

Council Meeting of Dec. 13, 2023

#### 7.1.1 Report FIN-2023-033 – 2024 Grant Application Program

-Crieff; have they ever applied for a grant? What is the total anticipated attendees for the courses to be offered and what would be the approximate proportion of local residents attending?

This is the first grant application submission received from Crieff Hills Retreat Centre that staff are aware of. Staff assume that this submission is as a result of the recent amendments made to the eligibility requirements under the Grant Application Policy at Council's Meeting held on March 22, 2023 through Council Resolution No. 2023-093 as presented by staff in Report FIN-2023-011.

The response received regarding the total anticipated attendees and proportion of local residents attending is outlined below:

- *"We anticipate that all the attendees will be local residents.*
- *We estimate 20-25 people per event although we have room for more if there is additional interest."*

-Puslinch minor soccer; request is for benches, uniforms, medical equipment. Are these eligible?

Puslinch Minor Soccer Club (PMSC)'s grant request is for portable team benches, scrimmage vests/pinnies, medical kits and supplies (including ice packs).

Based on staff's review of Clause 3.0 of the Grant Application Policy as outlined below, staff's understanding is as follows:

- Portable team benches amounting to \$1,050 of the grant request are eligible.
- Scrimmage vests/pinnies amounting to \$1,400 are considered uniforms which are not eligible.
- Medical Kits & Supplies (incl ice packs) amounting to \$550 are considered supplies which are not eligible.

*The following requests are not eligible for funding:*

- *Donations to charitable causes.*
- *Travel or accommodations, uniforms, personal equipment, banquets, entertainment.*
- *Attendance at conferences, workshops or seminars.*
- *Personnel costs including bartending.*
- *Insurance and accounting costs.*
- *Food and beverages.*
- *Office equipment, furniture, and supplies.*
- *Retroactive costs for purposes which have already occurred.*
- *Funding of prior year deficits.*
- *Political campaigns, parties or events.*

In 2023, the Township waived all rental fees at the PCC soccer field allowing the PMSC to utilize at no cost the other green space available at the site (ie. Aberfoyle Baseball Diamond) due to the scheduled park construction at the PCC. In addition, Council approved additional funding required of \$42K for senior soccer field topsoil and resodding at the September 27, 2023 Council Meeting.

-Sunrise; request is to replace furnace, buy tools, buy pool vacuum, seed fields. Are these eligible?; what was the grant funding over each of the past 5 years?

Based on staff's review of Clause 3.0 of the Grant Application Policy as outlined below, staff's understanding is that all of the grant requests from Sunrise are all eligible.

- *Donations to charitable causes.*
- *Travel or accommodations, uniforms, personal equipment, banquets, entertainment.*
- *Attendance at conferences, workshops or seminars.*
- *Personnel costs including bartending.*
- *Insurance and accounting costs.*
- *Food and beverages.*
- *Office equipment, furniture, and supplies.*
- *Retroactive costs for purposes which have already occurred.*
- *Funding of prior year deficits.*
- *Political campaigns, parties or events.*

The approved grant funding over each of the past 5 years is outlined below:

2019 - \$2,000

2020 - \$2,000

2021 - \$14,500

2022 - \$8,566

2023 – No grant request was made

Additionally, Council at its meeting held on May 25, 2022 directed staff as follows:

- That Council authorize the waiving of the Cash in Lieu of Parkland Dedication Fee; and
- That Council direct staff to work with the proponent and the Township Engineer to determine the most reduced security requirement that still protects the Township's interests and incorporate this amount into the Site Plan Control agreement.

The Township did not request for Sunrise to obtain an independent accredited real-estate appraiser to provide an opinion of value for the redevelopment due to Council's direction above. Assuming that the 2016 assessed value of the property is the value for the redevelopment, then the cash in lieu of parkland waived is calculated as follows:

$1,409,000 * 5\% = \$70,450$

Township staff worked with its engineer and reduced the security requirement from \$205,673 to \$144,206 based on Council’s direction at its May 25, 2022 Council Meeting. The amount was reduced primarily by reducing the securities related to site servicing costs.

Council at its meeting held on September 28, 2022 passed the following Council Resolution:

- Whereas due to the not-for profit nature of Sunrise offering services that benefit the Township and its residents; and
- Whereas this is deemed to be a unique situation; and
- Be it resolved that Council directs staff to provide to Sunrise the earned interest on the security deposit funds at the time the security deposit is returned to Sunrise.

