDS)	(97,000)	(103,043)	6,043	(91,150)	-6.0%	Year 2 of 5 years of funding
Transfers from Reserves							
1-0000-31015	Capital Asset Replacement Reserve	(111,846)	(168,037)	56,191	(291,177)	160.3%	see Capital Funding below
sub total Funding Tangible Capital Assets		(387,500)	(449,734)	62,234	(564,400)	45.7%	
Reserve/Reserve Fund Transfers:							
1-0000-31216	Road Improvement Reserve	-	-	-	(15,000)	-	for D Line carry over from 2022
1-0000-31015	Amortization transferred to CAR Reserve	284,192	284,568	(375)	303,807	6.9%	
sub total Reserve/Res Fund Transfers		284,192	284,568	(375)	288,807	1.6%	
TOTAL LEVY REQUIREMENT		807,377	785,666	21,712	872,252	8.0%	Tax Levy Incr (Decr) 64,875

Township of St. Joseph
2023 Approved Budget
PUBLIC WORKS DEPARTMENT

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
2023 EQUIPMENT & PROJECTS				Funding			
<u>Structures</u>							
1-0613-68050	Hot Water Pressure Washer				3,000		cost split with Fire Dept, total \$6,000
1-0613-68050	Security Cameras				1,250		cost split with Fire Dept, total \$2,500
1-0613-68050	Tires for Western Star truck				16,000		for 8 rear, 2 studded on rim front
Total Paved Roads Projects						20,250	
<u>Traffic & Roadside</u>							
1-0614-68050	Expand shoulders on D Line				15,000		carried over from 2022
Total Traffic & Roadside Projects						15,000	

Capital Projects and Funding Sources:		Budget	Gas Tax	OCIF/ NORDS	Capital Asset Reserve	Tax Levy Impact - Amort Exp
1-0000-14700	Sailors Encampment Drive	126,300	(82,073)		(44,227)	5,052
1-0000-14700	B Line Road - Llewellyn Beach to C Line	126,950		(100,000)	(26,950)	18,136
1-0000-14700	10th Side Road - Blind Line to D Line	91,150		(91,150)	-	13,021
<i>subtotal Road resurfacing</i>		344,400	(82,073)	(191,150)	(71,177)	36,209
1-0000-14400	Garage cement floor	40,000			(40,000)	800
1-0000-14500	Backhoe	230,000			(230,000)	11,500
1-0000-14500	less: trade in on old backhoe	(50,000)			50,000	(4,874)
TOTAL CAPITAL		564,400	(82,073)	(191,150)	(291,177)	43,635

RESERVE SUMMARY:		Roads Improvmt	Capital Asset Repl Roads	TOTAL
Opening Balance, Jan 1, 2023		360,141	956,676	1,316,817
Add: Contributions to Reserve - amortization		-	303,807	303,807
Less: Projects funded from Reserves (above)		(15,000)	(291,177)	(306,177)
Projected Ending Balance, Dec 31, 2023		345,141	969,306	1,314,447

Roads Improvement Reserve - the purpose of this reserve is to fund projects in the Public Works department. Any surplus or deficit in this department each year is transferred to or funded from the Roads Improvement Reserve. Proceeds of Shore Road Allowance sales are also transferred here.

Capital Asset Replacement Reserve Fund - this reserve fund is to be used for eligible capital expenditures as defined in the Tangible Capital Asset Policy. Each year the total amortization is deposited into this Reserve Fund.

Township of St. Joseph
2023 Approved Budget
WATER AND SEWER DEPARTMENT

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
REVENUE - SEWER SERVICES							
User Fees & Service Charges							
1-0811-47410	Sewer Coll User Fees	(107,885)	(106,946)	(940)	(108,498)	0.6%	with rate change below
1-0811-49100	Sewer Coll Penalties & Interest	(800)	(735)	(65)	(750)	-6.3%	
TOTAL REVENUE - SEWER SERVICES		(108,685)	(107,681)	(1,004)	(109,248)	0.5%	
EXPENSES - SEWER SERVICES							
Wages & Benefits Expenditures							
various	Sewer Collection Wages & Benefits	360	-	360	266	-26.1%	
various	Sewer Treatment Wages & Benefits	-	-	-	-	0.0%	
total Wages & Benefits		360	-	360	266	-26.1%	
Materials & Supplies Expenditures							
1-0811-68300	Sewer Coll Maintenance & Repairs	2,000	123	1,877	2,000	0.0%	spent \$455 to date
1-0812-68050	Sewer Treat Equipment/Projects	18,000	-	18,000	13,200	-26.7%	see project list below
1-0812-68200	Sewer Treat Materials & Supplies	-	3	(3)	-	-	
1-0812-68300	Sewer Treat Maint & Rep	-	1,937	(1,937)	1,942	-	
1-0812-69200	Sewer Treat Health & Safety	25	25	(0)	25	0.0%	
1-0812-70500	Sewer Treat Licence Fees	-	-	-	-	-	
total Materials & Supplies		20,025	2,088	17,937	17,167	-14.3%	
Contracted Services Expenditures							
1-0811-70500	Sewer Coll License Fees	-	200	(200)	200		
1-0812-75000	Sewer Treat Insurance	5,900	6,020	(120)	6,620	12.2%	index 10% from 2022 actuals
1-0811-76000	Sewer Coll Contracted Services	13,960	13,821	139	14,100	1.0%	PUC contract, incr 2% July 1
1-0812-76000	Sewer Treat Contracted Services	41,870	41,462	408	42,290	1.0%	PUC contract, incr 2% July 1
1-0812-78000	Sewer Treat Telephone/Internet	1,400	1,242	158	1,400	0.0%	
1-0811-79000	Sewer Coll Heat & Utilities	1,930	4,297	(2,367)	3,200	65.8%	index 4% from 2021/22 actuals
1-0812-79000	Sewer Treat Heat & Utilities	16,500	16,711	(211)	17,100	3.6%	index 4% from 2021/22 actuals
total Contracted Services		81,560	83,753	(2,193)	84,910	4.1%	
Service Fees/Rents/Leases Expenditures							
1-0811-85000	Sewer Coll PIL	340	337	3	350	2.9%	index 3% from 2022 actuals
1-0812-85000	Sewer Treat PIL	6,400	6,363	37	6,555	2.4%	index 3% from 2022 actuals
total Service Fees/Rents/Lease		6,740	6,700	40	6,905	2.4%	
TOTAL EXPENSES - SEWER SERVICES		108,685	92,541	16,144	109,248	0.5%	
REVENUE LESS EXPENSES - SEWER SERVICES		-	(15,140)	15,140	-	0.0%	Excluding Amortization
1-0812-68050	Capital Projects	-	-	-	30,600	-	see project list below
1-0000-14400	Sewer Plant Heat Pump System	16,390	20,753	(4,363)	-	-100.0%	
total Other Projects		16,390	20,753	(4,363)	30,600	-	
Reserve/Reserve Fund Transfers							
1-0000-31010	Funded from Working Reserve	(16,390)	(20,753)	4,363	-	-	Modernization Funding
1-0000-31015	Capital Projects funded from Sewer CAR Reserve	-	-	-	(30,600)	-	
total Transfers from Reserves		(16,390)	(20,753)	4,363	(30,600)	-	
(Surplus) Deficit - SEWER SERVICES		-	(15,140)	15,140	-	0.0%	

Township of St. Joseph
2023 Approved Budget
WATER AND SEWER DEPARTMENT

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
REVENUE - WATER SERVICES							
User Fees & Service Charges							
1-0814-47450	Water Dist User Fees	(129,050)	(128,027)	(1,024)	(129,777)	0.6%	with rate change below
1-0814-47465	Water Dist Water Connection/Frontage Fees	(200)	(350)	150	(350)	75.0%	
1-0814-49100	Water Dist Penalties & Interest	(800)	(662)	(138)	(700)	-12.5%	
TOTAL REVENUE - WATER SERVICES		(130,050)	(129,038)	(1,012)	(130,827)	0.6%	
EXPENSES - WATER SERVICES							
Wages & Benefits Expenditures							
various	Water Treatment Wages & Benefits	175	261	(86)	550	214.3%	
various	Water Distribution Wages & Benefits	1,755	2,159	(404)	2,250	28.2%	
total Wages & Benefits		1,930	2,419	(489)	2,800	45.1%	
Materials & Supplies Expenditures							
1-0813-68050	Water Treat Equipment/Projects	18,000	-	18,000	11,500	-36.1%	see project list below
1-0813-68200	Water Treat Materials & Supplies	-	31	(31)	-	-	
1-0813-68300	Water Treat Maintenance & Repairs	-	1,658	(1,658)	717	-	
1-0814-68300	Water Dist Maintenance & Repairs	6,800	3,785	3,015	6,800	0.0%	spent \$2,445 to date
total Materials & Supplies		24,825	5,499	19,326	19,042	-23.3%	
Contracted Services Expenditures							
1-0813-75000	Water Treat Insurance	5,900	6,020	(120)	6,625	12.3%	index 10% from 2022 actuals
1-0813-76000	Water Treat Contracted Services	69,790	69,104	686	70,490	1.0%	PUC contract, incr 2% July 1
1-0814-76000	Water Dist Contracted Services	13,960	13,821	139	14,100	1.0%	PUC contract, incr 2% July 1
1-0813-78000	Water Treat Telephone/Internet	1,400	1,444	(44)	1,400	0.0%	
1-0813-79000	Water Treat Heat & Utilities	6,030	9,669	(3,639)	8,040	33.3%	index 4% from 2021/22 actuals
1-0814-79000	Water Dist Heat & Utilities	3,715	7,520	(3,805)	5,770	55.3%	index 4% from 2021/22 actuals
total Contracted Services		100,795	107,577	(6,782)	106,425	5.6%	
Service Fees/Rents/Leases Expenditures							
1-0814-85000	Water Dist PIL	2,500	2,485	15	2,560	3.0%	index 3% from 2022 actuals
total Service Fees/Rents/Lease		2,500	2,485	15	2,560	2.4%	
TOTAL EXPENSES - WATER SERVICES		130,050	117,980	12,070	130,827	0.6%	
REVENUE LESS EXPENSES - WATER SERVICE		-	(11,058)	11,058	-	0.0%	Excluding Amortization
Capital Projects							
1-0813-68050	Water Plant Heat Pump System	22,150	19,386	2,764	81,600	-	see project list pg 3
total Other Projects		22,150	19,386	2,764	-	-100.0%	
Reserve/Reserve Fund Transfers							
1-0000-31015	Funded from CAR Reserve				(36,490)	-	
1-0000-31235	Funded from Water Reserve				(45,110)	-	
1-0000-31010	Funded from Working Reserve	(22,150)	(19,386)	(2,764)	-	-100.0%	Modernization Funding
total Transfers from Reserves		(22,150)	(19,386)	(2,764)	-	-100.0%	
Surplus/(Deficit) excluding Amortization		-	(11,058)	11,058	-	0.0%	

