



TOWNSHIP OF  
**Adelaide  
Metcalfe**

# **2023 Draft Budget**

## **Presentation to Council**

January 16, 2023

## A Message from the Treasurer

I am pleased to present the 2023 Draft Budget. The budget process this year was built off the same budget methodology as 2022, a zero based budget approach. This means the focus is on explaining why every dollar was required and less focus on budgeting based off the prior years budget.

The priority this year was a restraint on spending, as there were significant uncontrollable inflationary increases and funding cuts from upper levels of government and third party service providers. Staff remained mindful of our need to maintain the services and infrastructure Adelaide Metcalfe residents expect and deserve. Staff understand the financial stress many households and businesses are facing and tried to find a fair balance.

After a successful 2022, Adelaide Metcalfe completed a number of studies, by-law updates and policies that assisted in the creation of the 2023 budget. Thanks to the new fee by-law, the Township was able to focus in on cost recovery in some of our service areas.

2023 is also the first year that staff is recommending that we change our reserve philosophy, now that we have a completed asset management plan and a new reserve and reserve fund policy. This approach will provide the general tax base with a more consistent future tax rate. By contributing a fixed amount annually to reserve funds, this will allow our reserves to grow year over year. At the same time, capital projects will be fully funded by reserves, instead of the general tax base, which helps smooth out the tax rate annually.

Staff is happy to present a 2023 draft budget with a 2.54% tax rate increase, which is a significant accomplishment during the current economic time. The first draft of the 2023 budget was originally over 10%, but thanks to staff drastically cutting their budgets, finding efficiencies, utilizing our new investment policy, our new reserve and reserve fund policy and Council's commitment to focus in on a user pay system, we were able to find savings to decrease the tax rate. Staff is also recommending we make use of the newly created tax rate stabilization reserve fund in 2023 and use \$45,000 of surplus from 2022. Understanding the current economic time and the anticipated future financial difficulties in 2023, the tax rate stabilization reserve fund would assist the community. By using this tool, we were able to recommend this 2.54% tax rate increase.

The 2023 draft budget also maintains the current level of services, while focusing in on a number of operating projects, our new asset management plan and building our future reserves. The 2023 combined operating and capital budget incorporates a 5.09% increase in the levy.

Furthermore, a resident's total property tax billing reflects taxes levied by the Township of Adelaide Metcalfe, the County of Middlesex and the local school boards. This draft budget will only incorporate the tax levy impact for Adelaide Metcalfe.

Please take the time to review this budget booklet as it includes the draft budget for operating and capital. It also highlights the impact for a typical homeowner and outlines the exciting initiatives municipal staff will be undertaking in 2023.

Yours Sincerely,



Johnny Pereira, CPA, CGA  
Treasurer

# 2023 Draft Budget Presentation to Council

## Introduction

The Township of Adelaide Metcalfe plays an essential role in helping residents and businesses enjoy and contribute to building a community we are proud of. This is achieved through the creation, development and implementation of programs and services that meet the needs of our community today and into the future - while being mindful of the current economic realities.

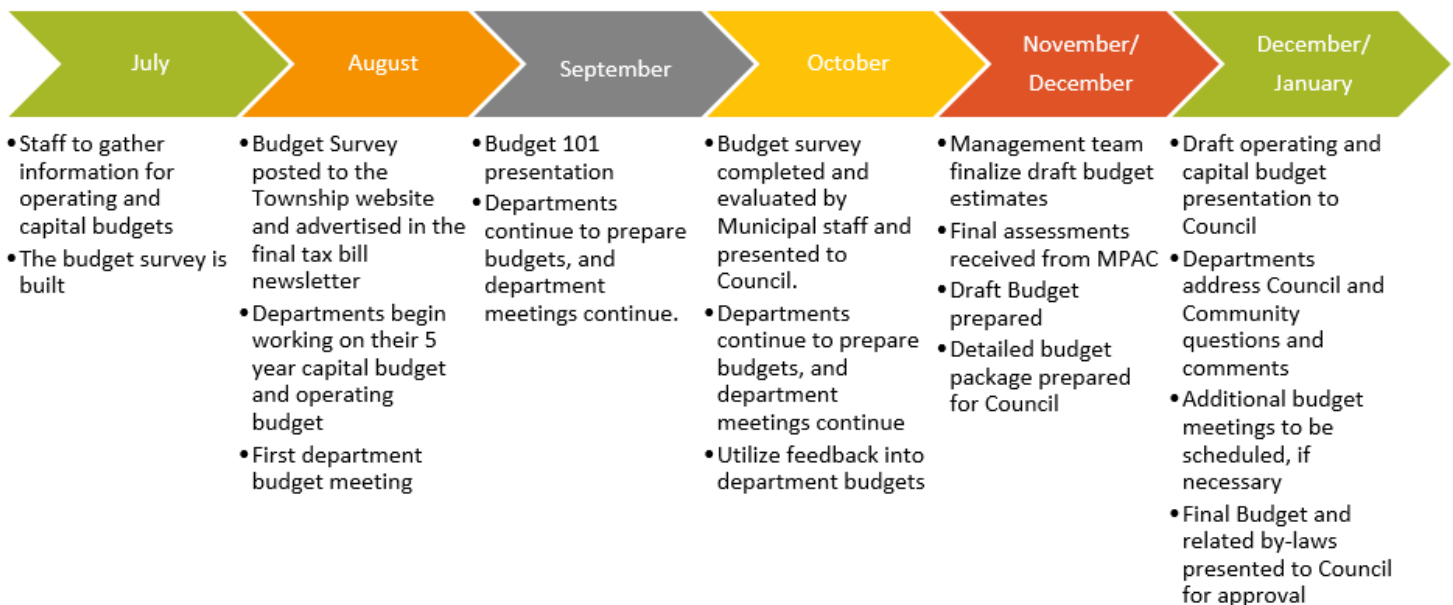
The Township developed its 2023 capital budget in a five-year time frame. Thanks to the creation of the newly developed asset management plan, staff was able to project a 5 year forecast based on various infrastructure conditions and utilizing tools to maximize our assets lifespan. The capital budget includes estimated expenditures needed to pay for such assets as vehicles, equipment, construction of buildings, roads and other major permanent improvements.