Security deposit funds of \$144,206 were received from Sunrise in accordance with the Site Plan Agreement requirements and deposited in the Township’s general bank account on June 2, 2023. The securities and interest earned on the securities will be returned upon successful completion of the development project in accordance with the Site Plan Agreement. Based on the interest earned in the Township’s bank account from June 2, 2023 to October 31, 2023, the monthly average interest earned on the security deposit from Sunrise is 628.59 per month. As of this date, there have been no withdrawals or partial refunds on the securities received which would also be taken into account on the interest earned calculation.

-Friends of Mill Creek; the submitted finance records do not show any transactions for 2020 and 2021, did Council provide grants in each of these years? If so what amount?

The approved grant funding for the years in question are outlined below:

2020 - \$1,250  
 2021 - \$0

7.1.3 Report FIN-2023-036 - 2024 Proposed Operating Budget

-Schedule A shows an approximate \$366k increase in the 2024 Operating Budget. What amount of the increase will need to be levy funded?

The increase noted in Schedule A of Report FIN-2023-036 is \$405K for operating tax levy purposes as outlined in the table below which is also summarized in Schedule B of Report FIN-2023-036:

	<b>2023 Approved Operating Budget</b>	<b>2024 Proposed Operating Budget</b>	<b>Notes</b>
Expenditures	\$6,033,604	\$6,824,795	The increase in expenditures has been further summarized on pages 3, 4, 5, and 6 of Report FIN-2023-036. A portion of these expenditure increases are offset by reserve withdrawals or increases in revenues/recoveries.

Net Reserve Transfers	-\$139,326	\$91,487	<p>The \$139,326 in 2023 represents a net budgeted withdrawal from reserves. The \$91,487 in 2024 represents a net budgeted contribution to reserves. These amounts are informed based on the balances in each discretionary reserve as summarized on pages 8 to 9 of Report FIN-2023-036.</p> <p><b><u>See Note A below for further information.</u></b></p>
Revenues	-\$2,206,748	-\$2,823,401	<p>The revenues are noted as a negative which represents a reduction in the total operating taxation levy requirement.</p> <p>The increase in revenues/recoveries has been further summarized on page 4 of Report FIN-2023-036 and the answers provided below.</p>
<b>Operating Taxation Levy</b>	<b>\$3,687,530</b>	<b>\$4,092,881</b>	

**Note A – the information summarized below regarding net reserve transfers is incorporated in Schedule A to Report FIN-2023-036:**

Department	Description	2023 Budget	2024 Budget	Notes
Administration	Transfer from Heritage Financial Incentive Program	\$0	-\$10,600	To fund the Heritage Financial Incentive Program or other one-time Heritage base budget increase requests as outlined in Report FIN-2023-036. The net tax levy impact is \$0 as the expenditure is also budgeted in Administration.
Elections	Contribution to Elections	\$13,750	\$13,750	The net tax levy impact is \$13,750.
Corporate	Transfer from Capital Carry-forward	-\$27,056	-\$32,966	<p>2023 Budget includes Centre Wellington - Shared Service Agreement for Health and Safety Expertise. 2024 proposed Budget includes IT service delivery review recommendations in Report ADM-2023-059.</p> <p>The net tax levy impact is \$0 as these expenditures are being funded by the Ontario Modernization Funds.</p>