Township of St. Joseph
2023 Approved Budget
WATER AND SEWER DEPARTMENT

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
2023 SEWER SERVICES EQUIPMENT & PROJECTS							
Sewer Services Projects		<u>Funding:</u>					
	Backflow Preventer				User Fees	3,000	
	Other work to be done (air piping leaks, RBC drive work)				User Fees	10,200	
	Total Sewer Treatment Projects					13,200	
Sewer Services Capital Projects							
	Sewer Collection Lift Station Pump				CAR Reserve	30,600	
	Total Sewer Capital Projects					30,600	
2023 WATER SERVICES EQUIPMENT & PROJECTS							
Water Services Projects							
	Autodialer				User Fees	7,500	
	Ultrasonic Level Transducer				User Fees	4,000	
	Total Water Treatment Projects					11,500	
Water Services Capital Projects							
	Pressure Tank Replacement				CAR/Water Reserves	40,800	
	SCADA/PLC upgrade				CAR/Water Reserves	40,800	
	Total Water Capital Projects					81,600	

Approved Increase effective July 1 2023								
Current Water/Sewer Rates:	Monthly	Quarterly	Annual	Monthly	Quarterly	Annual	% Incr	Add'l Revenue
Sewer Services	41.50	124.50	498.00	43.00	129.00	516.00	3.6%	1,926
Water Services	44.50	133.50	534.00	46.00	138.00	552.00	3.4%	2,151
Total Billing	86.00	258.00	1,032.00	89.00	267.00	1,068.00	3.5%	4,077

RESERVE SUMMARY:	Sewer Services	CAR Sewer	Sewer Total	Water Services	CAR Water	Water Total
Opening Balance, Jan 1, 2023	190,220	45,535	235,755	238,892	36,490	275,383
Add: Contributions to Reserve (PIL)	6,905	-	6,905	2,560	-	2,560
Less: Projects funded from Reserves	-	(30,600)	(30,600)	(45,110)	(36,490)	(81,600)
Projected Ending Balance, Dec 31, 2023	197,125	14,935	212,060	196,343	-	196,343

Water Services and Sewer Services Reserves - the purpose of these reserves is to fund projects in the Water and Sewer departments. Any surplus or deficit in these department each year is transferred to or funded from the department's respective reserve.

Capital Asset Replacement Reserve Fund - this reserve fund is to be used for eligible capital expenditures as defined in the Tangible Capital Asset Policy. Unlike the other departments, the amortization for the Water and Sewer departments is not budgeted and there are no regular contributions to the Reserve Fund.

Amortization Costs (not included in budget)	2022 Estimate	2022 Actual	2022 Variance	2023 Estimate
1-0811-92000 Sewer Coll Amortization	51,389	51,389	-	51,886
1-0812-92000 Sewer Treat Amortization	50,191	50,191	-	50,191
1-0813-92000 Water Treat Amortization	38,584	38,584	-	41,848
1-0814-92000 Water Dist Amortization	30,469	30,469	-	30,469
total Unbudgeted Amortization Costs	170,633	170,633	-	174,394

Township of St. Joseph
2023 Approved Budget
LANDFILL SITE

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes
REVENUE							
1-0850-47480	User Fees Tipping Fees	(16,000)	(16,813)	813	(16,000)	0.0%	
1-0850-49690	Other Revenue General	(15,000)	(9,276)	(5,724)	(12,000)	-20.0%	Sale of scrap metal
1-0860-44050	Funding Recycling Program Stewardship Ont	(25,358)	(25,358)	-	(39,458)	55.6%	per 2023 Allocation
TOTAL REVENUE		(56,358)	(51,447)	(4,911)	(67,458)	19.7%	
EXPENSES							
Wages & Benefits							
1-0850-55000	Waste Disp Hourly Wages	41,315	37,976	3,339	40,375	-2.3%	
1-0850-58100	Waste Disp C.P.P.	1,005	815	190	1,985	97.5%	
1-0850-58200	Waste Disp E.I.	915	841	74	920	0.5%	
1-0850-58300	Waste Disp W.S.I.B.	1,180	723	457	1,250	5.9%	
1-0850-58600	Waste Disp Health Tax	805	741	64	790	-1.9%	
sub total Wages & Benefits		45,220	41,095	4,125	45,320	0.2%	cost for Sunday Oct-Dec add \$2600 annual would add \$8100
Materials & Supplies							
1-0850-60100	Waste Disp Training	-	-	-	1,130	-	Training for 6 staff
1-0850-61500	Waste Disp Advertising/Promotion	500	256	244	500	0.0%	
1-0850-68050	Waste Disp Equipment/Projects	2,000	-	2,000	38,755	1837.8%	see project list below
1-0850-68200	Waste Disp Materials & Supplies	1,600	1,469	131	1,600	0.0%	incl signage
1-0860-68200	Recycling Materials & Supplies	-	114	(114)	-	0.0%	
1-0850-68300	Waste Disp Repairs & Maintenance	1,000	-	1,000	1,000	0.0%	incl door repl
1-0850-68900	Waste Disp COVID Costs	100	25	75	-	-100.0%	incl in Materials & Supplies in 2023
1-0850-69200	Waste Disp Health & Safety	150	167	(17)	150	0.0%	
sub total Materials & Supplies		5,350	2,031	3,319	43,135	706.3%	
Contracted Services							
1-0850-72500	Waste Disp Contracted Service	13,000	12,987	13	13,000	0.0%	Pest control, Pinchin reporting
1-0850-75000	Waste Disp Insurance	230	196	34	220	-4.3%	indexed 10% from 2022 actuals
1-0850-76000	Waste Disp Future Closure Liability	5,000	30,220	(25,220)	5,000	0.0%	auditor adj to liability acct
1-0860-76000	Recycling Contracted Service	48,000	50,590	(2,590)	48,000	0.0%	1 less bin rental in 2023
1-0850-78000	Waste Disp Telephone	-	270	(270)	325	-	for staff cell phones
1-0850-79000	Waste Disp Heat & Utilities	-	184	(184)	185	-	
sub total Contracted Services		66,230	94,446	(28,216)	66,730	0.8%	
Services Fees/Rent/Lease							
1-0850-85000	Waste Disp PIL	1,779	1,770	9	1,823	2.5%	transfer to Landfill Reserve
sub total Service Fees/Rents/Lease		1,779	1,770	9	1,823	2.5%	
Amortization Costs							
1-0850-92000	Amortization Waste Disposal	8,655	7,855	800	8,655	0.0%	
sub total Amortization Costs		8,655	7,855	800	8,655	0.0%	
TOTAL EXPENSES		127,234	147,197	(19,963)	165,663	30.2%	
EXPENSES NET OF REVENUES		70,876	95,749	(24,874)	98,205	38.6%	

Township of St. Joseph
2023 Approved Budget
LANDFILL SITE

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes
Capital Assets							
1-0000-14300	Capital Projects	20,000	2,442	17,558	17,558	-12.2%	to finish Ramp for Steel Bin
	less: Amortization	(8,655)	(7,855)	(800)	(8,655)	0.0%	
	sub total Capital Assets	11,345	(5,412)	16,758	8,903	-21.5%	
Reserve/Reserve Fund Transfers							
1-0000-31015	Transfer to Capital Replacement (Amort)	8,655	7,855	800	8,655	0.0%	Pinchin Report/Business Plan
1-0000-31245	Transfer to Landfill Closure Reserve	10,000	10,000	-	10,000	0.0%	
1-0000-31010	Transfer from Working Reserve	(20,000)	(2,442)	(17,558)	(17,558)	-12.2%	
1-0000-31245	Transfer from Landfill Closure Reserve	-	-	-	(32,000)	-	
	sub total Reserve/Res Fund Transfers	(1,345)	15,413	(16,758)	(30,903)	2197.1%	
	TOTAL LEVY REQUIREMENT	80,876	105,750	(24,874)	76,205	-5.8%	Tax Levy Incr (Decr) (4,671)

2023 Projects		Funding Source:	
1-0850-68050	Pinchin Future Closure Cost Report (\$2,000 budgeted in 2022)	Reserve/Tax Levy	3,255
1-0850-68050	Roof replacement (materials only, to be done by PW staff + electrical)	Tax Levy	4,500
1-0850-68050	Surveillance Cameras	Tax Levy	1,000
	Landfill Business Plan	Reserve	30,000
	Total Landfill Equipment and Projects		38,755

RESERVE SUMMARY:	Landfill Reserve	Cap Asset Repl	TOTAL
Opening Balance, Jan 1, 2023	492,452	52,409	544,861
Add: Contributions to Reserve	11,823	8,655	20,478
Less: Projects funded from Reserves	(32,000)	-	(32,000)
Projected Ending Balance, Dec 31, 2023	472,275	61,064	533,339

Landfill Reserve - the purpose of this reserve is to set aside funds for the cost of developing a new landfill site when the current one is full. It can also be used to fund projects at the Landfill. Any surplus or deficit in this department each year is transferred to or funded from the Landfill Reserve.

