

THE CORPORATION OF THE TOWNSHIP OF ST. JOSEPH  
SPECIAL COUNCIL MEETING - BUDGET  
**AGENDA**  
Wednesday, April 26, 2023 – 5:00 p.m.  
Council Chambers – 1669 Arthur Street, Richards Landing

1. Call to Order

2. Moment of Silent Reflection

3. Disclosure of Pecuniary Interest

4. Adoption of the previous minutes

a. Council Meeting

**Recommendation:** BE IT RESOLVED THAT the minutes of the Council meeting held on Wednesday, April 19, 2023, be adopted as circulated.

5. 2023 Proposed Budget Presentation

- Budget Highlights
- Assessment and Tax Growth
- Net Levy by Department
- Modernization Funding Update
- General Government
- External Transfers
- Policing
- Marina
- Parks
- Recreation
- Landfill
- Other Cultural/Board Levies
- Planning and Economic Development
- Administration
- Council
- Protection to Persons and Property
- Emergency Planning
- Water and Sewer
- Public Works
- Fire
- Dr. H.S. Trefry Memorial Centre

6. By-Laws

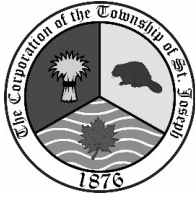
a. Confirmation

**Recommendation:** BE IT RESOLVED THAT leave be granted to introduce By-Law 2023-17 being a By-Law to confirm the proceedings of the Council meeting held on April 26th, 2023; and

THAT said by-law be passed in open Council on April 26th, 2023.

7. Adjournment

**Recommendation:** BE IT RESOLVED THAT this meeting of the Council of the Township of St. Joseph adjourn at \_\_\_\_\_ p.m. to meet again at 6:00 p.m. on Wednesday, May 3, 2023, or at the call of the chair.



**THE CORPORATION OF THE TOWNSHIP OF ST. JOSEPH**  
**COUNCIL MEETING**  
**MINUTES**  
**6:30 p.m. - Wednesday, April 19<sup>th</sup>, 2023**  
**Council Chambers – 1669 Arthur Street, Richards Landing**

| <b><u>Present</u></b>        |  |
|------------------------------|--|
| <b>Council</b>               | Mayor Jody Wildman<br>Councillor Steven Adams<br>Councillor Bryon Hall<br>Councillor Cameron Ross<br>Councillor Greg Senecal   |
| <b>Staff</b>                 | Amanda Richardson, Clerk Administrator<br>Erica Pollock, Treasurer<br>Susanne Musso-Rains, Manager Seniors and Persons with a Disability Services<br>Dan See, Superintendent of Public Works |
| <b>Members of the Public</b> | Marion Bentley<br>Barbara Pavelich   |

**1. Call to Order**

Mayor Wildman called the meeting to order at 6:30 p.m.

**2. Moment of Silent Reflection**

**3. Disclosure of Pecuniary Interest**

**4. New Business and Discussion Items**

- a. Landfill Hours – to be reviewed prior to October 2023.

**5. Adoption of the previous minutes**

- a. Regular Council Meeting – April 5<sup>th</sup>, 2023

Resolution #2023 - 97

Moved By: Cameron Ross

Seconded By: Greg Senecal

BE IT RESOLVED THAT the minutes of the Council meeting held on Wednesday, April 5<sup>th</sup>, 2023, be adopted as amended.

Carried.

**6. Accounts**

Resolution # 2023 - 98

Moved By: Steven Adams

Seconded By: Bryon Hall

BE IT RESOLVED THAT the Cheque Register dated April 19<sup>th</sup>, 2023, in the amount of \$230,993.99 be approved as presented.

Carried.

**7. Presentations**

- a. 2023 Draft Budget Presentations:  
Seniors and Persons with a Disability Services – Susanne Musso-Rains, Erica Pollock  
Public Works – Dan See, Erica Pollock

**8. Closed Session**

Resolution # 2023 - 99

Moved By: Bryon Hall

Seconded By: Greg Senecal

BE IT RESOLVED THAT Council proceed into Closed Session at 8:48 p.m. in accordance with Section 239 of the Municipal Act to discuss personal matters about an identifiable individual, including municipal or local board employees

- a. 2022 Performance Evaluation Result Summary  
Carried.

Resolution #2023 - 100

Moved By: Steven Adams

Seconded By: Cameron Ross

BE IT RESOLVED THAT Council does rise from Closed Session at 9:43 p.m.  
Carried.

Resolution #2023 - 101

Moved By: Bryon Hall

Seconded By: Steven Adams

BE IT RESOLVED THAT the 2022 annual summary of staff performance evaluations be received for information, and

That Council authorizes the pay rates for 2023 based on the municipality's salary grid placement criteria and management recommendations.

Carried.

Resolution #2023 – 102

Moved By: Cameron Ross

Seconded By: Greg Senecal

BE IT RESOLVED THAT the report from the Clerk Administrator regarding Landfill Attendants be received for information, and

That the positions be offered to the individuals named in the report at Job Class 1 Level 1 & 3 respectively.

Carried.

**9. Staff and Committee Reports**

- a. **Funding Application Request (ADSAB)**

Resolution #2023 - 103

Moved By: Bryon Hall

Seconded By: Steven Adams

BE IT RESOLVED THAT the report from the Clerk Administrator regarding the Algoma District Services Administration Board (ADSAB) funding application for the Meals on Wheels Program and the PSW Outreach Program be received; and

That council approves staff to apply to ADSAB Homelessness Prevention Plan for funding support for both programs.  
Carried.

**b. Integrity Commissioner Report – 2022**

Resolution #2023 - 104

Moved By: Steven Adams

Seconded By: Bryon Hall

BE IT RESOLVED THAT the report from Ironside Consulting Services regarding the annual integrity commissioner report for the period covering March 3, 2022, 2020 to March 17, 2023, be received for information.

Carried.

**c. Cemetery Committee Minutes**

Resolution #2023 - 105

Moved By: Bryon Hall

Seconded By: Greg Senecal

BE IT RESOLVED THAT the draft budget and minutes from the March 22, 2023, Cemetery Board meeting be received for information, and

That Council include the Cemetery Board's 2023 levy request in budget deliberations.

Carried.

**d. Marina Committee Minutes**

Resolution #2023 – 106

Moved By: Steven Adams

Seconded By: Cameron Ross

BE IT RESOLVED THAT the minutes from the March 27, 2023, Marina Committee meeting be received for information, and

That Council approves the 5% increase in service fees for the 2023 season.

Carried.

**e. Flexible Work Hour Trial Proposal**

Resolution #2023 - 107

Moved By: Greg Senecal

Seconded By: Bryon Hall

BE IT RESOLVED THAT the report from the Clerk Administrator regarding flexible work hours for the Administrative and Trefry offices be received, and

That Council approves the proposed flexible working hour schedule on a trial basis from May through October 2023, to be reviewed at 3 and 6 months.

Carried.

**10. Addendum - Staff & Committee Reports**

**a. Application for funding – Experience Ontario 2023 for the Go North Music Festival**

Resolution #2023 - 108

Moved By: Steven Adams

Seconded By: Bryon Hall

BE IT RESOLVED THAT the report from the Community Projects Coordinator regarding Application to Experience Ontario 2023 for the Go North Music Festival be received; and

That Council authorizes staff to apply for the Experience Ontario 2023 funding from the Ministry of Heritage, Sport, Tourism and Culture Industries for the 2023 Go North Music Festival; and

That Council commits to funding any deficits for the Go North Music Festival from the Events Reserve if funding requests are declined.

Carried.

b. Disposal of Surplus Rink Board System

Resolution #2023 - 109

Moved By: Cameron Ross

Seconded By: Greg Senecal

BE IT RESOLVED THAT the report from the Clerk Administrator regarding declaring the existing rink board system as surplus be received, and

That Council authorizes staff to advertise the sale in two lots, and that the highest bid be accepted.

Carried.

## 11. Correspondence

a. **St. Joseph Island Planning Board Notice of Application for Consent (Campement D'Ours Island)**

Resolution #2023 - 110

Moved By: Bryon Hall

Seconded By: Greg Senecal

BE IT RESOLVED THAT the report from the Clerk Administrator regarding the notice of application for consent for Campement D'Ours Island be received for information, and That Council has no objections to the application.

Carried.

## 12. By-Laws

a. Resolution #2023 - 111

Moved By: Steven Adams

Seconded By: Bryon Hall

Road Classification By-Law

BE IT RESOLVED THAT leave be granted to introduce By-Law 2023-XX being a By-Law to Inventory and Classify Highways, and

THAT said by-law be passed in open Council on April 19<sup>th</sup>, 2023.

Deferred.

b. Assumption By-Law – Canoe Point Road

Resolution #2023 - 112

Moved By: Bryon Hall

Seconded By: Greg Senecal

BE IT RESOLVED THAT leave be granted to introduce By-Law 2023-15 being a By-Law to assume for public use and establish as public streets parcels of land conveyed to the municipality, and  
THAT said by-law be passed in open Council on April 19<sup>th</sup>, 2023.  
Carried.

c. Confirmation

Resolution #2023 - 113

Moved By: Steven Adams

Seconded By: Greg Senecal

BE IT RESOLVED THAT leave be granted to introduce By-Law 2023-16 being a By-Law to confirm the proceedings of the Council meeting held on April 19<sup>th</sup>, 2023; and  
THAT said by-law be passed in open Council on April 19<sup>th</sup>, 2023.  
Carried.

**13. Adjournment**

Resolution #2023 - 114

Moved By: Greg Senecal

Seconded By: Bryon Hall

BE IT RESOLVED THAT this meeting of the Council of the Township of St. Joseph adjourn at 10:16 p.m. to meet again at 5:00 p.m. on Wednesday, April 26<sup>th</sup>, 2023, or at the call of the chair.  
Carried.

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Joseph Wildman, Mayor

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Amanda Richardson, Clerk Administrator

# TOWNSHIP OF ST JOSEPH

## 2023 DRAFT BUDGET

APRIL 26, 2023









# Township of St Joseph

## 2023 Draft Budget

### Table of Contents

|  |           |
|--|-----------|
| Budget Highlights                      | 1         |
| Assessment and Tax Growth              | 2 - 3     |
| Net Levy by Department                 | 4         |
| COVID and Modernization Funding Update | 5         |
| General Government                     | 6 - 7     |
| External Transfers                     | 8         |
| Policing                               | 9         |
| Marina                                 | 10 - 12   |
| Parks                                  | 13 - 15   |
| Recreation                             | 16 - 18   |
| Landfill                               | 19 - 20   |
| Other Cultural / Board Levies          | 21 - 22   |
| Planning & Economic Development        | 23        |
| Administration                         | 24 - 26   |
| Council                                | 27        |
| Protection to Persons and Property     | 28        |
| Emergency Planning                     | 29        |
| Public Works                           | 30 - 32   |
| Fire                                   | 33 - 34   |
| Dr. H.S. Trefry Memorial Centre        | 35 - 37   |
| PSW Pilot Program                      | 38        |
| Water and Sewer                        | to follow |



**TOWNSHIP OF ST JOSEPH  
2023 Draft Budget Highlights**

**Assessment / Tax Levy Summary:**

- Assessment growth from 2022 to 2023 is 1.8%, just over \$4 million. The tax levy impact of this growth is \$37,189 (i.e. if the tax rate for 2023 were to remain the same as the 2022 rate, this assessment growth would generate another \$37,189 in tax revenue)
- the proposed budget has a tax rate increase of 5.2%, and a tax levy increase of 6.9% or \$152,563 (from \$2,201,464 to \$2,354,027) in 2023.
- for consideration: a 1% tax rate change is approximately \$22,500 in tax levy

**Funding Considerations:**

- the Modernization Funding from 2019 of \$343,200 has not all been used. At the end of 2022, there is still \$82,756 remaining. The draft budget includes \$57,908 in projects to be funded from this. There is still another \$24,848 remaining.
- COVID Funding in the amount of \$173,467 was received in 2020 and 2021 and \$6,225 of this funding is remaining. This will be used for SCBA masks for the Fire Department in 2023.

**Capital Projects Proposed:**

- **the Capital budget includes \$1.25 million of projects including:**
  - Public Works Road Surfacing - Sailors Encampment Surfacing (\$126,300), 10th Side Road resurfacing (\$91,150), and B Line resurfacing (\$126,950). Most of these costs are funded from grants, including the Canada Community-Building Fund (CCBF, formerly called the Federal Gas Tax), Ontario Community Infrastructure Fund (OCIF) and the Northern Ontario Resource Development Support Fund (NORDS)
  - Public Works Equipment - Backhoe (\$230,000 less anticipated trade in of \$50,000)
  - Public Works Buildings - Cement Floor for Garage (\$40,000)
  - Completing the construction of a ramp at the Landfill for the steel bins (\$17,558)
  - Fire Dept - SCBA Masks (\$6,225), Air bottles (\$18,900), PPE (\$10,100), Multigas detector (\$5,500), lifting air bags (\$15,000), commissioning the SCBA Breathing Air Compressor purchased in 2022 (\$10,000), Equipment for Pick Up Truck (\$8,500)
- **the proposed budget also includes capital rehabilitation projects including:**
  - Rehabilitation of the Richards Landing Marina (\$359,020) , funded in part by the Northern Ontario Heritage Fund Corporation (NOHFC)
  - Replacement of the floating dock at the C Line (\$11,540)
  - Continuing the rehabilitation of the Centennial Grounds (\$123,555) funded by the Investing in Canada Infrastructure Program (ICIP)
  - Replacement of 2 handwashing sinks at the Centennial Grounds (\$15,000)
  - Replacement of Rink Boards at Tranter Park (\$38,572 in 2023, \$38,572 in 2022)
- **the proposed budget also includes other non-capital rehabilitation projects including:**
  - Foundation repairs and replacement of the roof, HVAC, and flooring at the Richards Landing Marina building (\$232,000), funded by NOHFC
  - Replacing the siding at the Marina Lighthouse (\$20,000)
  - Children's Library siding and other repairs (\$45,355) and furnace replacement (\$15,000)

**OMERS Changes:**

- As of January 1, 2023, all part-time employees became eligible to join the OMERS pension. Enrollment is optional and most of the part-time employees have enrolled. The budget for the Township contributions for part-time employees in 2023 is \$12,800. This includes the impact on the Trefry Centre budget, which is \$8,700. This excludes the PSWs since their benefits are covered by ADSAB funding.



## TOWNSHIP OF ST JOSEPH

2023 vs 2022 Year to Year Assessment Growth

|                                 | 2023                         | 2022                         | \$        | %      | Growth Change                                    | Assessment Change                         |
|---------------------------------|------------------------------|------------------------------|-----------|--------|--|---|
|                                 | Assessment per Returned Roll | Assessment per Returned Roll | Change    | Change | Supplementary / Omit / Write Off / ARB Decisions | Year 7 of 2016 Assessment Update Phase In |
| <b>Residential</b>              | 214,744,100                  | 210,898,100                  | 3,846,000 | 1.8%   | 3,846,000  | -   |
| <b>Multi Residential</b>        | 682,000                      | 682,000                      | -         | 0.0%   | -  | -   |
| <b>Commercial **</b>            | 2,962,500                    | 3,220,700                    | (258,200) | -8.7%  | (258,200)  | -   |
| <b>Commercial Vacant/Excess</b> | 35,500                       | 42,500                       | (7,000)   | -19.7% | (7,000)  | -   |
| <b>Industrial</b>               | 360,200                      | 360,200                      | -         | 0.0%   | -  | -   |
| <b>Farmland</b>                 | 9,178,400                    | 8,690,100                    | 488,300   | 0.0%   | 488,300  | -   |
| <b>Managed Forest</b>           | 170,200                      | 170,200                      | -         | 0.0%   | -  | -   |
| <b>TOTAL</b>                    | 228,132,900                  | 224,063,800                  | 4,069,100 | 1.8%   | 4,069,100  | -   |

Summary is prepared from information from OPTA (Ontario Property Tax Analysis division of Ministry of Finance)



**TOWNSHIP OF ST JOSEPH**  
2023 vs 2022 Year to Year Tax Growth

|                                 | 2022              | 2023                | 2022            | 2023                   | 2023                                   | 2023              | 2022              |
|---------------------------------|-------------------|---------------------|-----------------|------------------------|--|-------------------|-------------------|
|                                 | Township Tax Rate | Notional Tax Rate * | Actual Tax Levy | Taxes using 2022 Rates | \$ Tax Growth                          | % Tax Levy Growth | % Tax Levy Growth |
| <b>Residential</b>              | 0.01010927        | 0.00994133          | \$ 2,132,026    | \$ 2,170,906           | \$ 38,880                              |                   |                   |
| <b>Multi Residential</b>        | 0.01010927        | 0.00994133          | \$ 6,895        | \$ 6,895               | -                                      |                   |                   |
| <b>Commercial</b>               | 0.01112020        | 0.01093547          | \$ 35,815       | \$ 32,944              | \$ (2,871)                             |                   |                   |
| <b>Commercial Vacant/Excess</b> | 0.00778414        | 0.00765483          | \$ 330          | \$ 276                 | (54)                                   |                   |                   |
| <b>Industrial</b>               | 0.01112020        | 0.01093547          | \$ 4,005        | \$ 4,005               | \$ 0                                   |                   |                   |
| <b>Farmland</b>                 | 0.00252732        | 0.00248533          | \$ 21,963       | \$ 23,197              | \$ 1,234                               |                   |                   |
| <b>Managed Forests</b>          | 0.00252732        | 0.00248533          | \$ 430          | \$ 430                 | \$ 0                                   |                   |                   |
| <b>TOTAL</b>                    |                   |                     | \$ 2,201,464    | \$ 2,238,653           | \$ 37,189                              | 1.7%              | 1.4%              |
|                                 |                   |                     |                 |                        | <b>Tax Impact of Assessment Growth</b> |                   |                   |

\* Notional tax rates express the 2022 budget levy divided by the revised assessment values for 2023. In other words the tax rate would we use to generate the same tax dollars in 2023 as we did in 2022 (\$2,201,464).

This rate would be a 1.7% decrease from the 2022 tax rate.



**TOWNSHIP OF ST JOSEPH**  
**2023 Draft Budget**  
**Net Tax Levy By Department**

| <b>Department</b>                 | <b>2023 Budget</b> | <b>2022 Budget</b> | <b>\$ Change</b> | <b>% Change</b> | <b>Comments</b>                                       |
|-----------------------------------|--------------------|--------------------|------------------|-----------------|---|
| 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                           | 37,481             | 30,200             | 7,281            | 24.1%           | Includes conference table and chairs                  |
| ADMINISTRATION DEPARTMENT         | 557,520            | 541,155            | 16,365           | 3.0%            |   |
| 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        | 121,205            | 80,876             | 40,329           | 49.9%           | Includes \$45,000 Reserve contribution for power      |
| DR HS TREFRY MEMORIAL CENTRE      | 13,634             | 13,647             | (13)             | -0.1%           |   |
| RECREATION / HEALTHY LIVING       | 75,786             | 59,592             | 16,194           | 27.2%           | In 2022, projects were funded from Reserve (COVID)    |
| PARKS DEPARTMENT                  | 54,842             | 57,278             | (2,436)          | -4.3%           |   |
| 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                |
| <b>GRAND TOTAL NET LEVY</b>       | <b>2,354,027</b>   | <b>2,201,464</b>   | <b>152,563</b>   | <b>6.9%</b>     | Tax Levy total increase from 2022                     |

**TAX RATE IMPACT**

**5.2%** Tax Rate change from 2022

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

**COVID Funding**

|   |                  |
|---|------------------|
| Received in 2020                          | 137,300          |
| Received in 2021                          | 36,167           |
| <b>Total COVID Funding Received</b>       | <b>173,467</b>   |
| Funding used in 2020                      | (44,345)         |
| Funding used in 2021                      | (30,604)         |
| Funding used in 2022                      | (92,292)         |
| <b>Total Costs to Date</b>                | <b>(167,241)</b> |
| <b>Balance available as of Jan 1 2023</b> | <b>6,226</b>     |
| <b>2023 Budget Items</b>                  |                  |
| Fire Dept - 8 SCBA masks                  | (6,226)          |
| <b>Total Budget for 2023</b>              | <b>(6,226)</b>   |
| <b>Remaining COVID Funding</b>            | <b>-</b>         |

**Modernization Funding**

|   |                 |
|---|-----------------|
| Received in 2019                          | 343,200         |
| Used for Excavator in 2019                | (175,000)       |
| Funding used in 2022                      | (85,444)        |
| <b>Balance available as of Jan 1 2023</b> | <b>82,756</b>   |
| <b>2023 Budget Items</b>                  |                 |
| Energy Audits (4 facilities)              | (20,350)        |
| Landfill Ramp                             | (17,558)        |
| Lighthouse Siding replacement             | (20,000)        |
| <b>Total Budget for 2023</b>              | <b>(57,908)</b> |
| <b>Remaining Modernization Funding</b>    | <b>24,848</b>   |