Building	Transfer from Building Surplus	-\$103,910	-\$58,696	To ensure budgeted expenditures vs. revenues net to \$0 in accordance with the Building Code Act. The net tax levy impact is \$0.
Public Works	Transfer from Asset Management Discretionary Reserve	-\$10,000	-\$10,000	Budget for one potential maintenance activity required on a railway or a sidewalk. The net tax levy impact is \$0 as the expenditures are also budgeted in Public Works.
Public Works	Contribution to Winter Maintenance	\$0	\$25,000	See answers provided below regarding the \$25K contribution recommendation. The net tax levy impact is \$25,000.
Planning	Transfer from Operating Carryforward	\$0	-\$25,000	Related to Economic Development Programs as approved by Council at the November 8, 2023 Council Meeting to be funded by the County BR&E funding received in 2023. The net tax levy impact is \$0 as the expenditure is also budgeted in Planning.
Corporate	Transfer from Operating Carryforward		-\$50,001	One-time costs associated with salaries and benefits due to staff vacancies recommended to be funded by the 2023 estimated surplus. The net tax levy impact is \$0 as the expenditure is also budgeted in Administration.
Public Works	Transfer from Operating Carryforward	-\$27,110	\$0	2023 budget includes the hiring of a full time equipment operator to be partially funded by the 2022 surplus. The net tax levy impact is \$0 as the expenditure was also budgeted in Public Works.
Corporate	Contribution to Administrative Studies	\$0	\$200,000	Council at its meeting held on October 25, 2023 directed staff to allocate the supplemental taxation for 2017 to 2023 related to the gravel pit appeals to the asset management discretionary reserve when received to fund one-time capital tax levy increases to the 2024 budget such as the Regionally Significant Economic Development Study Area and/or the Compensation and Benefits Review. Township staff recommend that these funds be redirected to the newly established Administrative Studies Discretionary Reserve (and not the Asset Management Discretionary Reserve) to fund these specific studies. The net tax levy impact is \$0 as the recoveries are currently being budgeted in supplemental billings in Corporate.
Corporate	Contribution to Legal Contingency	\$0	\$25,000	See answers provided below regarding the \$25K contribution recommendation. The net tax levy impact is \$25,000.

Corporate	Transfer from Insurance Contingency	-\$10,000	-\$10,000	The net tax levy impact is \$0 as the expenditure is also budgeted in Administration.
Corporate	Contribution to Insurance Contingency	\$25,000	\$25,000	See answers provided below regarding the \$25K contribution recommendation. The net tax levy impact is \$25,000.
<b>Total</b>		<b>-\$139,326</b>	<b>\$91,487</b>	

Please note, since publishing Report FIN-2023-036, Township staff have obtained confirmation from Source Water Protection that the following items budgeted in Administration Professional Fees - Engineering for 2024 are no longer required. The multi aquifer penetrating wells study is being funded by the Province and the Rural Water Quality Programme is being funded by the County of Wellington.

- Multiple Aquifer Penetrating Wells - \$10,000
  - Council Resolution No. 2017-416 - November 29, 2017 Budget meeting - *funds to be set aside should there be an opportunity to partner with other organizations such as the University of Guelph or the Grand River Conservation Authority.*
- County Rural Water Quality Program - Multi aquifer penetrating wells - \$2,500
  - Council Resolution No. 2022-173 - May 25, 2022 Council Meeting as outlined below:
    - *Whereas Harden Environmental has identified that multi aquifer penetrating wells create a problem for rural water quality where large water takers exist; and*
    - *Whereas the County establishes criteria for the rural water quality program;*
    - *Be it resolved that the County of Wellington be requested to report back on identifying, evaluating and retrofitting of multi aquifer penetrating wells and the funding required for the program.*

Please note, since publishing Report FIN-2023-036, Township staff obtained confirmation from the County of Wellington (County) regarding their agreement to fund additional unanticipated costs estimated of \$27.5K for 2023 and \$20K for 2024 in relation to the Paddock bridge closing on Wellington Road 35. The Township's additional unanticipated costs relate to calcium, fuel and operator hours due to the County detour route.

Therefore, the next version of the proposed operating budget will adjust the budget for the above items resulting in a decrease in the proposed operating tax levy.

-p. 4 re "the total revenues/recoveries Township wide have increased by \$617K."; where is the remaining \$417k recognized?

Outlined below are the more significant increases (ie. greater than \$10K):

- An increase of \$149K of building permit recoveries budgeted. The majority of the increase relates to known industrial/commercial building permits coming through in 2024.

- An increase of \$31K of by-law recoveries budgeted. The majority of the increase relates to the proposed site alteration by-law if adopted by Council in 2024 which will result in increased recoveries.
- An increase of \$344K of corporate recoveries budgeted. The majority of the increase relates to the following items:
  - Investment income - \$83K
  - Penalties and interest on taxation - \$20K
  - Ontario Municipal Partnership Fund - \$11K
  - Supplemental taxation billings - \$29K (this is net of the \$200K of the additional taxation for the Township from 2017 to 2023 related to the gravel pit appeals to be processed in 2024).
- An increase of \$81K of planning recoveries budgeted. The majority of the increase relates to the following items:
  - Pre-consultations - \$9K
  - Minor variances - \$8K
  - Engineering, Environmental and Legal Fees Recovered - \$62K

-what does a 1% tax levy represent in dollars?

