

Township of Asphodel-Norwood

Final 2023 Municipal Operating & Capital Budgets



Budget Process



Budget Pressures

MPAC Freeze on Assessment

Reduction of 2.2% in OMPF

15% increase to municipal insurance

Significant increase to fuel costs (diesel)

Increase to CPP employer contributions

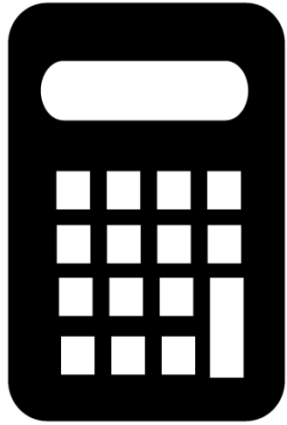
Change in OMERS policy

Reserve transfers – future equipment purchases

Staffing



Budget Highlights



2.52%

Proposed Tax
Rate Increase



\$3.37

Monthly Proposed
Tax Rate Increase –
Based on average
assessment of
\$227,000.00

Residential Average Annual Cost
Based on \$227,000.00 assessment

2022

2023

Municipal Tax Portion

\$1,605.36

\$1,645.89

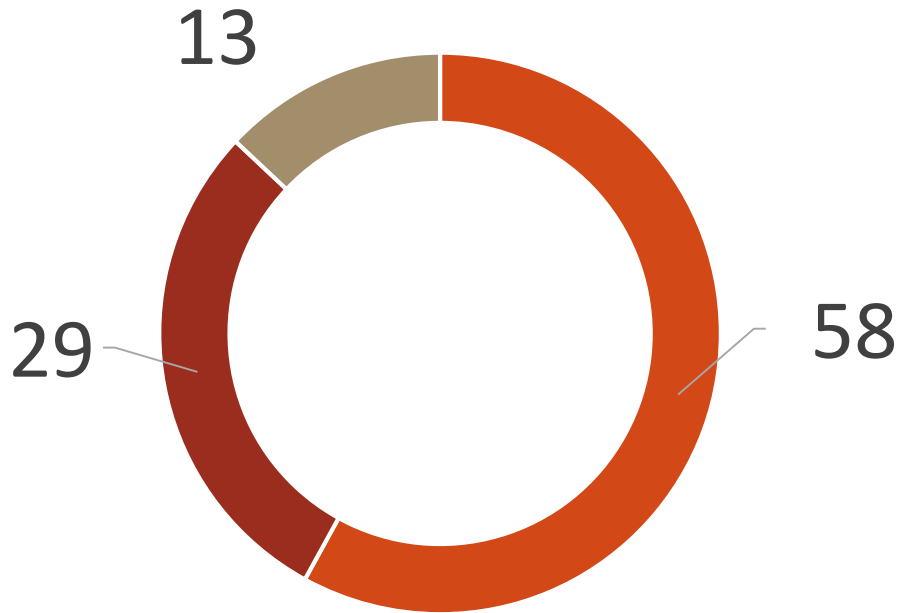
Doesn't include potential increases in the
County tax rate, the education rate or
MPAC assessment changes

Difference of
\$40.53



Where Do Your Tax Dollars Go?

Tax Dollar Allocation (%)



■ Township ■ County ■ Education



Weighted Assessment

Taxable	2022 Weighted Assessment	2023 Weighted Assessment	Increase	% Change
Residential	465,744,688	484,308,088	18,563,400	3.0%
Multi-Res	4,600,037	3,592,018	-1,008,019	-22.0%
Commercial	20,032,663	23,958,840	3,926,177	16.0%
New Commercial	4,291,791	0.00	-4,291,791	-100.0%
Industrial	2,962,759	3,843,463	880,704	23.0%
New Industrial	718,977.00	0.00	-718,977.00	-100.0%
Farmland	21,487,478	20,845,028	642,450	-3.0%
Total	519,838,393	536,547,437	16,709,044	3.0%

The properties that were classified as “New Commercial” or “New Industrial in 2022 have moved to “Commercial” or “Industrial” in 2023. If new Commercial or Industrial properties are assessed in 2023 they will be classified as “New” for 2024.



Council/Boards/Committees

Expenditures	\$328,227.28
Transfer from Reserves	<u>\$ 7,000.00</u>
2023 Tax Requirement	\$335,227.28
2022 Tax Requirement	<u>\$283,990.82</u>
Tax Requirement \$+/-	<u>\$+51,236.46</u>

Summary

- Appears to be a larger tax contribution needed as a transfer from reserve in 2022 for the municipal election offset the cost whereas in 2023 a transfer to reserves is needed for the 2026 election
- Increase to Library contribution
- Phase in of Councillor remuneration
- Resources to Committees



Administration

Expenditures	\$807,426.51
Revenues	<u>\$194,210.00</u>
2023 Tax Requirement	\$613,216.51
2022 Tax Requirement	<u>\$567,684.57</u>
Tax Requirement\$ +/-	<u>+\$45,531.94</u>

Summary

- 15% increase in Liability Insurance
- Increase in payroll costs
- Asset Management Plan Update
- Staffing
- Increase in bank interest revenue



Facilities

Expenditures	\$303,089.74
Revenues	<u>\$ 117,821.81</u>
2023 Tax Requirement	\$185,267.93
2022 Tax Requirement	<u>\$128,118.57</u>
Tax Requirement\$ +/-	<u>\$+ 57,149.36</u>