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

| Line # | Account Description                     | Actual 2021      | Budget 2022      | Actual 2022      | Variance 2022   | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes 2023                              |
|--------|---|------------------|------------------|------------------|-----------------|-------------------|-----------------------|--|
| 1      | <b>TAXATION REVENUE</b>                 |                  |                  |                  |                 |                   |                       |  |
| 2      | General Levy                            | 2,117,528        | 2,201,464        | 2,201,464        | -               | 2,354,027         | 6.9%                  | Proposed Tax Levy                              |
| 3      | Supplementary General Levy              | 37,853           | -                | 29,913           | (29,913)        | -                 | -                     |  |
| 4      | Tax Write Offs/Rebates General          | (9,725)          | -                | (2,975)          | 2,975           | -                 | -                     |  |
| 5      | Gen Gov't Taxation PIL Provincial       | 2,514            | 2,564            | 2,576            | (12)            | 2,654             | 3.5%                  | MNR/MTO  |
| 6      | Gen Gov't Taxation PIL Federal          | 1,311            | 1,337            | 1,334            | 3               | 1,374             | 2.8%                  | Ranges/Lighthouse                              |
| 7      | Gen Gov't Taxation PIL Utilities        | 10,796           | 11,019           | 10,955           | 64              | 11,283            | 2.4%                  | Transfer to W/S & Landfill Reserves            |
| 8      | <b>GRANT REVENUE</b>                    |                  |                  |                  |                 |                   |                       |  |
| 9      | Gen Gov't Grants Ontario (OMPF)         | 699,000          | 685,200          | 685,200          | -               | 751,900           | 9.7%                  |  |
| 10     | Gen Gov't Grants Ontario (COVID)        | 36,167           | -                | -                | -               | -                 | -                     |  |
| 11     | <b>LICENCES PERMITS &amp; RENTS</b>     |                  |                  |                  |                 |                   |                       |  |
| 12     | Other Revenue Trailer Licences          | 120              | 100              | 140              | (40)            | 100               | 0.0%                  |  |
| 13     | Other Revenue Lottery Licence           | 51               | 200              | 507              | (307)           | 200               | 0.0%                  |  |
| 14     | <b>INTEREST &amp; PENALTIES</b>         |                  |                  |                  |                 |                   |                       |  |
| 15     | Other Revenue Penalty/Interest On Taxes | 37,434           | 34,000           | 38,807           | (4,807)         | 34,000            | 0.0%                  |  |
| 16     | Other Rev Penalty/Interest WO on Taxes  | (2,764)          | -                | -                | -               | -                 | -                     |  |
| 17     | <b>INVESTMENT INCOME</b>                |                  |                  |                  |                 |                   |                       |  |
| 18     | Other Revenue Bank Interest             | 32,001           | 30,000           | 68,242           | (38,242)        | 60,000            | 100.0%                | On Savings/General Res Invest                  |
| 19     | Other Rev CAR Reserve Fund Interest     | 26,297           | 25,000           | 34,281           | (9,281)         | 30,000            | 20.0%                 | Transfer to Reserve Fund                       |
| 20     | <b>FEES &amp; SERVICE CHARGES</b>       |                  |                  |                  |                 |                   |                       |  |
| 21     | Other Revenue Administration Fees       | 500              | 2,000            | 2,500            | (500)           | 2,000             | 0.0%                  | SRA Admin Fees                                 |
| 22     | Other Revenue General                   | 72               | 200              | 70               | 130             | 200               | 0.0%                  |  |
| 23     | <b>OTHER REVENUE</b>                    |                  |                  |                  |                 |                   |                       |  |
| 24     | Shore Allowance Sales                   | 53,261           | -                | 7,304            | (7,304)         | -                 | -                     | Transfer to Roads Reserve                      |
| 25     | Recovery of Doubtful Tax Accounts       | 13,648           | -                | -                | -               | -                 | -                     |  |
| 26     | <b>TOTAL REVENUE</b>                    | <b>3,056,065</b> | <b>2,993,084</b> | <b>3,080,318</b> | <b>(87,234)</b> | <b>3,247,738</b>  | <b>8.5%</b>           |  |
| 27     |   |                  |                  |                  |                 |                   |                       |  |
| 28     | <b>TOTAL REVENUES</b>                   | <b>3,056,065</b> | <b>2,993,084</b> | <b>3,080,318</b> | <b>(87,234)</b> | <b>3,247,738</b>  | <b>8.5%</b>           |  |
| 29     |   |                  |                  |                  |                 |                   |                       |  |
| 30     | <b>Reserve/Reserve Fund Transfers</b>   |                  |                  |                  |                 |                   |                       |  |
| 31     | <u>Less: Transfers to Reserves</u>      |                  |                  |                  |                 |                   |                       |  |
| 32     | CAR Reserve - Interest                  | (26,297)         | (25,000)         | (34,281)         | 9,281           | (30,000)          | 150.0%                | Transfer of interest                           |
| 33     | PIL Transfers - Water/sewer, landfill   | (10,796)         | (11,019)         | (10,955)         | (64)            | (11,283)          | 3.4%                  | Transfer to W/S & Landfill Reserves            |
| 34     | Roads Impr Reserve - SRA Sales          | (53,261)         | -                | (7,304)          | 7,304           | -                 | -                     | Transfer to Roads Reserve                      |
| 35     | <b>Net Reserve Transfers</b>            | <b>(90,355)</b>  | <b>(36,019)</b>  | <b>(52,540)</b>  | <b>16,521</b>   | <b>(41,283)</b>   | <b>77.7%</b>          |  |
| 36     |   |                  |                  |                  |                 |                   |                       |  |
| 37     | <b>NET GENERAL GOVERNMENT</b>           | <b>2,965,711</b> | <b>2,957,065</b> | <b>3,027,778</b> | <b>(70,713)</b> | <b>3,206,455</b>  | <b>11.1%</b>          |  |
| 38     |   |                  |                  |                  |                 |                   |                       |  |
| 39     | <b>REVENUE EXCLUDING TAX LEVY</b>       | <b>848,182</b>   | <b>755,601</b>   | <b>826,314</b>   | <b>(70,713)</b> | <b>852,428</b>    | <b>10.75%</b>         | <b>Tax Levy Incr (Decr)</b><br><b>(96,827)</b> |

Increase in Revenue = Decrease in Levy

|    | Working Capital                            | Special Projects | TOTAL    |  |
|----|--|------------------|----------|--|
| 41 | <b>RESERVE SUMMARY (GENERAL RESERVES):</b> |                  |          |  |
| 42 | 806,510                                    | 194,901          | -        | Opening Balance, Jan 1, 2023                     |
| 43 | -  | -                | -        | Add: Contributions to Reserve                    |
| 42 | (57,908)                                   | -                | -        | Less: Projects Funded from Modernization Funding |
| 43 | (6,225)                                    | -                | -        | Less: Projects Funded from COVID Funding         |
| 44 | (34,214)                                   | -                | -        | Less: Other Costs Funded from Reserves           |
| 45 | <b>708,163</b>                             | <b>194,901</b>   | <b>-</b> | Projected Ending Balance, Dec 31, 2023           |



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

46

47 **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.

48 **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.

49

| 50 | <b>Trend in OMPF Funding for past 5 years:</b> |                |                  |                 |
|----|--|----------------|------------------|-----------------|
|    |  | <b>Funding</b> | <b>\$ Change</b> | <b>% Change</b> |
| 52 | 2019   | 684,200        | 3,200            | 0.5%            |
| 53 | 2020   | 686,600        | 2,400            | 0.4%            |
| 54 | 2021   | 699,000        | 12,400           | 1.8%            |
| 55 | 2022   | 685,200        | (13,800)         | -2.0%           |
| 56 | 2023   | 751,900        | 66,700           | 9.7%            |

**Township of St. Joseph**  
**2023 Draft Budget**  
EXTERNAL TRANSFERS

| Line # | Account Description                         | Actual 2021    | Budget 2022    | Actual 2022    | Variance 2022 | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes 2023           |
|--------|---|----------------|----------------|----------------|---------------|-------------------|-----------------------|-----------------------------|
| 1      | <b>EXPENSES</b>                             |                |                |                |               |                   |                       |                             |
| 2      | Ext Trans Land Ambulance Services           | 352,466        | 356,858        | 356,858        | -             | 373,348           |                       |                             |
| 3      | Ext Trans Ontario Works                     | 107,876        | 104,962        | 104,962        | -             | 108,087           |                       |                             |
| 4      | Ext Trans Childrens Services                | 57,175         | 58,001         | 58,001         | -             | 60,466            |                       |                             |
| 5      | Ext Trans Social Housing                    | 227,981        | 232,172        | 232,172        | -             | 243,030           |                       |                             |
| 6      | sub total ADSAB Levy                        | 745,498        | 751,993        | 751,993        | -             | 784,931           | 4.4%                  |                             |
| 7      |   |                |                |                |               |                   |                       |                             |
| 8      | Ext Trans Algoma Health Unit                | 45,352         | 49,887         | 49,887         | -             | 57,666            | 15.6%                 |                             |
| 9      | Ext Trans CARHS Committee Expenses          | -              | 4,433          | 4,433          | -             | -                 |                       | transfer of CAHRS funds     |
| 10     | Ext Trans Physician Recruitment             | -              | 2,480          | 2,480          | -             | 2,852             | 15.0%                 | \$2 per person to MMHA      |
| 11     | <b>TOTAL EXPENSES</b>                       | <b>790,850</b> | <b>808,793</b> | <b>808,793</b> | <b>-</b>      | <b>845,449</b>    | <b>4.5%</b>           |                             |
| 12     |   |                |                |                |               |                   |                       |                             |
| 13     | <b>EXPENSES NET OF REVENUES</b>             | <b>790,850</b> | <b>808,793</b> | <b>808,793</b> | <b>-</b>      | <b>845,449</b>    | <b>4.5%</b>           |                             |
| 14     |   |                |                |                |               |                   |                       |                             |
| 15     | <b>Reserve/Reserve Fund Transfers</b>       |                |                |                |               |                   |                       |                             |
| 16     | <u>Transfers from Reserves</u>              |                |                |                |               |                   |                       |                             |
| 17     | CARHS Committee Reserve                     | -              | (4,433)        | (4,433)        |               | -                 |                       |                             |
| 18     | <b>sub total Reserve/Res Fund Transfers</b> | <b>-</b>       | <b>(4,433)</b> | <b>(4,433)</b> | <b>-</b>      | <b>-</b>          | <b>-</b>              |                             |
| 19     |   |                |                |                |               |                   |                       | <b>Tax Levy Incr (Decr)</b> |
| 20     | <b>TOTAL LEVY REQUIREMENT</b>               | <b>790,850</b> | <b>804,360</b> | <b>804,360</b> | <b>-</b>      | <b>845,449</b>    | <b>5.1%</b>           | <b>41,089</b>               |

| <b>RESERVE SUMMARY:</b> |  | <u>Healthcare Reserve</u> |
|-------------------------|--|---------------------------|
| 23                      | Opening Balance, Jan 1, 2023           | 25,000                    |
| 24                      | Add: Contributions to Reserve          | -                         |
| 25                      | Less: Payments funded from Reserves    | -                         |
| 26                      | Projected Ending Balance, Dec 31, 2023 | 25,000                    |

28 **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)

| <b>5 Year Trend in ADSAB Levies:</b> |  | <u>Year</u> | <u>Levy</u> | <u>Incr(decr)</u> | <u>%Incr(decr)</u> |
|--------------------------------------|--|-------------|-------------|-------------------|--------------------|
| 31                                   |  | 2019        | 727,656     | (4,880)           | -0.7%              |
| 32                                   |  | 2020        | 734,503     | 6,847             | 0.9%               |
| 33                                   |  | 2021        | 745,498     | 10,995            | 1.5%               |
| 34                                   |  | 2022        | 751,993     | 6,495             | 0.9%               |
| 35                                   |  | 2022        | 784,931     | 32,938            | 4.4%               |

**Township of St. Joseph**  
**2023 Draft Budget**  
POLICING SERVICES

| Line # | Account Description             | Actual 2021    | Budget 2022    | Actual 2022    | Variance 2022  | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes 2023                             |
|--------|---------------------------------|----------------|----------------|----------------|----------------|-------------------|-----------------------|---|
| 1      | <b>REVENUE</b>                  |                |                |                |                |                   |                       |   |
| 2      | POA/CSPT Program Revenue        | (7,534)        | (8,000)        | (3,195)        | (4,805)        | (6,000)           | -25.0%                |   |
| 3      | <b>TOTAL REVENUE</b>            | <b>(7,534)</b> | <b>(8,000)</b> | <b>(3,195)</b> | <b>(4,805)</b> | <b>(6,000)</b>    | <b>-25.0%</b>         |   |
| 4      |                                 |                |                |                |                |                   |                       |   |
| 5      | <b>EXPENSES</b>                 |                |                |                |                |                   |                       |   |
| 6      | <b>Contracted Services</b>      |                |                |                |                |                   |                       |   |
| 7      | Protection Policing Supplies    | 195            | -              | 2,485          | (2,485)        | -                 |                       | POA cost in 2022                              |
| 8      | Protection Policing Services    | 237,108        | 226,529        | 226,524        | 5              | 216,560           | -4.4%                 |   |
| 9      | <b>TOTAL EXPENSES</b>           | <b>237,303</b> | <b>226,529</b> | <b>229,009</b> | <b>(2,480)</b> | <b>216,560</b>    | <b>-4.4%</b>          |   |
| 10     |                                 |                |                |                |                |                   |                       |   |
| 11     | <b>EXPENSES NET OF REVENUES</b> | <b>229,769</b> | <b>218,529</b> | <b>225,814</b> | <b>(7,285)</b> | <b>210,560</b>    | <b>-3.6%</b>          |   |
| 12     |                                 |                |                |                |                |                   |                       |   |
| 13     | <b>TOTAL LEVY REQUIREMENT</b>   | <b>229,769</b> | <b>218,529</b> | <b>225,814</b> | <b>(7,285)</b> | <b>210,560</b>    | <b>-3.6%</b>          | <b>Tax Levy Incr (Decr)</b><br><b>(7,969)</b> |

14  
15  
16

| 17 | <u>5 Year Trend in Policing Costs:</u> | <u>Year</u> | <u>Amount</u> | <u>\$ Change</u> | <u>% Change</u> |
|----|--|-------------|---------------|------------------|-----------------|
| 18 |  | 2019        | 251,744       | (1,639)          | -1%             |
| 19 |  | 2020        | 249,649       | (2,095)          | -1%             |
| 20 |  | 2021        | 237,107       | (12,542)         | -5%             |
| 21 |  | 2022        | 226,529       | (10,578)         | -4%             |
| 22 |  | 2023        | 216,560       | (9,969)          | -4%             |

cost per property has been declining each year

**Township of St. Joseph**  
**2023 Draft Budget**  
**MARINA**

| Line#     | Account Description                       | Actual 2021      | Budget 2022      | Actual 2022      | Variance 2022  | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes 2023                     |
|-----------|---|------------------|------------------|------------------|----------------|-------------------|-----------------------|---------------------------------------|
| <b>1</b>  | <b>REVENUE</b>                            |                  |                  |                  |                |                   |                       |                                       |
| 2         | Marina Grants Ontario                     | (5,538)          | -                | -                | -              | (180,000)         | -                     | NOHFC for Building Repairs            |
| 3         | Marina Grants Federal                     |                  | (15,033)         | (15,033)         | -              | -                 | -100.0%               | Accessibility                         |
| 4         | Marina Grants Federal Employment          | (5,985)          | (4,200)          | (3,795)          | (405)          | (4,340)           | 3.3%                  | Canada Summer Jobs                    |
| 5         | Marina User Fees Restaurant Rent          | (1,497)          | (9,000)          | (6,257)          | (2,743)        | (22,200)          | 146.7%                | per lease, net of taxes w/s           |
| 6         | Marina User Fees Gas                      | (70,674)         | (90,000)         | (86,943)         | (3,057)        | (90,000)          | 0.0%                  |                                       |
| 7         | Marina User Fees Oil                      | (215)            | (400)            | (256)            | (144)          | (400)             | 0.0%                  |                                       |
| 8         | Marina User Fees Ice                      | (616)            | (500)            | (624)            | 124            | (500)             | 0.0%                  |                                       |
| 9         | Marina User Fees Pump Out                 | (160)            | (300)            | (110)            | (190)          | (150)             | -50.0%                |                                       |
| 10        | Marina User Fees Chart Sales              | (55)             | (300)            | (98)             | (202)          | (100)             | -66.7%                |                                       |
| 11        | Marina User Fees Trans Dockage            | (144)            | (2,000)          | (6,822)          | 4,822          | (6,000)           | 200.0%                |                                       |
| 12        | Marina User Fees Seas Dockage             | (25,914)         | (25,000)         | (16,521)         | (8,479)        | (20,000)          | -20.0%                |                                       |
| 13        | Marina User Fees Ramp Rev                 | (2,459)          | (2,000)          | (1,932)          | (68)           | (2,000)           | 0.0%                  |                                       |
| 14        | Marina User Fees Other                    | (248)            | (200)            | (741)            | 541            | (400)             | 100.0%                |                                       |
| <b>15</b> | <b>TOTAL REVENUE</b>                      | <b>(113,505)</b> | <b>(148,933)</b> | <b>(139,132)</b> | <b>(9,801)</b> | <b>(326,090)</b>  | <b>119.0%</b>         |                                       |
| <b>17</b> | <b>EXPENSES</b>                           |                  |                  |                  |                |                   |                       |                                       |
| <b>19</b> | <b>Wages &amp; Benefits</b>               | <b>39,322</b>    | <b>44,470</b>    | <b>49,097</b>    | <b>(4,627)</b> | <b>45,000</b>     | <b>1.2%</b>           | higher in 2022 due to staffing levels |
| <b>21</b> | <b>Materials &amp; Supplies</b>           |                  |                  |                  |                |                   |                       |                                       |
| 22        | Marina Training/Conference Fees           | 309              | 600              | 495              | 105            | 600               | 0.0%                  | training for new staff                |
| 23        | Marina Travel & Mileage                   | 32               | 200              | 35               | 165            | 50                | -75.0%                |                                       |
| 24        | Marina Advertising & Promotion            | 615              | 1,200            | 913              | 287            | 1,000             | -16.7%                |                                       |
| 25        | Marina Gas                                | 70,370           | 81,820           | 73,895           | 7,925          | 81,820            | 0.0%                  | revenue less 10%                      |
| 26        | Marina Oils                               | 154              | 200              | 33               | 167            | 200               | 0.0%                  |                                       |
| 27        | Marina Memberships & Subscriptions        | 600              | 600              | 600              | -              | 600               | 0.0%                  |                                       |
| <b>28</b> | <b>Marina Equipment/Projects</b>          | <b>18,096</b>    | <b>59,692</b>    | <b>44,137</b>    | <b>15,555</b>  | <b>267,740</b>    | <b>348.5%</b>         | <b>see project list below</b>         |
| 29        | Marina Materials & Supplies               | 3,047            | 3,500            | 2,836            | 664            | 5,000             | 42.9%                 | Incl list below \$3,750 + Uniforms    |
| 30        | Marina Maint & Rep                        | 10,536           | 15,000           | 10,914           | 4,086          | 10,000            | -33.3%                | Incl slip plumbing repairs            |
| 31        | Marina Restaurant Maint & Rep             | 2,086            | 6,000            | 3,810            | 2,190          | 3,000             |                       | Incl Kitchen tiles (APH)              |
| 32        | Marina Gawas Bay Wharf Maint & Rep        | 800              | 600              | 130              | 470            | 800               | -                     |                                       |
| 33        | Marina Stribling Point Wharf Maint & Rep  | 1,523            | 8,200            | 2,899            | 5,301          | 2,000             | -75.6%                | Pier repairs, additional floater      |
| 34        | Marina Ice                                | 307              | 300              | 419              | (119)          | 300               | 0.0%                  |                                       |
| 35        | Marina COVID Costs                        | 101              | 100              | -                | 100            | -                 | -100.0%               |                                       |
| 36        | Marina C Line Wharf Maint & Rep           | 1,912            | -                | 318              | (318)          | -                 | 0.0%                  | Incl ramp for floating dock           |
| 37        | Marina Health & Safety                    | 550              | 550              | 1,253            | (703)          | 1,000             | 81.8%                 |                                       |
| <b>38</b> | <b>sub total Materials &amp; Supplies</b> | <b>111,038</b>   | <b>178,562</b>   | <b>142,687</b>   | <b>35,875</b>  | <b>374,110</b>    | <b>109.5%</b>         |                                       |
| <b>40</b> | <b>Contracted Services</b>                |                  |                  |                  |                |                   |                       |                                       |
| 41        | Marina Licence                            | 25               | 200              | 151              | 49             | 200               | 0.0%                  |                                       |
| 42        | Marina Insurance                          | 6,097            | 7,010            | 6,301            | 709            | 6,930             | -1.1%                 | 10% Indexed from 2022 actual          |
| 43        | Marina Contracted Services                | 895              | 2,500            | 455              | 2,045          | 1,000             | -60.0%                | routine mtce/TSSA costs               |
| 44        | Marina Telephone                          | 2,409            | 2,000            | 2,070            | (70)           | 2,000             | 0.0%                  | Incl payphone                         |
| 45        | Marina Heat & Utilities                   | 5,074            | 5,320            | 6,659            | (1,339)        | 6,100             | 14.7%                 | index 4% from 2021/2022 actual        |
| 46        | Marina Rest Heat & Utilities              | 5,859            | 3,090            | 6,652            | (3,562)        | 6,510             | 110.7%                | index 4% from 2021/2022 actual        |
| 47        | Marina Rest Equipment Rental              | -                | -                | 1,539            | (1,539)        | 1,540             | -                     | dishwasher rental                     |
| 48        | Marina Merchant Fees                      | 2,544            | 2,500            | 3,072            | (572)          | 3,000             | 20.0%                 | for Square fees                       |
| <b>49</b> | <b>sub total Contracted Services</b>      | <b>22,903</b>    | <b>22,620</b>    | <b>26,900</b>    | <b>(4,280)</b> | <b>27,280</b>     | <b>6.3%</b>           |                                       |

**Township of St. Joseph**  
**2023 Draft Budget**  
**MARINA**

| Line# | Account Description                                 | Actual 2021     | Budget 2022      | Actual 2022      | Variance 2022   | Draft Budget 2023         | % Change 2022 to 2023 | Budget Notes 2023                            |
|-------|---|-----------------|------------------|------------------|-----------------|---------------------------|-----------------------|--|
| 50    |   |                 |                  |                  |                 |                           |                       |  |
| 51    | <b>Amortization Costs</b>                           |                 |                  |                  |                 |                           |                       |  |
| 52    | Marina Amortization                                 | 23,971          | 57,630           | 29,224           | 28,407          | 75,346                    | 30.7%                 |  |
| 53    | <b>sub total Amortization Costs</b>                 | <b>23,971</b>   | <b>57,630</b>    | <b>29,224</b>    | <b>28,407</b>   | <b>75,346</b>             | <b>30.7%</b>          |  |
| 54    |   |                 |                  |                  |                 |                           |                       |  |
| 55    | <b>TOTAL EXPENSES</b>                               | <b>197,235</b>  | <b>303,282</b>   | <b>247,907</b>   | <b>55,375</b>   | <b>521,736</b>            | <b>72.0%</b>          |  |
| 56    |   |                 |                  |                  |                 |                           |                       |  |
| 57    | <b>EXPENSES NET OF REVENUES</b>                     | <b>83,730</b>   | <b>154,349</b>   | <b>108,775</b>   | <b>45,574</b>   | <b>195,646</b>            | <b>26.8%</b>          |  |
| 58    |   |                 |                  |                  |                 |                           |                       |  |
| 59    | <b>Capital Assets</b>                               |                 |                  |                  |                 |                           |                       |  |
| 60    | <b>Capital Projects</b>                             | <b>54,217</b>   | <b>787,258</b>   | <b>856,291</b>   | <b>(69,033)</b> | <b>370,560</b>            | <b>-52.9%</b>         | see capital project list below               |
| 61    | Amortization  | (23,971)        | (57,630)         | (29,224)         | (28,407)        | (75,346)                  | 30.7%                 |  |
| 62    | <b>sub total Capital Assets</b>                     | <b>30,245</b>   | <b>729,628</b>   | <b>827,067</b>   | <b>(97,439)</b> | <b>295,214</b>            | <b>-59.5%</b>         |  |
| 63    |   |                 |                  |                  |                 |                           |                       |  |
| 64    | <b>Funding for Capital Assets:</b>                  |                 |                  |                  |                 |                           |                       |  |
| 65    | <b>Government Grants</b>                            |                 |                  |                  |                 |                           |                       |  |
| 66    | Fed Nor   | (15,734)        | (23,442)         | (23,442)         | -               | -                         | -100.0%               | Pier at C Line dock                          |
| 67    | Fed Nor   | -               | (204,943)        | (204,943)        | -               | -                         | -100.0%               | Richards Landing Marina                      |
| 68    | ICIP - Federal                                      | -               | (80,000)         | (80,000)         | -               | -                         | -100.0%               | Richards Landing Marina                      |
| 69    | ICIP - Ontario                                      | -               | (20,000)         | (20,000)         | -               | -                         | -100.0%               | Richards Landing Marina                      |
| 70    | NOHFC   | -               | (253,239)        | (234,113)        | (19,126)        | (19,126)                  | -92.4%                | Richards Landing Marina                      |
| 71    | <b>Transfers from Reserves</b>                      |                 |                  |                  |                 |                           |                       |  |
| 72    | Capital Asset Replacement                           | (38,483)        | (57,338)         | (53,655)         | (3,683)         | -                         | -100.0%               | Pier at C Line dock                          |
| 73    | Capital Asset Replacement                           | -               | (148,296)        | (317,234)        | 168,939         | (351,434)                 | 137.0%                | Richards Landing Marina                      |
| 74    | <b>sub total Funding for Capital Assets</b>         | <b>(54,217)</b> | <b>(787,258)</b> | <b>(933,388)</b> | <b>146,130</b>  | <b>(370,560)</b>          | <b>-52.9%</b>         |  |
| 75    |   |                 |                  |                  |                 |                           |                       |  |
| 76    | <b>Reserve/Reserve Fund Transfers</b>               |                 |                  |                  |                 |                           |                       |  |
| 77    | Transfers to Capital Replacement (Amort)            | 23,971          | 57,630           | 29,224           | 28,407          | 75,346                    | 30.7%                 |  |
| 78    | Less: Transfers from Reserves                       |                 |                  |                  |                 |                           |                       |  |
| 79    | Working Reserve (Modernization)                     | -               | (39,000)         | (20,939)         | (18,061)        | (20,000)                  | -                     | for lighthouse siding                        |
| 80    | <b>sub total Reserve/Res Fund Transfers</b>         | <b>23,971</b>   | <b>18,630</b>    | <b>8,285</b>     | <b>10,346</b>   | <b>55,346</b>             | <b>197.1%</b>         |  |
| 81    |   |                 |                  |                  |                 |                           |                       |  |
| 82    | <b>TOTAL LEVY REQUIREMENT</b>                       | <b>83,730</b>   | <b>115,349</b>   | <b>10,739</b>    | <b>104,611</b>  | <b>175,646</b>            | <b>52.3%</b>          | <b>Tax Levy Incr (Decr)</b><br><b>60,297</b> |
| 83    |   |                 |                  |                  |                 |                           |                       |  |
| 84    |   |                 |                  |                  |                 |                           |                       |  |
| 85    | <b>2023 Richards Landing Marina Capital Project</b> |                 |                  |                  |                 |                           |                       |  |
| 86    | Soft Cost (Design, Engineering)                     |                 |                  |                  |                 | 15,200                    |                       |  |
| 87    | Construction  |                 |                  |                  |                 | 343,820                   |                       |  |
| 88    |   |                 |                  |                  |                 | NOHFC Grant / CAR Reserve |                       |  |
| 89    | New floating dock for C Line                        |                 |                  |                  |                 | 359,020                   |                       |  |
| 90    |   |                 |                  |                  |                 | CAR Reserve               |                       |  |
| 91    |   |                 |                  |                  |                 | 11,540                    |                       |  |
| 92    |   |                 |                  |                  |                 | <b>370,560</b>            |                       |  |
| 93    | <b>2023 Projects</b>                                |                 |                  |                  |                 |                           |                       |  |
| 94    | Membrane Roof Replacement                           |                 |                  |                  |                 | 130,000                   |                       |  |
| 95    | Roof HVAC replacement                               |                 |                  |                  |                 | 37,000                    |                       |  |
| 96    | Flooring Replacement                                |                 |                  |                  |                 | 14,000                    |                       |  |
| 97    | Foundation Grout Repair                             |                 |                  |                  |                 | 51,000                    |                       |  |
| 98    | Total Marina Repair Project                         |                 |                  |                  |                 | 232,000                   |                       | after NOHFC funding, the cost is \$52,000    |