Based on the 2023 returned assessment roll, approximately each additional \$50,000 of taxes levied results in a 1% tax rate increase for the Township portion of taxes.

-what is the approximate 2023 surplus?

It is too early to provide an estimate as not all the actuals are in the system, it appears that the Township will not be in an operating deficit position.

- The majority of the year to date account balances are as of December 6, 2023 based on Township vendor invoices (expenditures) paid in the system and based on cash receipts (revenues/recoveries) entered into the system.
- The Township is in the process of importing additional month-end journal entries for payroll and general journal entries.
- There are also year-end journal entries that are required as part of the 2023 annual audit. These journal entries will be imported into the system in February 2024.
- The Township continues to receive vendor invoices up until January/February 2024 that are required to be allocated to 2023 as they relate to goods or services received in 2023.

Similar to previous years, staff will provide Council with the 2023 Township General Surplus calculation after the 2023 audit is completed (March/April 2024).

As outlined in Report FIN-2023-036, it was recommended that \$1,530 of one-time operating base budget increases be funded by the 2023 surplus and an additional \$50K of one-time costs associated with salaries and benefits due to staff vacancies be funded by the 2023 surplus. Should further surplus funds be available after the analysis is completed in March/April 2024, it is recommended that these funds be allocated to the Asset Management Discretionary Reserve in accordance with Council Resolution No. 2019-347 or another Discretionary Reserve upon Council direction.

-what is the anticipated increase in tax revenue due to growth?

Assessment growth is estimated at 2.99% or an estimated amount of \$149K of additional Township tax revenue due to growth when comparing the 2023 returned assessment roll to the 2023 year-end assessment roll.

The tax impact of the proposed levy on the median/typical properties in the Township for the operating/capital budget update report will be provided to Council at their January 10, 2024 Council Meeting based on the 2024 returned assessment roll.

The 2024 returned assessment roll continues to be based on January 1, 2016 assessed values due to the Province’s postponement of the 2021 assessment update as a result of the COVID-19 pandemic. Property assessments for the 2024 property tax year will continue to be based on January 1, 2016 assessed values. As a result of the reassessment cycle being postponed again until 2025, the 2021 assessment values are deemed for 2024. There is however new assessment growth (ie. new construction and renovations) as outlined above.

-p.3 Junior Planner; where are we in the process to hire a junior planner?

The recruitment process is underway with the posting closing as of December 1, 2023. The next step in the recruitment process is interviews. The Township is aiming to onboard the successful candidate in mid-January 2024.

-p. 8 Legal Contingency; what has been the contingency reserve during the last 5 years? What has been the drawdown this year?

The balance in this discretionary reserve during the last 5 years is further outlined below:

- 2019 - \$132K with a \$50K budget contribution
- 2020 - \$182K with a \$50K budget contribution
- 2021 - \$232K with a \$50K budget contribution
- 2022 - \$232K with a \$0 budget contribution
- 2023 - \$232K estimated as of today’s date with a \$0 budget contribution.

Township staff will be reviewing the major unrecoverable legal matters in 2023 to determine at year-end the amount to be charged to this reserve or the 2023 surplus given the over expenditures in legal corporate-wide in 2023. The current year to date budgets vs. actuals in accordance with Report FIN-2023-036 are outlined in the table below:

Account	Description	2021 Actuals	2022 Actuals	2023 Budget	2023 YTD	2024 Budget
01-0010-4303	Professional Fees - Legal	\$53,572	\$84,012	\$28,500	\$120,235	\$53,500
01-0020-4303	Professional Fees - Legal	\$32,964	\$7,871	\$20,000	\$15,129	\$35,000



01-0140-4303	Professional Fees - Legal	\$40,364	\$56,189	\$30,000	\$69,948	\$76,000
01-0130-4303	Professional Fees - Legal	\$4,821	\$25,843	\$17,000	\$149,120	\$52,000

-p. 8 Insurance Contingency; I recall that we contributed the reserve last year when the deductible was \$50k. If the deductible is \$25k do we still need to add to the reserve?; How much is in the reserve now and what has been the amount in the reserves in the previous 4 years?