Capital Asset Replacement Reserve Fund - this reserve fund is to be used for eligible capital expenditures as defined in the Tangible Capital Asset Policy. Each year the total amortization is deposited into this Reserve Fund.

Township of St. Joseph
2023 Approved Budget
SENIORS AND PERSONS WITH A DISABILITY SERVICES

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
REVENUES							
1-0721-42006	SS Management Prog Funding Ont Health	(290,557)	(290,556)	(1)	(308,395)	6.1%	per new MSAA
1-0727-42012	SS Diners Ont Health One Time Funding	(2,100)	(1,306)	(794)	-	-100.0%	One Time for exercise equip
1-0721-42400	SS Management Ontario Grants	(8,750)	(3,188)	(5,563)	(14,780)	68.9%	NOHFC Intern Funding
1-0727-43030	SS Management Federal Grants	(10,018)	(7,681)	(2,337)	(2,337)	-76.7%	New Horizons Grant
1-0726-42150	SS Meals On Wheels Other Funding	(9,000)	(7,250)	(1,750)	(13,500)	50.0%	funding from OCSA/ADSAB
1-0721-44040	SS Funding - Other Municipalities	(16,000)	(14,232)	(1,768)	(16,000)	0.0%	
1-0721-49680	SS Management Other Revenue	(150)	(265)	115	(3,203)	2035.3%	Sault College \$3,000
1-0725-47020	SS Client Serv Ext Exp Recovery	(250)	-	(250)	(250)	0.0%	
1-0726-47090	SS Meals On Wheels Service Recipient Pmts	(48,000)	(41,340)	(6,660)	(43,225)	-9.9%	increase in rates
1-0727-47090	SS Diners Service Recipient Pmts	(3,500)	(3,175)	(325)	(8,200)	134.3%	6 Diners in 2023 vs 1 in 2022
1-0728-47090	SS Transportation Service Recipient Pmts	(17,000)	(14,921)	(2,079)	(15,000)	-11.8%	
1-0729-47090	SS Day Out Service Recipient Pmts	(7,500)	(10,082)	2,582	(12,300)	64.0%	increased rates and participation
1-0721-47070	SS Management Donations Other	-	(1,000)	1,000	-	0.0%	
1-0721-47060	SS Management Individual Donations	(7,600)	(7,922)	322	(5,570)	-26.7%	
1-0726-47070	SS Meals On Wheels Donations	-	(120)	120	-	0.0%	
TOTAL REVENUE		(420,425)	(403,036)	(17,389)	(442,760)	5.3%	
EXPENSES							
Wages & Benefits							
1-0721-50000	SS Management Salaries	87,950	80,461	7,489	92,065	4.7%	
1-0721-55000	SS Management Hourly Wages	9,100	7,010	2,090	14,840	63.1%	Intern
1-0721-55010	SS Management Benefit Compensation	13,790	11,092	2,698	15,580	13.0%	
1-0721-58100	SS Management CPP	5,820	5,227	593	6,770	16.3%	
1-0721-58200	SS Management EI	2,085	1,829	256	2,385	14.4%	
1-0721-58300	SS Management WSIB	3,170	2,006	1,164	3,795	19.7%	
1-0721-58400	SS Management OMERS	9,125	8,115	1,010	11,025	20.8%	
1-0721-58500	SS Management Group Insurance	14,295	11,361	2,934	12,980	-9.2%	
1-0721-58600	SS Management EHT	2,160	1,915	245	2,390	10.6%	
SS Management Wages & Benefits		147,495	129,016	18,479	161,830	9.7%	
1-0724-55000	SS Bldg Maint Cust Hourly Wages	3,745	3,132	613	3,005	-19.8%	
1-0724-55010	SS Bldg Maint Benefit Compensation	340	227	113	190	-44.1%	
1-0724-58100	SS Bldg Maint CPP	165	121	44	150	-9.1%	
1-0724-58200	SS Bldg Maint EI	90	74	16	75	-16.7%	
1-0724-58300	SS Bldg Maint WSIB	115	62	53	100	-13.0%	
1-0724-58400	SS Bldg Maint OMERS	-	-	-	290	-	
1-0724-58600	SS Bldg Maint EHT	80	66	14	65	-18.8%	
SS Building Maintenance Wages & Benefits		4,535	3,682	853	3,875	-14.6%	
1-0726-55000	SS MOW Hourly Wages	15,100	16,785	(1,685)	15,975	5.8%	
1-0726-55010	SS MOW Benefit Compensation	1,535	2,565	(1,030)	1,020	-33.6%	
1-0726-58100	SS MOW CPP	780	865	(85)	850	9.0%	
1-0726-58200	SS MOW EI	370	429	(59)	390	5.4%	
1-0726-58300	SS MOW WSIB	475	419	56	525	10.5%	
1-0726-58400	SS MOW OMERS	-	-	-	1,045	-	
1-0726-58600	SS MOW EHT	325	378	(53)	330	1.5%	
SS Meals On Wheels Wages & Benefits		18,585	21,442	(2,857)	20,135	8.3%	
1-0727-50100	SS Exercise Program Casual Labour	2,545	1,250	1,295	2,670	4.9%	
1-0727-55000	SS Diners Hourly Wages	655	3,109	(2,454)	6,165	841.2%	
1-0727-55010	SS Diners Benefit Compensation	365	507	(142)	720	97.3%	

Township of St. Joseph
2023 Approved Budget
SENIORS AND PERSONS WITH A DISABILITY SERVICES

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
1-0727-58100	SS Diners CPP	20	165	(145)	250	1150.0%	
1-0727-58200	SS Diners EI	80	107	(27)	220	175.0%	
1-0727-58300	SS Diners WSIB	100	95	5	295	195.0%	
1-0727-58400	SS Diners OMERS	-	-	-	150	-	
1-0727-58600	SS Diners EHT	70	94	(24)	185	164.3%	
	SS Diners Wages & Benefits	3,835	5,328	(1,493)	10,655	177.8%	6 Diners in 2023 vs 1 in 2022
1-0728-50000	SS Transportation Wages	36,435	36,008	427	38,945	6.9%	
1-0728-55010	SS Transportation Benefit Compensation	5,295	5,737	(442)	5,660	6.9%	
1-0728-58100	SS Transportation CPP	2,180	2,213	(33)	2,445	12.2%	
1-0728-58200	SS Transportation EI	770	775	(5)	845	9.7%	
1-0728-58300	SS Transportation WSIB	1,195	857	338	1,385	15.9%	
1-0728-58400	SS Transportation OMERS	3,755	3,806	(51)	4,015	6.9%	
1-0728-58500	SS Transportation Group Insurance	6,740	6,575	165	6,305	-6.5%	
1-0728-58600	SS Transportation EHT	815	825	(10)	870	6.7%	
	SS Transportation Wages & Benefits	57,185	56,796	389	60,470	5.7%	
1-0729-55000	SS Day Out Hourly Wages	41,390	42,313	(923)	60,200	45.4%	
1-0729-55010	SS Day Out Benefit Compensation	2,690	5,409	(2,719)	3,855	43.3%	
1-0729-58100	SS Day Out CPP	2,180	2,404	(224)	3,455	58.5%	
1-0729-58200	SS Day Out EI	975	1,061	(86)	1,460	49.7%	
1-0729-58300	SS Day Out WSIB	1,260	1,168	92	1,985	57.5%	
1-0729-58400	SS Day Out OMERS	-	-	-	5,765	-	
1-0729-58600	SS Day Out EHT	860	935	(75)	1,250	45.3%	
	SS Day Out Wages & Benefits	49,355	53,290	(3,935)	77,970	58.0%	incr in staff funded by Ont Health
	sub total Wages & Benefits	280,990	269,553	11,437	334,935	19.2%	
	Materials & Supplies						
1-0721-61010	SS Management Postage	500	741	(241)	750	50.0%	
1-0721-61030	SS Management Training/Conference	600	3,343	(2,743)	600	0.0%	
1-0721-61501	SS Management Housekeeping Supplies	250	553	(303)	500	100.0%	
1-0721-62000	SS Management Bank Fees (Square)	-	-	-	500	-	
1-0721-62400	SS Management Travel & Mileage General	100	228	(128)	200	100.0%	
1-0721-63500	SS Management Building Maintenance	4,900	4,871	29	1,900	-61.2%	incl window for front office
1-0721-66020	SS Management Memberships & Subscriptions	400	400	-	550	37.5%	OCSA membership
1-0721-66500	SS Management Minor Equip Purch (<\$5K)	250	243	7	500	100.0%	
1-0721-68000	SS Management Office Supplies	700	891	(191)	900	28.6%	
1-0721-68255	SS Management Internet	1,345	1,355	(10)	1,540	14.5%	increase for Starlink
1-0721-68900	SS Management COVID Costs	600	573	27	-	-100.0%	
1-0721-69200	SS Management Health & Safety	600	323	277	300	-50.0%	
1-0721-69591	SS Management Other Gen Sundry Exp	275	168	107	200	-27.3%	
1-0721-69900	SS Management Building/Grounds Expenses	500	97	403	200	-60.0%	
1-0725-69593	SS Client Home/Yard Maintenance	6,000	2,968	3,032	3,000	-50.0%	
1-0726-62001	SS MOW Travel & Mileage Board	15,000	15,947	(947)	15,000	0.0%	
1-0726-65201	SS MOW Materials & Supplies Food	25,000	18,286	6,714	18,000	-28.0%	
1-0726-65501	SS MOW Dietary Supplies	1,800	815	985	3,800	111.1%	incl Legion hall rental
1-0726-68900	SS MOW COVID Costs	10,000	8,636	1,364	3,500	-65.0%	Funded by OCSA
1-0727-65202	SS Diners Mat & Supplies Food	2,500	2,431	69	4,500	80.0%	
1-0727-65502	SS Diners Dietary Supplies	300	1,942	(1,642)	2,000	566.7%	incl Legion hall rental
1-0727-62300	SS Diners Mileage	-	-	-	820	-	mileage for exercise class
1-0727-68050	SS Diners Equipment/Projects	10,018	7,681	2,337	2,337	-76.7%	Funded by New Horizons Grant