**Township of St. Joseph**  
**2023 Draft Budget**  
MARINA

| Line# | Account Description  | Actual<br>2021 | Budget<br>2022          | Actual<br>2022 | Variance<br>2022 | Draft<br>Budget<br>2023  | % Change<br>2022<br>to 2023 | Budget Notes<br>2023 |
|-------|--|----------------|-------------------------|----------------|------------------|--------------------------|-----------------------------|----------------------|
| 98    | Lighthouse Siding replacement  |                | Reserve (Modernization) |                |                  | 20,000                   |                             |                      |
| 99    | Square Register  |                | Tax Levy                |                |                  | 1,115                    |                             |                      |
| 100   | Ground Penetrating scan  |                | Tax Levy                |                |                  | 8,625                    |                             |                      |
| 101   | Repl Boardwalk section by Boat Launch (50')  |                | Tax Levy                |                |                  | 6,000                    |                             |                      |
| 102   |  |                |                         |                |                  | <u>267,740</u>           |                             |                      |
| 103   | <b><u>Included in Marina Materials and Supplies:</u></b>   |                |                         |                |                  |                          |                             |                      |
| 104   | Ashtray Receptacles (2)  |                |                         |                |                  | 300                      |                             |                      |
| 105   | New Weed Wacker  |                |                         |                |                  | 400                      |                             |                      |
| 106   | New Push Mower   |                |                         |                |                  | 250                      |                             |                      |
| 107   | Office upgrades Blinds/Coat Rack   |                |                         |                |                  | 200                      |                             |                      |
| 108   | Flagpole   |                |                         |                |                  | 200                      |                             |                      |
| 109   | Washroom garbage cans  |                |                         |                |                  | 700                      |                             |                      |
| 110   | Water bottle filling station   |                |                         |                |                  | 200                      |                             |                      |
| 111   | Extend fuel hose   |                |                         |                |                  | 900                      |                             |                      |
| 112   |  |                |                         |                |                  | 3,150                    |                             |                      |
| 113   |  |                |                         |                |                  |                          |                             |                      |
| 114   | <b>RESERVE SUMMARY:</b>  |                |                         |                |                  | <b><u>Capital</u></b>    |                             |                      |
|       |  |                |                         |                |                  | <b><u>Asset Repl</u></b> |                             |                      |
| 115   | Opening Balance, Jan 1, 2023   |                |                         |                |                  | (118,724)                |                             |                      |
| 116   | Add: Contributions to Reserve  |                |                         |                |                  | 75,346                   |                             |                      |
| 117   | Less: Projects funded from Reserves  |                |                         |                |                  | (351,434)                |                             |                      |
| 118   | <b>Projected Ending Balance, Dec 31, 2023</b>  |                |                         |                |                  | <b>(394,812)</b>         |                             |                      |
| 119   |  |                |                         |                |                  |                          |                             |                      |
| 120   | <b>Capital Asset Replacement Reserve Fund</b> - 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 Draft Budget**  
**PARKS DEPARTMENT**

| Line # | Account Description                           | Actual 2021    | Budget 2022     | Actual 2022     | Variance 2022   | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes                               |
|--------|---|----------------|-----------------|-----------------|-----------------|-------------------|-----------------------|--|
| 1      | <b>REVENUE</b>                                |                |                 |                 |                 |                   |                       |  |
| 2      | Parks Grants Ontario (ICIP)                   | (697)          | (13,103)        | (5,893)         | (7,210)         | (4,371)           | -66.6%                | for operating items under ICIP             |
| 3      | Parks Grants Federal (ICIP)                   | (836)          | (15,725)        | (7,072)         | (8,653)         | (5,298)           | -66.3%                | for operating items under ICIP             |
| 4      | Parks Grants Canada                           | (2,994)        | (2,100)         | (1,825)         | (275)           | (2,170)           | 3.3%                  | Student Summer Jobs Grant                  |
| 5      | Parks User Fees Facility Rentals (Centennial) | (1,650)        | (700)           | (1,268)         | 568             | (1,500)           | 114.3%                |  |
| 6      | <b>TOTAL REVENUE</b>                          | <b>(6,177)</b> | <b>(31,628)</b> | <b>(16,059)</b> | <b>(15,569)</b> | <b>(13,339)</b>   | <b>-57.8%</b>         |  |
| 7      |   |                |                 |                 |                 |                   |                       |  |
| 8      | <b>EXPENSES</b>                               |                |                 |                 |                 |                   |                       |  |
| 9      |   |                |                 |                 |                 |                   |                       |  |
| 10     | <b>Parks Wages and Benefits</b>               | <b>8,700</b>   | <b>7,425</b>    | <b>9,949</b>    | <b>(2,524)</b>  | <b>8,990</b>      | <b>21.1%</b>          |  |
| 11     |   |                |                 |                 |                 |                   |                       |  |
| 12     | <b>Materials &amp; Supplies</b>               |                |                 |                 |                 |                   |                       |  |
| 13     | Parks Training/Conference                     | -              | 95              | 65              | 30              | 75                | -21.1%                |  |
| 14     | Parks Materials & Supplies                    | 110            | 400             | 472             | (72)            | 400               | 0.0%                  |  |
| 15     | <b>Parks Equipment &amp; Projects</b>         | <b>7,984</b>   | <b>25,950</b>   | <b>8,840</b>    | <b>17,110</b>   | <b>28,685</b>     | <b>10.5%</b>          | <a href="#">see list of projects below</a> |
| 16     | <b>Parks Equipment &amp; Projects - ICIP</b>  | <b>2,090</b>   | <b>39,313</b>   | <b>19,839</b>   | <b>19,474</b>   | <b>13,245</b>     | <b>-66.3%</b>         | <a href="#">see list of projects below</a> |
| 17     | Parks Equipment Maint & Repairs               | 192            | 500             | -               | 500             | 200               | -60.0%                |  |
| 18     | Parks Maint & Repairs                         | 1,933          | -               | 11              | (11)            | -                 | -                     | 2021-10th SR Trail tree removal            |
| 19     | Parks W. I. Park Mat & Supplies               | 1,119          | 1,800           | 820             | 980             | 1,000             | -44.4%                |  |
| 20     | Parks Tranter Mat & Supplies                  | -              | 75              | -               | 75              | -                 | -100.0%               |  |
| 21     | Parks Stribling Park Mat & Supplies           | 70             | 500             | 9               | 491             | 500               | 0.0%                  | reopening washrooms                        |
| 22     | Parks Centennial Grounds Mat & Supplies       | 4,770          | 2,400           | 2,093           | 307             | 2,500             | 4.2%                  |  |
| 23     | Parks Centennial Grounds Ball Fields Maint    | -              | 2,800           | 698             | 2,102           | 2,000             | -28.6%                |  |
| 24     | Parks Grass Mowing Mat & Supplies             | -              | 200             | 181             | 19              | 200               | 0.0%                  |  |
| 25     | Parks Cenotaph Mat & Supplies                 | 323            | 200             | -               | 200             | 200               | 0.0%                  |  |
| 26     | Parks COVID Costs                             | -              | -               | -               | -               | -                 | #DIV/0!               |  |
| 27     | Parks Health & Safety                         | 166            | 100             | 25              | 75              | 100               | 0.0%                  |  |
| 28     | <b>sub total Materials &amp; Supplies</b>     | <b>18,758</b>  | <b>74,333</b>   | <b>33,054</b>   | <b>41,279</b>   | <b>49,105</b>     | <b>-33.9%</b>         |  |
| 29     |   |                |                 |                 |                 |                   |                       |  |
| 30     | <b>Contracted Services</b>                    |                |                 |                 |                 |                   |                       |  |
| 31     | Parks Liability Insurance                     | 3,604          | 4,150           | 3,481           | 669             | 3,830             | -7.7%                 | indexed 10% from 2022 actuals              |
| 32     | Parks W. I. Park Heat & Utilities             | 1,898          | 1,970           | 2,423           | (453)           | 2,250             | 14.2%                 | indexed 4% from 2021/22 actuals            |
| 33     | Parks Centennial Grounds Heat & Utilities     | 2,495          | 2,600           | 2,986           | (386)           | 2,850             | 9.6%                  | indexed 4% from 2021/22 actuals            |
| 34     | <b>sub total Contracted Services</b>          | <b>7,997</b>   | <b>8,720</b>    | <b>8,890</b>    | <b>(170)</b>    | <b>8,930</b>      | <b>2.4%</b>           |  |
| 35     | <b>Amortization Costs</b>                     |                |                 |                 |                 |                   |                       |  |
| 36     | Amortization Parks                            | 5,265          | 13,213          | 9,012           | 4,201           | 9,732             | -26.3%                |  |
| 37     | <b>sub total Amortization Costs</b>           | <b>5,265</b>   | <b>13,213</b>   | <b>9,012</b>    | <b>4,201</b>    | <b>9,732</b>      | <b>-26.3%</b>         |  |
| 38     |   |                |                 |                 |                 |                   |                       |  |
| 39     | <b>TOTAL EXPENSES</b>                         | <b>40,721</b>  | <b>103,691</b>  | <b>60,905</b>   | <b>42,786</b>   | <b>76,757</b>     | <b>-26.0%</b>         |  |
| 40     |   |                |                 |                 |                 |                   |                       |  |
| 41     | <b>EXPENSES NET OF REVENUES</b>               | <b>34,544</b>  | <b>72,063</b>   | <b>44,846</b>   | <b>27,217</b>   | <b>63,418</b>     | <b>-12.0%</b>         |  |
| 42     |   |                |                 |                 |                 |                   |                       |  |
| 43     | <b>Capital Assets</b>                         |                |                 |                 |                 |                   |                       |  |
| 44     | <b>Capital Projects</b>                       | <b>45,504</b>  | <b>205,965</b>  | <b>69,662</b>   | <b>136,303</b>  | <b>138,555</b>    | <b>-32.7%</b>         | <a href="#">see list of projects below</a> |
| 45     | Amortization                                  | (5,265)        | (13,213)        | (9,012)         | (4,201)         | (9,732)           | -26.3%                |  |
| 46     | <b>sub total Capital Assets</b>               | <b>40,239</b>  | <b>192,752</b>  | <b>60,650</b>   | <b>132,102</b>  | <b>128,823</b>    | <b>-33.2%</b>         |  |

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

| Line # | Account Description                         | Actual 2021     | Budget 2022      | Actual 2022     | Variance 2022    | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes                  |
|--------|---|-----------------|------------------|-----------------|------------------|-------------------|-----------------------|-------------------------------|
| 47     | <b>Funding for Capital:</b>                 |                 |                  |                 |                  |                   |                       |                               |
| 48     | Parks Grants Ontario (ICIP)                 | (15,168)        | (63,649)         | (17,115)        | (46,535)         | (40,773)          | -35.9%                |                               |
| 49     | Parks Grants Federal (ICIP)                 | (18,202)        | (76,386)         | (20,541)        | (55,845)         | (49,422)          | -35.3%                |                               |
| 50     | Parks & Recreation Reserve Fund             | -               | -                | -               | -                | (33,360)          | -                     |                               |
| 51     | Capital Asset Replacement Reserve           | (12,134)        | (65,930)         | (12,134)        | (53,796)         | (15,000)          | -77.2%                |                               |
| 52     | <b>sub total Funding for Capital Assets</b> | <b>(45,504)</b> | <b>(205,965)</b> | <b>(49,790)</b> | <b>(156,175)</b> | <b>(138,555)</b>  | <b>-32.7%</b>         |                               |
| 53     | <b>Reserve/Reserve Fund Transfers</b>       |                 |                  |                 |                  |                   |                       |                               |
| 54     | Transfers to Capital Repl (Amortization)    | 5,927           | 13,213           | 9,012           | 4,201            | 9,732             | -26.3%                |                               |
| 55     | Less: Transfers from Reserves               |                 |                  |                 |                  |                   |                       |                               |
| 56     | Parks & Rec Operating Reserve               | -               | (4,300)          | -               | (4,300)          | (5,000)           | 16.3%                 | Projects funded from reserves |
| 57     | Parks & Rec Operating Reserve               |                 | (10,485)         |                 |                  | (3,576)           | -65.9%                | Cent Grounds Hydroseed        |
| 58     | <b>sub total Reserve/Res Fund Transfers</b> | <b>5,927</b>    | <b>(1,572)</b>   | <b>9,012</b>    | <b>(99)</b>      | <b>1,156</b>      | <b>-173.5%</b>        |                               |
| 59     |   |                 |                  |                 |                  |                   |                       | <b>Tax Levy Incr (Decr)</b>   |
| 60     | <b>TOTAL LEVY REQUIREMENT</b>               | <b>35,206</b>   | <b>57,278</b>    | <b>64,719</b>   | <b>3,044</b>     | <b>54,842</b>     | <b>-4.3%</b>          | <b>(2,436)</b>                |

| Line # | 2023 Projects  | Funding Source:  | Amount        |                            |
|--------|--|------------------|---------------|----------------------------|
| 63     | Cent Gr - Arbourist Remove more dangerous branches       | Tax Levy         | 1,200         |                            |
| 64     | Cent Gr - New metal roofs corn booths                    | Tax Levy         | 1,200         |                            |
| 65     | Cent Gr - New Lockable TP dispensers x15                 | Tax Levy         | 450           |                            |
| 66     | Cent Gr - New toilets to replace cracked x 5             | Tax Levy         | 850           |                            |
| 67     | Cent Gr - Benches for 10th sideroad trail x 2            | Tax Levy         | 2,400         |                            |
| 68     | Cent Gr - Water Refill Station for Canteen               | Tax Levy         | 3,100         |                            |
| 69     | Cent Gr - New Recycling Cans (rolling) 160 ea x 8        | Tax Levy         | 1,280         |                            |
| 70     | Cent Gr - Bird Spikes for Small Stage                    | Tax Levy         | 400           |                            |
| 71     | Cent Gr - Net for Large Stage - (Pigeons) 20'x220' total | Tax Levy         | 1,540         |                            |
| 72     | Cent Gr - New 4x4 posts for hand wash stations           | Tax Levy         | 360           |                            |
| 73     | Cent Gr - Trailhead signage new hiking/snowshoe trails   | Reserves         | 200           | deferred from 2022         |
| 74     | Cent Gr - Paint ticket booths                            | Reserves         | 200           | deferred from 2022         |
| 75     | Cent Gr - Replace fascia boards canteen                  | Reserves         | 100           | deferred from 2022         |
| 76     | Stribling - New jumbo tp dispenser lockable x 2          | Tax Levy         | 60            |                            |
| 77     | Stribling - New door for washrooms                       | Tax Levy         | 150           |                            |
| 78     | Stribling - New toilet pedestals                         | Tax Levy/Reserve | 1,475         | \$1,000 deferred from 2022 |
| 79     | Stribling - Park Loop trail signs                        | Reserves         | 1,000         |                            |
| 80     | WI - Washroom Window & Counter Repairs, new dispensers   | Tax Levy         | 1,410         |                            |
| 81     | WI - Gravel for parking lot (6 loads)                    | Tax Levy         | 1,800         |                            |
| 82     | WI - Recycling Containers and signs for blue units       | Tax Levy         | 2,460         |                            |
| 83     | WI - Red paint for all play equipment                    | Tax Levy         | 200           |                            |
| 84     | WI - West sign at parking lot - refresh                  | Tax Levy         | 500           |                            |
| 85     | WI - Lumber for shade structure railing repairs          | Tax Levy         | 300           |                            |
| 86     | WI - New Motion Sensor switch washroom lights            | Tax Levy         | 200           |                            |
| 87     | WI - Buoy and Sign - No Boats                            | Tax Levy         | 800           |                            |
| 88     | WI - Turf Repair   | Tax Levy/Reserve | 3,000         | \$2,000 deferred from 2022 |
| 89     | Tranter Park Play Structure roof paint                   | Reserves         | 500           | deferred from 2022         |
| 90     | Tranter Park - Recycling Container                       | Tax Levy         | 1,200         |                            |
| 91     | Tranter Park - Seeding - White Clover for ball fields    | Tax Levy         | 350           |                            |
| 92     |  |                  | <b>28,685</b> |                            |



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

| Line # | Account Description                                | Actual<br>2021 | Budget<br>2022 | Actual<br>2022 | Variance<br>2022 | Draft<br>Budget<br>2023 | % Change<br>2022<br>to 2023 | Budget Notes                  |
|--------|--|----------------|----------------|----------------|------------------|-------------------------|-----------------------------|-------------------------------|
| 93     | Hydroseed for soccer fields                        |                |                |                |                  | 13,245                  |                             |                               |
| 94     |  |                |                |                |                  | <b>13,245</b>           | ICIP Total                  |                               |
| 95     |  |                |                |                |                  |                         |                             |                               |
| 96     | <b><u>2023 Capital Projects</u></b>                |                |                |                |                  |                         |                             |                               |
|        |  |                |                |                |                  |                         |                             | <b>Funding Source: Amount</b> |
| 97     | Cent Gr. Fencing                                   |                |                |                |                  | 18,000                  |                             |                               |
| 98     | Cent Gr. Washrooms/Shower units                    |                |                |                |                  | 62,410                  |                             |                               |
| 99     | Cent Gr. Shade structure for events                |                |                |                |                  | 33,125                  |                             |                               |
| 100    | Cent Gr. Screened Gazebo for events                |                |                |                |                  | 10,020                  |                             |                               |
| 101    |  |                |                |                |                  | <b>123,555</b>          | ICIP Total                  |                               |
| 102    | Cent Gr - 2 Hand wash sinks (1 deferred from 2022) |                |                |                |                  | 15,000                  |                             | \$7,500 deferred from 2022    |
| 103    |  |                |                |                |                  | <b>138,555</b>          |                             |                               |

**Township of St. Joseph**  
**2023 Draft Budget**  
RECREATION DEPARTMENT

| Line #    | Account Description                          | Actual 2021    | Budget 2022     | Actual 2022    | Variance 2022  | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes                     |
|-----------|--|----------------|-----------------|----------------|----------------|-------------------|-----------------------|----------------------------------|
| <b>1</b>  | <b>REVENUE</b>                               |                |                 |                |                |                   |                       |                                  |
| 2         | Rec Grants Ontario Other                     | (3,723)        | -               | -              | -              | -                 | 0.0%                  | Media Development Grant          |
| 3         | Rec Facilities OTH Grants Federal            |                | (5,010)         | (5,010)        | -              | -                 | -100.0%               | Accessibility Grant OTH          |
| 4         | Community Garden Donations                   | (80)           | -               | -              | -              | -                 | 0.0%                  |                                  |
| 5         | User Fees Community Garden                   | (180)          | (260)           | (280)          | 20             | (280)             | 7.7%                  |                                  |
| 6         | User Fees Healthy Living                     | (1,254)        | (1,200)         | (986)          | (214)          | (700)             | -41.7%                | Makers Mkt, Harv of Artists      |
| 7         | User Fees Rec Program Fees Baseball          | (40)           | (500)           | (515)          | 15             | (500)             | 0.0%                  |                                  |
| 8         | User Fees Rec Program Fees Soccer            | -              | (600)           | (735)          | 135            | (700)             | 16.7%                 |                                  |
| 9         | User Fees Rec Program Fees Skating           | -              | (200)           | -              | (200)          | -                 | -100.0%               |                                  |
| 10        | User Fees Rec Fundraising                    | -              | (500)           | -              | (500)          | (500)             | 0.0%                  | Hilton Program Contribution      |
| 11        | User Fees OTH Facility Rent                  | (610)          | (1,500)         | (1,913)        | 413            | (1,900)           | 26.7%                 |                                  |
| 12        | User Fees Tent Rentals                       | -              | (500)           | -              | (500)          | (500)             | 0.0%                  |                                  |
| <b>13</b> | <b>TOTAL REVENUE</b>                         | <b>(5,887)</b> | <b>(10,270)</b> | <b>(9,439)</b> | <b>(831)</b>   | <b>(5,080)</b>    | <b>142.8%</b>         |                                  |
| <b>14</b> |  |                |                 |                |                |                   |                       |                                  |
| <b>15</b> | <b>EXPENSES</b>                              |                |                 |                |                |                   |                       |                                  |
| <b>16</b> |  |                |                 |                |                |                   |                       |                                  |
| <b>17</b> | <b>Wages and Benefits</b>                    |                |                 |                |                |                   |                       |                                  |
| 18        | Rec Facilities Rink Wages and Benefits       | 7,500          | 11,535          | 7,663          | 3,872          | 12,520            | 8.5%                  | Rink attendants, snow removal    |
| 19        | Rec Facilities OTH Wages and Benefits        | 807            | 2,790           | 1,787          | 1,003          | 1,875             | -32.8%                | Custodian, snow removal          |
| <b>20</b> | <b>sub total Wages and Benefits</b>          | <b>8,307</b>   | <b>14,325</b>   | <b>9,450</b>   | <b>4,875</b>   | <b>14,395</b>     | <b>0.5%</b>           |                                  |
| <b>21</b> |  |                |                 |                |                |                   |                       |                                  |
| <b>22</b> | <b>Materials &amp; Supplies</b>              |                |                 |                |                |                   |                       |                                  |
| 23        | Healthy Living Conferences & Training        | -              | 150             | -              | 150            | -                 | -100.0%               | Incl in Admin                    |
| 24        | Healthy Living Mileage & Travel Exp          | 33             | 250             | 29             | 221            | -                 | -100.0%               | Incl in Admin                    |
| 25        | Healthy Living Advertising & Promotion       | 414            | 275             | 209            | 66             | 200               | -27.3%                | Makers Mkt, Harv of Artists      |
| 26        | Healthy Living Equipment/Projects            | 305            | -               | -              | -              | -                 | 0.0%                  |                                  |
| 27        | Healthy Living Materials & Supplies          | 80             | 400             | 271            | 129            | -                 | -100.0%               |                                  |
| 28        | Healthy Living Comm Garden Mat & Supplies    | 662            | 900             | 273            | 627            | 700               | -22.2%                | Repairs to beds                  |
| 29        | Healthy Living COVID Related Programs        | 358            | 500             | -              | 500            | -                 | -100.0%               |                                  |
| <b>30</b> | <b>Rec Other Equipment &amp; Projects</b>    | <b>753</b>     | <b>880</b>      | <b>679</b>     | <b>201</b>     | <b>5,950</b>      | <b>576.1%</b>         | <b>see projects below</b>        |
| 31        | Rec Other Material & Supplies                | 435            | 600             | 171            | 429            | 950               | 58.3%                 | Incl Boat Parade                 |
| 32        | Rec Other COVID Costs                        | 30             | -               | -              | -              | -                 | 0.0%                  |                                  |
| 34        | Rec Baseball Material & Supplies             | 133            | 490             | 165            | 325            | 565               | 15.3%                 | Bats, balls, uniforms, umpires   |
| 35        | Rec Soccer Materials & Supplies              | 472            | 300             | 220            | 80             | 770               | 156.7%                | Balls, uniforms, ref honorariums |
| 36        | Rec Pickleball Materials & Supplies          | 247            | 250             | -              | 250            | 250               | 0.0%                  |                                  |
| 37        | Rec Facilities Rink Advertising              | -              | 125             | 218            | (93)           | 200               | 60.0%                 |                                  |
| 38        | Rec Facilities Rink Equip Maint & Repairs    | -              | 650             | 147            | 503            | 400               | -38.5%                |                                  |
| 39        | Rec Facilities Rink Materials & Supplies     | 225            | 700             | 341            | 359            | 500               | -28.6%                |                                  |
| 40        | Rec Facilities Rink Building Maint & Repairs | 3,053          | 1,000           | 646            | 354            | 1,000             | 0.0%                  |                                  |
| <b>41</b> | <b>Rec Facilities Old Town Hall Projects</b> | <b>1,550</b>   | <b>27,814</b>   | <b>36,194</b>  | <b>(8,380)</b> | <b>5,600</b>      | <b>-79.9%</b>         | <b>see projects below</b>        |
| 42        | Rec Facilities Old Town Hall Mat & Supplies  | 419            | 400             | 369            | 31             | 400               | 0.0%                  |                                  |
| 43        | Rec Facilities Old Town Hall Building Maint  | 1,358          | 1,000           | 1,341          | (341)          | 1,500             | 50.0%                 |                                  |
| <b>44</b> | <b>sub total Materials &amp; Supplies</b>    | <b>10,527</b>  | <b>36,684</b>   | <b>41,274</b>  | <b>(4,590)</b> | <b>18,985</b>     | <b>-48.2%</b>         |                                  |