2019 - \$39K with a \$25K budget contribution  
 2020 - \$59K with a \$25K budget contribution  
 2021 - \$84K with a \$25K budget contribution  
 2022 - \$94K with a \$10K budget contribution  
 2023 - \$119K estimated as of today's date with a \$25K budget contribution.

Council could consider a reduction in the 2024 proposed contribution from \$25K (which is currently included in the base operating budget) to \$10K. This recommendation is contingent on the decision to change the insurance provider from Marsh to Intact as outlined in Report FIN-2023-034. Intact's current primary liability deductible is \$25K. Marsh's current primary liability deductible is \$50K.

-p. 8 Information Technology; why the \$5k increase?

The increase is recommended based on the number of recommendations coming out of the Review of Information Technology (IT) Infrastructure and Services as reported in Report ADM-2023-059 at the November 8, 2023 Council Meeting.

Additionally, any items classified as "Information Technology" in the proposed 2024 Capital Budget and Forecast are currently funded by this discretionary reserve (ie. computer equipment replacements, tablet replacements, server and network infrastructure replacement, implementation of Sharepoint, implementation of Microsoft 365, other Recommendations from 2023 IT Infrastructure and Services Audit (One-Time Costs), future IT audits, etc.).

-p. 8 what amount has been in our Winter Maintenance reserve in 2023 and 2022?

2021 - \$39K – of this \$39K, \$14K was contributed to this discretionary reserve at year-end as there was a surplus in the Township's Winter Maintenance accounts in 2021.  
 2022 - \$0 – there was a deficit in the Township's Winter Maintenance accounts in 2022 of \$39K that was drawn from this reserve.  
 2023 – \$0

As outlined in the Budget Development and Control Policy, the purpose of this discretionary reserve is further outlined below:

*Public Works Winter Maintenance Discretionary Reserve*

*i. Funding winter maintenance costs as needed to offset unusual/severe winter weather conditions*

*ii. Surplus funds from the winter maintenance operating accounts are captured annually and are allocated to the Public Works Winter Maintenance Discretionary Reserve. If the winter maintenance expenditures exceed the amount budgeted, the deficit is drawn from the Winter Maintenance Discretionary Reserve.*

Additionally, as outlined in Report FIN-2023-036, the proposed 2024 budget also recommends that the Township’s operating winter maintenance account in Public Works (ie. sand, salt, etc.) be increased based on the 3 year average of actuals as further summarized in the table below:

Department	2021 Actuals	2022 Actuals	2023 Budget	2023 YTD	2024 Budget
Public Works	\$214,793	\$294,687	\$235,000	\$239,851	\$250,000

-p. 8 Administrative Studies; isn’t this partially funded by County?

Yes, the County has budgeted \$120K for the Regionally Significant Economic Development Study Area Phase 1 (Employment). The County has confirmed that they will not fund Phase 2 (Residential). This was reported to Council in Report FIN-2023-031 at the October 25, 2023 Capital Budget Meeting.

-p. 9 Other Matters; are the courses, training etc included in Schedule A?

Yes these are included in Schedule A to Report FIN-2023-036 in accordance with the Budget Development and Control Policy.

-p. 9 Engagement Opportunities; what is the Advisory Committee noted here?; Will there be an opportunity to review the combined Capital and Operating budgets before any outreach?;

The Advisory Committee Budget Input commenced after the 2023 Budget was approved by Council in May 2023. The purpose of these sessions was to provide each Advisory Committee with general finance and budget training summarized as follows:

- 2023 Approved Budget including Approved Base Budget Increases and Capital Budget Sheets pertaining to each Advisory Committee.
- Goals and objectives processes including the required Proposal Form and Committee Memo for any new requests for 2024.
- High Level Summary of the Budget Development and Control Policy.
- Council, Committees and Other Appointments – Compensation, Benefits and Expense Policy including Conference Expense Guide and Expense Report Form.

Similar general finance and budget training will be completed with each Advisory Committee after the 2024 Budget is approved.

-p. 6 Contracted Services; Admin contract services are \$25k less but increase in other cited areas total more than this amount. See detailed questions below.