Operating budgets are comprised of revenue and expenditures invested in all Municipal services and programs. Capital budgets represent total dollars invested in building and infrastructure rehabilitation to meet the needs of our residents now and into the future.

Key principles followed in developing the 2023 draft budget and beyond:

- Operating budget is balanced and fiscally responsible
- The budget adheres to Council priorities
- Residents are engaged in the process through the budget survey
- Essential services receive first priority
- Continual review for efficiencies will be conducted to ensure excellent value for tax dollars

## Budget Timeframe & Processes



## 2023 Budget Impacts

- Additional funding for capital to overcome the current infrastructure funding gap
- Provide funding and resources to address future priorities (Reserves)
- Ontario Municipal Partnership Fund (OMPF) decrease of \$55,000
- Ontario Community Infrastructure Fund (OCIF) decrease of \$28,965
- Insurance increase of 15% or approx. \$18,000
- New by-law enforcement contract increase of \$7,000
- New Council remuneration policy increase of \$25,000
- New animal control contract, increase of \$7,000
- New Strathroy Caradoc fire billings \$12,000
- Increase to OPP services \$44,000
- Increase to Bluewater Recycling approx. \$18,000
- New program for the Community Improvement Plan (CIP) of \$10,000
- Increasing conservation authority costs of 9% or \$5,000
- Projected increasing hydro and gas costs of approx. 8% or \$4,000
- Ability to address increased costs related to legislative and regulatory requirements
- General inflationary increases of 6.9%



In this fiscal environment, the overall spending increase would have been larger if not for the impact of operational streamlining and efficiencies that staff have been making in their departments to reduce costs. Despite the general environment of constraint, the 2023 budget includes initiatives that look to the long term viability of Adelaide Metcalfe.

### DID YOU KNOW ?

Municipalities are service based organizations. Your local government provides a wide variety of services to an extremely varied client base. While not an exhaustive list, our “customers” include: Youth, families, seniors, pet owners, farmers, home owners, renters, workers, artists, walkers, drivers, developers, retirees, business owners and cyclists.

Our challenge is striving to meet the needs of as many of our “customers” as possible in a fiscally responsible way. The process is further complicated where the needs and wants of our citizens are in conflict with one another.

#### **Services your municipality provides:**

**In your community**—police, fire, animal control and bylaw services.

**On the road**—construction and maintenance of roads, bridges, culverts, sidewalks, streetlights and snow removal.

**In the environment**—the collection of garbage and recycling from our homes and the care and management of the newly upgraded Kerwood Park.

## 2023 Operating Highlights & Key Initiatives

- Official plan update
- Commercial corridor policy realignment
- Grass cutting/grounds maintenance coming in house for the firehall and wastewater treatment plant
- Water/wastewater rate study (Centre Rd and Kerwood)
- MOECP (Ministry of Environment, Conservation and Parks) water licence
- Increased level of service at Kerwood Park
- Implementation of road patrol application
- Municipal drain and appointment of engineer process review
- Increased roadside tree removal of failing trees
- Roads by-law
- Review and revise Council remuneration by-law
- Review and revise procedural by-law
- Implementation of marriage licensing/civil ceremonies
- Parking by-law
- Pannell Lane lands to be disposed
- Improved planning signage/planning information on website
- Municipal policy review/overhaul
- Communication strategy (in-house)
- Review and revise emergency response program
- Health & safety gap audit and policies
- Fire plan review to understand opportunities and potential constraints
- Mandatory firefighter certification for the Office of the Fire Marshal (OFM) starting January
- Volunteer firefighter compensation review
- Continued improvement on the cemeteries program
- Risk mitigation, risk first mindset
- Policy manual update
- Drainage review and billing
- New payroll system implementation
- Asset management software implementation
- Ongoing review of operational accounts for savings
- Implementation of proactive information notice for farm properties that change to residential tax class

\*This is not a full listing, but provides a brief summary of 2023 initiatives



# Investing in Adelaide Metcalfe

## Capital Project Highlights

The capital budget plan includes a mix of new, maintenance and upgrade projects. It acknowledges that the needs for new infrastructure must be balanced against the Townships obligations for existing infrastructure. In 2023, staff is recommending we invest \$1.85 million in capital projects, ranging from road resurfacing, culvert replacements, sidewalks, continuation of phase 2 of Kerwood Park, vehicles and equipment.

## Capital Projects for 2023

Reconstruction (Upgrade to HCB) Mullfarry Drive - Pike Road to Kerwood Road (Multi-year project)	250,000
Resurface (LCB) - Langan Drive - Townsend Line to Sexton Road 5.5km	140,000
Resurface (LCB) - Walkers Drive - Melbourne Road to Thames Road 7.3km	182,500
New Sidewalks - Extension on Kerwood Rd connecting park entrance	36,000
Replacement - Culvert No. 34 Scotchmere Drive	200,000
Replace 2006 Mack Tandem Snowplow (Unit#1)	400,000
Replace 2002 John Deere Grader	420,000
Public Works	1,628,500
Kerwood Park Phase 2 Improvements (2022 Carryforward)	159,000
Park Barn Improvements - Roof Replacement	20,000
Parks & Recreation	179,000
SCBA Cylinders (4)	6,000
Radio upgrades for digital compatibility	10,500
Gear (Turnout Gear x2 and Helmets x10)	15,000
Hose (Various size and lengths)	6,000
Fire Services	37,500
<b>Total 2023 Capital Projects</b>	<b>\$1,845,000</b>



**DID YOU  
KNOW** ?

Asset Management Plan's are now a requirement across municipalities in order to obtain specific funding, for example Canada Community Building Fund.