**Township of St. Joseph**  
**2023 Draft Budget**  
RECREATION DEPARTMENT

| Line # | Account Description                           | Actual 2021     | Budget 2022     | Actual 2022     | Variance 2022   | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes                                 |
|--------|---|-----------------|-----------------|-----------------|-----------------|-------------------|-----------------------|--|
| 45     |   |                 |                 |                 |                 |                   |                       |  |
| 46     | <b>Contracted Services</b>                    |                 |                 |                 |                 |                   |                       |  |
| 47     | Healthy Living General Contracted Serv        | -               | 500             | -               | 500             | -                 | -100.0%               |  |
| 48     | Healthy Living License Fees                   | 38              | 100             | 412             | (312)           | -                 | -100.0%               | Incl in Admin                                |
| 49     | Rec Facilities Rink Insurance                 | 1,167           | 1,340           | 1,244           | 96              | 1,370             | 2.2%                  | index 10% from 2022 actuals                  |
| 50     | Rec Facilities Rink Contracted Serv           | -               | 200             | -               | 200             | -                 | -100.0%               |  |
| 51     | Rec Facilities Rink Heat & Utilities          | 3,192           | 3,320           | 4,984           | (1,664)         | 4,250             | 28.0%                 | index 4% from 2021/22 actuals                |
| 52     | Rec Facilities Old Town Hall Insurance        | 3,164           | 3,290           | 3,414           | (124)           | 3,760             | 14.3%                 | index 10% from 2022 actuals                  |
| 53     | Rec Facilities Old Town Hall Heat & Utilities | 5,071           | 5,270           | 6,616           | (1,346)         | 5,290             | 0.4%                  | 20% savings from heat pump                   |
| 54     | Rec Facilities Liability Insurance            | 5,640           | 6,490           | 6,597           | (107)           | 7,260             | 11.9%                 | index 10% from 2022 actuals                  |
| 55     | <b>sub total Contracted Services</b>          | <b>18,272</b>   | <b>20,510</b>   | <b>23,267</b>   | <b>(2,757)</b>  | <b>21,930</b>     | <b>6.9%</b>           |  |
| 56     |   |                 |                 |                 |                 |                   |                       |  |
| 57     | <b>Amortization Costs</b>                     |                 |                 |                 |                 |                   |                       |  |
| 58     | Amortization Rec Facilities                   | 15,057          | 18,557          | 15,725          | 2,832           | 22,556            | 21.6%                 |  |
| 59     | <b>sub total Amortization Costs</b>           | <b>15,057</b>   | <b>18,557</b>   | <b>15,725</b>   | <b>2,832</b>    | <b>22,556</b>     | <b>21.6%</b>          |  |
| 60     |   |                 |                 |                 |                 |                   |                       |  |
| 61     | <b>TOTAL EXPENSES</b>                         | <b>52,360</b>   | <b>90,076</b>   | <b>89,716</b>   | <b>360</b>      | <b>77,866</b>     | <b>-13.6%</b>         |  |
| 62     |   |                 |                 |                 |                 |                   |                       |  |
| 63     | <b>EXPENSES NET OF REVENUES</b>               | <b>46,474</b>   | <b>79,806</b>   | <b>80,276</b>   | <b>(470)</b>    | <b>72,786</b>     | <b>-8.8%</b>          |  |
| 64     |   |                 |                 |                 |                 |                   |                       |  |
| 65     | <b>Tangible Capital Assets</b>                |                 |                 |                 |                 |                   |                       |  |
| 66     | Capital Projects                              |                 |                 |                 |                 |                   |                       |  |
| 69     | Rink Board Replacement and light poles        | -               | 70,000          | 38,572          | 31,428          | 38,572            | -44.9%                | Remaining cost, deposit pd 2022              |
| 70     | Amortization                                  | (15,057)        | (18,557)        | (15,725)        | (2,832)         | (22,556)          | 21.6%                 |  |
| 71     | <b>sub total Tangible Capital Assets</b>      | <b>(15,057)</b> | <b>51,443</b>   | <b>22,847</b>   | <b>28,596</b>   | <b>16,016</b>     | <b>-68.9%</b>         |  |
| 72     |   |                 |                 |                 |                 |                   |                       |  |
| 73     | <b>Reserve/Reserve Fund Transfers</b>         |                 |                 |                 |                 |                   |                       |  |
| 74     | Transfers to Capital Replacement (Amort)      | 15,057          | 18,557          | 15,725          | 2,832           | 22,556            | 21.6%                 |  |
| 75     | <u>Transfers to Other Reserves</u>            |                 |                 |                 |                 |                   |                       |  |
| 76     | Events Reserve Transfer                       | 5,000           | 5,000           | 5,000           | -               | -                 | -100.0%               |  |
| 77     | Parks & Rec Reserve                           |                 |                 |                 |                 | 5,000             | -                     | set aside for OTH floor repl                 |
| 78     | <u>Plus: Transfers from Other Reserves</u>    |                 |                 |                 |                 |                   |                       |  |
| 79     | Rec CAR Reserve                               |                 | (70,000)        | (38,572)        | (31,428)        | (38,572)          | -44.9%                | Rink Boards                                  |
| 80     | Working Reserve - Modernization Funding       |                 | (23,214)        | (28,796)        | 5,582           | -                 | -100.0%               | OTH Heat Pumps                               |
| 81     | Parks & Rec Reserve                           |                 | (2,000)         | -               | (2,000)         | (2,000)           | 0.0%                  | for window trim OTH                          |
| 82     | <b>sub total Reserve/Res Fund Transfers</b>   | <b>20,057</b>   | <b>(71,657)</b> | <b>(46,643)</b> | <b>(25,014)</b> | <b>(13,016)</b>   | <b>-81.8%</b>         |  |
| 83     |   |                 |                 |                 |                 |                   |                       |  |
| 84     | <b>TOTAL LEVY REQUIREMENT</b>                 | <b>51,474</b>   | <b>59,592</b>   | <b>56,480</b>   | <b>3,112</b>    | <b>75,786</b>     | <b>27.2%</b>          | <b>Tax Levy Incr (Decr)</b><br><b>16,194</b> |
| 85     |   |                 |                 |                 |                 |                   |                       |  |
| 86     | <b>2022 Projects:</b>                         |                 |                 |                 |                 |                   |                       |  |
| 87     | <u>Recreation Projects</u>                    |                 |                 |                 |                 |                   |                       |  |
| 88     | Tranter - 2 fixed basketball nets \$475 each  |                 |                 |                 |                 |                   |                       | Tax Levy 950                                 |
| 89     | 2 new large mobile soccer nets                |                 |                 |                 |                 |                   |                       | Tax Levy 5,000                               |
| 90     | <b>Total Recreation Projects</b>              |                 |                 |                 |                 |                   |                       | <b>5,950</b>                                 |

**Township of St. Joseph**  
**2023 Draft Budget**  
RECREATION DEPARTMENT

| Line # | Account Description                 | Actual<br>2021 | Budget<br>2022 | Actual<br>2022 | Variance<br>2022 | Draft<br>Budget<br>2023 | % Change<br>2022<br>to 2023 | Budget Notes |
|--------|-------------------------------------|----------------|----------------|----------------|------------------|-------------------------|-----------------------------|--------------|
| 91     | <u>Old Town Hall Projects</u>       |                |                |                |                  |                         |                             |              |
| 92     | 15 new chairs OTH                   |                |                |                |                  |                         | 1,300                       |              |
| 93     | New window trim OTH                 |                |                |                |                  |                         | 4,000                       |              |
| 94     | Washroom Floor repairs              |                |                |                |                  |                         | 300                         |              |
| 95     | <b>Total Old Town Hall Projects</b> |                |                |                |                  |                         | <b>5,600</b>                |              |

| Line # | 2022 RESERVE SUMMARY:                      | <u>Parks &amp;<br/>Rec</u> | <u>Rec<br/>Events</u> | <u>Cap Asset<br/>Repl<br/>Parks &amp;<br/>Rec</u> | <u>TOTAL</u> |
|--------|--|----------------------------|-----------------------|---|--------------|
| 98     | Opening Balance, Jan 1, 2023               | 121,051                    | 95,388                | 206,620   | 423,059      |
| 99     | Add: Amortization                          | -                          | -                     | 32,288  | 32,288       |
|        | Add: Contributions to Reserve              | 5,000                      |                       |   | 5,000        |
| 100    | Less: Projects funded from Reserve - Rec   | (2,000)                    | -                     | (38,572)  | (40,572)     |
| 101    | Less: Projects funded from Reserve - Parks | (8,576)                    | -                     | (15,000)  | (23,576)     |
| 102    | Projected Ending Balance, Dec 31, 2023     | 115,475                    | 95,388                | 185,336   | 396,199      |

- 103
- 104 **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.
- 105 **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.
- 106 **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 Draft Budget**  
**LANDFILL SITE**

| Line # | Account Description                       | Actual 2021     | Budget 2022     | Actual 2022     | Variance 2022  | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes                         |
|--------|---|-----------------|-----------------|-----------------|----------------|-------------------|-----------------------|--------------------------------------|
| 1      | <b>REVENUE</b>                            |                 |                 |                 |                |                   |                       |                                      |
| 2      | User Fees Tipping Fees                    | (16,630)        | (16,000)        | (16,813)        | 813            | (16,000)          | 0.0%                  |                                      |
| 3      | Other Revenue General                     | (16,953)        | (15,000)        | (9,276)         | (5,724)        | (12,000)          | -20.0%                | Sale of scrap metal                  |
| 4      | Funding Recycling Program Stewardship Ont | (29,795)        | (25,358)        | (25,358)        | -              | (39,458)          | 55.6%                 | per 2023 Allocation                  |
| 5      | <b>TOTAL REVENUE</b>                      | <b>(63,378)</b> | <b>(56,358)</b> | <b>(51,447)</b> | <b>(4,911)</b> | <b>(67,458)</b>   | <b>19.7%</b>          |                                      |
| 6      |   |                 |                 |                 |                |                   |                       |                                      |
| 7      | <b>EXPENSES</b>                           |                 |                 |                 |                |                   |                       |                                      |
| 8      |   |                 |                 |                 |                |                   |                       |                                      |
| 9      | <b>sub total Wages &amp; Benefits</b>     | <b>41,800</b>   | <b>45,220</b>   | <b>41,095</b>   | <b>4,125</b>   | <b>45,320</b>     | <b>0.2%</b>           | cost for Sunday Oct-Dec add \$2600   |
| 10     |   |                 |                 |                 |                |                   |                       | annual would add \$8100              |
| 11     | <b>Materials &amp; Supplies</b>           |                 |                 |                 |                |                   |                       |                                      |
| 12     | Waste Disp Training                       | -               | -               | -               | -              | 1,130             | -                     | Training for 6 staff                 |
| 13     | Waste Disp Advertising/Promotion          | 370             | 500             | 256             | 244            | 500               | 0.0%                  |                                      |
| 14     | <b>Waste Disp Equipment/Projects</b>      | <b>2,754</b>    | <b>2,000</b>    | -               | 2,000          | <b>8,755</b>      | <b>337.8%</b>         | <b>see project list below</b>        |
| 15     | Waste Disp Materials & Supplies           | 1,699           | 1,600           | 1,469           | 131            | 1,600             | 0.0%                  | incl signage                         |
| 16     | Recycling Materials & Supplies            | -               | -               | 114             | (114)          | -                 | 0.0%                  |                                      |
| 17     | Waste Disp Repairs & Maintenance          | 275             | 1,000           | -               | 1,000          | 1,000             | 0.0%                  | incl door repl                       |
| 18     | Waste Disp COVID Costs                    | -               | 100             | 25              | 75             | -                 | -100.0%               | incl in Materials & Supplies in 2023 |
| 19     | Waste Disp Health & Safety                | 158             | 150             | 167             | (17)           | 150               | 0.0%                  |                                      |
| 20     | <b>sub total Materials &amp; Supplies</b> | <b>5,256</b>    | <b>5,350</b>    | <b>2,031</b>    | <b>3,319</b>   | <b>13,135</b>     | <b>145.5%</b>         |                                      |
| 21     |   |                 |                 |                 |                |                   |                       |                                      |
| 22     | <b>Contracted Services</b>                |                 |                 |                 |                |                   |                       |                                      |
| 23     | Waste Disp Contracted Service             | 13,103          | 13,000          | 12,987          | 13             | 13,000            | 0.0%                  | Pest control, Pinchin reporting      |
| 24     | Waste Disp Insurance                      | 197             | 230             | 196             | 34             | 220               | -4.3%                 | indexed 10% from 2022 actuals        |
| 25     | Waste Disp Future Closure Liability       | 5,000           | 5,000           | -               | 5,000          | 5,000             | 0.0%                  | auditor adj to liability acct        |
| 26     | Recycling Contracted Service              | 42,162          | 48,000          | 50,590          | (2,590)        | 48,000            | 0.0%                  | 1 less bin rental in 2023            |
| 27     | Waste Disp Telephone                      | -               | -               | 270             | (270)          | 325               | -                     | for staff cell phones                |
| 28     | Waste Disp Heat & Utilities               | 183             | -               | 184             | (184)          | 185               | -                     |                                      |
| 29     | <b>sub total Contracted Services</b>      | <b>60,646</b>   | <b>66,230</b>   | <b>64,226</b>   | <b>2,004</b>   | <b>66,730</b>     | <b>0.8%</b>           |                                      |
| 30     |   |                 |                 |                 |                |                   |                       |                                      |
| 31     | <b>Services Fees/Rent/Lease</b>           |                 |                 |                 |                |                   |                       |                                      |
| 32     | Waste Disp PIL                            | 1,744           | 1,779           | 1,770           | 9              | 1,823             | 2.5%                  | transfer to Landfill Reserve         |
| 33     | <b>sub total Service Fees/Rents/Lease</b> | <b>1,744</b>    | <b>1,779</b>    | <b>1,770</b>    | <b>9</b>       | <b>1,823</b>      | <b>2.5%</b>           |                                      |
| 34     |   |                 |                 |                 |                |                   |                       |                                      |
| 35     | <b>Amortization Costs</b>                 |                 |                 |                 |                |                   |                       |                                      |
| 36     | Amortization Waste Disposal               | 7,855           | 8,655           | 7,855           | 800            | 8,655             | 0.0%                  |                                      |
| 37     | <b>sub total Amortization Costs</b>       | <b>7,855</b>    | <b>8,655</b>    | <b>7,855</b>    | <b>800</b>     | <b>8,655</b>      | <b>0.0%</b>           |                                      |
| 38     |   |                 |                 |                 |                |                   |                       |                                      |
| 39     | <b>TOTAL EXPENSES</b>                     | <b>117,301</b>  | <b>127,234</b>  | <b>116,977</b>  | <b>10,257</b>  | <b>135,663</b>    | <b>6.6%</b>           |                                      |
| 40     |   |                 |                 |                 |                |                   |                       |                                      |
| 41     | <b>EXPENSES NET OF REVENUES</b>           | <b>53,923</b>   | <b>70,876</b>   | <b>65,529</b>   | <b>5,346</b>   | <b>68,205</b>     | <b>-3.8%</b>          |                                      |
| 42     |   |                 |                 |                 |                |                   |                       |                                      |
| 43     | <b>Capital Assets</b>                     |                 |                 |                 |                |                   |                       |                                      |
| 44     | Capital Projects                          |                 | 20,000          | 2,442           | 17,558         | 17,558            | -12.2%                | to finish Ramp for Steel Bin         |
| 45     | funded by Working Reserve (Modernization) |                 | (20,000)        | (2,442)         | (17,558)       | (17,558)          | -12.2%                |                                      |
| 46     | less: Amortization                        | (7,855)         | (8,655)         | (7,855)         | (800)          | (8,655)           | 0.0%                  |                                      |
| 47     | <b>sub total Capital Assets</b>           | <b>(7,855)</b>  | <b>(8,655)</b>  | <b>(7,855)</b>  | <b>(800)</b>   | <b>(8,655)</b>    | <b>0.0%</b>           |                                      |

**Township of St. Joseph**  
**2023 Draft Budget**  
LANDFILL SITE

| Line # | Account Description                         | Actual 2021   | Budget 2022   | Actual 2022   | Variance 2022 | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes                                 |
|--------|---|---------------|---------------|---------------|---------------|-------------------|-----------------------|--|
| 48     |   |               |               |               |               |                   |                       |  |
| 49     | <b>Reserve/Reserve Fund Transfers</b>       |               |               |               |               |                   |                       |  |
| 50     | Transfer to Capital Replacement (Amort)     | 7,855         | 8,655         | 7,855         | 800           | 8,655             | 0.0%                  |  |
| 51     | Transfer to Landfill Closure Reserve        | 10,000        | 10,000        | 10,000        | -             | 55,000            | 450.0%                | add \$45,000 contribution for power          |
| 52     | Transfer from Landfill Closure Reserve      |               | -             |               |               | (2,000)           | -                     | Pinchin Report carried fwd from 2022         |
| 53     | <b>sub total Reserve/Res Fund Transfers</b> | <b>17,855</b> | <b>18,655</b> | <b>17,855</b> | <b>800</b>    | <b>61,655</b>     | <b>230.5%</b>         |  |
| 54     |   |               |               |               |               |                   |                       |  |
| 55     | <b>TOTAL LEVY REQUIREMENT</b>               | <b>63,923</b> | <b>80,876</b> | <b>75,529</b> | <b>5,346</b>  | <b>121,205</b>    | <b>49.9%</b>          | <b>Tax Levy Incr (Decr)</b><br><b>40,329</b> |

| Line # | 2023 Projects  | Funding Source:  |              |
|--------|--|------------------|--------------|
| 57     | <b>2023 Projects</b>   |                  |              |
| 58     | Pinchin Future Closure Cost Report (\$2,000 budgeted but not done in 2022) | Reserve/Tax Levy | 3,255        |
| 59     | Roof replacement (materials only, to be done by PW staff + electrical )    | Tax Levy         | 4,500        |
| 60     | Surveillance Cameras   | Tax Levy         | 1,000        |
| 61     | <b>Total Landfill Equipment and Projects</b>                               |                  | <b>8,755</b> |

| Line # | <b>RESERVE SUMMARY:</b>                | <u>Landfill Reserve</u> | <u>Cap Asset Repl</u> | <u>TOTAL</u> |
|--------|--|-------------------------|-----------------------|--------------|
| 63     |  |                         |                       |              |
| 64     | Opening Balance, Jan 1, 2023           | 517,325                 | 52,409                | 569,734      |
| 65     | Add: Contributions to Reserve          | 56,823                  | 8,655                 | 65,478       |
| 66     | Less: Projects funded from Reserves    | (2,000)                 | -                     | (2,000)      |
| 67     | Projected Ending Balance, Dec 31, 2023 | 572,148                 | 61,064                | 633,212      |

68

69 **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.