Contract services for Human Resources with the Township of Centre Wellington were previously mostly allocated to Administration and Building. All of these costs have been reallocated to Public Works, Fire & Rescue Services, Building, Administration and Finance to be representative of the allocation of duties amongst all Township departments as outlined in Report FIN-2023-036. See table below for further information:

Department	Vendor	2023 Operating Budget	2024 Proposed Operating Budget
Administration	Centre Wellington - Shared Service Agreement for Health and Safety Expertise	\$6,764	\$15,264
Administration	Centre Wellington - Shared Service Agreement for Human Resources Coordinator	\$37,877	
Building	Centre Wellington - Shared Service Agreement for Human Resources Coordinator	\$16,233	\$24,422
Building	Centre Wellington - Shared Service Agreement for Health and Safety Expertise	\$10,822	
Finance	Centre Wellington - Shared Service Agreement for Health and Safety Expertise	\$4,058	\$9,158
Fire and Rescue	Centre Wellington - Shared Service Agreement for Health and Safety Expertise	\$16,233	\$36,634
Public Works	Centre Wellington - Shared Service Agreement for Health and Safety Expertise	\$16,233	\$36,634

-p. 28 Works; re Contract Services; we hired an operator last year and budgeted around \$50k for contract services. Why is it being increased by \$25k?

This line item does not relate to salaries and benefits related to the hiring of an operator. The increase in this account relates to the Contract services for Human Resources with the Township of Centre Wellington. Additionally, this account has also increased by the Guelph Junction Railway and Canadian Pacific Railway costs as outlined in the answer below.

Would it be possible to provide some detail as to the increases in Guelph Junction Railway and Canadian Pacific Railway costs?

Department	Vendor	Notes	2023 Operating Budget	2024 Proposed Operating Budget
Public Works	Canadian Pacific Railway Company	Flasher Contract	\$17,760	\$21,930
Public Works	Guelph Junction Railway/City of Guelph	Concession 11 and Watson Rd. South Signalized Railways	\$7,229	\$8,926

As outlined in Report FIN-2023-036, the increase in Guelph Junction Railway and Canadian Pacific Railway costs is due to increases regulated by federal government authorities.

-p. 12 Building; re Contract Services why the \$12k increase if new hire is on board? -p. 24 Finance; re Contract Services; why is there a \$22k increase?

This line item does not relate to salaries and benefits related to the hiring of the Building Services Technician. As outlined in Report FIN-2023-036, the increase in contract service costs relates to Information Technology Support Services as approved by Council at their November 8, 2023 Council Meeting. These costs are budgeted in Finance, Fire & Rescue Services, and Building Contract Services.

Please note, these \$47.1K increased expenditures are funded by the Ontario Modernization Funding with a reasonable allocation from the Building Surplus Discretionary Reserve. This increased cost is not proposed to be tax levy funded in 2024 but will be phased in as tax levy funded in 2025 and future years based on the results of the IT Support Services Request for Proposal.

See table below for further information:

Department	Vendor	2023 Operating Budget	2024 Proposed Operating Budget
Building	Information Technology Support Service	\$7,922	\$22,050
Finance	Information Technology Support Service	\$10,562	\$29,400
Fire and Rescue	Information Technology Support Service	\$7,922	\$22,050

-p. 14 Bylaw; re Contract Services why the \$10k increase?

See answer below – the increase relates to animal control services and Cloudpermit subscription costs.

Animal Control service agreement. Would it be possible to provide a refresh of what this was for? Is this an annual increase or a one time increase?

The 2023 approved Budget included \$12,426 for animal control services including mileage. The 2024 proposed Budget includes \$19,499 for animal control services including mileage. The monthly rates

increased from \$833 per month plus mileage of \$0.45 per kilometer to \$1,084 per month plus mileage of \$0.72 per kilometer.

There is an increase in cost due to increased services and costs for fuel that is reflected in the increased mileage per kilometer as outlined in Report ADM-2023-017 at the April 12, 2023 Council Meeting.

It is anticipated that the amount required to be budgeted in 2025 will be similar to the amount proposed for 2024 based on the new agreement in place.

The increase also relates to the Cloudpermit subscription costs as further outlined below.

-p. 3 CloudPermit service costs; what is the nature of these service costs?; aren't some of these costs chargeable to Building?

These are the annual subscription costs for utilizing the Cloudpermit software. Yes, a portion of these costs are building funded as outlined in the table below:

Department	Notes	2023 Operating Budget	2024 Proposed Operating Budget
Building	Cloudpermit License	\$12,211	\$12,211
Building	Code Enforcement Module	\$0	\$360
By-law	Code Enforcement Module	\$0	\$3,240
Planning	Planning Module	\$0	\$8,400

-p. 27 Planning; re Contract Services; in 2023 costs appear to be likely be less than budgeted by around \$20k. Why do we need to budget in 2024 \$42k especially if we are intending to hire a planner?