Township of St. Joseph
2023 Approved Budget
SENIORS AND PERSONS WITH A DISABILITY SERVICES

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
1-0727-68900	SS Diners COVID Costs	50	-	50	-	-100.0%	
1-0727-69591	SS Diners One Time Expenses	2,100	2,004	96	-	-100.0%	Funded by One Time Funding
1-0728-62003	SS Transp Travel & Mileage Program Del	30,000	20,913	9,087	21,000	-30.0%	based on 2022 actuals
1-0728-67010	SS Transp Vehicle Fuel and Mileage	600	356	244	200	-66.7%	costs for Algoma Manor van
1-0728-69591	SS Transp Other Gen Sundry		-	-	780	-	new desk
1-0729-62300	SS Day Out Mileage	3,536	3,091	445	4,260	20.5%	
1-0729-65203	SS Day Out Materials & Supplies Food	2,000	1,315	685	2,000	0.0%	
1-0729-65503	SS Day Out Dietary Supplies	450	407	43	400	-11.1%	
1-0729-68900	SS Day Out COVID Costs	100	-	100	-	-100.0%	
1-0729-69591	SS Day Out Sundry Exp	-	140	(140)	-	0.0%	
sub total Materials & Supplies		120,474	100,718	19,756	90,237	-25.1%	
Contracted Services							
1-0721-70500	SS Management License Fees	3,000	3,362	(362)	3,360	12.0%	Nesda, Microsoft
1-0721-71000	SS Management Equip Maint & Rep	500	-	500	-	-100.0%	
1-0721-71020	SS Management Telephone	2,400	2,108	292	2,100	-12.5%	
1-0721-71500	SS Management Audit Fees	1,400	1,633	(233)	1,650	17.9%	based on 2022 actuals
1-0721-72556	SS Management Maint Contr Serv Snow Removal	5,000	3,836	1,164	3,800	-24.0%	
1-0721-73050	SS Management Water & Sewer	2,065	2,064	1	2,065	0.0%	
1-0721-75000	SS Management Insurance	5,730	5,318	412	5,849	2.1%	indexed 10% from 2022 actuals
1-0721-75050	SS Management Administration Fees	6,795	9,622	(2,827)	10,565	55.5%	
1-0721-76000	SS Management Gen Contracted Services	1,050	1,361	(311)	1,465	39.5%	
1-0721-79000	SS Management Heat & Utilities	5,980	6,542	(562)	5,234	-12.5%	20% savings from heat pump
1-0721-79500	SS Management Volunteer Recognition	400	592	(192)	400	0.0%	
1-0721-77075	SS Management Advertising	200	1,227	(1,027)	400	100.0%	
1-0725-77075	SS Home Maintenance Advertising	80	-	80	80	0.0%	
1-0726-77071	SS MOW Advertising	80	327	(247)	80	0.0%	
1-0727-77072	SS Diners Advertising	80	-	80	80	0.0%	
1-0728-77073	SS Transportation Advertising	80	-	80	80	0.0%	
1-0729-77074	SS Day Out Advertising	80	184	(104)	80	0.0%	
sub total Contracted Services		34,920	38,176	(3,256)	37,288	6.8%	
TOTAL EXPENSES		436,384	408,448	27,936	462,460	6.0%	
NET EXPENSES (excl Unfunded Exp)		15,959	5,411	10,548	19,700	23.4%	Requested Twp contribution
Township of St Joseph request		for Intern			4,700		
		from Reserves (not used in 2022)			15,000		
		Total St Joseph			19,700		

Township of St. Joseph
2023 Approved Budget
SENIORS AND PERSONS WITH A DISABILITY SERVICES

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
less: Unfunded Expenses							
1-1223-68050	SS Non Funded Trefry Centre Projects	73,539	88,130	(14,591)	96,071	30.6%	Accessible Washroom
1-1223-43030	SS Non Funded Grants Federal	(25,055)	(25,055)	-	(84,576)	237.6%	Grant for Accessible Washroom
	Funded by Deferred Revenue	-	-	-	-	0.0%	
1-0000-31010	Funded by Working Reserve (COVID/Modernization)	(44,730)	(60,132)	15,402	-	-100.0%	
1-0000-31010	Funded by Working Reserve	-	-	-	(11,495)	-	for Accessible Washroom
1-0000-31010	Funded by Working Reserve	(15,000)	-	(15,000)	(15,000)	0.0%	for Pay Grid adj (not used in 2022)
1-1223-92000	Amortization Trefry	7,934	7,934	-	7,934	0.0%	Building Amortization
1-1223-76000	SS Non Funded General Contracted Services				4,000	-	Storycoaching
1-1223-58700	Seniors Services Allowance for Sick Leave	1,000	258	742	1,000	0.0%	
	sub total Unfunded Expenses	(2,312)	11,135	(13,447)	(2,066)	-10.7%	
Capital Assets							
1-0000-14400	Capital Projects	-	-	-	-	-	
	less: Amortization	(7,818)	(7,934)	116	(7,934)	39.9%	
	sub total Capital Assets	(7,818)	(7,934)	116	(7,934)	-109.6%	
Reserve/Reserve Fund Transfers							
1-0000-31015	Trans to Capital Replacement (Amortization)	7,818	7,934	(116)	7,934	39.9%	
	sub total Reserve/Res Fund Transfers	7,818	7,934	(116)	7,934	-115.5%	
	TOTAL LEVY REQUIREMENT	13,647	16,546	(2,899)	17,634	29.2%	Tax Levy Incr (Decr) 3,987

RESERVE SUMMARY:	Capital Asset Repl
Opening Balance, Jan 1, 2023	27,164
Add: Contributions to Reserve (amortization)	7,934
Less: Projects funded from Reserves	-
Projected Ending Balance, Dec 31, 2023	35,098

Capital Asset Replacement Reserve Fund - this reserve fund is to be used for eligible capital expenditures as defined in the Tangible Capital Asset Policy. Each year the total amortization is deposited into this Reserve Fund.

Township of St. Joseph
2023 Approved Budget
SENIORS AND PERSONS WITH A DISABILITY SERVICES

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
PSW Program - Funded by ADSAB							
REVENUES							
1-0722-42150	PSW Funding - ADSAB	(158,370)	(150,777)	(7,594)	(186,330)	17.7%	
1-0722-47090	PSW Service Recipient Payments	-	(9,872)	9,872	(4,000)	-	2022 was high from Bayshore
1-0722-47060	PSW Donations	-	(6,200)	6,200	-	-	will be fundraising but not sure of \$
1-0722-49690	PSW Other Revenue	-	(1,000)	1,000	-	-	
TOTAL REVENUES		(158,370)	(167,849)	9,479	(190,330)	20.2%	
EXPENSES							
1-0722-50000	SS PSW Salaries	-	-	-	-	0.0%	
1-0722-55000	SS PSW Wages	135,560	130,644	4,916	137,265	1.3%	
1-0722-55010	SS PSW Benefit Compensation	-	14,694	(14,694)	15,930	-	
1-0722-58100	SS PSW CPP	6,395	7,247	(852)	8,075	26.3%	
1-0722-58200	SS PSW EI	3,000	3,172	(172)	3,495	16.5%	
1-0722-58300	SS PSW WSIB	3,875	4,116	(241)	4,750	22.6%	
1-0722-58400	SS PSW OMERS	315	147	168	12,035	3720.6%	new in 2023
1-0722-58600	SS PSW EHT	2,645	2,799	(154)	2,990	13.0%	
PSW Wages and Benefits		151,790	162,819	(11,029)	184,540	21.6%	
PSW Supplies and Services							
1-0722-68200	PSW Materials & Supplies	2,000	65	1,935	2,000	0.0%	PPE, Cleaning Supplies
1-0722-68900	PSW COVID Costs	500	996	(496)	-	-100.0%	
1-0722-69591	PSW Other Expenses	-	813	(813)	-	-	
1-0722-70500	PSW License Fees	140	64	76	110	-21.4%	license for email address
1-0722-75050	PSW Administration Fees	2,000	2,000	-	2,000	0.0%	to Twp St Joseph
1-0722-77075	PSW Advertising and Promotion	1,500	288	1,212	1,000	-33.3%	
1-0722-71020	PSW Telephone	440	803	(363)	680	54.5%	
Total PSW Supplies and Services		6,580	5,029	1,551	5,790	-12.0%	
Total Expenses		158,370	167,849	(9,479)	190,330	20.2%	
Expenses Net of Revenues		-	-	-	-	0.0%	

Funding Summary:

Phase 2 received in 2021	201,470	
Phase 3 received in 2021	176,580	
Phase 4 received in 2022	98,347	
Phase 5	64,832	
Total Funding		541,229
Spent in 2021	72,504	
Spent in 2022	150,777	
Budget for 2023	186,330	
Total Spending		409,611
Estimated remaining at end of 2023		131,619