70 **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 Draft Budget**

**OTHER CULTURAL / BOARD LEVIES**

| Line # | Account Description                         | Actual 2021    | Budget 2022     | Actual 2022     | Variance 2022   | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes 2023                       |
|--------|---|----------------|-----------------|-----------------|-----------------|-------------------|-----------------------|---|
| 1      | <b>REVENUE</b>                              |                |                 |                 |                 |                   |                       |   |
| 2      | Other Cultural Grants Ontario               | -              | -               | (33,156)        | 33,156          | (40,820)          | -                     | NOHFC for Childrens Library             |
| 3      | Other Cultural Grants Federal Other         | -              | (23,421)        | (23,422)        | 1               | -                 | -100.0%               | Accessibility for Library               |
| 4      | <b>TOTAL REVENUE</b>                        | -              | <b>(23,421)</b> | <b>(56,578)</b> | <b>33,157</b>   | <b>(40,820)</b>   | <b>74.3%</b>          |   |
| 5      |   |                |                 |                 |                 |                   |                       |   |
| 6      | <b>EXPENSES</b>                             |                |                 |                 |                 |                   |                       |   |
| 7      | <b>Materials &amp; Supplies</b>             |                |                 |                 |                 |                   |                       |   |
| 8      | Other Cultural Equipment/Projects           | 8,306          | 23,421          | 33,518          | (10,097)        | 1,900             | -91.9%                | Repl banners on Richards St             |
| 9      | Other Cultural Materials & Supplies         | -              | 600             | 362             | 238             | 600               | 0.0%                  | Gen mtce/Ashtray receptacles            |
| 10     | Other Cultural Childrens Library            | -              | 61,450          | 40,335          | 21,115          | 60,355            | -1.8%                 | Children's Library repairs              |
| 11     | Other Cultural Insurance                    | 5,745          | 6,607           | 5,675           | 932             | 6,243             | -5.5%                 | 10% index from 2022 actuals             |
| 12     | Children's Library Water and Sewer          |                | -               | 1,032           | (1,032)         | 1,032             | -                     |   |
| 13     | <b>sub total Materials &amp; Supplies</b>   | <b>14,051</b>  | <b>92,078</b>   | <b>80,922</b>   | <b>11,156</b>   | <b>70,130</b>     | <b>-23.8%</b>         |   |
| 14     |   |                |                 |                 |                 |                   |                       |   |
| 15     | <b>Board Levies</b>                         |                |                 |                 |                 |                   |                       |   |
| 16     | Cemetery Board Levy                         | 6,500          | 6,500           | 6,500           | -               | 6,500             | 0.0%                  |   |
| 17     | Library Board Levy                          | 37,110         | 41,929          | 43,562          | (1,633)         | 43,804            | 4.5%                  |   |
| 18     | Museum Board Levy                           | 13,653         | 15,333          | 15,333          | -               | 15,333            | 0.0%                  | waiting for 2023 budget                 |
| 19     | Planning Board Levy                         | 7,343          | 7,768           | 7,768           | -               | 7,768             | 0.0%                  | waiting for 2023 budget                 |
| 20     | <b>sub total Board Levies</b>               | <b>64,606</b>  | <b>71,530</b>   | <b>73,163</b>   | <b>(1,633)</b>  | <b>73,405</b>     | <b>2.6%</b>           |   |
| 21     |   |                |                 |                 |                 |                   |                       |   |
| 22     | <b>Amortization Costs</b>                   |                |                 |                 |                 |                   |                       |   |
| 23     | Amortization Other Cultural (Clock)         | 811            | 811             | 811             | -               | 811               | 0.0%                  |   |
| 24     | Amortization Museum                         | 150            | 150             | 150             | -               | 150               | 0.0%                  |   |
| 25     | Amortization Library                        | 1,367          | 1,367           | 1,367           | -               | 1,367             | 0.0%                  |   |
| 26     | <b>sub total Amortization Costs</b>         | <b>2,329</b>   | <b>2,328</b>    | <b>2,329</b>    | <b>-</b>        | <b>2,328</b>      | <b>0.0%</b>           |   |
| 27     |   |                |                 |                 |                 |                   |                       |   |
| 28     | <b>TOTAL EXPENSES</b>                       | <b>80,986</b>  | <b>165,936</b>  | <b>156,414</b>  | <b>9,523</b>    | <b>145,863</b>    | <b>-12.1%</b>         |   |
| 29     |   |                |                 |                 |                 |                   |                       |   |
| 30     | <b>EXPENSES NET OF REVENUES</b>             | <b>80,986</b>  | <b>142,515</b>  | <b>99,836</b>   | <b>42,680</b>   | <b>105,043</b>    | <b>-26.3%</b>         |   |
| 31     |   |                |                 |                 |                 |                   |                       |   |
| 32     | <b>Capital Assets</b>                       |                |                 |                 |                 |                   |                       |   |
| 33     | less: Amortization                          | (2,329)        | (2,328)         | (2,329)         | -               | (2,328)           | 0.0%                  |   |
| 34     | <b>sub total Capital Assets</b>             | <b>(2,329)</b> | <b>(2,328)</b>  | <b>(2,329)</b>  | <b>-</b>        | <b>(2,328)</b>    | <b>0.0%</b>           |   |
| 35     |   |                |                 |                 |                 |                   |                       |   |
| 36     | <b>Reserve/Reserve Fund Transfers</b>       |                |                 |                 |                 |                   |                       |   |
| 37     | Transfer to Capital Replacement (Amort)     | 2,329          | 2,328           | 2,329           | -               | 2,328             | 0.0%                  |   |
| 38     | Additional CAR transfer for Library         | 3,633          | 3,633           | 3,633           | -               | 3,633             | 0.0%                  | to bring total to \$5,000               |
| 39     | <u>Transfers from Reserves</u>              |                |                 |                 |                 |                   |                       |   |
| 40     | Special Projects                            |                | (20,000)        | -               | (20,000)        | -                 | -100.0%               | was for Childrens Library               |
| 41     | Working Reserve                             |                | (30,000)        | (4,169)         | (25,831)        | (19,535)          | -34.9%                | Childrens Library after NOHFC           |
| 42     | <b>sub total Reserve/Res Fund Transfers</b> | <b>5,962</b>   | <b>(44,039)</b> | <b>1,792</b>    | <b>(45,831)</b> | <b>(13,574)</b>   | <b>-69.2%</b>         |   |
| 43     |   |                |                 |                 |                 |                   |                       |   |
| 44     | <b>TOTAL LEVY REQUIREMENT</b>               | <b>84,619</b>  | <b>96,148</b>   | <b>99,299</b>   | <b>(3,151)</b>  | <b>89,141</b>     | <b>-7.3%</b>          | <b>Tax Levy Incr (Decr)<br/>(7,007)</b> |
| 45     |   |                |                 |                 |                 |                   |                       |   |

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

**OTHER CULTURAL / BOARD LEVIES**

| Line # | Account Description                       | Actual<br>2021 | Budget<br>2022 | Actual<br>2022 | Variance<br>2022 | Draft<br>Budget<br>2023 | % Change<br>2022<br>to 2023 | Budget Notes<br>2023 |
|--------|---|----------------|----------------|----------------|------------------|-------------------------|-----------------------------|----------------------|
| 46     | <b>2022 Projects</b>                      |                |                |                |                  |                         |                             |                      |
| 47     | <b>Other Cultural Equipment/Projects:</b> |                |                |                |                  |                         |                             |                      |
| 48     | Replace banners on Richards St            |                |                |                |                  |                         | 1,900                       |                      |
| 49     | <i>Total Other Cultural Projects</i>      |                |                |                |                  |                         | <b>1,900</b>                |                      |
| 50     |   |                |                |                |                  |                         |                             |                      |
| 51     | <b>Children's Library Projects:</b>       |                |                |                |                  |                         |                             |                      |
|        |   |                |                |                | <u>Funding</u>   |                         |                             |                      |
| 52     | Children's Library furnace replacement    |                |                |                | Reserves         |                         | 15,000                      |                      |
| 53     | Children's Library repairs                |                |                |                | Reserves/NOHFC   |                         | 45,355                      |                      |
| 54     | <i>Total Children's Library Projects</i>  |                |                |                |                  |                         | <b>60,355</b>               |                      |
| 55     |   |                |                |                |                  |                         |                             |                      |

| Line # | <u>RESERVE SUMMARY:</u>                | <u>Comm<br/>Imp'rmt</u> | <u>Capital<br/>Asset Repl<br/>Other<br/>Cultural</u> | <u>Capital<br/>Asset<br/>Repl<br/>Library</u> | <u>Capital<br/>Asset Repl<br/>Museum</u> | <u>TOTAL</u> |
|--------|--|-------------------------|--|---|--|--------------|
| 57     | Opening Balance, Jan 1, 2023           | 5,000                   | 3,353  | 40,319  | 2,202                                    | 50,874       |
| 58     | Add: Contributions to Reserve          | -                       | 811  | 5,000   | 150                                      | 5,961        |
| 59     | Less: Projects funded from Reserves    | -                       | -  | -   | -  | -            |
| 60     | Projected Ending Balance, Dec 31, 2023 | 5,000                   | 4,164  | 45,319  | 2,352                                    | 56,836       |

61

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

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63 **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 Draft Budget**  
PLANNING & ECONOMIC DEVELOPMENT

| Line # | Account Description                          | Actual 2021     | Budget 2022     | Actual 2022     | Variance 2022  | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes 2023                           |
|--------|--|-----------------|-----------------|-----------------|----------------|-------------------|-----------------------|---|
| 1      | <b>REVENUE</b>                               |                 |                 |                 |                |                   |                       |   |
| 2      | User Fees Planning/Zoning App/Compl Fees     | (640)           | (1,000)         | (1,035)         | 35             | (1,000)           | 0.0%                  |   |
| 3      | Solar Panels Power Generation Revenue        | (15,767)        | (15,000)        | (15,289)        | 289            | (15,000)          | 0.0%                  |   |
| 4      | Internet Tower Revenue                       | (5,885)         | (6,200)         | (1,800)         | (4,400)        | -                 | -                     | NRN Agreemt-Cent Grounds                    |
| 5      | <b>TOTAL REVENUE</b>                         | <b>(22,292)</b> | <b>(22,200)</b> | <b>(18,124)</b> | <b>(4,076)</b> | <b>(16,000)</b>   | <b>-27.9%</b>         |   |
| 6      |  |                 |                 |                 |                |                   |                       |   |
| 7      | <b>Materials &amp; Supplies</b>              |                 |                 |                 |                |                   |                       |   |
| 8      | Planning & EDC Training & Conferences        | -               | 500             | -               | 500            | 500               | 0.0%                  |   |
| 9      | Planning & EDC Advertising                   | 638             | 500             | 1,059           | (559)          | 500               | 0.0%                  | Zoning Amendments                           |
| 10     | Planning & EDC Memberships                   | 331             | 500             | 331             | 169            | 500               | 0.0%                  |   |
| 11     | Planning & EDC Materials/Supplies            | 40              | 500             | 144             | 356            | 500               | 0.0%                  | Ownership Searches                          |
| 12     | Planning & EDC Veterinary Assistance Program | 427             | 430             | -               | 430            | 430               | 0.0%                  |   |
| 13     | Solar Panel Equipment Maintenance & Repairs  | 1,596           | 2,500           | 3,714           | (1,214)        | 1,000             | -60.0%                |   |
| 14     | <b>sub total Materials &amp; Supplies</b>    | <b>3,031</b>    | <b>4,930</b>    | <b>5,248</b>    | <b>(318)</b>   | <b>3,430</b>      | <b>-30.4%</b>         |   |
| 15     |  |                 |                 |                 |                |                   |                       |   |
| 16     | <b>Amortization Costs</b>                    |                 |                 |                 |                |                   |                       |   |
| 17     | Amortization Costs Solar Panels              | 8,820           | 8,820           | 8,820           | -              | 8,820             | 0.0%                  |   |
| 18     | <b>sub total Amortization Costs</b>          | <b>8,820</b>    | <b>8,820</b>    | <b>8,820</b>    | <b>-</b>       | <b>8,820</b>      | <b>0.0%</b>           |   |
| 19     |  |                 |                 |                 |                |                   |                       |   |
| 20     | <b>TOTAL EXPENSES</b>                        | <b>11,852</b>   | <b>13,750</b>   | <b>14,068</b>   | <b>(318)</b>   | <b>12,250</b>     | <b>-10.9%</b>         |   |
| 21     |  |                 |                 |                 |                |                   |                       |   |
| 22     | <b>NET REVENUE LESS EXPENSES</b>             | <b>(10,440)</b> | <b>(8,450)</b>  | <b>(4,056)</b>  | <b>(4,394)</b> | <b>(3,750)</b>    | <b>-55.6%</b>         |   |
| 23     |  |                 |                 |                 |                |                   |                       |   |
| 24     | <b>Capital Assets</b>                        |                 |                 |                 |                |                   |                       |   |
| 25     | Amortization                                 | (8,820)         | (8,820)         | (8,820)         | -              | (8,820)           | 0.0%                  |   |
| 26     | <b>sub total Capital Assets</b>              | <b>(8,820)</b>  | <b>(8,820)</b>  | <b>(8,820)</b>  | <b>-</b>       | <b>(8,820)</b>    | <b>0.0%</b>           |   |
| 27     |  |                 |                 |                 |                |                   |                       |   |
| 28     | <b>Reserve/Reserve Fund Transfers</b>        |                 |                 |                 |                |                   |                       |   |
| 29     | Transfers to Capital Replacement             | 8,820           | 8,820           | 8,820           | -              | 8,820             | 0.0%                  |   |
| 30     | <b>sub total Reserve/Res Fund Transfers</b>  | <b>8,820</b>    | <b>8,820</b>    | <b>8,820</b>    | <b>-</b>       | <b>8,820</b>      | <b>0.0%</b>           |   |
| 31     |  |                 |                 |                 |                |                   |                       |   |
| 32     | <b>TOTAL LEVY REQUIREMENT</b>                | <b>(10,440)</b> | <b>(8,450)</b>  | <b>(4,056)</b>  | <b>(4,394)</b> | <b>(3,750)</b>    | <b>-55.6%</b>         | <b>Tax Levy Incr (Decr)</b><br><b>4,700</b> |

| 34 | <b>RESERVE SUMMARY:</b>                | <u>War of 1812</u> | <u>Cap Asset Repl (Solar)</u> | <u>TOTAL</u> |
|----|--|--------------------|-------------------------------|--------------|
| 35 | Opening Balance, Jan 1, 2023           | 6,799              | 85,736                        | 92,535       |
| 36 | Add: Contributions to Reserve          |                    | 8,820                         | 8,820        |
| 37 | Less: Projects funded from Reserves    | -                  | -                             | -            |
| 38 | Projected Ending Balance, Dec 31, 2023 | 6,799              | 94,556                        | 101,355      |

39

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

41 **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 Draft Budget**  
**ADMINISTRATION DEPARTMENT**

| Line # | Account Description                       | Actual 2021     | Budget 2022     | Actual 2022     | Variance 2022   | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes 2023   |
|--------|---|-----------------|-----------------|-----------------|-----------------|-------------------|-----------------------|---|
| 1      | <b>REVENUE</b>                            |                 |                 |                 |                 |                   |                       |   |
| 2      | Admin Grants Ontario                      |                 | (8,750)         | (5,563)         | (3,188)         | (14,780)          | -                     | NOHFC Intern Funding  |
| 3      | Admin Grants Federal                      | (8,430)         | (11,067)        | (11,066)        | (1)             | -                 | -                     | Asset Management/Accessibility                                |
| 4      | Admin Donations                           |                 | -               | (1,200)         | 1,200           | -                 |                       |   |
| 5      | Admin User Fees Tax Certificates          | (2,275)         | (2,000)         | (1,435)         | (565)           | (2,000)           | 0.0%                  |   |
| 6      | Admin Marriage Licenses/Civil Ceremonies  | (125)           | (250)           | (850)           | 600             | (250)             | -                     |   |
| 7      | Admin Other Rev General                   | (612)           | (600)           | (1,014)         | 414             | (600)             | 0.0%                  | NSF Fees/map sales  |
| 8      | <b>TOTAL REVENUE</b>                      | <b>(11,442)</b> | <b>(22,667)</b> | <b>(21,127)</b> | <b>(1,540)</b>  | <b>(17,630)</b>   | <b>-22.2%</b>         |   |
| 9      |   |                 |                 |                 |                 |                   |                       |   |
| 10     | <b>EXPENSES</b>                           |                 |                 |                 |                 |                   |                       |   |
| 11     |   |                 |                 |                 |                 |                   |                       |   |
| 12     | <b>Wages &amp; Benefits</b>               | <b>281,675</b>  | <b>370,815</b>  | <b>338,989</b>  | <b>31,826</b>   | <b>384,980</b>    | <b>3.8%</b>           | incl 50% of intern and 100% of Community Projects Coordinator |
| 13     |   |                 |                 |                 |                 |                   |                       |   |
| 14     | <b>Materials &amp; Supplies</b>           |                 |                 |                 |                 |                   |                       |   |
| 15     | Admin Training & Conferences              | 1,295           | 2,500           | 2,951           | (451)           | 2,500             | 0.0%                  |   |
| 16     | Admin Travel & Mileage                    | -               | 300             | 179             | 121             | 300               | 0.0%                  | Most training is virtual                                      |
| 17     | Admin Advertising & Promotion             | 3,029           | 3,000           | 1,349           | 1,651           | 1,500             | -50.0%                |   |
| 18     | Admin Bank Fees                           | 2,931           | 2,000           | 2,146           | (146)           | 2,500             | 25.0%                 | Bank/Square/VISA fees   |
| 19     | Admin Memberships                         | 2,798           | 4,000           | 3,156           | 844             | 3,700             | -7.5%                 | AMCTO/AMO/ADMA/MFOA/CPA                                       |
| 20     | Admin Office Stationery & Supplies        | 5,088           | 4,000           | 3,393           | 607             | 4,000             | 0.0%                  |   |
| 21     | <b>Admin Equipment/Projects</b>           | <b>9,951</b>    | <b>53,708</b>   | <b>39,532</b>   | <b>14,176</b>   | <b>30,850</b>     | <b>-42.6%</b>         | <b>see project list below</b>                                 |
| 22     | Admin Equipment Maint & Repairs           | 3,566           | 3,500           | 4,608           | (1,108)         | 4,500             | 28.6%                 |   |
| 23     | Admin Materials & Supplies                | 2,935           | 1,500           | 2,216           | (716)           | 2,200             | 46.7%                 |   |
| 24     | Admin Internet Service                    | 1,551           | 2,340           | 2,597           | (257)           | 1,680             | -28.2%                | for Starlink  |
| 25     | Admin Grants/Donations                    | 22,161          | 4,000           | 4,233           | (233)           | 4,000             | 0.0%                  |   |
| 26     | Admin Postage & Courier                   | 5,196           | 5,000           | 5,553           | (553)           | 5,500             | 10.0%                 |   |
| 27     | Admin Subscriptions                       | 728             | 200             | 153             | 47              | 200               | 0.0%                  | some moved to licence fees                                    |
| 28     | Admin COVID Costs                         | 6,599           | 2,000           | 979             | 1,021           | -                 | -100.0%               |   |
| 29     | Admin Health & Safety                     | 857             | 1,500           | 1,700           | (200)           | 1,500             | 0.0%                  | courses for H&S Committee                                     |
| 30     | <b>sub total Materials &amp; Supplies</b> | <b>68,684</b>   | <b>89,548</b>   | <b>74,745</b>   | <b>14,803</b>   | <b>64,930</b>     | <b>-27.5%</b>         |   |
| 31     |   |                 |                 |                 |                 |                   |                       |   |
| 32     | <b>Contracted Services</b>                |                 |                 |                 |                 |                   |                       |   |
| 33     | Admin Licence Fees                        | 11,750          | 14,220          | 15,821          | (1,601)         | 16,450            | 15.7%                 | indexed 4% from 22 actuals                                    |
| 34     | Admin Building Maintenance & Repairs      | 1,978           | 1,000           | 392             | 608             | 800               | -20.0%                | Incl shrubs in front of building                              |
| 35     | Admin Capital Asset Management            | 10,723          | 8,120           | 8,120           | (0)             | 1,100             | -86.5%                | annual license  |
| 36     | Admin Audit Fees                          | 24,167          | 22,000          | 25,291          | (3,291)         | 24,000            | 9.1%                  |   |
| 37     | Admin Community Promo/Marketing           | 770             | -               | -               | -               | -                 | 0.0%                  | Hwy sign paid every 4 years                                   |
| 38     | Admin Website Hosting & Maint             | 9,529           | 1,500           | 881             | 619             | 900               | -40.0%                | New site in 2021  |
| 39     | Admin Legal Fees                          | 16,648          | 15,000          | 15,457          | (457)           | 15,000            | 0.0%                  |   |
| 40     | Admin Insurance                           | 17,706          | 20,360          | 21,823          | (1,463)         | 24,010            | 17.9%                 | indexed 10% from 2022 actuals                                 |
| 41     | Admin General Contracted Services         | -               | 10,865          | 10,640          | 225             | 1,850             | -83.0%                | Pay Equity and ESA  |
| 42     | Admin Property Assessment MPAC            | 37,088          | 36,783          | 36,783          | (0)             | 36,494            | -0.8%                 | per MPAC  |
| 43     | Admin Telephone                           | 4,562           | 4,500           | 7,070           | (2,570)         | 4,900             | 8.9%                  |   |
| 44     | Admin Heat & Utilities                    | 8,096           | 8,420           | 11,048          | (2,628)         | 9,950             | 18.2%                 | indexed 4% from 2021/22 actuals                               |
| 45     | Admin Volunteer Recognition               | 308             | 300             | -               | 300             | 4,145             | 1281.7%               | Volunteer Appreciation Dinner                                 |
| 46     | <b>sub total Contracted Services</b>      | <b>143,326</b>  | <b>143,068</b>  | <b>153,325</b>  | <b>(10,257)</b> | <b>139,599</b>    | <b>-2.4%</b>          |   |

**Township of St. Joseph**  
**2023 Draft Budget**  
**ADMINISTRATION DEPARTMENT**

| Line # | Account Description                         | Actual 2021    | Budget 2022     | Actual 2022     | Variance 2022   | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes 2023                            |
|--------|---|----------------|-----------------|-----------------|-----------------|-------------------|-----------------------|--|
| 47     |   |                |                 |                 |                 |                   |                       |  |
| 48     | <b>Election Costs</b>                       |                |                 |                 |                 |                   |                       |  |
| 49     | Admin Election Wages                        | -              | 4,000           | 4,647           | (647)           | -                 | -100.0%               |  |
| 50     | Admin Election Advertising                  | -              | 500             | 317             | 183             | -                 | -100.0%               |  |
| 51     | Admin Election Material & Supplies          | 509            | 4,000           | 5,610           | (1,610)         | 510               | -87.3%                | Voterview annual fee                         |
| 52     | Admin Election Training & Mileage           | 1,038          | 200             | -               | 200             | -                 | -100.0%               |  |
| 53     | Admin Election Staffing Costs               | -              | 2,000           | 3,008           | (1,008)         | -                 | -100.0%               |  |
| 54     | <b>sub total Election Costs</b>             | <b>1,547</b>   | <b>10,700</b>   | <b>13,581</b>   | <b>(2,881)</b>  | <b>510</b>        | <b>-95.2%</b>         |  |
| 55     |   |                |                 |                 |                 |                   |                       |  |
| 56     | <b>Amortization Costs</b>                   |                |                 |                 |                 |                   |                       |  |
| 57     | Amortization Administration                 | 2,081          | 2,081           | 2,081           | (0)             | 2,081             | 0.0%                  |  |
| 58     | <b>sub total Amortization Costs</b>         | <b>2,081</b>   | <b>2,081</b>    | <b>2,081</b>    | <b>(0)</b>      | <b>2,081</b>      | <b>0.0%</b>           |  |
| 59     |   |                |                 |                 |                 |                   |                       |  |
| 60     | <b>TOTAL EXPENSES</b>                       | <b>497,313</b> | <b>616,212</b>  | <b>582,723</b>  | <b>33,489</b>   | <b>592,100</b>    | <b>-3.9%</b>          |  |
| 61     |   |                |                 |                 |                 |                   |                       |  |
| 62     | <b>EXPENSES NET OF REVENUES</b>             | <b>485,871</b> | <b>593,545</b>  | <b>561,595</b>  | <b>31,950</b>   | <b>574,470</b>    | <b>-3.2%</b>          |  |
| 63     |   |                |                 |                 |                 |                   |                       |  |
| 64     | <b>Tangible Capital Assets</b>              |                |                 |                 |                 |                   |                       |  |
| 65     | Amortization                                | (2,081)        | (2,081)         | (2,081)         | 0               | (2,081)           | 0.0%                  |  |
| 68     | <b>sub total Tangible Capital Assets</b>    | <b>(2,081)</b> | <b>(2,081)</b>  | <b>(2,081)</b>  | <b>0</b>        | <b>(2,081)</b>    | <b>0.0%</b>           |  |
| 69     |   |                |                 |                 |                 |                   |                       |  |
| 70     | <b>Reserve/Reserve Fund Transfers</b>       |                |                 |                 |                 |                   |                       |  |
| 71     | <u>Transfers to Reserves</u>                |                |                 |                 |                 |                   |                       |  |
| 72     | Capital Replacement (Amortization)          | 2,081          | 2,081           | 2,081           | -               | 2,081             | 0.0%                  |  |
| 74     | Election Reserve                            | 2,500          | -               | -               | -               | 3,400             | -                     |  |
| 75     | <u>Transfers from Reserves</u>              |                |                 |                 |                 |                   |                       |  |
| 76     | Election Reserve                            | -              | (7,500)         | (7,500)         | -               | -                 | -100.0%               | to fund 2022 election                        |
| 78     | Working Reserve                             | -              | (40,490)        | (25,287)        | (15,203)        | (20,350)          | -49.7%                | Modernization Funding                        |
| 79     | Admin Building/Office Equipment             | -              | (4,400)         | (2,153)         | (2,247)         | -                 | -100.0%               |  |
| 80     | <b>sub total Reserve/Res Fund Transfers</b> | <b>4,581</b>   | <b>(50,309)</b> | <b>(32,859)</b> | <b>(17,450)</b> | <b>(14,869)</b>   | <b>-70.4%</b>         |  |
| 81     |   |                |                 |                 |                 |                   |                       |  |
| 82     | <b>TOTAL LEVY REQUIREMENT</b>               | <b>488,371</b> | <b>541,155</b>  | <b>526,655</b>  | <b>14,500</b>   | <b>557,520</b>    | <b>3.0%</b>           | <b>Tax Levy Incr (Decr)</b><br><b>16,365</b> |
| 83     |   |                |                 |                 |                 |                   |                       |  |
| 84     | <b>2022 Projects</b>                        |                |                 |                 |                 |                   |                       |  |
| 85     | Energy audits (Trefry, OTH, Water, Sewer)   |                |                 |                 |                 | 20,350            |                       | Funding: Reserves - Modernization Funding    |
| 86     | Replace emergency exit doors and windows    |                |                 |                 |                 | 8,000             |                       | Tax Levy                                     |
| 87     | Replace computers (Counter, Clerk)          |                |                 |                 |                 | 2,500             |                       | Tax Levy                                     |
| 88     | <b>Total Admin Projects</b>                 |                |                 |                 |                 | <b>30,850</b>     |                       |  |
| 89     |   |                |                 |                 |                 |                   |                       |  |
| 90     | <b>RESERVE SUMMARY:</b>                     |                |                 |                 |                 |                   |                       |  |
| 91     | Opening Balance, Jan 1, 2023                |                |                 | 125,451         | -               | 45,488            |                       | 170,939                                      |
| 92     | Add: Contributions to Reserve               |                |                 | -               | 3,400           | 2,081             |                       | 5,481  |
| 93     | Less: Projects funded from Reserves         |                |                 | -               | -               | -                 |                       | -  |
| 94     | Projected Ending Balance, Dec 31, 2023      |                |                 | 125,451         | 3,400           | 47,568.97         |                       | 176,420                                      |