# Understanding Your Municipal Taxes

Each year, Council approves the amount of expenditure required to support Municipal services. From this amount, revenue sources other than property taxes, such as permits, user fees and provincial and federal grants are subtracted. The balance is the amount raised by property taxes. Property tax is calculated annually using the property's assessed value and the Council-approved property tax rate. Without these revenues, it would not be possible for the Township to provide the services residents rely on every day.

Property assessments were finalized in November 2022 and incorporated into the draft budget at that time. It is important to note that the County tax levy and education rates will be provided later in 2023.

The tax rate is calculated by dividing the tax levy requirement by the amount of property tax assessment to come up with tax rates for each class of property.

$$\frac{\text{municipal tax levy}}{\text{municipal assessment}} = \text{tax rate}$$

The 2023 budget focuses on services and performance, and aims to clearly illustrate the relationship between services, service levels and costs. The financial decisions we make today are critical to the long-term sustainability of our Township. Consistent, reliable services are what residents expect from their Township. The Municipal budget presented here is the way Municipal Council assigns resources to services.

What does this mean for residents?

Your tax dollars pay for numerous programs and services that keep the Township running every day:

- Road construction and maintenance
- Policing in Adelaide Metcalfe provided by the OPP
- Fire Services
- Administrative Services
- Conservation Authorities
- Parks and Recreation



Municipal Property Assessment Corporation (MPAC) is an independent, not for profit corporation that is fully responsible for determining values of all properties in Ontario. Municipal staff have no input on how your property is valued.

## Attachments

- ♦ **2023 Budget Summary**
- ♦ **Capital Expenditure Summary**
- ♦ **Capital Expenditure Detail by Project**
- ♦ **Capital Financing**
- ♦ **Operating Revenue & Expenditure Summary**
- ♦ **Summary of Reserve Fund Activity**
- ♦ **Final Assessment & Tax Rate Summary**

## Let's Stay in Touch

### Contact

Johnny Pereira, CPA, CGA  
Treasurer  
519-247-3687 extension 8205  
[jpereira@adelaidemetcalfe.on.ca](mailto:jpereira@adelaidemetcalfe.on.ca)



TOWNSHIP OF  
**Adelaide  
Metcalfe**



Township of Adelaide Metcalfe  
2023 Draft Budget Summary

	Revenue	Expenditures	Raised on Taxes	2022 Taxes Raised	Change	
					\$	%
General Government						
Administration	1,131,141	1,676,527	545,386	529,161	16,224	3.07%
General Municipal Revenue & Reserve Transfers	156,752	1,120,313	963,561	(105,600)	1,069,161	1012.46%
Livestock	-	-	-	-	-	0.00%
Council	-	116,495	116,495	98,854	17,641	17.85%
Total General Government	1,287,893	2,913,335	1,625,442	522,415	1,103,026	211.14%
Protection to Persons & Property						
Fire Department	93,462	411,218	317,755	400,592	(82,837)	-20.68%
Policing	-	484,255	484,255	440,496	43,759	9.93%
Provincial Offences	13,000	-	(13,000)	(13,000)	-	0.00%
Conservation Authorities	-	62,155	62,155	57,038	5,117	8.97%
Building Services	84,700	84,700	-	-	-	0.00%
By-Law Enforcement	-	13,112	13,112	7,000	6,112	87.32%
Animal Control	13,080	17,165	4,085	(700)	4,785	683.53%
Total Protection to Persons & Property	204,242	1,072,605	868,362	891,426	(23,064)	-2.59%
Public Works						
Transportation Operations	1,650,500	3,019,895	1,369,395	1,941,578	(572,183)	-29.47%
Transportation Fleet	-	223,359	223,359	200,785	22,573	11.24%
Waste Management	183,825	361,456	177,631	208,811	(31,180)	-14.93%
Total Public Works	1,834,325	3,604,710	1,770,385	2,351,174	(580,789)	-24.70%
Environment Services						
Water & Wastewater Systems	356,975	633,802	276,827	340,455	(63,628)	-18.69%
Total Environmental Services	356,975	633,802	276,827	340,455	(63,628)	-18.69%
Health Services						
Total Health Services	3,035	10,768	7,732	11,968	(4,236)	-35.39%
Parks & Recreation						
Total Parks & Recreation	186,000	237,528	51,528	224,271	(172,743)	-77.02%
Planning & Development						
Total Planning & Development	90,875	33,975	(56,900)	(20,400)	(36,500)	178.92%
Drainage						
Drainage Superintendent	34,476	72,137	37,661	37,800	(139)	-0.37%
Drainage Debenture Payments	31,005	31,005	-	-	-	0.00%
Total Drainage	65,481	103,142	37,661	37,800	(139)	-0.37%
Total for Municipal Purposes	4,028,826	8,609,863	4,581,037	4,359,110	221,927	5.09%

	Residential	Farm
Projected 2023 Tax Rate	0.00713902	0.00178475
2022 Tax Rate	0.00696205	0.00174051
Y/Y Change (%)	2.54%	2.54%