Township of St. Joseph
2023 Approved Budget
RECREATION DEPARTMENT

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes
REVENUE							
1-1633-43030	Rec Facilities OTH Grants Federal	(5,010)	(5,010)	-	-	-100.0%	Accessibility Grant OTH
1-1605-47825	User Fees Community Garden	(260)	(280)	20	(280)	7.7%	
1-1605-47830	User Fees Healthy Living	(1,200)	(986)	(214)	(700)	-41.7%	Makers Mkt, Harv of Artists
1-1621-47820	User Fees Rec Program Fees Baseball	(500)	(515)	15	(500)	0.0%	
1-1622-47820	User Fees Rec Program Fees Soccer	(600)	(735)	135	(700)	16.7%	
1-1632-47820	User Fees Rec Program Fees Skating	(200)	-	(200)	-	-100.0%	
1-1620-47832	User Fees Rec Fundraising	(500)	-	(500)	(500)	0.0%	Hilton Program Contribution
1-1633-47810	User Fees OTH Facility Rent	(1,500)	(1,913)	413	(1,900)	26.7%	
1-1620-47815	User Fees Tent Rentals	(500)	-	(500)	(500)	0.0%	
TOTAL REVENUE		(10,270)	(9,439)	(831)	(5,080)	142.8%	
EXPENSES							
Wages and Benefits							
1-1632-55000	Rec Facilities Rink Hourly Wages	10,305	6,897	3,408	10,510	2.0%	
1-1632-58100	Rec Facilities Rink C.P.P.	505	340	165	520	3.0%	
1-1632-58200	Rec Facilities Rink E.I.	230	153	77	240	4.3%	
1-1632-58300	Rec Facilities Rink W.S.I.B.	295	138	157	325	10.2%	
1-1632-58400	Rec Facilities Rink OMERS		-		720	-	
1-1632-58600	Rec Facilities Rink Health Tax	200	134	66	205	2.5%	
Rec Facilities Rink Wages and Benefits		11,535	7,663	3,872	12,520	8.5%	Rink attendants, snow removal
1-1633-55000	Rec Facilities OTH Hourly Wages	2,520	1,616	904	1,620	-35.7%	
1-1633-58100	Rec Facilities OTH C.P.P.	95	63	32	40	-57.9%	
1-1633-58200	Rec Facilities OTH E.I.	55	36	19	40	-27.3%	
1-1633-58300	Rec Facilities OTH W.S.I.B.	70	40	30	50	-28.6%	
1-1633-58400	Rec Facilities OTH OMERS				95	-	
1-1633-58600	Rec Facilities OTH Health Tax	50	32	18	30	-40.0%	
Rec Facilities OTH Wages and Benefits		2,790	1,787	1,003	1,875	-32.8%	Custodian, snow removal
sub total Wages and Benefits		14,325	9,450	4,875	14,395	0.5%	
Materials & Supplies							
1-1605-60100	Healthy Living Conferences & Training	150	-	150	-	-100.0%	Incl in Admin
1-1605-60200	Healthy Living Mileage & Travel Exp	250	29	221	-	-100.0%	Incl in Admin
1-1605-61500	Healthy Living Advertising & Promotion	275	209	66	200	-27.3%	Makers Mkt, Harv of Artists
1-1605-68200	Healthy Living Materials & Supplies	400	271	129	-	-100.0%	
1-1605-68260	Healthy Living Comm Garden Mat & Supplies	900	273	627	700	-22.2%	Repairs to beds
1-1605-68900	Healthy Living COVID Related Programs	500	-	500	-	-100.0%	
1-1620-68050	Rec Other Equipment & Projects	880	679	201	950	8.0%	see projects below
1-1620-68200	Rec Other Material & Supplies	600	171	429	950	58.3%	Incl Boat Parade
1-1621-68200	Rec Baseball Material & Supplies	490	165	325	565	15.3%	Bats, balls, uniforms, umpires
1-1622-68200	Rec Soccer Materials & Supplies	300	220	80	770	156.7%	Balls, uniforms, ref honorariums
1-1627-68200	Rec Pickleball Materials & Supplies	250	-	250	250	0.0%	
1-1632-61500	Rec Facilities Rink Advertising	125	218	(93)	200	60.0%	
1-1632-68100	Rec Facilities Rink Equip Maint & Repairs	650	147	503	400	-38.5%	
1-1632-68200	Rec Facilities Rink Materials & Supplies	700	341	359	500	-28.6%	

Township of St. Joseph
2023 Approved Budget
RECREATION DEPARTMENT

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes
1-1632-68300	Rec Facilities Rink Building Maint & Repairs	1,000	646	354	1,000	0.0%	
1-1633-68050	Rec Facilities Old Town Hall Projects	27,814	36,194	(8,380)	5,000	-82.0%	see projects below
1-1633-68200	Rec Facilities Old Town Hall Mat & Supplies	400	369	31	400	0.0%	
1-1633-68300	Rec Facilities Old Town Hall Building Maint	1,000	1,341	(341)	1,500	50.0%	
sub total Materials & Supplies		36,684	41,274	(4,590)	13,385	-63.5%	
Contracted Services							
1-1605-76000	Healthy Living General Contracted Serv	500	-	500	-	-100.0%	
1-1605-70500	Healthy Living License Fees	100	412	(312)	-	-100.0%	Incl in Admin
1-1632-75000	Rec Facilities Rink Insurance	1,340	1,244	96	1,370	2.2%	index 10% from 2022 actuals
1-1632-76000	Rec Facilities Rink Contracted Serv	200	-	200	-	-100.0%	
1-1632-79000	Rec Facilities Rink Heat & Utilities	3,320	4,984	(1,664)	4,250	28.0%	index 4% from 2021/22 actuals
1-1633-75000	Rec Facilities Old Town Hall Insurance	3,290	3,414	(124)	3,760	14.3%	index 10% from 2022 actuals
1-1633-79000	Rec Facilities Old Town Hall Heat & Utilities	5,270	6,616	(1,346)	5,290	0.4%	20% savings from heat pump
1-1634-75000	Rec Facilities Liability Insurance	6,490	6,597	(107)	7,260	11.9%	index 10% from 2022 actuals
sub total Contracted Services		20,510	23,267	(2,757)	21,930	6.9%	
Amortization Costs							
1-1634-92000	Amortization Rec Facilities	18,557	15,725	2,832	22,556	21.6%	
sub total Amortization Costs		18,557	15,725	2,832	22,556	21.6%	
TOTAL EXPENSES		90,076	89,716	360	72,266	-19.8%	
EXPENSES NET OF REVENUES		79,806	80,276	(470)	67,186	-15.8%	
Tangible Capital Assets							
Capital Projects							
1-0000-14300	Rink Board Replacement and light poles	70,000	38,572	31,428	38,572	-44.9%	Remaining cost, deposit pd 2022
	Amortization	(18,557)	(15,725)	(2,832)	(22,556)	21.6%	
sub total Tangible Capital Assets		51,443	22,847	28,596	16,016	-68.9%	
Reserve/Reserve Fund Transfers							
1-0000-31015	Transfers to Capital Replacement (Amort)	18,557	15,725	2,832	22,556	21.6%	
<u>Transfers to Other Reserves</u>							
1-0000-31273	Events Reserve Transfer	5,000	5,000	-	-	-100.0%	
1-0000-31271	Parks & Rec Reserve			-	5,000	-	set aside for OTH floor repl
<u>Plus: Transfers from Other Reserves</u>							
1-0000-31015	Rec CAR Reserve	(70,000)	(38,572)	(31,428)	(38,572)	-44.9%	Rink Boards
1-0000-31010	Working Reserve - Modernization Funding	(23,214)	(28,796)	5,582	-	-100.0%	OTH Heat Pump
1-0000-31271	Parks & Rec Reserve	(2,000)	-	(2,000)	(2,000)	0.0%	for window trim OTH
sub total Reserve/Res Fund Transfers		(71,657)	(46,643)	(25,014)	(13,016)	-81.8%	
TOTAL LEVY REQUIREMENT		59,592	56,480	3,112	70,186	17.8%	Tax Levy Incr (Decr) 10,594

Township of St. Joseph
2023 Approved Budget
RECREATION DEPARTMENT

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes
2022 Projects:				Funding	Amount		
<u>Recreation Projects</u>							
1-1620-68050	Tranter - 2 fixed basketball nets \$475 each			Tax Levy	950		
1-1620-68050	2 new large mobile soccer nets			Tax Levy	-	cut \$5000	
Total Recreation Projects					950		
<u>Old Town Hall Projects</u>							
1-1633-68050	New chairs OTH			Tax Levy	700	cut \$600	
1-1633-68050	New window trim OTH			Reserves \$2,000/Tax Levy \$2,000	4,000		
1-1633-68050	Washroom Floor repairs			Tax Levy	300		
Total Old Town Hall Projects					5,000		

2022 RESERVE SUMMARY:	<u>Parks & Rec</u>	<u>Rec Events</u>	<u>Cap Asset Repl Parks & Rec</u>	<u>TOTAL</u>
	Opening Balance, Jan 1, 2023	139,209	95,388	214,120
Add: Amortization	-	-	32,288	32,288
Add: Contributions to Reserve	5,000			5,000
Less: Projects funded from Reserve - Rec	(2,000)	-	(38,572)	(40,572)
Less: Projects funded from Reserve - Parks	(8,576)	-	(15,000)	(23,576)
Projected Ending Balance, Dec 31, 2023	133,633	95,388	192,836	421,857

Parks and Recreation Reserve - the purpose of this reserve is to fund projects in the Parks and Recreation departments. Any surplus or deficit in these department each year is transferred to or funded from the reserve.

Recreation Events Reserve - the purpose of this reserve is to fund the Recreation Events Committee. Any surplus or deficit from the events that the Committee hosts each year is transferred to or funded from the reserve.

Capital Asset Replacement Reserve Fund - this reserve fund is to be used for eligible capital expenditures as defined in the Tangible Capital Asset Policy. Each year the total amortization is deposited into this Reserve Fund.