**Township of St. Joseph**  
**2023 Draft Budget**  
ADMINISTRATION DEPARTMENT

| Line # | Account<br>Description  | Actual<br>2021 | Budget<br>2022 | Actual<br>2022 | Variance<br>2022 | Draft<br>Budget<br>2023 | % Change<br>2022<br>to 2023 | Budget Notes<br>2023 |
|--------|---|----------------|----------------|----------------|------------------|-------------------------|-----------------------------|----------------------|
| 95     |   |                |                |                |                  |                         |                             |                      |
| 96     | <b>Administration Reserve</b> - 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.              |                |                |                |                  |                         |                             |                      |
| 97     | <b>Election Reserve</b> - 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. |                |                |                |                  |                         |                             |                      |
| 98     | <b>Capital Asset Replacement Reserve Fund</b> - 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 Draft Budget**  
COUNCIL

| Line # | Account Description                       | Actual 2021   | Budget 2022   | Actual 2022   | Variance 2022 | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes 2023                           |
|--------|---|---------------|---------------|---------------|---------------|-------------------|-----------------------|---|
| 1      | <b>EXPENSES</b>                           |               |               |               |               |                   |                       |   |
| 2      |   |               |               |               |               |                   |                       |   |
| 3      | <b>Wages &amp; Benefits</b>               | 26,177        | 27,579        | 27,542        | 37            | 29,560            | 7.2%                  |   |
| 4      |   |               |               |               |               |                   |                       |   |
| 5      | <b>Materials &amp; Supplies</b>           |               |               |               |               |                   |                       |   |
| 6      | Council Training/Conference Fees          | -             | 1,000         | -             | 1,000         | 1,000             | 0.0%                  | FONOM Conference                            |
| 7      | Council Travel & Mileage Expenses         | -             | 450           | -             | 450           | 450               | 0.0%                  |   |
| 8      | Council Memberships                       | 221           | 221           | 221           | 1             | 221               | 0.0%                  | FONOM Membership                            |
| 9      | Council Office Supplies/Equipment         | 1,495         | 500           | 317           | 183           | 4,700             | 840.0%                | Incl conf table and chairs                  |
| 10     | <b>sub total Materials &amp; Supplies</b> | <b>1,716</b>  | <b>2,171</b>  | <b>538</b>    | <b>1,633</b>  | <b>6,371</b>      | <b>193.5%</b>         |   |
| 11     |   |               |               |               |               |                   |                       |   |
| 12     | <b>Contracted Services</b>                |               |               |               |               |                   |                       |   |
| 13     | Council Telephone                         | 449           | 450           | 318           | 132           | 1,550             | 244.4%                | incl \$25/mth for Councillors               |
| 14     | <b>sub total Contracted Services</b>      | <b>449</b>    | <b>450</b>    | <b>318</b>    | <b>132</b>    | <b>1,550</b>      | <b>244.4%</b>         |   |
| 15     |   |               |               |               |               |                   |                       |   |
| 16     | <b>TOTAL EXPENSES</b>                     | <b>28,342</b> | <b>30,200</b> | <b>28,398</b> | <b>1,802</b>  | <b>37,481</b>     | <b>24.1%</b>          |   |
| 17     |   |               |               |               |               |                   |                       |   |
| 18     | <b>TOTAL LEVY REQUIREMENT</b>             | <b>28,342</b> | <b>30,200</b> | <b>28,398</b> | <b>1,802</b>  | <b>37,481</b>     | <b>24.1%</b>          | <b>Tax Levy Incr (Decr)</b><br><b>7,187</b> |

Township of St. Joseph

2023 Draft Budget

PROTECTION TO PERSONS & PROPERTY (Building/By-law/etc.)

| Line # | Account Description                         | Actual 2021     | Budget 2022     | Actual 2022     | Variance 2022  | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes 2023                             |
|--------|---|-----------------|-----------------|-----------------|----------------|-------------------|-----------------------|---|
| 1      | <b>REVENUE</b>                              |                 |                 |                 |                |                   |                       |   |
| 2      | PPP Grants Ontario                          | (5,000)         | -               | -               | -              | -                 | 0.0%                  | Cannabis Funding                              |
| 3      | PPP Livestock Admin Fee                     | -               | -               | (50)            | 50             | -                 | 0.0%                  |   |
| 4      | PPP Dog Licence Fees                        | (485)           | (500)           | (535)           | 35             | (500)             | 0.0%                  |   |
| 5      | PPP Building Permit Fees                    | (23,206)        | (23,000)        | (21,764)        | (1,236)        | (23,000)          | 0.0%                  |   |
| 6      | <b>TOTAL REVENUE</b>                        | <b>(28,691)</b> | <b>(23,500)</b> | <b>(22,349)</b> | <b>(1,151)</b> | <b>(23,500)</b>   | <b>0.0%</b>           |   |
| 7      |   |                 |                 |                 |                |                   |                       |   |
| 8      | <b>EXPENSES</b>                             |                 |                 |                 |                |                   |                       |   |
| 9      | <b>Wages &amp; Benefits</b>                 |                 |                 |                 |                |                   |                       |   |
| 10     | CBO Wages & Benefits                        | 13,357          | 19,155          | 14,869          | 4,286          | 17,640            | -7.9%                 |   |
| 11     | BLE/AC/LE Wages & Benefits                  | 501             | 2,405           | 1,908           | 497            | 2,155             | -10.4%                |   |
| 12     | <b>sub total Wages &amp; Benefits</b>       | <b>13,858</b>   | <b>21,560</b>   | <b>16,777</b>   | <b>4,783</b>   | <b>19,795</b>     | <b>-8.2%</b>          |   |
| 13     | <b>Materials &amp; Supplies</b>             |                 |                 |                 |                |                   |                       |   |
| 14     | Protection Advertising & Promotion          | 61              | 75              | 183             | (108)          | 75                | 0.0%                  |   |
| 15     | Protection CBO Conferences & Training       | 22              | 850             | 347             | 503            | 350               | -58.8%                |   |
| 16     | Protection CBO Mileage                      | 1,208           | 1,500           | 946             | 554            | 1,500             | 0.0%                  |   |
| 17     | Protection CBO Supplies                     | 80              | 150             | 89              | 61             | 110               | -26.7%                |   |
| 18     | Protection Animal Control Officer Mileage   | 90              | 200             | 403             | (203)          | 400               | 100.0%                |   |
| 19     | Protection Animal Control Supplies          | 200             | 250             | 246             | 5              | 250               | 0.0%                  |   |
| 20     | Protection Pounds                           | -               | 100             | -               | 100            | -                 | -100.0%               |   |
| 21     | Protection BLE Mileage                      | 30              | 200             | 94              | 106            | 200               | 0.0%                  |   |
| 22     | Protection BLE Conferences & Training       | -               | -               | -               | -              | 515               | -                     |   |
| 23     | Protection BLE/AC/FV/LE Health & Safety     | -               | 100             | -               | 100            | -                 | -100.0%               |   |
| 24     | Protection Livestock Evaluator Mileage      | -               | 50              | -               | 50             | -                 | -100.0%               |   |
| 25     | Protection Livestock Evaluator Supplies     | -               | 50              | -               | 50             | -                 | -100.0%               |   |
| 26     | <b>sub total Materials &amp; Supplies</b>   | <b>1,690</b>    | <b>3,525</b>    | <b>2,307</b>    | <b>1,218</b>   | <b>3,400</b>      | <b>-3.5%</b>          |   |
| 27     | <b>Contracted Services</b>                  |                 |                 |                 |                |                   |                       |   |
| 28     | Protection Bylaw Animal Control Telephone   | 268             | 265             | 270             | (5)            | 270               | 1.7%                  |   |
| 29     | Protection CBO Telephone                    |                 | 400             | 299             | 101            | 400               | 0.0%                  |   |
| 30     | <b>sub total Contracted Services</b>        | <b>268</b>      | <b>665</b>      | <b>569</b>      | <b>97</b>      | <b>670</b>        | <b>0.7%</b>           |   |
| 31     |   |                 |                 |                 |                |                   |                       |   |
| 32     | <b>TOTAL EXPENSES</b>                       | <b>15,816</b>   | <b>25,750</b>   | <b>19,652</b>   | <b>6,098</b>   | <b>23,865</b>     | <b>-7.3%</b>          |   |
| 33     |   |                 |                 |                 |                |                   |                       |   |
| 34     | <b>EXPENSES NET OF REVENUES</b>             | <b>(12,875)</b> | <b>2,250</b>    | <b>(2,697)</b>  | <b>4,947</b>   | <b>365</b>        | <b>-83.8%</b>         |   |
| 35     |   |                 |                 |                 |                |                   |                       |   |
| 36     | <b>Reserve/Reserve Fund Transfers</b>       |                 |                 |                 |                |                   |                       |   |
| 37     | <u>Transfers to/from Reserves</u>           |                 |                 |                 |                |                   |                       |   |
| 38     | Working Reserve                             | 5,000           | -               | -               | -              | -                 |                       | Cannabis Fund (\$20k to date)                 |
| 39     | <b>sub total Reserve/Res Fund Transfers</b> | <b>5,000</b>    | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>          | <b>0.0%</b>           |   |
| 40     |   |                 |                 |                 |                |                   |                       |   |
| 41     | <b>TOTAL LEVY REQUIREMENT</b>               | <b>(7,875)</b>  | <b>2,250</b>    | <b>(2,697)</b>  | <b>4,947</b>   | <b>365</b>        | <b>-83.8%</b>         | <b>Tax Levy Incr (Decr)</b><br><b>(1,885)</b> |

**Township of St. Joseph**  
**2023 Draft Budget**  
**EMERGENCY PLANNING**

| Line # | Account Description  | Actual 2021    | Budget 2022    | Actual 2022    | Variance 2022   | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes 2023                           |
|--------|--|----------------|----------------|----------------|-----------------|-------------------|-----------------------|---|
| 1      | <b>EXPENSES</b>  |                |                |                |                 |                   |                       |   |
| 2      |  |                |                |                |                 |                   |                       |   |
| 3      | <b>Materials &amp; Supplies</b>  |                |                |                |                 |                   |                       |   |
| 4      | PPP Emergency PI Training  | -              | 400            | -              | 400             | -                 | -100.0%               |   |
| 5      | PPP Emergency PI Generator Maint & Repair  | 1,872          | 2,500          | 3,265          | (765)           | 3,800             | 52.0%                 | Maint Agreement + Repairs                   |
| 6      | PPP Emergency PI Materials & Supplies  | 534            | -              | 135            | (135)           | -                 | -                     |   |
| 7      | <b>sub total Materials &amp; Supplies</b>  | <b>2,406</b>   | <b>2,900</b>   | <b>3,401</b>   | <b>(501)</b>    | <b>3,800</b>      | <b>31.0%</b>          |   |
| 8      |  |                |                |                |                 |                   |                       |   |
| 9      | <b>Contracted Services</b>   |                |                |                |                 |                   |                       |   |
| 10     | PPP Emergency PI Reporting Services  | 654            | 650            | 650            | -               | 650               | 0.0%                  | CEMC Services                               |
| 11     | PPP Emergency PI Contracted Services   | 1,000          | 1,000          | 1,119          | (119)           | 1,120             | 12.0%                 |   |
| 12     | <b>sub total Contracted Services</b>   | <b>1,654</b>   | <b>1,650</b>   | <b>1,769</b>   | <b>(119)</b>    | <b>1,770</b>      | <b>7.3%</b>           |   |
| 13     |  |                |                |                |                 |                   |                       |   |
| 14     | <b>Amortization Costs</b>  |                |                |                |                 |                   |                       |   |
| 15     | Amortization PPP Emergency Planning  | 3,260          | 3,260          | 3,260          | -               | 3,260             | 0.0%                  |   |
| 16     | <b>sub total Amortization Costs</b>  | <b>3,260</b>   | <b>3,260</b>   | <b>3,260</b>   | <b>-</b>        | <b>3,260</b>      | <b>0.0%</b>           |   |
| 17     |  |                |                |                |                 |                   |                       |   |
| 18     | <b>TOTAL EXPENSES</b>  | <b>7,320</b>   | <b>7,810</b>   | <b>8,430</b>   | <b>(620)</b>    | <b>8,830</b>      | <b>13.1%</b>          |   |
| 19     |  |                |                |                |                 |                   |                       |   |
| 20     | <b>EXPENSES NET OF REVENUES</b>  | <b>7,320</b>   | <b>7,810</b>   | <b>8,430</b>   | <b>(620)</b>    | <b>8,830</b>      | <b>13.1%</b>          |   |
| 21     |  |                |                |                |                 |                   |                       |   |
| 22     | <b>Tangible Capital Assets</b>   |                |                |                |                 |                   |                       |   |
| 23     | Amortization   | (3,260)        | (3,260)        | (3,260)        | -               | (3,260)           | 0.0%                  |   |
| 24     | <b>sub total Tangible Capital Assets</b>   | <b>(3,260)</b> | <b>(3,260)</b> | <b>(3,260)</b> | <b>-</b>        | <b>(3,260)</b>    | <b>0.0%</b>           |   |
| 25     |  |                |                |                |                 |                   |                       |   |
| 26     | <b>Reserve/Reserve Fund Transfers</b>  |                |                |                |                 |                   |                       |   |
| 27     | Transfers to Capital Replacement   | 3,260          | 3,260          | 3,260          | -               | 3,260             | -                     |   |
| 28     | <b>sub total Reserve/Res Fund Transfers</b>  | <b>3,260</b>   | <b>3,260</b>   | <b>3,260</b>   | <b>-</b>        | <b>3,260</b>      | <b>0.0%</b>           |   |
| 29     |  |                |                |                |                 |                   |                       |   |
| 30     | <b>TOTAL LEVY REQUIREMENT</b>  | <b>7,320</b>   | <b>7,810</b>   | <b>8,430</b>   | <b>(620)</b>    | <b>8,830</b>      | <b>13.1%</b>          | <b>Tax Levy Incr (Decr)</b><br><b>1,020</b> |
| 31     |  |                |                |                |                 |                   |                       |   |
| 32     | <b>RESERVE SUMMARY:</b>  |                |                |                |                 | <u>Emerg</u>      | <u>Cap Asset</u>      | <u>TOTAL</u>                                |
|        |  |                |                |                | <u>Planning</u> | <u>Repl Emerg</u> |                       |   |
| 33     | Opening Balance, Jan 1, 2023   |                |                |                | 2,000           | 47,864            | 49,864                |   |
| 34     | Add: Contributions to Reserve  |                |                |                |                 | 3,260             | 3,260                 |   |
| 35     | Less: Projects funded from Reserves  |                |                |                |                 | -                 | -                     |   |
| 36     | Projected Ending Balance, Dec 31, 2023   |                |                |                | 2,000           | 51,124            | 53,124                |   |
| 37     |  |                |                |                |                 |                   |                       |   |
| 38     | <b>Emergency Planning Reserve</b> - the purpose of this reserve is to fund costs of Emergency Planning   |                |                |                |                 |                   |                       |   |
| 39     | <b>Capital Asset Replacement Reserve Fund</b> - 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 Draft Budget**  
**PUBLIC WORKS DEPARTMENT**

| Line #    | Account Description                              | Actual 2021     | Budget 2022     | Actual 2022     | Variance 2022  | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes 2023              |
|-----------|--|-----------------|-----------------|-----------------|----------------|-------------------|-----------------------|--------------------------------|
| <b>1</b>  | <b>REVENUE</b>                                   |                 |                 |                 |                |                   |                       |                                |
| 2         | Federal Grants Employment                        | (2,994)         | (2,100)         | (2,100)         | -              | (2,170)           | 3.3%                  | Summer student funding         |
| 3         | User Fees Aggregate Licence Fees Mun Share       | (483)           | (400)           | (860)           | 460            | (400)             | 0.0%                  |                                |
| 4         | Other Revenue (Scrap Metal Sales)                |                 | -               | (4,154)         | 4,154          | -                 | 0.0%                  |                                |
| 5         | User Fees Roads Equip Rental/Contract Out        | (15,120)        | (14,000)        | (11,981)        | (2,019)        | (14,000)          | 0.0%                  |                                |
| 6         | User Fees Roads Civic Addressing                 | (639)           | (500)           | (898)           | 398            | (500)             | 0.0%                  |                                |
| 7         | User Fees Entrance Permits                       | (150)           | (125)           | (190)           | 65             | (125)             | 0.0%                  |                                |
| 8         | Gain(Loss) on Disposal of Capital Asset          |                 | -               | 1,027           | (1,027)        | -                 | 0.0%                  |                                |
| <b>9</b>  | <b>TOTAL REVENUE</b>                             | <b>(19,386)</b> | <b>(17,125)</b> | <b>(19,156)</b> | <b>2,031</b>   | <b>(17,195)</b>   | <b>0.4%</b>           |                                |
| <b>10</b> |  |                 |                 |                 |                |                   |                       |                                |
| <b>11</b> | <b>EXPENSES</b>                                  |                 |                 |                 |                |                   |                       |                                |
| <b>12</b> | <b>Wages &amp; Benefits</b>                      |                 |                 |                 |                |                   |                       |                                |
| 13        | Paved Roads Hourly Wages and Benefits            | 31,447          | 35,810          | 34,476          | 1,334          | 35,185            | -1.7%                 |                                |
| 14        | Unpaved Roads Hourly Wages and Benefits          | 10,604          | 6,425           | 8,774           | (2,349)        | 10,270            | 59.8%                 |                                |
| 15        | Roads Structures Hourly Wages and Benefits       | 4,316           | 3,580           | 1,261           | 2,319          | 4,225             | 18.0%                 |                                |
| 16        | Traffic/Roadside Hourly Wages and Benefits       | 113,389         | 99,595          | 109,205         | (9,610)        | 109,680           | 10.1%                 |                                |
| 17        | Roads Admin/OH Hourly Wages and Benefits         | 42,709          | 36,650          | 37,150          | (500)          | 42,315            | 15.5%                 |                                |
| 18        | Winter Control Hourly Wages and Benefits         | 40,883          | 56,715          | 50,334          | 6,381          | 56,420            | -0.5%                 |                                |
| 19        | Winter Sidewalks Hourly Wages and Benefits       | 1,725           | 2,215           | 2,917           | (702)          | 3,150             | 42.2%                 |                                |
| 20        | Interdepartment PW Hourly Wages and Benefits     | 28,363          | 32,630          | 38,004          | (5,374)        | 35,075            | 7.5%                  |                                |
| <b>21</b> | <b>sub total Wages &amp; Benefits</b>            | <b>273,436</b>  | <b>273,620</b>  | <b>282,122</b>  | <b>(8,502)</b> | <b>296,320</b>    | <b>8.3%</b>           |                                |
| <b>22</b> |  |                 |                 |                 |                |                   |                       |                                |
| <b>23</b> | <b>Materials &amp; Supplies</b>                  |                 |                 |                 |                |                   |                       |                                |
| 24        | Paved Roads Training                             | 2,452           | 10,000          | 2,312           | 7,688          | 2,500             | -75.0%                |                                |
| <b>25</b> | <b>Paved Roads Equipment/Projects</b>            | <b>-</b>        | <b>15,000</b>   | <b>5,708</b>    | <b>9,292</b>   | <b>-</b>          | <b>-100.0%</b>        |                                |
| 26        | Paved Roads Bridge & Culvert Maintenance         | 11,506          | 15,000          | 14,603          | 397            | 24,000            | 60.0%                 |                                |
| 27        | Paved Roads Bridge & Culvert Inspections         | -               | 3,300           | 3,281           | 19             | -                 | -100.0%               | biennial inspection            |
| 28        | Paved Roads Patching                             | 7,026           | 7,000           | 7,145           | (145)          | 7,000             | 0.0%                  |                                |
| 29        | Unpaved Roads Dust Control                       | 9,129           | 20,000          | 20,194          | (194)          | 22,000            | 10.0%                 |                                |
| 30        | Unpaved Roads Patching Gravel                    | 26,884          | 30,000          | 1,098           | 28,902         | 34,000            | 13.3%                 | gravel for various locations   |
| 31        | Roads Structures Advertising                     | 952             | 200             | 37              | 163            | 200               | 0.0%                  |                                |
| 32        | Roads Structures Memberships                     | 195             | 195             | 893             | (698)          | 900               | 361.5%                | EARSA/OGRA                     |
| 33        | Roads Structures Equip Fuel Oil Insurance Etc.   | 47,541          | 63,000          | 74,027          | (11,027)       | 74,000            | 17.5%                 | increased gas prices           |
| 34        | Roads Structures Office Supplies                 | 121             | 400             | 121             | 279            | 400               | 0.0%                  |                                |
| <b>35</b> | <b>Roads Structures Equipment/Projects</b>       | <b>932</b>      | <b>-</b>        | <b>-</b>        | <b>-</b>       | <b>20,250</b>     | <b>-</b>              | <b>see project list below</b>  |
| 36        | Roads Structures Equipment Maint & Repairs       | 28,639          | 20,000          | 32,472          | (12,472)       | 30,000            | 50.0%                 | increase based in last 2 years |
| 37        | Roads Structures Bldg/Garage Maint & Repairs     | 3,412           | 1,500           | 1,461           | 39             | 1,500             | 0.0%                  |                                |
| 38        | Roads Structures Sand/Salt Shed Maint & Rep      | -               | 500             | 214             | 286            | 500               | 0.0%                  |                                |
| 39        | Roads Structures Small Tools                     | 2,152           | 2,000           | 2,245           | (245)          | 2,500             | 25.0%                 |                                |
| 40        | Roads Structures Licence Fees                    | 2,328           | 2,330           | 2,128           | 202            | 2,330             | 0.0%                  |                                |
| <b>41</b> | <b>Traffic &amp; Roadside Equipment/Projects</b> | <b>4,070</b>    | <b>20,000</b>   | <b>5,845</b>    | <b>14,155</b>  | <b>15,000</b>     | <b>-25.0%</b>         | <b>see project list below</b>  |
| 42        | Traffic & Roadside Materials & Supplies          | 3,596           | 3,000           | 1,821           | 1,179          | 3,000             | 0.0%                  |                                |
| 43        | Traffic & Roadside Signs & Safety Devices        | 178             | 1,000           | 1,767           | (767)          | 1,000             | 0.0%                  |                                |
| 44        | Traffic & Roadside Civic Addressing Signs        | 1,144           | 265             | 938             | (673)          | 500               | 88.7%                 |                                |
| 45        | Traffic & Roadside Health & Safety               | 2,232           | 1,000           | 752             | 248            | 1,500             | 50.0%                 |                                |
| 46        | Winter Control Sand & Salt                       | 10,113          | 20,000          | 16,760          | 3,240          | 20,000            | 0.0%                  |                                |
| 47        | Winter Control Sidewalks Maintenance             | -               | 300             | -               | 300            | -                 | -100.0%               |                                |
| <b>48</b> | <b>sub total Materials &amp; Supplies</b>        | <b>164,612</b>  | <b>235,990</b>  | <b>195,823</b>  | <b>40,167</b>  | <b>263,080</b>    | <b>11.5%</b>          |                                |