Example: Tax Payer Impact		
Average 2023 Property Value (Per MPAC)	\$ 290,000.00	\$ 800,000.00
at 2022 Tax Rate	\$ 2,018.99	\$ 1,392.41
at 2023 Projected Tax Rate	\$ 2,070.31	\$ 1,427.80
Total Municipal Increase for 2023	51.32	35.40
Increase per month	4.28	2.95

Township of Adelaide Metcalfe  
Capital Expenditure Summary  
2023 Draft Budget - 5 Year Forecast

Expenditure Detail	Total Budget			Capital Forecast				Total 5 Year Plan
	2022 Carryforward	2023 Projects	2023	2024	2025	2026	2027	
PW - Transportation								
Total Construction	36,000	572,500	608,500	2,753,875	1,960,000	1,196,400	782,800	7,301,575
Total Strcutures	-	200,000	200,000	-	-	200,000	-	400,000
Total Vehicles & Equipment	400,000	420,000	820,000	275,600	416,000	440,000	416,000	2,367,600
Total Facilities	-	-	-	-	-	-	-	-
PW - Transportation (Total)	\$ 436,000	\$ 1,192,500	\$ 1,628,500	\$ 3,029,475	\$ 2,376,000	\$ 1,836,400	\$ 1,198,800	\$ 10,069,175
PW - Environmental Services								
Total Wastewater Systems	-	-	-	-	-	-	-	-
Total Water Systems	-	-	-	-	-	-	-	-
Total Stormwater Systems	-	-	-	-	-	-	-	-
PW - Environmental Services (Total)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks & Recreation								
Total Kerwood Park	144,000	35,000	179,000	80,000	180,000	-	-	439,000
Total Vehicles & Equipment	-	-	-	15,000	-	-	-	15,000
Parks & Recreation (Total)	\$ 144,000	\$ 35,000	\$ 179,000	\$ 95,000	\$ 180,000	\$ -	\$ -	\$ 454,000
General Government (Total)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,000	\$ 320,000
Fire								
Fire (Total)	\$ -	\$ 37,500	\$ 37,500	\$ 556,000	\$ 256,000	\$ 56,000	\$ 61,000	\$ 966,500
Total Capital Expenditures	\$ 580,000	\$ 1,265,000	\$ 1,845,000	\$ 3,680,475	\$ 2,812,000	\$ 1,892,400	\$ 1,579,800	\$ 11,809,675

Township of Adelaide Metcalfe  
Capital Expenditure Detail  
2023 Draft Budget - 5 Year Forecast

Expenditure Detail	Total Budget			Capital Forecast				
	2022 Carryforward	2023 Projects	2023	2024	2025	2026	2027	Total 5 Year Plan
PW - Transportation								
Construction								
Reconstruction (Upgrade to HCB) Mullifarry Drive - Pike Road to Kerwood Road		250,000	250,000	2,000,000	750,000			3,000,000
Resurface to HCB- Melwood Drive - Kerwood Road to Calvert Drive 3.5km			-	390,000				390,000
Surface Upgrade to LCB - Wardell Drive Tar&Chip (50%) - Wood Road to Petty Street 2.6km			-	130,000				130,000
Resurface (LCB) - Langan Drive - Townsend Line to Sexton Road 5.5km		140,000	140,000					140,000
Resurface (LCB) - Walkers Drive - Melbourne Road to Thames Road 7.3km		182,500	182,500					182,500
Reconstruction (Upgrade to HCB) Mullifarry Drive - Kerwood Road to Sexton Road			-		1,150,000	350,000		1,500,000
Sidewalks - Extension on Kerwood Rd connecting park entrance	36,000		36,000					36,000
New Sidewalks - Pike Road South			-			120,000		120,000
Resurface (LCB) - Wood Road (50%)- Egremont Dr. to Wardell Dr. 4.8km			-		60,000			60,000
Sidewalks - Centre Road East							665,000	665,000
Katesville Drive Reconstruction - Kerwood Road to Sexton Road			-			380,000		380,000
Resurface (LCB) - Scotchmere Drive - Melbourne Rd to Thames Rd 7.3km						210,000		210,000
Resurface (HCB) - Hoefnagels Cres (Buttery crt to Dolphin)			-	82,875				82,875
Resurface (HCB) - Dolphin (Hickory to Dead end)			-	92,250				92,250
Resurface (HCB) - Buttery Crt (Hoefnagel cres to Dead end)			-	38,750				38,750
Resurface (HCB) - County Lane (Napperton to Dead end)			-	20,000				20,000
Resurface (HCB) - Charles Blvd Paving						30,000		30,000
Resurface (HCB) - Evergreen Court Paving			-			52,400		52,400
Resurface (HCB) - Healey Ave Paving			-			54,000		54,000
Resurface (LCB) - Winter Drive (Kerwood Rd to Sexton)			-				117,800	117,800
			-					-
Total Construction	36,000	572,500	608,500	2,753,875	1,960,000	1,196,400	782,800	7,301,575
Strcutures								
Replacement - Culvert No. 34 Scotchmere Drive		200,000	200,000					200,000
Rehabilitation - Bridge 4 on Katesville Drive			-			200,000		200,000
			-					-
Total Strctures	-	200,000	200,000	-	-	200,000	-	400,000
Vehicles & Equipment								
Replace 2006 Mack Tandem Snowplow (Unit#1)	400,000		400,000					400,000
Replace 2019 New Holland Roadside Mower			-	15,600				15,600
Replace 2002 John Deere Grader		420,000	420,000			400,000		820,000
Replace 2009 MackTandem Snowplow (Unit#2)					416,000			416,000
Replace 2010 Mack Tandem Snowplow (Unit#3)			-				416,000	416,000
Replace 2003 John Deere Backhoe				220,000				220,000
Replace 2016 Dodge 1500 Pickup Truck			-			40,000		40,000
Replace 2013 Chevrolet 1500 Pickup Truck			-	40,000				40,000
			-					-
Total Vehicles & Equipment	400,000	420,000	820,000	275,600	416,000	440,000	416,000	2,367,600
Facilities								
			-					-
			-					-
			-					-
Total Facilities	-	-	-	-	-	-	-	-