Township of St. Joseph
2023 Approved Budget
RECREATION DEPARTMENT

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes
Recreation Events Committee							
1-1601-43030	Rec Events Go North Grants Federal	(12,099)	-	(12,099)		-100.0%	
1-1601-47070	Rec Events Go North Sponsorships	(7,900)	(8,500)	600	(7,500)	-5.1%	
1-1601-47835	Rec Events Go North Ticket Sales	(19,970)	(19,310)	(660)	(45,250)	126.6%	
1-1601-47836	Rec Events Go North Concession Sales	(5,061)	(7,158)	2,097	(10,500)	107.5%	
1-1601-47837	Rec Events Go North Booth Rentals	(1,200)	(894)	(306)	(1,000)	-16.7%	
1-1601-61500	Rec Events Go North Advertising/Promotion	3,320	2,621	699	5,240	57.8%	
1-1601-68200	Rec Events Go North Materials & Supplies	9,950	8,138	1,812	9,950	0.0%	
1-1601-76000	Rec Events Go North Contracted Services	32,960	30,555	2,405	49,060	48.8%	
	Go North Net Revenue	-	(19,506)	19,506	-	0.0%	
1-1600-47070	Rec Events Cttee Donations	-	(5)	5	-	0.0%	
1-1600-47835	Rec Events Cttee Ticket Sales	(750)	(708)	(42)	(750)	0.0%	JPT
1-1600-47836	Rec Events Cttee Concession Revenue	(50)	-	(50)	(50)	0.0%	
1-1600-61500	Rec Events Cttee Advertising & Promotion	75	44	31	75	0.0%	
1-1600-68200	Rec Events Cttee Materials & Supplies	50	-	50	50	0.0%	
1-1600-76000	Rec Events Cttee Contracted Services	675	652	23	675	0.0%	
	Just Passin' Through Net Revenue	-	(17)	17	-	0.0%	any actual surplus (deficit) is
Total Recreation Events		-	(19,523)	19,523	-	0.0%	funded from Events Reserve

Township of St. Joseph
2023 Approved Budget
PARKS DEPARTMENT

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes
REVENUE							
1-1610-42300	Parks Grants Ontario (ICIP)	(13,103)	(5,893)	(7,210)	(4,371)	-66.6%	for operating items under ICIP
1-1610-43300	Parks Grants Federal (ICIP)	(15,725)	(7,072)	(8,653)	(5,298)	-66.3%	for operating items under ICIP
1-1610-43100	Parks Grants Canada	(2,100)	(1,825)	(275)	(2,170)	3.3%	Student Summer Jobs Grant
1-1610-47810	Parks User Fees Facility Rentals (Centennial)	(700)	(1,268)	568	(1,500)	114.3%	
TOTAL REVENUE		(31,628)	(16,059)	(15,569)	(13,339)	-57.8%	
EXPENSES							
Wages and Benefits							
1-1610-55000	Parks Summer Programs Hourly Wages	6,555	9,220	(2,665)	7,905	20.6%	
1-1610-55012	Parks Summer Programs Discretionary Bonus	100	-	100	100	0.0%	
1-1610-58100	Parks Benefits C.P.P.	305	148	157	395	29.5%	
1-1610-58200	Parks Benefits E.I.	145	204	(59)	185	27.6%	
1-1610-58300	Parks W.S.I.B.	190	196	(6)	250	31.6%	
1-1610-58600	Parks Health Tax	130	180	(50)	155	19.2%	
sub total Parks Wages and Benefits		7,425	9,949	(2,524)	8,990	21.1%	
Materials & Supplies							
1-1610-60100	Parks Training/Conference	95	65	30	75	-21.1%	
1-1610-65000	Parks Materials & Supplies	400	472	(72)	400	0.0%	
1-1610-68050	Parks Equipment & Projects	25,950	8,840	17,110	26,285	1.3%	see list of projects below
1-1610-68050	Parks Equipment & Projects - ICIP	39,313	19,839	19,474	13,245	-66.3%	see list of projects below
1-1610-68100	Parks Equipment Maint & Repairs	500	-	500	200	-60.0%	
1-1610-68300	Parks Maint & Repairs	-	11	(11)	-	-	2021-10th SR Trail tree removal
1-1610-68310	Parks W. I. Park Mat & Supplies	1,800	820	980	1,000	-44.4%	
1-1610-68325	Parks Tranter Mat & Supplies	75	-	75	-	-100.0%	
1-1610-68330	Parks Stribling Park Mat & Supplies	500	9	491	500	0.0%	reopening washrooms
1-1610-68341	Parks Centennial Grounds Mat & Supplies	2,400	2,093	307	2,500	4.2%	
1-1610-68342	Parks Centennial Grounds Ball Fields Maint	2,800	698	2,102	2,000	-28.6%	
1-1610-68350	Parks Grass Mowing Mat & Supplies	200	181	19	200	0.0%	
1-1610-68360	Parks Cenotaph Mat & Supplies	200	-	200	200	0.0%	
1-1610-69200	Parks Health & Safety	100	25	75	100	0.0%	
sub total Materials & Supplies		74,333	33,054	41,279	46,705	-37.2%	
Contracted Services							
1-1610-75000	Parks Liability Insurance	4,150	3,481	669	3,830	-7.7%	indexed 10% from 2022 actuals
1-1610-79010	Parks W. I. Park Heat & Utilities	1,970	2,423	(453)	2,250	14.2%	indexed 4% from 2021/22 actuals
1-1610-79040	Parks Centennial Grounds Heat & Utilities	2,600	2,986	(386)	2,850	9.6%	indexed 4% from 2021/22 actuals
sub total Contracted Services		8,720	8,890	(170)	8,930	2.4%	
Amortization Costs							
1-1610-92000	Amortization Parks	13,213	9,012	4,201	9,732	-26.3%	
sub total Amortization Costs		13,213	9,012	4,201	9,732	-26.3%	
TOTAL EXPENSES		103,691	60,905	42,786	74,357	-28.3%	
EXPENSES NET OF REVENUES		72,063	44,846	27,217	61,018	-15.3%	

**Township of St. Joseph
2023 Approved Budget
PARKS DEPARTMENT**

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes
	Capital Assets						
	Capital Projects	205,965	52,973	152,992	138,555	-32.7%	see list of projects below
	Amortization	(13,213)	(9,012)	(4,201)	(9,732)	-26.3%	
	sub total Capital Assets	192,752	43,961	148,791	128,823	-33.2%	
	Funding for Capital:						
1-1610-45000	Parks Grants Ontario (ICIP)	(63,649)	(17,115)	(46,535)	(40,773)	-35.9%	
1-1610-46000	Parks Grants Federal (ICIP)	(76,386)	(20,541)	(55,845)	(49,422)	-35.3%	
	Parks & Recreation Reserve Fund	-	-	-	(33,360)	-	
1-0000-31015	Capital Asset Replacement Reserve	(65,930)	(15,318)	(50,612)	(15,000)	-77.2%	
	sub total Funding for Capital Assets	(205,965)	(52,973)	(152,992)	(138,555)	-32.7%	
	Reserve/Reserve Fund Transfers						
1-0000-31015	Transfers to Capital Repl (Amortization)	13,213	9,012	4,201	9,732	-26.3%	
	Less: Transfers from Reserves						
1-0000-31271	Parks & Rec Operating Reserve	(4,300)	(1,429)	(2,871)	(5,000)	16.3%	Projects funded from reserves
1-0000-22100	Parks & Rec Operating Reserve	(10,485)	(6,874)	(3,611)	(3,576)	-65.9%	Cent Grounds Hydroseed
	sub total Reserve/Res Fund Transfers	(1,572)	709	(2,281)	1,156	-173.5%	
	TOTAL LEVY REQUIREMENT	57,278	36,544	20,734	52,442	-8.4%	Tax Levy Incr (Decr) (4,836)

Township of St. Joseph
2023 Approved Budget
PARKS DEPARTMENT

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes
<u>2023 Projects</u>							
	Funding Source:				Amount		
1-1610-68050	Cent Gr - Arbourist Remove more dangerous branches				Tax Levy	1,200	
1-1610-68050	Cent Gr - New metal roofs corn booths				Tax Levy	-	cut \$1200
1-1610-68050	Cent Gr - New Lockable TP dispensers x15				Tax Levy	450	
1-1610-68050	Cent Gr - New toilets to replace cracked x 5				Tax Levy	850	
1-1610-68050	Cent Gr - Benches for 10th sideroad trail x 2				Tax Levy	1,200	cut one bench \$1200
1-1610-68050	Cent Gr - Water Refill Station for Canteen				Tax Levy	3,100	
1-1610-68050	Cent Gr - New Recycling Cans (rolling) 160 ea x 8				Tax Levy	1,280	
1-1610-68050	Cent Gr - Bird Spikes for Small Stage				Tax Levy	400	
1-1610-68050	Cent Gr - Net for Large Stage - (Pigeons) 20'x220' total				Tax Levy	1,540	
1-1610-68050	Cent Gr - New 4x4 posts for hand wash stations				Tax Levy	360	
1-1610-68050	Cent Gr - Trailhead signage new hiking/snowshoe trails				Reserves	200	deferred from 2022
1-1610-68050	Cent Gr - Paint ticket booths				Reserves	200	deferred from 2022
1-1610-68050	Cent Gr - Replace facia boards canteen				Reserves	100	deferred from 2022
1-1610-68050	Stribling - New jumbo tp dispenser lockable x 2				Tax Levy	60	
1-1610-68050	Stribling - New door for washrooms				Tax Levy	150	
1-1610-68050	Stribling - New toilet pedestals				Tax Levy/Reserve	1,475	\$1,000 deferred from 2022
1-1610-68050	Stribling - Park Loop trail signs				Reserves	1,000	
1-1610-68050	WI - Washroom Window & Counter Repairs, new dispense				Tax Levy	1,410	
1-1610-68050	WI - Gravel for parking lot (6 loads)				Tax Levy	1,800	
1-1610-68050	WI - Recycling Containers and signs for blue units				Tax Levy	2,460	
1-1610-68050	WI - Red paint for all play equipment				Tax Levy	200	
1-1610-68050	WI - West sign at parking lot - refresh				Tax Levy	500	
1-1610-68050	WI - Lumber for shade structure railing repairs				Tax Levy	300	
1-1610-68050	WI - New Motion Sensor switch washroom lights				Tax Levy	200	
1-1610-68050	WI - Buoy and Sign - No Boats				Tax Levy	800	
1-1610-68050	WI - Turf Repair				Tax Levy/Reserve	3,000	\$2,000 deferred from 2022
1-1610-68050	Tranter Park Play Structure roof paint				Reserves	500	deferred from 2022
1-1610-68050	Tranter Park - Recycling Container				Tax Levy	1,200	
1-1610-68050	Tranter Park - Seeding - White Clover for ball fields				Tax Levy	350	
						26,285	
1-1610-68050	Hydroseed for soccer fields				ICIP / Reserves	13,245	
						13,245	ICIP Total
<u>2023 Capital Projects</u>							
	Funding Source:				Amount		
1-0000-14300	Cent Gr. Fencing				ICIP / Reserves	18,000	
1-0000-14400	Cent Gr. Washrooms/Shower units				ICIP / Reserves	62,410	
1-0000-14400	Cent Gr. Shade structure for events				ICIP / Reserves	33,125	
1-0000-14400	Cent Gr. Screened Gazebo for events				ICIP / Reserves	10,020	
						123,555	ICIP Total
	Cent Gr - 2 Hand wash sinks (1 deferred from 2022)				Tax Levy/Reserve	15,000	\$7,500 deferred from 2022
						138,555	