**Township of St. Joseph**  
**2023 Draft Budget**  
**PUBLIC WORKS DEPARTMENT**

| Line # | Account Description                              | Actual 2021      | Budget 2022      | Actual 2022      | Variance 2022   | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes 2023                            |
|--------|--|------------------|------------------|------------------|-----------------|-------------------|-----------------------|--|
| 49     |  |                  |                  |                  |                 |                   |                       |  |
| 50     | <b>Contracted Services</b>                       |                  |                  |                  |                 |                   |                       |  |
| 51     | Roads Structures Insurance                       | 11,982           | 13,780           | 19,265           | (5,485)         | 21,190            | 53.8%                 | indexed 10% from 2022 actuals                |
| 52     | Roads Structures Telephone                       | 2,477            | 2,500            | 3,187            | (687)           | 2,500             | 0.0%                  | phone/cell phones, internet canc.            |
| 53     | Roads Structures Garage OH Heat Power Ins        | 3,829            | 3,980            | 6,628            | (2,648)         | 5,440             | 36.7%                 | indexed 4% from 2021/22 actuals              |
| 54     | Roads Street Lighting                            | 8,599            | 8,940            | 11,805           | (2,865)         | 10,610            | 18.7%                 | indexed 4% from 2021/22 actuals              |
| 55     | <b>sub total Contracted Services</b>             | <b>26,887</b>    | <b>29,200</b>    | <b>40,885</b>    | <b>(11,685)</b> | <b>39,740</b>     | <b>36.1%</b>          |  |
| 56     |  |                  |                  |                  |                 |                   |                       |  |
| 57     | <b>Services Fees/Rent/Lease</b>                  |                  |                  |                  |                 |                   |                       |  |
| 58     | Paved Roads Equipment Rentals                    | -                | 1,500            | 1,425            | 75              | 1,500             | 0.0%                  |  |
| 59     | <b>sub total Service Fees/Rents/Lease</b>        | <b>-</b>         | <b>1,500</b>     | <b>1,425</b>     | <b>75</b>       | <b>1,500</b>      | <b>0.0%</b>           |  |
| 60     |  |                  |                  |                  |                 |                   |                       |  |
| 61     | <b>Amortization Costs</b>                        |                  |                  |                  |                 |                   |                       |  |
| 62     | Amortization Roads Paved                         | 206,231          | 213,904          | 218,190          | (4,286)         | 230,665           | 7.8%                  |  |
| 63     | Amortization Roads Unpaved                       | 17,865           | 19,365           | 17,509           | 1,856           | 18,172            | -6.2%                 |  |
| 64     | Amortization Roads Structures                    | 14,836           | 16,336           | 15,651           | 685             | 18,439            | 12.9%                 |  |
| 65     | Amortization Roads Traffic and Roadside          | 16,361           | 17,861           | 17,177           | 685             | 19,165            | 7.3%                  |  |
| 66     | Amortization Winter Control                      | 11,721           | 13,221           | 12,537           | 685             | 13,862            | 4.8%                  |  |
| 67     | Amortization Winter Control Sidewalks            | 357              | 357              | 357              | -               | 357               | 0.1%                  |  |
| 68     | Amortization Streetlighting                      | 3,148            | 3,148            | 3,148            | -               | 3,148             | 0.0%                  |  |
| 69     | <b>sub total Amortization Costs</b>              | <b>270,519</b>   | <b>284,192</b>   | <b>284,568</b>   | <b>(375)</b>    | <b>303,807</b>    | <b>6.9%</b>           |  |
| 70     |  |                  |                  |                  |                 |                   |                       |  |
| 71     | <b>TOTAL EXPENSES</b>                            | <b>735,454</b>   | <b>824,502</b>   | <b>804,822</b>   | <b>19,681</b>   | <b>904,447</b>    | <b>9.7%</b>           |  |
| 72     |  |                  |                  |                  |                 |                   |                       |  |
| 73     | <b>EXPENSES NET OF REVENUES</b>                  | <b>716,068</b>   | <b>807,377</b>   | <b>785,666</b>   | <b>21,712</b>   | <b>887,252</b>    | <b>9.9%</b>           |  |
| 74     |  |                  |                  |                  |                 |                   |                       |  |
| 75     | <b>Tangible Capital Assets</b>                   |                  |                  |                  |                 |                   |                       |  |
| 76     | <b>Capital Projects</b>                          | <b>260,043</b>   | <b>387,500</b>   | <b>449,734</b>   | <b>(62,234)</b> | <b>564,400</b>    | 45.7%                 | see list below                               |
| 77     | less: Amortization                               | (270,519)        | (284,192)        | (284,568)        | 375             | (303,807)         | 6.9%                  |  |
| 78     | <b>sub total Tangible Capital Assets</b>         | <b>(10,476)</b>  | <b>103,308</b>   | <b>165,166</b>   | <b>(61,859)</b> | <b>260,593</b>    | <b>152.2%</b>         |  |
| 79     |  |                  |                  |                  |                 |                   |                       |  |
| 80     | <b>Funding for Tangible Capital Assets:</b>      |                  |                  |                  |                 |                   |                       |  |
| 81     | <b>Government Grants</b>                         |                  |                  |                  |                 |                   |                       |  |
| 82     | Federal Gas Tax Refund Roads Resurfacing         | (154,266)        | (78,654)         | (78,654)         | (0)             | (82,073)          | 4.3%                  |  |
| 83     | Ontario Tangible Capital OCIF/MII Funding        | (50,000)         | (100,000)        | (100,000)        | -               | (100,000)         | 0.0%                  | Annual formula based funding                 |
| 84     | Northern Ont Resource Dev Support (NORDS)        |                  | (97,000)         | (103,043)        | 6,043           | (91,150)          | -6.0%                 | Year 2 of 5 years of funding                 |
| 85     | <b>Transfers from Reserves</b>                   |                  |                  |                  |                 |                   |                       |  |
| 86     | Capital Asset Replacement Reserve                | (55,778)         | (111,846)        | (168,037)        | 56,191          | (291,177)         | 160.3%                | see Capital Project Funding below            |
| 87     | <b>sub total Funding Tangible Capital Assets</b> | <b>(260,043)</b> | <b>(387,500)</b> | <b>(449,734)</b> | <b>62,234</b>   | <b>(564,400)</b>  | <b>45.7%</b>          |  |
| 88     |  |                  |                  |                  |                 |                   |                       |  |
| 89     | <b>Reserve/Reserve Fund Transfers:</b>           |                  |                  |                  |                 |                   |                       |  |
| 90     | Road Improvement Reserve                         |                  | -                |                  |                 | (15,000)          | -                     | for D Line carried over from 2022            |
| 91     | Amortization transferred to CAR Reserve          | 270,519          | 284,192          | 284,568          | (375)           | 303,807           | 6.9%                  |  |
| 92     | <b>sub total Reserve/Res Fund Transfers</b>      | <b>270,519</b>   | <b>284,192</b>   | <b>284,568</b>   | <b>(375)</b>    | <b>288,807</b>    | <b>1.6%</b>           |  |
| 93     |  |                  |                  |                  |                 |                   |                       |  |
| 94     | <b>TOTAL LEVY REQUIREMENT</b>                    | <b>716,068</b>   | <b>807,377</b>   | <b>785,666</b>   | <b>21,712</b>   | <b>872,252</b>    | <b>8.0%</b>           | <b>Tax Levy Incr (Decr)</b><br><b>64,875</b> |

**Township of St. Joseph**  
**2023 Draft Budget**  
**PUBLIC WORKS DEPARTMENT**

| Line # | Account Description                          | Actual 2021 | Budget 2022 | Actual 2022 | Variance 2022 | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes 2023                        |
|--------|--|-------------|-------------|-------------|---------------|-------------------|-----------------------|--|
| 95     |  |             |             |             |               |                   |                       |  |
| 96     | <b>2023 EQUIPMENT &amp; PROJECTS</b>         |             |             |             |               |                   |                       |  |
|        |  |             |             |             |               |                   |                       | <b>Funding</b>                           |
| 97     | <u>Structures</u>                            |             |             |             |               |                   |                       |  |
| 98     | Hot Water Pressure Washer                    |             |             |             |               | 3,000             |                       | cost split with Fire Dept, total \$6,000 |
| 99     | Security Cameras                             |             |             |             |               | 1,250             |                       | cost split with Fire Dept, total \$2,500 |
| 100    | Tires for Western Star truck                 |             |             |             |               | 16,000            |                       | for 8 rear, 2 studded on rim front       |
| 101    | <b>Total Paved Roads Projects</b>            |             |             |             |               | <b>20,250</b>     |                       |  |
| 102    | <u>Traffic &amp; Roadside</u>                |             |             |             |               |                   |                       |  |
| 103    | Expand shoulders on D Line                   |             |             |             |               | 15,000            |                       | carried over from 2022                   |
| 104    | <b>Total Traffic &amp; Roadside Projects</b> |             |             |             |               | <b>15,000</b>     |                       |  |
| 105    |  |             |             |             |               |                   |                       |  |

|  | Budget         | Gas Tax         | OCIF/<br>NORDS   | Capital<br>Asset<br>Reserve | Tax Levy<br>Impact -<br>Amort Exp |
|--|----------------|-----------------|------------------|-----------------------------|-----------------------------------|
| 106 <b>Capital Projects and Funding Sources:</b> |                |                 |                  |                             |                                   |
| 107 Sailors Encampment Drive                     | 126,300        | (82,073)        |                  | (44,227)                    | 5,052                             |
| 108 B Line Road - Llewellyn Beach to C Line      | 126,950        |                 | (100,000)        | (26,950)                    | 18,136                            |
| 109 10th Side Road - Blind Line to D Line        | 91,150         |                 | (91,150)         | -                           | 13,021                            |
| 110 <i>subtotal Road resurfacing</i>             | 344,400        | (82,073)        | (191,150)        | (71,177)                    | 36,209                            |
| 111  |                |                 |                  |                             |                                   |
| 112 Garage cement floor & repairs                | 40,000         |                 |                  | (40,000)                    | 800                               |
| 113 Backhoe                                      | 230,000        |                 |                  | (230,000)                   | 11,500                            |
| 114 less: trade in on old backhoe                | (50,000)       |                 |                  | 50,000                      | (4,874)                           |
| 115 <b>TOTAL CAPITAL</b>                         | <b>564,400</b> | <b>(82,073)</b> | <b>(191,150)</b> | <b>(291,177)</b>            | <b>43,635</b>                     |

|   | Roads<br>Improvmt | Capital<br>Asset Repl<br>Roads | TOTAL            |
|---|-------------------|--------------------------------|------------------|
| 117 <b>RESERVE SUMMARY:</b>                       |                   |                                |                  |
| 118 <b>Opening Balance, Jan 1, 2023</b>           | <b>360,142</b>    | <b>956,676</b>                 | <b>1,316,818</b> |
| 119 Add: Contributions to Reserve - amortization  | -                 | 303,807                        | 303,807          |
| 120 Less: Projects funded from Reserves (above)   | (15,000)          | (291,177)                      | (306,177)        |
| 121 <b>Projected Ending Balance, Dec 31, 2023</b> | <b>345,142</b>    | <b>969,306</b>                 | <b>1,314,448</b> |

122

123 **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.

124 **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 Draft Budget  
FIRE DEPARTMENT**

| Line #    | Account Description                       | Actual 2021    | Budget 2022    | Actual 2022    | Variance 2022 | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes 2023               |
|-----------|---|----------------|----------------|----------------|---------------|-------------------|-----------------------|---------------------------------|
| <b>1</b>  | <b>REVENUE</b>                            |                |                |                |               |                   |                       |                                 |
| 2         | Fire User Fees Equipment Rental           | (1,800)        | -              | (1,000)        | 1,000         | -                 | -                     |                                 |
| 3         | Fire Donations                            | (400)          | -              | -              | -             | -                 | -                     |                                 |
| 4         | Fire Other Revenue General                | (4,900)        | -              | -              | -             | -                 | -                     | Fire Safety Grant (4,900)       |
| <b>5</b>  | <b>TOTAL REVENUE</b>                      | <b>(7,100)</b> | <b>-</b>       | <b>(1,000)</b> | <b>1,000</b>  | <b>-</b>          | <b>-</b>              |                                 |
| <b>7</b>  | <b>EXPENSES</b>                           |                |                |                |               |                   |                       |                                 |
| <b>8</b>  | <b>Wages &amp; Benefits</b>               |                |                |                |               |                   |                       |                                 |
| 9         | Fire Point Pool                           | 10,000         | 10,000         | 10,000         | -             | 10,000            | 0.0%                  |                                 |
| 10        | Fire Admin Assistant                      |                |                |                |               | 15,355            |                       | 3 days/wk Jul-Dec               |
| 11        | Fire Wages & Benefits                     | 18,296         | 18,640         | 15,822         | 2,818         | 19,360            | 3.9%                  |                                 |
| <b>12</b> | <b>Total Wages &amp; Benefits</b>         | <b>28,296</b>  | <b>28,640</b>  | <b>25,822</b>  | <b>2,818</b>  | <b>44,715</b>     | <b>56.1%</b>          |                                 |
| <b>14</b> | <b>Materials &amp; Supplies</b>           |                |                |                |               |                   |                       |                                 |
| 15        | Fire Training/Conference Fees             | 4,210          | 10,000         | 2,712          | 7,288         | 10,000            | 0.0%                  |                                 |
| 16        | Fire Prevention/Education                 | 448            | 1,000          | 486            | 514           | 1,000             | 0.0%                  |                                 |
| 17        | Fire Memberships & Subscriptions          | 14             | 370            | 259            | 111           | 370               | 0.0%                  | O AFC, Algoma Mutual Aid        |
| 18        | Fire Equipment OH (Fuel, Oil, etc.)       | 9,426          | 10,000         | 11,629         | (1,629)       | 10,000            | 0.0%                  |                                 |
| 19        | Blue Equipment/Projects                   | 8,530          | 19,100         | 13,558         | 5,542         | 13,150            | -31.2%                | see project list below          |
| 20        | Fire Equip Maint & Rep                    | 12,047         | 12,000         | 9,681          | 2,319         | 12,000            | 0.0%                  | pumper- new rim, 3 tires        |
| 21        | Fire Building Mat & Supp                  | 473            | 2,500          | 179            | 2,321         | 2,500             | 0.0%                  |                                 |
| <b>22</b> | <b>sub total Materials &amp; Supplies</b> | <b>35,146</b>  | <b>54,970</b>  | <b>38,503</b>  | <b>16,467</b> | <b>49,020</b>     | <b>-10.8%</b>         |                                 |
| <b>24</b> | <b>Contracted Services</b>                |                |                |                |               |                   |                       |                                 |
| 25        | Fire Licence Fees                         | 124            | 125            | 379            | (254)         | 125               | -                     |                                 |
| 26        | Fire Insurance                            | 5,511          | 6,340          | 4,260          | 2,080         | 4,690             | -26.0%                | Liability ins, indexed 10%      |
| 27        | Fire Telephone & Comm Systems             | 4,118          | 4,200          | 4,195          | 5             | 4,200             | 0.0%                  | Incl internet/cell/radio comm   |
| 28        | Fire Heat & Utilities                     | 3,829          | 3,980          | 6,628          | (2,648)       | 5,440             | 36.7%                 | indexed 4% from 2021/22 actuals |
| 29        | Fire Volunteer Recognition                | -              | 500            | 468            | 32            | 500               | 0.0%                  |                                 |
| <b>30</b> | <b>sub total Contracted Services</b>      | <b>13,582</b>  | <b>15,145</b>  | <b>15,929</b>  | <b>(784)</b>  | <b>14,955</b>     | <b>-1.3%</b>          |                                 |
| <b>32</b> | <b>Amortization Costs</b>                 |                |                |                |               |                   |                       |                                 |
| 33        | Fire Amortization                         | 28,502         | 30,887         | 29,780         | 1,107         | 36,203            | 17.2%                 |                                 |
| <b>34</b> | <b>sub total Amortization Costs</b>       | <b>28,502</b>  | <b>30,887</b>  | <b>29,780</b>  | <b>1,107</b>  | <b>36,203</b>     | <b>17.2%</b>          |                                 |
| <b>36</b> | <b>TOTAL EXPENSES</b>                     | <b>105,526</b> | <b>129,642</b> | <b>110,035</b> | <b>19,607</b> | <b>144,893</b>    | <b>11.8%</b>          |                                 |
| <b>38</b> | <b>EXPENSES NET OF REVENUES</b>           | <b>98,426</b>  | <b>129,642</b> | <b>109,035</b> | <b>20,607</b> | <b>144,893</b>    | <b>11.8%</b>          |                                 |
| <b>40</b> | <b>Tangible Capital Assets</b>            |                |                |                |               |                   |                       |                                 |
| 41        | Capital Projects                          | 28,245         | 58,378         | 48,232         | 10,146        | 74,225            | 27.1%                 | see project list below          |
| 42        | (Gain) Loss on Sale of Capital Asset      | (6,580)        | -              | -              | -             | -                 | -                     |                                 |
| 43        | less: Amortization                        | (28,502)       | (30,887)       | (29,780)       | (1,107)       | (36,203)          | 17.2%                 |                                 |
| <b>44</b> | <b>sub total Tangible Capital Assets</b>  | <b>(6,837)</b> | <b>27,491</b>  | <b>18,452</b>  | <b>9,039</b>  | <b>38,022</b>     | <b>38.3%</b>          |                                 |

**Township of St. Joseph  
2023 Draft Budget  
FIRE DEPARTMENT**

| Line # | Account Description                         | Actual 2021    | Budget 2022     | Actual 2022    | Variance 2022   | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes 2023            |
|--------|---|----------------|-----------------|----------------|-----------------|-------------------|-----------------------|------------------------------|
| 45     |   |                |                 |                |                 |                   |                       |                              |
| 46     | <b>Reserve/Reserve Fund Transfers</b>       |                |                 |                |                 |                   |                       |                              |
| 47     | Transfer to Capital Repl (Amortization)     | 28,502         | 30,887          | 29,780         | 1,107           | 36,203            | 17.2%                 |                              |
| 48     | Additional transfer to Capital Replacement  | 16,580         | 10,000          | 10,000         | -               | 10,000            | 0.0%                  | to fund future vehicle needs |
| 49     | <u>Less: Transfers from Reserves</u>        |                |                 |                |                 |                   |                       |                              |
| 50     | Fire Reserve                                |                | (8,700)         | (1,304)        | (7,396)         | (7,400)           | -                     |                              |
| 51     | Working Reserve                             |                | (6,500)         |                | (6,500)         | (6,225)           |                       |                              |
| 52     | Capital Asset Replacement Reserve           |                | (51,878)        | (48,232)       | (3,646)         | (68,000)          | 31.1%                 | funding for Capital Projects |
| 53     | <b>sub total Reserve/Res Fund Transfers</b> | <b>45,082</b>  | <b>(26,191)</b> | <b>(9,756)</b> | <b>(16,435)</b> | <b>(35,422)</b>   | <b>35.2%</b>          |                              |
| 54     |   |                |                 |                |                 |                   |                       | <b>Tax Levy Incr (Decr)</b>  |
| 55     | <b>TOTAL LEVY REQUIREMENT</b>               | <b>136,671</b> | <b>130,942</b>  | <b>117,731</b> | <b>13,211</b>   | <b>147,493</b>    | <b>12.6%</b>          | <b>16,551</b>                |

| Line # | Projects for 2023:                             | Funding:                | Amount:       |   |
|--------|--|-------------------------|---------------|---|
| 58     | Station footwear (carryover from 2019)         | Reserve \$3500/Tax levy | 5,000         |   |
| 59     | Coveralls - grass/autoex (carryover from 2020) | Reserve                 | 3,900         | \$500 spent in 2022                         |
| 60     | Pressure Washer (hot water)                    | Tax Levy                | 3,000         | cost split with Public Works, total \$6,000 |
| 61     | Security camera system                         | Tax Levy                | 1,250         | cost spit with Public Works, total \$2,500  |
| 62     | <b>Total Project Costs</b>                     |                         | <b>13,150</b> |   |

| Line # | Capital Projects for 2023:                                 | Funding:                | Amount:       |  |
|--------|--|-------------------------|---------------|--|
| 65     | 8 SCBA masks   | Reserve - COVID Funding | 6,225         | ordered in 2022, received 2023                     |
| 66     | 6 x 4500 air bottles - 60 min                              | CAR Reserve             | 15,000        |  |
| 67     | 6 x 2215 air bottles - 30 min                              | CAR Reserve             | 3,900         |  |
| 68     | 2023 PPE (Bunker Gear, Gloves, Structural boots)           | CAR Reserve             | 10,100        |  |
| 69     | Multigas detector (MSA 5x) and calibration kit             | CAR Reserve             | 5,500         |  |
| 70     | Replace lifting air bags used for rescue (with autoex)     | CAR Reserve             | 15,000        | Has 15 yr life, now 30yrs old (double over)        |
| 71     | Install and commision breathing air compressor             | CAR Reserve             | 10,000        | Pipes, filter, wiring and shut off switch, testing |
| 72     | Truck cap/ladder rack (ordered in 2022, ladder rack extra) | CAR Reserve             | 8,500         |  |
| 73     | <b>Total Capital Project Costs</b>                         |                         | <b>74,225</b> |  |

| Line # | RESERVE SUMMARY:                       | Fire Reserve | Capital Asset Repl | TOTAL    |
|--------|--|--------------|--------------------|----------|
| 76     | Opening Balance, Jan 1, 2023           | 89,189       | 45,720             | 134,908  |
| 77     | Add: Contributions to Reserve          | -            | 46,203             | 46,203   |
| 78     | Less: Projects funded from Reserves    | (7,400)      | (61,775)           | (69,175) |
| 79     | Projected Ending Balance, Dec 31, 2023 | 81,789       | 30,148             | 111,936  |

80

81 **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.