Township of Adelaide Metcalfe  
Capital Expenditure Detail  
2023 Draft Budget - 5 Year Forecast

Expenditure Detail	Total Budget			Capital Forecast				Total 5 Year Plan
	2022 Carryforward	2023 Projects	2023	2024	2025	2026	2027	
PW - Transportation (Total)	\$ 436,000	\$ 1,192,500	\$ 1,628,500	\$ 3,029,475	\$ 2,376,000	\$ 1,836,400	\$ 1,198,800	\$ 10,069,175
PW - Environmental Services (Total)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks & Recreation								
KERWOOD PARK								
Phase 2 Improvements	144,000	15,000	159,000					159,000
Park Barn Improvements - Roof		20,000	20,000	30,000				50,000
Park Barn Improvements - Renovation			-	50,000				50,000
Ball diamond lighting upgrades			-		180,000			180,000
			-					-
Total Kerwood Park	144,000	35,000	179,000	80,000	180,000	-	-	439,000
Vehicles & Equipment								
Landscape Trailer (If grass cutting comes in-house)			-	15,000				15,000
			-					-
Total Vehicles & Equipment	-	-	-	15,000	-	-	-	15,000
Parks & Recreation (Total)	\$ 144,000	\$ 35,000	\$ 179,000	\$ 95,000	\$ 180,000	\$ -	\$ -	\$ 454,000
General Government								
Municipal Office Renovation			-				320,000	320,000
			-					-
General Government (Total)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 320,000	\$ 320,000
Fire								
Replace 2016 Dodge Pickup (car 1) - Half Ton			-			50,000		50,000
Replace 2000 GMC Tanker with Tanker			-	550,000				550,000
Self Contained Breathing Apparatus (Full team repcement)					250,000			250,000
SCBA Cylinders (4)		6,000	6,000					6,000
Radio upgrades for digital compatibility		10,500	10,500					10,500
Gear (Turnout Gear x2 and Helmets x10)		15,000	15,000	6,000	6,000	6,000	6,000	39,000
Hose (Various size and lengths)		6,000	6,000					6,000
Recue Saw/K12			-				5,000	5,000
SCBA fill station air compressor			-				50,000	50,000
			-					-
Fire (Total)	\$ -	\$ 37,500	\$ 37,500	\$ 556,000	\$ 256,000	\$ 56,000	\$ 61,000	\$ 966,500
Total Capital Expenditures	\$ 580,000	\$ 1,265,000	\$ 1,845,000	\$ 3,680,475	\$ 2,812,000	\$ 1,892,400	\$ 1,579,800	\$ 11,809,675

Township of Adelaide Metcalfe

Capital Financing Detail

2023 Draft Budget

Expenditure Detail	Total Budget		
	2022 Carryforward	2023 Projects	2023
PW - Transportation			
Construction			
Reconstruction (Upgrade to HCB) Mullifarry Drive - Pike Road to Kerwood Road		250,000	250,000
Resurface (LCB) - Langan Drive - Townsend Line to Sexton Road 5.5km		140,000	140,000
Resurface (LCB) - Walkers Drive - Melbourne Road to Thames Road 7.3km		182,500	182,500
Sidewalks - Extension on Kerwood Rd connecting park entrance	36,000		36,000
			-
Total Construction	36,000	572,500	608,500
Structures			
Replacement - Culvert No. 34 Scotchmere Drive		200,000	200,000
			-
Total Structures	-	200,000	200,000
Vehicles & Equipment			
Replace 2006 Mack Tandem Snowplow (Unit#1)	400,000		400,000
Replace 2002 John Deere Grader		420,000	420,000
			-
Total Vehicles & Equipment	400,000	420,000	820,000
Facilities			
Total Facilities	-	-	-
PW - Transportation (Total)	\$ 436,000	\$ 1,192,500	\$ 1,628,500
PW - Environmental Services			
PW - Environmental Services (Total)	\$ -	\$ -	\$ -
Parks & Recreation			
KERWOOD PARK			
Phase 2 Improvements	144,000	15,000	159,000
Park Barn Improvements - Roof		20,000	20,000
			-
Total Parks & Recreation	144,000	35,000	179,000
Total Vehicles & Equipment	-	-	-
Parks & Recreation (Total)	\$ 144,000	\$ 35,000	\$ 179,000
General Government			
General Government (Total)	\$ -	\$ -	\$ -
Fire			
SCBA Cylinders (4)		6,000	6,000
Radio upgrades for digital compatibility		10,500	10,500