Township of St. Joseph
2023 Approved Budget
MARINA

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
REVENUE							
1-1635-42700	Marina Grants Ontario	-	-	-	(180,000)	-	NOHFC for Building Repairs
1-1635-43030	Marina Grants Federal	(15,033)	(15,033)	-	-	-100.0%	Accessibility
1-1635-43100	Marina Grants Federal Employment	(4,200)	(3,795)	(405)	(4,340)	3.3%	Canada Summer Jobs
1-1635-47860	Marina User Fees Restaurant Rent	(9,000)	(6,257)	(2,743)	(22,200)	146.7%	per lease, net of taxes w/s
1-1635-47862	Marina User Fees Gas	(90,000)	(86,943)	(3,057)	(90,000)	0.0%	
1-1635-47866	Marina User Fees Oil	(400)	(256)	(144)	(400)	0.0%	
1-1635-47868	Marina User Fees Ice	(500)	(624)	124	(500)	0.0%	
1-1635-47870	Marina User Fees Pump Out	(300)	(110)	(190)	(150)	-50.0%	
1-1635-47874	Marina User Fees Chart Sales	(300)	(98)	(202)	(100)	-66.7%	
1-1635-47878	Marina User Fees Trans Dockage	(2,000)	(6,822)	4,822	(6,000)	200.0%	
1-1635-47882	Marina User Fees Seas Dockage	(25,000)	(16,521)	(8,479)	(20,000)	-20.0%	
1-1635-47884	Marina User Fees Ramp Rev	(2,000)	(1,932)	(68)	(2,000)	0.0%	
1-1635-47888	Marina User Fees Other	(200)	(741)	541	(400)	100.0%	
TOTAL REVENUE		(148,933)	(139,132)	(9,801)	(326,090)	119.0%	
EXPENSES							
Wages & Benefits							
1-1635-55000	Marina Hourly Wages	40,060	44,586	(4,526)	40,180	0.3%	updated to 2023 pay rates
1-1635-55012	Marina Discretionary Bonus	300	200	100	300	0.0%	
1-1635-58100	Marina CPP	1,275	1,529	(254)	1,550	21.6%	
1-1635-58200	Marina EI	895	991	(96)	925	3.4%	
1-1635-58300	Marina WSIB	1,155	919	236	1,255	8.7%	
1-1635-58600	Marina EHT	785	873	(88)	790	0.6%	
sub total Wages & Benefits		44,470	49,097	(4,627)	45,000	1.2%	higher in 2022 due to staffing levels
Materials & Supplies							
1-1635-60100	Marina Training/Conference Fees	600	495	105	600	0.0%	training for new staff
1-1635-60200	Marina Travel & Mileage	200	35	165	50	-75.0%	
1-1635-61500	Marina Advertising & Promotion	1,200	913	287	1,000	-16.7%	
1-1635-62505	Marina Gas	81,820	73,895	7,925	81,820	0.0%	revenue less 10%
1-1635-62600	Marina Oils	200	33	167	200	0.0%	
1-1635-65500	Marina Memberships & Subscriptions	600	600	-	600	0.0%	
1-1635-68050	Marina Equipment/Projects	59,692	44,137	15,555	267,740	348.5%	see project list below
1-1635-68200	Marina Materials & Supplies	3,500	2,836	664	5,000	42.9%	Incl list below \$3,750 + Uniforms
1-1635-68300	Marina Maint & Rep	15,000	10,914	4,086	10,000	-33.3%	Incl slip plumbing repairs
1-1635-68250	Marina Restaurant Maint & Rep	6,000	3,810	2,190	3,000		Incl Kitchen tiles (APH)
1-1635-68305	Marina Gawas Bay Wharf Maint & Rep	600	130	470	800	-	
1-1635-68307	Marina Stribling Point Wharf Maint & Rep	8,200	2,899	5,301	2,000	-75.6%	Pier repairs, additional floater
1-1635-68410	Marina Ice	300	419	(119)	300	0.0%	
1-1635-68900	Marina COVID Costs	100	-	100	-	-100.0%	
1-1635-69000	Marina C Line Wharf Maint & Rep	-	318	(318)	-	0.0%	
1-1635-69200	Marina Health & Safety	550	1,253	(703)	1,000	81.8%	
sub total Materials & Supplies		178,562	142,687	35,875	374,110	109.5%	
Contracted Services							
1-1635-70500	Marina Licence	200	151	49	200	0.0%	
1-1635-75000	Marina Insurance	7,010	6,301	709	6,930	-1.1%	10% Indexed from 2022 actual

Township of St. Joseph
2023 Approved Budget
MARINA

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
1-1635-76000	Marina Contracted Services	2,500	455	2,045	1,000	-60.0%	routine mtce/TSSA costs
1-1635-78000	Marina Telephone	2,000	2,070	(70)	2,000	0.0%	Incl payphone
1-1635-79000	Marina Heat & Utilities	5,320	6,659	(1,339)	6,100	14.7%	index 4% from 2021/2022 actual
1-1635-79100	Marina Rest Heat & Utilities	3,090	6,652	(3,562)	6,510	110.7%	index 4% from 2021/2022 actual
1-1635-84000	Marina Rest Equipment Rental	-	1,539	(1,539)	1,540	-	dishwasher rental
1-1635-85005	Marina Merchant Fees	2,500	3,072	(572)	3,000	20.0%	for Square fees
sub total Contracted Services		22,620	26,900	(4,280)	27,280	6.3%	
Amortization Costs							
1-1635-92000	Marina Amortization	57,630	29,224	28,407	75,346	30.7%	
sub total Amortization Costs		57,630	29,224	28,407	75,346	30.7%	
TOTAL EXPENSES		303,282	247,907	55,375	521,736	72.0%	
EXPENSES NET OF REVENUES		154,349	108,775	45,574	195,646	26.8%	
Capital Assets							
1-0000-14300	Capital Projects	787,258	856,291	(69,033)	370,560	-52.9%	see capital project list below
	Amortization	(57,630)	(29,224)	(28,407)	(75,346)	30.7%	
sub total Capital Assets		729,628	827,067	(97,439)	295,214	-59.5%	
Funding for Capital Assets:							
Government Grants							
1-1635-46000	Fed Nor	(23,442)	(23,442)	-	-	-100.0%	Pier at C Line dock
1-1635-46000	Fed Nor	(204,943)	(204,943)	-	-	-100.0%	Richards Landing Marina
1-1635-46000	ICIP - Federal	(80,000)	(80,000)	-	-	-100.0%	Richards Landing Marina
1-1635-45000	ICIP - Ontario	(20,000)	(20,000)	-	-	-100.0%	Richards Landing Marina
1-1635-45000	NOHFC	(253,239)	(234,113)	(19,126)	(19,126)	-92.4%	Richards Landing Marina
Transfers from Reserves							
1-0000-31015	Capital Asset Replacement	(57,338)	(57,244)	(94)	-	-100.0%	Pier at C Line dock
1-0000-31015	Capital Asset Replacement	(148,296)	(236,549)	88,253	(351,434)	137.0%	Richards Lndg Marina, Floating Dock
sub total Funding for Capital Assets		(787,258)	(856,291)	69,033	(370,560)	-52.9%	
Reserve/Reserve Fund Transfers							
1-0000-31015	Transfers to Capital Replacement (Amort)	57,630	29,224	28,407	75,346	30.7%	
Less: Transfers from Reserves							
1-0000-31010	Working Reserve (Modernization)	(39,000)	(20,939)	(18,061)	(20,000)	-	for lighthouse siding
sub total Reserve/Res Fund Transfers		18,630	8,285	10,346	55,346	197.1%	
TOTAL LEVY REQUIREMENT		115,349	87,836	27,514	175,646	52.3%	Tax Levy Incr (Decr) 60,297

Township of St. Joseph
2023 Approved Budget
MARINA

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
----------------	---------------------	-------------	-------------	---------------	----------------------	-----------------------	-------------------

Funding:

Total

2023 Richards Landing Marina Capital Project

1-0000-14300	Soft Cost (Design, Engineering)				15,200
1-0000-14300	Construction				343,820
				NOHFC Grant / CAR Reserve	359,020
	New floating dock for C Line			CAR Reserve	11,540
					370,560

2023 Projects

1-1635-68050	Membrane Roof Replacement				130,000
1-1635-68050	Roof HVAC replacement				37,000
1-1635-68050	Flooring Replacement				14,000
1-1635-68050	Foundation Grout Repair				51,000
	Total Marina Repair Project			NOHFC Grant /Tax Levy	232,000
				Reserve (Modernization)	20,000
1-1635-68050	Lighthouse Siding replacement			Tax Levy	1,115
1-1635-68050	Square Register			Tax Levy	8,625
1-1635-68050	Ground Penetrating scan			Tax Levy	6,000
1-1635-68050	Repl Boardwalk section by Boat Launch (50')			Tax Levy	6,000
					267,740

after NOHFC funding, the cost is \$52,000

- take a portion of this from CAR

Included in Marina Materials and Supplies:

1-1635-68200	Ashtray Receptacles (2)				300
1-1635-68200	New Weed Wacker				400
1-1635-68200	New Push Mower				250
1-1635-68200	Office upgrades Blinds/Coat Rack				200
1-1635-68200	Flagpole				200
1-1635-68200	Washroom garbage cans				700
1-1635-68200	New tap for water bottle filling				200
1-1635-68200	Extend fuel hose				900
					3,150

RESERVE SUMMARY:	<u>Capital Asset Repl</u>
Opening Balance, Jan 1, 2023	(118,724)
Add: Contributions to Reserve	75,346
Less: Projects funded from Reserves	(351,434)
Projected Ending Balance, Dec 31, 2023	(394,812)

Capital Asset Replacement Reserve Fund - this reserve fund is to be used for eligible capital expenditures as defined in the Tangible Capital Asset Policy. Each year the total amortization is deposited into this Reserve Fund.

**Township of St. Joseph
2023 Approved Budget**

OTHER CULTURAL / BOARD LEVIES

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
REVENUE							
1-1645-42700	Other Cultural Grants Ontario	-	(33,156)	33,156	(40,820)	-	NOHFC for Childrens Library
1-1645-43030	Other Cultural Grants Federal Other	(23,421)	(23,422)	1	-	-100.0%	Accessibility for Library
TOTAL REVENUE		(23,421)	(56,578)	33,157	(40,820)	74.3%	
EXPENSES							
Materials & Supplies							
1-1645-68050	Other Cultural Equipment/Projects	23,421	33,518	(10,097)	1,900	-91.9%	Repl banners on Richards St
1-1645-68200	Other Cultural Materials & Supplies	600	362	238	600	0.0%	Gen mtce/Ashtray receptacles
1-1645-68220	Other Cultural Childrens Library	61,450	40,335	21,115	60,355	-1.8%	Children's Library repairs
1-1645-75000	Other Cultural Insurance	6,607	5,675	932	6,243	-5.5%	10% index from 2022 actuals
1-1645-79000	Children's Library Water and Sewer	-	1,032	(1,032)	1,032	-	
sub total Materials & Supplies		92,078	80,922	11,156	70,130	-23.8%	
Board Levies							
1-1015-77005	Cemetery Board Levy	6,500	6,500	-	6,500	0.0%	
1-1015-77010	Library Board Levy	41,929	43,562	(1,633)	43,804	4.5%	
1-1015-77015	Museum Board Levy	15,333	15,333	-	15,333	0.0%	waiting for 2023 budget
1-1015-77020	Planning Board Levy	7,768	7,768	-	7,768	0.0%	waiting for 2023 budget
sub total Board Levies		71,530	73,163	(1,633)	73,405	2.6%	
Amortization Costs							
1-1645-92000	Amortization Other Cultural (Clock)	811	811	-	811	0.0%	
5-2592-92000	Amortization Museum	150	150	-	150	0.0%	
5-2593-92000	Amortization Library	1,367	1,367	-	1,367	0.0%	
sub total Amortization Costs		2,328	2,329	-	2,328	0.0%	
TOTAL EXPENSES		165,936	156,414	9,523	145,863	-12.1%	
EXPENSES NET OF REVENUES		142,515	99,836	42,680	105,043	-26.3%	
Capital Assets							
less: Amortization		(2,328)	(2,329)	-	(2,328)	0.0%	
sub total Capital Assets		(2,328)	(2,329)	-	(2,328)	0.0%	
Reserve/Reserve Fund Transfers							
1-0000-31015	Transfer to Capital Replacement (Amort)	2,328	2,329	-	2,328	0.0%	
1-0000-31015	Additional CAR transfer for Library	3,633	3,633	-	3,633	0.0%	to bring total to \$5,000
Transfers from Reserves							
1-0000-31278	Special Projects	(20,000)	-	(20,000)	-	-100.0%	was for Childrens Library
1-0000-31010	Working Reserve	(30,000)	(4,169)	(25,831)	(19,535)	-34.9%	Childrens Library after NOHFC
sub total Reserve/Res Fund Transfers		(44,039)	1,792	(45,831)	(13,574)	-69.2%	
TOTAL LEVY REQUIREMENT		96,148	99,299	(3,151)	89,141	-7.3%	Tax Levy Incr (Decr) (7,007)

**Township of St. Joseph
2023 Approved Budget**

OTHER CULTURAL / BOARD LEVIES

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
2022 Projects							
Other Cultural Equipment/Projects:							
1-1645-68050	Replace banners on Richards Street					1,900	
	<i>Total Other Cultural Projects</i>					1,900	
Children's Library Projects:							
					<u>Funding</u>		
1-1645-68220	Children's Library furnace replacement				Reserves	15,000	
1-1645-68220	Children's Library repairs				Reserves/NOHFC	45,355	
	<i>Total Children's Library Projects</i>					60,355	

<u>RESERVE SUMMARY:</u>	<u>Comm Impr'mt</u>	<u>Capital Asset Repl Other Cultural</u>	<u>Capital Asset Repl Library</u>	<u>Capital Asset Repl Museum</u>	<u>TOTAL</u>
Opening Balance, Jan 1, 2023	5,000	3,353	40,319	2,202	50,874
Add: Contributions to Reserve	-	811	5,000	150	5,961
Less: Projects funded from Reserves	-	-	-	-	-
Projected Ending Balance, Dec 31, 2023	5,000	4,164	45,319	2,352	56,836

Community Improvement Reserve - the purpose of this reserve is to fund community improvement projects

Capital Asset Replacement Reserve Fund - this reserve fund is to be used for eligible capital expenditures as defined in the Tangible Capital Asset Policy. Each year the total amortization is deposited into this Reserve Fund.

Township of St. Joseph
2023 Approved Budget
PLANNING & ECONOMIC DEVELOPMENT

Account Number	Account Description	Budget 2022	Actual 2022	Variance 2022	Approved Budget 2023	% Change 2022 to 2023	Budget Notes 2023
REVENUE							
1-1810-47910	User Fees Planning/Zoning App/Compl Fees	(1,000)	(1,035)	35	(1,000)	0.0%	
1-1820-49810	Solar Panels Power Generation Revenue	(15,000)	(15,289)	289	(15,000)	0.0%	
1-1820-49690	Internet Tower Revenue	(6,200)	(1,800)	(4,400)	-	-	NRN Agreeemt-Cent Grounds
TOTAL REVENUE		(22,200)	(18,124)	(4,076)	(16,000)	-27.9%	
Materials & Supplies							
1-1810-60100	Planning & EDC Training & Conferences	500	-	500	500	0.0%	
1-1810-61500	Planning & EDC Advertising	500	1,059	(559)	500	0.0%	Zoning Amendments
1-1810-65500	Planning & EDC Memberships	500	331	169	500	0.0%	
1-1810-68200	Planning & EDC Materials/Supplies	500	144	356	500	0.0%	Ownership Searches
1-1810-68204	Planning & EDC Veterinary Assistance Program	430	-	430	430	0.0%	
1-1820-68100	Solar Panel Equipment Maintenance & Repairs	2,500	3,714	(1,214)	1,000	-60.0%	
sub total Materials & Supplies		4,930	5,248	(318)	3,430	-30.4%	
Amortization Costs							
1-1820-92000	Amortization Costs Solar Panels	8,820	8,820	-	8,820	0.0%	
sub total Amortization Costs		8,820	8,820	-	8,820	0.0%	
TOTAL EXPENSES		13,750	14,068	(318)	12,250	-10.9%	
NET REVENUE LESS EXPENSES		(8,450)	(4,056)	(4,394)	(3,750)	-55.6%	
Capital Assets							
Amortization		(8,820)	(8,820)	-	(8,820)	0.0%	
sub total Capital Assets		(8,820)	(8,820)	-	(8,820)	0.0%	
Reserve/Reserve Fund Transfers							
1-0000-31015	Transfers to Capital Replacement	8,820	8,820	-	8,820	0.0%	
sub total Reserve/Res Fund Transfers		8,820	8,820	-	8,820	0.0%	
TOTAL LEVY REQUIREMENT		(8,450)	(4,056)	(4,394)	(3,750)	-55.6%	Tax Levy Incr (Decr) 4,700

RESERVE SUMMARY:	War of 1812	Cap Asset Repl (Solar)	TOTAL
Opening Balance, Jan 1, 2023	6,799	85,736	92,535
Add: Contributions to Reserve		8,820	8,820
Less: Projects funded from Reserves	-	-	-
Projected Ending Balance, Dec 31, 2023	6,799	94,556	101,355

War of 1812 Reserve - this reserve holds the remaining funds from the War of 1812 event in 2012.

Capital Asset Replacement Reserve Fund - this reserve fund is to be used for eligible capital expenditures as defined in the Tangible Capital Asset Policy. Each year the total amortization is deposited into this Reserve Fund.