82 **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 Draft Budget**  
**SENIORS AND PERSONS WITH A DISABILITY SERVICES**

| Line #    | Account Description                       | Actual 2021      | Budget 2022      | Actual 2022      | Variance 2022   | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes 2023                  |
|-----------|---|------------------|------------------|------------------|-----------------|-------------------|-----------------------|------------------------------------|
| <b>1</b>  | <b>REVENUES</b>                           |                  |                  |                  |                 |                   |                       |                                    |
| 2         | SS Management Prog Funding Ont Health     | (250,717)        | (290,557)        | (290,556)        | (1)             | (308,395)         | 6.1%                  | per new MSAA                       |
| 3         | SS Diners Ont Health One Time Funding     | -                | (2,100)          | (1,306)          | (794)           | -                 | -100.0%               | One Time for exercise equip        |
| 4         | SS Management Ontario Grants              | -                | (8,750)          | (3,188)          | (5,563)         | (14,780)          | 68.9%                 | NOHFC Intern Funding               |
| 5         | SS Management Federal Grants              | -                | (10,018)         | (7,681)          | (2,337)         | (2,337)           | -76.7%                | New Horizons Grant                 |
| 6         | SS Meals On Wheels Other Funding          | (12,946)         | (9,000)          | (7,250)          | (1,750)         | (13,500)          | 50.0%                 | funding from OCSA/ADSAB            |
| 7         | SS Funding - Other Municipalities         | (7,054)          | (16,000)         | (14,232)         | (1,768)         | (16,000)          | 0.0%                  |                                    |
| 8         | SS Management Other Revenue               | (71)             | (150)            | (265)            | 115             | (3,203)           | 2035.3%               | Sault College \$3,000              |
| 9         | SS Client Serv Ext Exp Recovery           | -                | (250)            | -                | (250)           | (250)             | 0.0%                  |                                    |
| 10        | SS Meals On Wheels Service Recipient Pmts | (45,198)         | (48,000)         | (41,340)         | (6,660)         | (43,225)          | -9.9%                 | increase in rates                  |
| 11        | SS Diners Service Recipient Pmts          | -                | (3,500)          | (3,175)          | (325)           | (8,200)           | 134.3%                | 6 Diners in 2023 vs 1 in 2022      |
| 12        | SS Transportation Service Recipient Pmts  | (13,285)         | (17,000)         | (14,921)         | (2,079)         | (15,000)          | -11.8%                |                                    |
| 13        | SS Day Out Service Recipient Pmts         | (5,275)          | (7,500)          | (10,082)         | 2,582           | (12,300)          | 64.0%                 | increased rates and participation  |
| 14        | SS Management Donations Other             | -                | -                | (1,000)          | 1,000           | -                 | 0.0%                  |                                    |
| 15        | SS Management Individual Donations        | (451)            | (7,600)          | (7,922)          | 322             | (5,570)           | -26.7%                |                                    |
| 16        | SS Meals On Wheels Donations              | -                | -                | (120)            | 120             | -                 | 0.0%                  |                                    |
| <b>17</b> | <b>TOTAL REVENUE</b>                      | <b>(340,597)</b> | <b>(420,425)</b> | <b>(403,036)</b> | <b>(17,389)</b> | <b>(442,760)</b>  | <b>5.3%</b>           |                                    |
| 18        |   |                  |                  |                  |                 |                   |                       |                                    |
| <b>19</b> | <b>EXPENSES</b>                           |                  |                  |                  |                 |                   |                       |                                    |
| 20        |   |                  |                  |                  |                 |                   |                       |                                    |
| <b>21</b> | <b>Wages &amp; Benefits</b>               |                  |                  |                  |                 |                   |                       |                                    |
| 22        | SS Management Wages & Benefits            | 108,031          | 147,495          | 129,016          | 18,479          | 161,830           | 9.7%                  | includes intern                    |
| 23        | SS Building Maintenance Wages & Benefits  | 3,569            | 4,535            | 3,682            | 853             | 3,875             | -14.6%                |                                    |
| 24        | SS Meals On Wheels Wages & Benefits       | 18,622           | 18,585           | 21,442           | (2,857)         | 20,135            | 8.3%                  |                                    |
| 25        | SS Diners Wages & Benefits                | 2,769            | 3,835            | 5,328            | (1,493)         | 10,655            | 177.8%                | 6 Diners in 2023 vs 1 in 2022      |
| 26        | SS Transportation Wages & Benefits        | 40,612           | 57,185           | 56,796           | 389             | 60,470            | 5.7%                  |                                    |
| 27        | SS Day Out Wages & Benefits               | 28,783           | 49,355           | 53,290           | (3,935)         | 77,970            | 58.0%                 | incr in staff funded by Ont Health |
| <b>28</b> | <b>sub total Wages &amp; Benefits</b>     | <b>202,386</b>   | <b>280,990</b>   | <b>269,553</b>   | <b>11,437</b>   | <b>334,935</b>    | <b>19.2%</b>          |                                    |
| 29        |   |                  |                  |                  |                 |                   |                       |                                    |
| <b>30</b> | <b>Materials &amp; Supplies</b>           |                  |                  |                  |                 |                   |                       |                                    |
| 31        | SS Management Postage                     | 468              | 500              | 741              | (241)           | 750               | 50.0%                 |                                    |
| 32        | SS Management Training/Conference         | 425              | 600              | 3,343            | (2,743)         | 600               | 0.0%                  |                                    |
| 33        | SS Management Housekeeping Supplies       | 264              | 250              | 553              | (303)           | 500               | 100.0%                |                                    |
| 34        | SS Management Bank Fees (Square)          | -                | -                | -                | -               | 500               | -                     |                                    |
| 35        | SS Management Travel & Mileage General    | 56               | 100              | 228              | (128)           | 200               | 100.0%                |                                    |
| 36        | SS Management Building Maintenance        | 4,238            | 4,900            | 4,871            | 29              | 1,900             | -61.2%                | incl window for front office       |
| 37        | SS Management Memberships & Subscriptions | 400              | 400              | 400              | -               | 550               | 37.5%                 | OCSA membership                    |
| 38        | SS Management Minor Equip Purch (<\$5K)   | -                | 250              | 243              | 7               | 500               | 100.0%                |                                    |
| 39        | SS Management Office Supplies             | 679              | 700              | 891              | (191)           | 900               | 28.6%                 |                                    |
| 40        | SS Management Internet                    | 1,313            | 1,345            | 1,355            | (10)            | 1,540             | 14.5%                 | increase for Starlink              |
| 41        | SS Management COVID Costs                 | 465              | 600              | 573              | 27              | -                 | -100.0%               |                                    |
| 42        | SS Management Health & Safety             | 308              | 600              | 323              | 277             | 300               | -50.0%                |                                    |
| 43        | SS Management Other Gen Sundry Exp        | 387              | 275              | 168              | 107             | 200               | -27.3%                |                                    |
| 44        | SS Management Building/Grounds Expenses   | 459              | 500              | 97               | 403             | 200               | -60.0%                |                                    |
| 45        | SS Client Home/Yard Maintenance           | 5,214            | 6,000            | 2,968            | 3,032           | 3,000             | -50.0%                |                                    |
| 46        | SS MOW Travel & Mileage Board             | 12,060           | 15,000           | 15,947           | (947)           | 15,000            | 0.0%                  |                                    |
| 47        | SS MOW Materials & Supplies Food          | 22,275           | 25,000           | 18,286           | 6,714           | 18,000            | -28.0%                |                                    |

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

| Line # | Account Description                         | Actual 2021    | Budget 2022    | Actual 2022                      | Variance 2022  | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes 2023                 |
|--------|---|----------------|----------------|----------------------------------|----------------|-------------------|-----------------------|-----------------------------------|
| 48     | SS MOW Dietary Supplies                     | 294            | 1,800          | 815                              | 985            | 3,800             | 111.1%                | incl Legion hall rental           |
| 49     | SS MOW COVID Costs                          | 15,690         | 10,000         | 8,636                            | 1,364          | 3,500             | -65.0%                | Funded by OCSA                    |
| 50     | SS Diners Mat & Supplies Food               | 55             | 2,500          | 2,431                            | 69             | 4,500             | 80.0%                 |                                   |
| 51     | SS Diners Dietary Supplies                  | 54             | 300            | 1,942                            | (1,642)        | 2,000             | 566.7%                | incl Legion hall rental           |
| 52     | SS Diners Mileage                           | -              | -              | -                                | -              | 820               | -                     | mileage for exercise class        |
| 53     | SS Diners Equipment/Projects                |                | 10,018         | 7,681                            | 2,337          | 2,337             | -76.7%                | Funded by New Horizons Grant      |
| 54     | SS Diners COVID Costs                       | 35             | 50             | -                                | 50             | -                 | -100.0%               |                                   |
| 55     | SS Diners One Time Expenses                 |                | 2,100          | 2,004                            | 96             | -                 | -100.0%               | Funded by One Time Funding        |
| 56     | SS Transp Travel & Mileage Program Del      | 24,143         | 30,000         | 20,913                           | 9,087          | 21,000            | -30.0%                | based on 2022 actuals             |
| 57     | SS Transp Vehicle Fuel and Mileage          | 565            | 600            | 356                              | 244            | 200               | -66.7%                | costs for Algoma Manor van        |
| 58     | SS Transp Vehicle Other Gen Sundry          |                |                | -                                | -              | 780               | -                     | new desk                          |
| 59     | SS Day Out Mileage                          |                | 3,536          | 3,091                            | 445            | 4,260             | 20.5%                 |                                   |
| 60     | SS Day Out Materials & Supplies Food        | 1,381          | 2,000          | 1,315                            | 685            | 2,000             | 0.0%                  |                                   |
| 61     | SS Day Out Dietary Supplies                 | 116            | 450            | 407                              | 43             | 400               | -11.1%                |                                   |
| 62     | SS Day Out COVID Costs                      | 4,992          | 100            | -                                | 100            | -                 | -100.0%               |                                   |
| 63     | SS Day Out Sundry Exp                       | -              | -              | 140                              | (140)          | -                 | 0.0%                  |                                   |
| 64     | <b>sub total Materials &amp; Supplies</b>   | <b>96,334</b>  | <b>120,474</b> | <b>100,718</b>                   | <b>19,756</b>  | <b>90,237</b>     | <b>-25.1%</b>         |                                   |
| 65     |   |                |                |                                  |                |                   |                       |                                   |
| 66     | <b>Contracted Services</b>                  |                |                |                                  |                |                   |                       |                                   |
| 67     | SS Management License Fees                  | 3,361          | 3,000          | 3,362                            | (362)          | 3,360             | 12.0%                 | Nesda, Microsoft                  |
| 68     | SS Management Equip Maint & Rep             | 7,890          | 500            | -                                | 500            | -                 | -100.0%               |                                   |
| 69     | SS Management Telephone                     | 3,718          | 2,400          | 2,108                            | 292            | 2,100             | -12.5%                |                                   |
| 70     | SS Management Audit Fees                    | 1,415          | 1,400          | 1,633                            | (233)          | 1,650             | 17.9%                 | based on 2022 actuals             |
| 71     | SS Management Maint Contr Serv Snow Removal | 5,060          | 5,000          | 3,836                            | 1,164          | 3,800             | -24.0%                |                                   |
| 72     | SS Management Water & Sewer                 | 2,064          | 2,065          | 2,064                            | 1              | 2,065             | 0.0%                  |                                   |
| 73     | SS Management Insurance                     | 4,979          | 5,730          | 5,318                            | 412            | 5,849             | 2.1%                  | indexed 10% from 2022 actuals     |
| 74     | SS Management Administration Fees           | 6,795          | 6,795          | 9,622                            | (2,827)        | 10,565            | 55.5%                 |                                   |
| 75     | SS Management Gen Contracted Services       | 1,385          | 1,050          | 1,361                            | (311)          | 1,465             | 39.5%                 |                                   |
| 76     | SS Management Heat & Utilities              | 5,749          | 5,980          | 6,542                            | (562)          | 5,234             | -12.5%                | 20% savings from heat pump        |
| 77     | SS Management Volunteer Recognition         | 43             | 400            | 592                              | (192)          | 400               | 0.0%                  |                                   |
| 78     | SS Management Advertising                   | 204            | 200            | 1,227                            | (1,027)        | 400               | 100.0%                |                                   |
| 79     | SS Home Maintenance Advertising             | 171            | 80             | -                                | 80             | 80                | 0.0%                  |                                   |
| 80     | SS MOW Advertising                          | 128            | 80             | 327                              | (247)          | 80                | 0.0%                  |                                   |
| 81     | SS Diners Advertising                       | 181            | 80             | -                                | 80             | 80                | 0.0%                  |                                   |
| 82     | SS Transportation Advertising               | 398            | 80             | -                                | 80             | 80                | 0.0%                  |                                   |
| 83     | SS Day Out Advertising                      | 336            | 80             | 184                              | (104)          | 80                | 0.0%                  |                                   |
| 84     | <b>sub total Contracted Services</b>        | <b>43,877</b>  | <b>34,920</b>  | <b>38,176</b>                    | <b>(3,256)</b> | <b>37,288</b>     | <b>6.8%</b>           |                                   |
| 85     |   |                |                |                                  |                |                   |                       |                                   |
| 86     | <b>TOTAL EXPENSES</b>                       | <b>342,597</b> | <b>436,384</b> | <b>408,448</b>                   | <b>27,936</b>  | <b>462,460</b>    | <b>6.0%</b>           |                                   |
| 87     |   |                |                |                                  |                |                   |                       |                                   |
| 88     | <b>NET EXPENSES (excl Unfunded Exp)</b>     | <b>2,000</b>   | <b>15,959</b>  | <b>5,411</b>                     | <b>10,548</b>  | <b>19,700</b>     | <b>23.4%</b>          | <b>Requested Twp contribution</b> |
| 89     | Township of St Joseph request               |                |                | for Intern                       |                | 4,700             |                       |                                   |
| 90     |   |                |                | from Reserves (not used in 2022) |                | 15,000            |                       |                                   |
| 91     |   |                |                | Total St Joseph                  |                | 19,700            |                       |                                   |

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

| Line # | Account Description                             | Actual 2021     | Budget 2022    | Actual 2022    | Variance 2022 | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes 2023                          |
|--------|---|-----------------|----------------|----------------|---------------|-------------------|-----------------------|--|
| 92     |   |                 |                |                |               |                   |                       |  |
| 93     | <b>less: Unfunded Expenses</b>                  |                 |                |                |               |                   |                       |  |
| 94     | SS Non Funded Trefry Centre Projects            | 32,307          | 73,539         | 88,130         | (14,591)      | 96,071            | 30.6%                 | Accessible Washroom                        |
| 95     | SS Non Funded Grants Federal                    | -               | (25,055)       | (25,055)       | -             | -                 | -100.0%               |  |
| 96     | SS Non Funded Grants Ontario                    | -               | -              | -              | -             | (76,857)          | -                     | Grant for Accessible Washroom              |
| 97     | Funded by Deferred Revenue                      | (32,307)        | -              | -              | -             | -                 | 0.0%                  |  |
| 98     | Funded by Working Reserve (COVID/Modernization) | -               | (44,730)       | (60,132)       | 15,402        | -                 | -100.0%               |  |
| 99     | Funded by Working Reserve                       | -               | -              | -              | -             | (19,214)          | -                     | for Accessible Washroom                    |
| 100    | Funded by Working Reserve                       | -               | (15,000)       | -              | -             | (15,000)          | 0.0%                  | for Pay Grid adj (not used in 2022)        |
| 101    | Amortization Trefry                             | 7,934           | 7,934          | 7,934          | -             | 7,934             | 0.0%                  | Building Amortization                      |
| 102    | Seniors Services Allowance for Sick Leave       | 966             | 1,000          | 258            | 742           | 1,000             | 0.0%                  |  |
| 103    | <b>sub total Unfunded Expenses</b>              | <b>8,900</b>    | <b>(2,312)</b> | <b>11,135</b>  | <b>1,553</b>  | <b>(6,066)</b>    | <b>162.3%</b>         |  |
| 104    |   |                 |                |                |               |                   |                       |  |
| 105    | <b>Capital Assets</b>                           |                 |                |                |               |                   |                       |  |
| 106    | Capital Projects                                | -               | -              | -              | -             | -                 | -                     |  |
| 107    | less: Amortization                              | (7,934)         | (7,818)        | (7,934)        | 116           | (7,934)           | 39.9%                 |  |
| 108    | <b>sub total Capital Assets</b>                 | <b>24,926</b>   | <b>(7,818)</b> | <b>(7,934)</b> | <b>116</b>    | <b>(7,934)</b>    | <b>-109.6%</b>        |  |
| 109    |   |                 |                |                |               |                   |                       |  |
| 110    | <b>Reserve/Reserve Fund Transfers</b>           |                 |                |                |               |                   |                       |  |
| 111    | Trans to Capital Replacement (Amortization)     | 7,934           | 7,818          | 7,934          | (116)         | 7,934             | 39.9%                 |  |
| 112    | <b>sub total Reserve/Res Fund Transfers</b>     | <b>(24,926)</b> | <b>7,818</b>   | <b>7,934</b>   | <b>(116)</b>  | <b>7,934</b>      | <b>-115.5%</b>        |  |
| 113    |   |                 |                |                |               |                   |                       |  |
| 114    | <b>TOTAL LEVY REQUIREMENT</b>                   | <b>10,900</b>   | <b>13,647</b>  | <b>16,546</b>  | <b>12,101</b> | <b>13,634</b>     | <b>-0.1%</b>          | <b>Tax Levy Incr (Decr)</b><br><b>(13)</b> |

| RESERVE SUMMARY: | Capital Asset Repl                           |               |
|------------------|--|---------------|
| 117              |  |               |
| 118              | Opening Balance, Jan 1, 2023                 | 27,164        |
| 119              | Add: Contributions to Reserve (amortization) | 7,934         |
| 120              | Less: Projects funded from Reserves          | -             |
| 121              | Projected Ending Balance, Dec 31, 2023       | <b>35,098</b> |

122

123 **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 Draft Budget**  
**SENIORS AND PERSONS WITH A DISABILITY SERVICES**

| Line #                               | Account Description                    | Actual 2021     | Budget 2022      | Actual 2022      | Variance 2022   | Draft Budget 2023 | % Change 2022 to 2023 | Budget Notes 2023                      |
|--------------------------------------|--|-----------------|------------------|------------------|-----------------|-------------------|-----------------------|--|
| <b>PSW Program - Funded by ADSAB</b> |  |                 |                  |                  |                 |                   |                       |  |
| 1                                    | <b>REVENUES</b>                        |                 |                  |                  |                 |                   |                       |  |
| 2                                    | PSW Funding - ADSAB                    | (72,504)        | (158,370)        | (150,777)        | (7,594)         | (186,330)         | 17.7%                 |  |
| 3                                    | PSW Service Recipient Payments         |                 | -                | (9,872)          | 9,872           | (4,000)           | -                     | 2022 was high from Bayshore            |
| 4                                    | PSW Donations                          |                 | -                | (6,200)          | 6,200           | -                 | -                     | will be fundraising but not sure of \$ |
| 5                                    | PSW Other Revenue                      |                 | -                | (1,000)          | 1,000           | -                 | -                     |  |
| 6                                    | <b>TOTAL REVENUES</b>                  | <b>(72,504)</b> | <b>(158,370)</b> | <b>(167,849)</b> | <b>9,479</b>    | <b>(190,330)</b>  | <b>20.2%</b>          |  |
| 7                                    |  |                 |                  |                  |                 |                   |                       |  |
| 8                                    | <b>EXPENSES</b>                        |                 |                  |                  |                 |                   |                       |  |
| 9                                    |  |                 |                  |                  |                 |                   |                       |  |
| 10                                   | <b>PSW Wages and Benefits</b>          | <b>68,595</b>   | <b>151,790</b>   | <b>162,819</b>   | <b>(11,029)</b> | <b>184,540</b>    | <b>21.6%</b>          |  |
| 11                                   |  |                 |                  |                  |                 |                   |                       |  |
| 12                                   | <b>PSW Supplies and Services</b>       |                 |                  |                  |                 |                   |                       |  |
| 13                                   | PSW Materials & Supplies               | 1,692           | 2,000            | 65               | 1,935           | 2,000             | 0.0%                  | PPE, Cleaning Supplies                 |
| 14                                   | PSW COVID Costs                        | 362             | 500              | 996              | (496)           | -                 | -100.0%               |  |
| 15                                   | PSW Other Expenses                     | -               | -                | 813              | (813)           | -                 | -                     |  |
| 16                                   | PSW License Fees                       | -               | 140              | 64               | 76              | 110               | -21.4%                | license for email address              |
| 17                                   | PSW Administration Fees                | 1,500           | 2,000            | 2,000            | -               | 2,000             | 0.0%                  | to Twp St Joseph                       |
| 18                                   | PSW Advertising and Promotion          | 354             | 1,500            | 288              | 1,212           | 1,000             | -33.3%                |  |
| 19                                   | PSW Telephone                          | -               | 440              | 803              | (363)           | 680               | 54.5%                 |  |
| 20                                   | <b>Total PSW Supplies and Services</b> | <b>3,909</b>    | <b>6,580</b>     | <b>5,029</b>     | <b>1,551</b>    | <b>5,790</b>      | <b>-12.0%</b>         |  |
| 21                                   |  |                 |                  |                  |                 |                   |                       |  |
| 22                                   | <b>Total Expenses</b>                  | <b>72,504</b>   | <b>158,370</b>   | <b>167,849</b>   | <b>(9,479)</b>  | <b>190,330</b>    | <b>20.2%</b>          |  |
| 23                                   |  |                 |                  |                  |                 |                   |                       |  |
| 24                                   | <b>Expenses Net of Revenues</b>        | <b>-</b>        | <b>-</b>         | <b>-</b>         | <b>-</b>        | <b>-</b>          | <b>0.0%</b>           |  |
| 25                                   |  |                 |                  |                  |                 |                   |                       |  |
| 26                                   | <b>Funding Summary:</b>                |                 |                  |                  |                 |                   |                       |  |
| 27                                   | Phase 2 received in 2021               |                 | 201,470          |                  |                 |                   |                       |  |
| 28                                   | Phase 3 received in 2021               |                 | 176,580          |                  |                 |                   |                       |  |
| 29                                   | Phase 4 received in 2022               |                 | 98,347           |                  |                 |                   |                       |  |
| 30                                   | Phase 5                                |                 | <u>64,832</u>    |                  |                 |                   |                       |  |
| 31                                   | Total Funding                          |                 |                  | 541,229          |                 |                   |                       |  |
| 32                                   |  |                 |                  |                  |                 |                   |                       |  |
| 33                                   | Spent in 2021                          |                 | 72,504           |                  |                 |                   |                       |  |
| 34                                   | Spent in 2022                          |                 | 150,777          |                  |                 |                   |                       |  |
| 35                                   | Budget for 2023                        |                 | <u>186,330</u>   |                  |                 |                   |                       |  |
| 36                                   | Total Spending                         |                 |                  | <u>409,611</u>   |                 |                   |                       |  |
| 37                                   |  |                 |                  |                  |                 |                   |                       |  |
| 38                                   | Estimated remaining at end of 2023     |                 |                  | <u>131,619</u>   |                 |                   |                       |  |