Financing								
Reserves								Tax Levy
Capital Project Carryforward Reserve	DC - Services Related to a Highway Reserve Fund	Cash-in-Lieu of Parkland Reserve Fund	Canada Community Building Fund Reserve Fund	Ontrio Community Infrastructure Fund Reserve Fund	Lifecycle Management Reserve Fund	Modernization Reserve Fund	Total Reserves	
	60,000			190,000			250,000	-
			140,000				140,000	-
			165,814	16,686			182,500	-
	36,000						36,000	-
							-	-
-	96,000	-	305,814	206,686	-	-	608,500	-
				96,000	104,000		200,000	-
							-	-
-	-	-	-	96,000	104,000	-	200,000	-
400,000							400,000	-
					420,000		420,000	-
							-	-
400,000	-	-	-	-	420,000	-	820,000	-
-	-	-	-	-	-	-	-	-
\$ 400,000	\$ 96,000	\$ -	\$ 305,814	\$ 302,686	\$ 524,000	\$ -	\$ 1,628,500	\$ -
							-	-
143,877		15,123					159,000	-
		20,000					20,000	-
							-	-
143,877	-	35,123	-	-	-	-	179,000	-
-	-	-	-	-	-	-	-	-
\$ 143,877	\$ -	\$ 35,123	\$ -	\$ -	\$ -	\$ -	\$ 179,000	\$ -
							-	-
					6,000	10,500	6,000	-
						10,500	10,500	-

Township of Adelaide Metcalfe  
Capital Financing Detail  
2023 Draft Budget

Expenditure Detail	Total Budget		
	2022 Carryforward	2023 Projects	2023
Gear (Turnout Gear x2 and Helmets x10)		15,000	15,000
Hose (Various size and lengths)		6,000	6,000
			-
Fire (Total)	\$ -	\$ 37,500	\$ 37,500
Total Capital Expenditures	\$ 580,000	\$ 1,265,000	\$ 1,845,000

Financing								
Reserves								Tax Levy
Capital Project Carryforward Reserve	DC - Services Related to a Highway Reserve Fund	Cash-in-Lieu of Parkland Reserve Fund	Canada Community Building Fund Reserve Fund	Ontrio Community Infrastructure Fund Reserve Fund	Lifecycle Management Reserve Fund	Modernization Reserve Fund	Total Reserves	
					15,000		15,000	-
6,000							6,000	-
							-	-
\$ 6,000	\$ -	\$ -	\$ -	\$ -	\$ 21,000	\$ 10,500	\$ 37,500	\$ -
\$ 549,877	\$ 96,000	\$ 35,123	\$ 305,814	\$ 302,686	\$ 545,000	\$ 10,500	\$ 1,845,000	\$ -



**Township of Adelaide Metcalfe**  
**Operating Revenue & Expenditures Summary**  
**2023 Draft Budget**

Department	2023 Budget			2022 Budget			Y/Y Change			
	Revenue	Expenditures	Taxes	Revenue	Expenditures	Taxes	Revenue	Expenditures	Taxes	% Change
<b>General Government</b>										
Administration	1,131,141	1,676,527	545,386	836,134	1,365,295	529,161	295,007	311,231	16,224	3.07%
Tax Revenue & Reserve Transfers	156,752	1,120,313	963,561	105,600	-	(105,600)	51,152	1,120,313	1,069,161	-1012.46%
Livestock	-	-	-	-	-	-	-	-	-	0.00%
Council	-	116,495	116,495	11,600	110,454	98,854	(11,600)	6,041	17,641	17.85%
<b>Total General Government</b>	<b>1,287,893</b>	<b>2,913,335</b>	<b>1,625,442</b>	<b>953,334</b>	<b>1,475,749</b>	<b>522,415</b>	<b>334,559</b>	<b>1,437,585</b>	<b>1,103,027</b>	<b>211.14%</b>
<b>Protection to Persons &amp; Property</b>										
Fire										
Fire Dept Operations	55,962	340,679	284,716	8,300	333,289	324,989	47,662	7,389	(40,273)	-12.39%
Fire Dept Fleet	-	33,039	33,039	-	27,103	27,103	-	5,936	5,936	21.90%
<i>Total Fire</i>	<i>55,962</i>	<i>373,718</i>	<i>317,755</i>	<i>8,300</i>	<i>360,392</i>	<i>352,092</i>	<i>47,662</i>	<i>13,325</i>	<i>(34,337)</i>	<i>-9.75%</i>
Other										
Policing	-	484,255	484,255	-	440,496	440,496	-	43,759	43,759	9.93%
Provincial Offices	13,000	-	(13,000)	13,000	-	(13,000)	-	-	-	0.00%
Conservation Authorities	-	62,155	62,155	-	57,038	57,038	-	5,117	5,117	8.97%
Building Services	84,700	84,700	-	75,720	75,720	-	8,980	8,980	-	0.00%
By-law Enforcement	-	13,112	13,112	-	7,000	7,000	-	6,112	6,112	87.32%
Animal Control	13,080	17,165	4,085	13,300	12,600	(700)	(220)	4,565	4,785	683.53%
<i>Total Other</i>	<i>110,780</i>	<i>661,387</i>	<i>550,607</i>	<i>102,020</i>	<i>592,854</i>	<i>490,834</i>	<i>8,760</i>	<i>68,533</i>	<i>59,773</i>	<i>12.18%</i>
<b>Total Protection to Persons &amp; Property</b>	<b>166,742</b>	<b>1,035,105</b>	<b>868,362</b>	<b>110,320</b>	<b>953,246</b>	<b>842,926</b>	<b>56,422</b>	<b>81,858</b>	<b>25,436</b>	<b>3.02%</b>
<b>Public Works</b>										
Transportation Operations	22,000	1,391,395	1,369,395	39,500	1,576,478	1,536,978	(17,500)	(185,083)	(167,583)	-10.90%
Transportation Fleet	-	223,359	223,359	-	200,785	200,785	-	22,573	22,573	11.24%
Waste Management	183,825	361,456	177,631	144,945	353,756	208,811	38,880	7,700	(31,180)	-14.93%
<b>Total Public Works</b>	<b>205,825</b>	<b>1,976,210</b>	<b>1,770,385</b>	<b>184,445</b>	<b>2,131,019</b>	<b>1,946,574</b>	<b>21,380</b>	<b>(154,809)</b>	<b>(176,189)</b>	<b>-9.05%</b>
<b>Environmental</b>										
Water & Wastewater Systems	356,975	633,802	276,827	249,450	589,905	340,455	107,525	43,897	(63,628)	-18.69%
<b>Total Environmental</b>	<b>356,975</b>	<b>633,802</b>	<b>276,827</b>	<b>249,450</b>	<b>589,905</b>	<b>340,455</b>	<b>107,525</b>	<b>43,897</b>	<b>(63,628)</b>	<b>-18.69%</b>
<b>Health Services</b>										
Cemeteries	3,035	10,768	7,732	-	11,968	11,968	3,035	(1,200)	(4,236)	-35.39%
<b>Total Health Services</b>	<b>3,035</b>	<b>10,768</b>	<b>7,732</b>	<b>-</b>	<b>11,968</b>	<b>11,968</b>	<b>3,035</b>	<b>(1,200)</b>	<b>(4,236)</b>	<b>-35.39%</b>
<b>Parks &amp; Recreation</b>										
Kerwood Park	1,000	52,528	51,528	800	21,786	20,986	200	30,742	30,542	145.54%
Trees	6,000	6,000	-	4,000	4,000	-	2,000	2,000	-	0.00%
<b>Total Parks &amp; Recreation</b>	<b>7,000</b>	<b>58,528</b>	<b>51,528</b>	<b>4,800</b>	<b>25,786</b>	<b>20,986</b>	<b>2,200</b>	<b>32,742</b>	<b>30,542</b>	<b>145.54%</b>
<b>Planning &amp; Development</b>	<b>90,875</b>	<b>33,975</b>	<b>(56,900)</b>	<b>46,400</b>	<b>26,000</b>	<b>(20,400)</b>	<b>44,475</b>	<b>7,975</b>	<b>(36,500)</b>	<b>178.92%</b>
<b>Drainage</b>										
Drainage Superintendent	34,476	72,137	37,661	33,800	71,600	37,800	676	537	(139)	-0.37%
Drainage Debenture Payments	31,005	31,005	-	31,236	31,236	-	(232)	(232)	-	0.00%
<b>Total Parks &amp; Recreation</b>	<b>65,481</b>	<b>103,142</b>	<b>37,661</b>	<b>65,036</b>	<b>102,836</b>	<b>37,800</b>	<b>444</b>	<b>305</b>	<b>(139)</b>	<b>-0.37%</b>
<b>Total</b>	<b>2,183,826</b>	<b>6,764,863</b>	<b>4,581,037</b>	<b>1,613,785</b>	<b>5,316,510</b>	<b>3,702,725</b>	<b>570,041</b>	<b>1,448,354</b>	<b>878,313</b>	<b>23.72%</b>