The County typically invoices for planning matters upon completion of the planning file closer to year-end. Staff anticipate that the 2023 actuals will be closer to the 2023 approved budget amount by year-end. See table below for further information on 2023 approved budget vs. 2024 proposed budget for contract services in planning:

Notes	2023 Operating Budget	2024 Proposed Operating Budget
Cloudpermit Planning Module	\$0	\$8,400
Planning Services - Site Plan Control	\$16,765	\$12,500
Planning Services - Zoning By-law Amendments	\$20,175	\$21,540
Planning Services - Minor Variance Type 1 Application	\$6,435	\$0
Planning Services - Minor Variance Type 2 Application	\$1,965	\$0
Planning Services - Home Industries	\$1,163	\$0
Planning Services - Short Term Accommodations	\$1,163	\$0
Planning Services - Cannabis Policy	\$2,325	\$0

Please note that the costs above for Site Plan Control and Zoning By-law Amendment are fully cost recoverable from the Applicant in accordance with the User Fees and Charges By-law No. 042-2023 approved by Council at their November 29, 2023 Council Meeting.

-p. 16 Corporate; what are Supplemental Billings?

It is supplemental taxation billings related to new assessment growth (ie. new construction and renovations). The Municipal Property Assessment Corporation (MPAC) is able to retroactively assess properties for up to 3 years prior. It also includes supplemental taxation billings related to assessment that the County of Wellington has appealed in accordance with the Assessment Base Management policy.

Supplemental taxation billings have been projected to increase by \$29K (this is net of the \$200K of the additional taxation for the Township from 2017 to 2023 related to the gravel pit appeals to be processed in 2024.

- p. 16 Corporate; re Interest on General; why is amount budgeted in 2024 approximately \$100k less than 2023 YTD

It is based on a 3 year average of actuals. Given the volatility of the interest rate environment, staff felt that a 3 year average was a better indicator for the 2024 proposed budget amount.

-p. 42 Clothing; can the clothing for committees and Council be funded from the underexpenditures in the various committees and thereafter included as part of the respective committee and Council Budget?

See the above answer regarding the 2023 surplus. Given already approximately \$51.5K of the 2023 surplus is funding proposed one-time costs in the 2024 operating budget and any 2023 over expenditures in the legal accounts, should further surplus funds be available after the analysis is completed in March/April 2024, it is recommended that these funds be allocated to the Asset Management Discretionary Reserve in accordance with Council Resolution No. 2019-347 or another Discretionary Reserve upon Council direction.

Township staff would be supportive of a reduction to the tree maintenance program costs. Would staff recommend eliminating this added cost all together, or reducing it to a specific amount?

Township staff would be supportive of eliminating the added tax levy of \$10K all together and maintaining the budget at \$22K similar to the 2023 approved operating budget. The current 2024 proposed operating budget includes tree maintenance costs at \$32K (2023 approved budget - \$22K) in accordance with Council's direction at their September 6, 2023 Council Meeting.

Would the increase in overtime costs in public works, parks and PCC of \$6.5K still be needed if we proceed with another full time facility operator?

If Council was to approve a 3rd full-time facility operator, the increased overtime costs of \$6.5K (when comparing the 2023 approved budget to the 2024 proposed budget) would no longer be required.

Would it be possible to provide some detail on the one-time costs associated with salaries and benefits due to staff vacancies \$50K?

These one-time costs relate to backfilling required for a leave of absence proposed to be 2023 surplus funded (no tax levy impact).

Does the compensation review that is proposed in 2025 come out of operating or capital and is this a levy funded item?

Any salary adjustments required as part of the Compensation and Benefits Review once it is completed may have operating tax levy implications subject to Council's direction based on the findings of the review. The actual Compensation and Benefits Review that is recommended to be completed every 3 to 5 years is recommended to be funded by the newly established Administrative Studies Discretionary Reserve and the Building Surplus Reserve. The Compensation and Benefits Review was recommended to be completed in 2024 as outlined in Report FIN-2023-031 at the October 25, 2023 Council Meeting.