Township of Adelaide Metcalfe  
Reserve & Reserve Funds Projections  
2023 Draft Budget

Description	Reserve Type	Reserve Fund Type	Projected 2023 Opening Balance	Reserve Contributions	Interest	Capital Withdrawals	Operating Withdrawals	In Year Change	Projected 2023 End Balance
Capital Project Carryforward	Reserve	N/A	549,877			(549,877)		(549,877)	-
Operating Project Carryforward	Reserve	N/A	126,889			-	(126,889)	(126,889)	-
Total Reserves			\$ 676,766	\$ -	\$ -	-\$ 549,877	-\$ 126,889		\$ -
DC Reserve Fund - Roads	Reserve Fund	Obligatory	-			(96,000)		(96,000)	(96,000)
DC Reserve Fund - Fire	Reserve Fund	Obligatory	-			-		-	-
DC Reserve Fund - Parks	Reserve Fund	Obligatory	-			-		-	-
DC Reserve Fund - Growth Studies	Reserve Fund	Obligatory	-			-		-	-
			-	-	-	(96,000)	-	(96,000)	(96,000)
Cash-in-Lieu of Parkland	Reserve Fund	Obligatory	56,749			(35,123)		(35,123)	21,626
			56,749	-	-	(35,123)	-	(35,123)	21,626
Cemetery Reserve Fund	Reserve Fund	Trust	56,748		3,035	-	(3,035)	-	56,748
			56,748	-	3,035	-	(3,035)	-	56,748
Richardson Trees Reserve Fund	Reserve Fund	Obligatory	26,637		126	-	(6,000)	(5,874)	20,763
Canada Community Benefit Fund	Reserve Fund	Obligatory	207,647	98,951	8,306	(305,814)	-	(198,557)	9,089
Ontario Community Infrastructure Fund (OCIF)	Reserve Fund	Obligatory	153,710	164,136	6,148	(302,686)	-	(132,402)	21,308
Neighbourhood Watch Reserve Fund	Reserve Fund	Obligatory	2,103		84	-	-	84	2,187
Building Department Stabilization Reserve Fund	Reserve Fund	Obligatory	419,216	9,084	16,769	-	-	25,853	445,068
Mar for Mayors Reserve Fund	Reserve Fund	Obligatory	8,616		345	-	-	345	8,960
West Williams Water Capital Reserve Fund	Reserve Fund	Discretionary	5,019		201	-	-	201	5,220
Water/Wastewater Reserve Fund	Reserve Fund	Discretionary	1,156,418	37,583	46,257	-	-	83,840	1,240,258
Kerwood Wastewater Capital Reserve Fund	Reserve Fund	Discretionary	579,772	64,917	23,191	-	-	88,108	667,880
Fleet Management Reserve Fund	Reserve Fund	Discretionary	20,000		800	-	-	800	20,800
Modernization Reserve Funds	Reserve Fund	Discretionary	204,061		8,162	(10,500)	(50,650)	(52,988)	151,073
Community Improvement Plan Reserve Fund	Reserve Fund	Discretionary	10,000		400	-	-	400	10,400
Employee Benefits Reserve Fund	Reserve Fund	Discretionary	-		-	-	-	-	-
Tax Rate Stabilization Reserve Fund	Reserve Fund	Discretionary	125,000		5,000	-	(45,000)	(40,000)	85,000
Municipal Drainage Reserve Fund	Reserve Fund	Discretionary	15,000		600	-	-	600	15,600
New Capital asset Projects	Reserve Fund	Discretionary	-		-	-	-	-	-
Lifecycle Management Reserve Fund	Reserve Fund	Discretionary	4,418,490	1,120,313	245,600	(545,000)	-	820,913	5,239,403
Landfill Reserve Fund	Reserve Fund	Discretionary	365,482	25,000	14,619	-	-	39,619	405,101
IT Replacement Reserve Fund	Reserve Fund	Discretionary	20,486		819	-	-	819	21,306
Winter Maintenance Reserve Fund	Reserve Fund	Discretionary	36,008		1,440	-	-	1,440	37,449
Election Reserve Fund	Reserve Fund	Discretionary	4,036	2,500	161	-	-	2,661	6,698
Legal	Reserve Fund	Discretionary	50,000		2,000			2,000	52,000
COVID19/Safe Restart Reserve Fund	Reserve Fund	Discretionary	46,339		1,854	-	(23,235)	(21,381)	24,958
			7,874,039	1,522,484	382,883	(1,164,000)	(124,885)	616,482	8,490,521
Total Reserve Funds			7,987,536	1,522,484	385,918	(1,295,123)	(127,920)	485,359	8,472,895

Note: These are estimated and includes projected year-end 2022 surplus figures (still pending Council approval) for the 2023 opening balance.

# Township of Adelaide Metcalfe

## Assessment & Tax Rate Summary

### 2023 Draft Budget

		2023 Assessment	2022 Assessment	2023 Tax Rate	2022 Tax Rate	% Change	2023 Revenue (using 2023 Tax Rates)
RTQ	Description	Final Phased CVA	Final Phased CVA				
CT	Commercial: Full	32,059,300	21,085,700	0.00817346	0.00797085	2.54%	262,035
CU	Commercial: Excess Land	933,100	288,900	0.00572142	0.00557960	2.54%	5,339
CF	Commercial PIL: Full	2,908,700	2,908,700	0.00817346	0.00797085	2.54%	23,774
CH	Commercial: Full, Shared PIL	749,300	749,300	0.00817346	0.00797085	2.54%	6,124
CK	Commercial: Excess Land, Shared PIL	92,700	92,700	0.00572142	0.00557960	2.54%	530
C7	Commercial: Small Scale On Farm Business	12,600	12,600	0.00817346	0.00797085	2.54%	103
CG	Commercial PIL: General	463,000	463,000	0.00817346	0.00797085	2.54%	3,784
CZ	Commercial PIL: General, Vacant Land	110,000	110,000	0.00572142	0.00557960	2.54%	629
CX	Commercial: Vacant Land	2,545,000	2,140,000	0.00572142	0.00557960	2.54%	14,561
	Commercial	39,873,700	27,850,900				316,881
E	Exempt	13,759,000	13,820,800	-	-		-
FP	Farm PIL: Full, Taxable Tenant of Province	1,222,000	1,222,000	0.00178475	0.00174051	2.54%	2,181
FT	Farm: Full	727,282,900	735,651,300	0.00178475	0.00174051	2.54%	1,298,021
	Farm	728,504,900	736,873,300				1,300,202
IT	Industrial: Full	13,569,700	1,179,500	0.01245830	0.01214947	2.54%	169,055
IH	Industrial: Full, Shared PIL	55,800	55,800	0.01245830	0.01214947	2.54%	695
IU	Industrial/Taxable: Excess Land	90,700	-	0.00809789	0.00789716	2.54%	734
IX	Industrial: Vacant Land	37,000	37,000	0.00809789	0.00789716	2.54%	300
	Industrial	13,753,200	1,272,300				170,785
JT	Industrial (New Construction): Full	-	12,352,900	0.01245830	0.01214947	2.54%	-
JU	Industrial (New Construction): Excess Land	-	90,700	0.00809789	0.00789716	2.54%	-
JT	Industrial (New Construction)	-	12,443,600				-
LT	Large Industrial: Full	2,887,000	-	0.01245830	0.01214947	2.54%	35,967
PT	Pipeline: Full	50,195,000	50,189,000	0.00753523	0.00734844	2.54%	378,231
RT	Residential: Full	332,730,500	316,358,400	0.00713902	0.00696205	2.54%	2,375,369
KT	Large Industrial (New Construction): Full	-	2,887,000	0.01245830	0.01214947	2.54%	-
TT	Managed Forest: Full	430,400	430,400	0.00178475	0.00174051	2.54%	768
WT	Railway Right-of-Way	-	-	-	-		-
UH	Utility Transmission & Distribution Corridors: Full, Shared PIL	-	-	-	-		-
XT	Commercial (New Construction): Full	-	10,196,500	0.00817346	0.00797085	2.54%	-
XU	Commercial (New Construction): Excess Land	-	644,200	0.00572142	0.00557960	2.54%	-
	Commercial New	-	10,840,700				-
HF	Landfill PIL: Full	361,000	361,000	0.00785292	0.00765826	2.54%	2,835
Total		1,182,494,700	1,173,327,400				4,581,037