Summary

- 15% increase in Liability Insurance
- Medical Centre Staffing
- Addressing municipal well in Westwood (funded from reserves)
- Replacing side kitchen steps at Town Hall
- Master Facilities Plan (Transfer from Reserves)



Fire

Expenditures	\$470,489.42
Revenues	<u>\$ 11,200.00</u>
2023 Tax Requirement	\$459,289.42
2022 Tax Requirement	<u>\$428,309.38</u>
Tax Requirement\$ +/-	<u>\$ 30,980.04</u>

Summary

- \$80,000 allocation to reserves for future replacement of Pumper #2 in Westwood
- 10% increase in dispatch contract costs
- 15% increase in Liability Insurance
- 4 sets of bunker gear
- Air bottle replacement – reserve allocation
- 45 foot ladder replacement due to 2022 inspection results
- 3 defibrillator replacements
- Safety Vests



Police/Conservation Authority

Expenditures	\$710,409.00
Revenues	<u>\$ 8,500.00</u>
2023 Tax Requirement	\$701,909.00
2022 Tax Requirement	<u>\$693,499.00</u>
Tax Requirement\$ +/-	<u>\$ + 8,410.00</u>

Summary

- Increase in Police Services Board expense due to the unknowns of obligations that will be derived from the County Wide Joint PSB.
- Slight increase to policing costs due to increase in number of houses



By-law/Animal Control

Expenditures	\$ 43,198.95
Revenues	<u>\$ 13,750.00</u>
2023 Tax Requirement	\$ 29,448.95
2022 Tax Requirement	<u>\$ 24,034.23</u>
Tax Requirement\$ +/-	<u>\$ + 5,414.72</u>

Summary

- No significant budgetary impacts are proposed for this department



Building

Expenditures	\$ 288,868.83
Revenues	<u>\$ 288,868.83</u>
2023 Tax Requirement	\$ 0.00
2022 Tax Requirement	<u>\$ 0.00</u>
Tax Requirement\$ +/-	\$ 0.00

Summary

- Building Department is self funded and surplus is allocated to reserves as per Ontario Building Code, therefore By-law and Animal Control Departments are supported by the departmental revenues and the tax base



Transportation

Expenditures	\$1,621,820.87
Revenues	<u>\$ 51,300.00</u>
2023 Tax Requirement	\$1,570,520.87
2022 Tax Requirement	<u>\$1,458,829.70</u>
Tax Requirement\$ +/-	<u>\$ +111,691.17</u>

Summary

- Significant increase in diesel fuel costs
- 15% increase in Insurance
- Replacement of 6th Line Culvert
- Tree Inspection and Removal Program
- Surface Treatment: \$164,225
- Sidewalks: Baker Street connection, Hwy 7 – Cedar St. to Victoria St.
- Guard Rails: Sand Road Bridge
- Transfer to Reserves: Future Equipment Replacement
- Replace Backhoe (2003)
- Increase in safety devices (line painting, signs, snow fencing)
- 8th Line Prep & 3rd Line Resurfacing



Environmental Services

Expenditures	\$ 223,072.12
Revenues	<u>\$ 137,000.00</u>
2023 Tax Requirement	\$ 86,072.12
2022 Tax Requirement	<u>\$ 153,743.16</u>
Tax Requirement\$ +/-	<u>\$ - 67,671.04</u>

Summary

- Execution of Closure Plan for Landfill
- Consulting fees for mandatory landfill monitoring



Recreation

Expenditures	\$ 633,099.35
Revenues	<u>\$ 291,480.00</u>
2023 Tax Requirement	\$ 341,619.35
2022 Tax Requirement	<u>\$ 367,885.21</u>
Tax Requirement\$ +/-	<u>\$ -26,265.86</u>

Summary

- \$75,000 allocation to reserves for replacement of Condenser (\$150,000 in 2024)
- Chiller replacement (Reserves)
- Finalization of Expansion to Community Centre for Fitness Centre – ICIP Funding
- Finalization of All Wheels Park – CCRF Funding
- Dehumidifier replacement (efficiency funding - \$45,000)
- 15% increase in Liability Insurance
- Online booking software



Parks

Expenditures	\$ 133,400.47
Revenues	<u>\$ 8,500.00</u>
2023 Tax Requirement	\$ 124,900.47
2022 Tax Requirement	<u>\$ 118,750.09</u>
Tax Requirement\$ +/-	<u>\$ + 6,150.38</u>

Summary

- Asphodel Park – Tree removal, playground structure (ordered in 2022), garbage receptacle, new picnic table, two benches
- Norwood Park – Shade Shelter, trees, accessible picnic tables
- Community Centre Park – Splash pad feature, playground feature, pickleball court
- Asphodel Heights – Outdoor building removal, light posts & lights
- Birdsall Boat Launch – garbage receptacle
- Westwood Park – New Picnic Table



Planning & Economic Development

Expenditures	\$ 565,205.91
Revenues	<u>\$ 440,600.00</u>
2023 Tax Requirement	\$ 124,605.91
2022 Tax Requirement	<u>\$ 112,192.76</u>
Tax Requirement\$ +/-	<u>\$ - 51,874.81</u>

Summary

- Update to Development Charges By-law to capture Provincial Regulation changes
- 50 Building Permits – Development Charges (Transferred to reserves)
- Community Programming

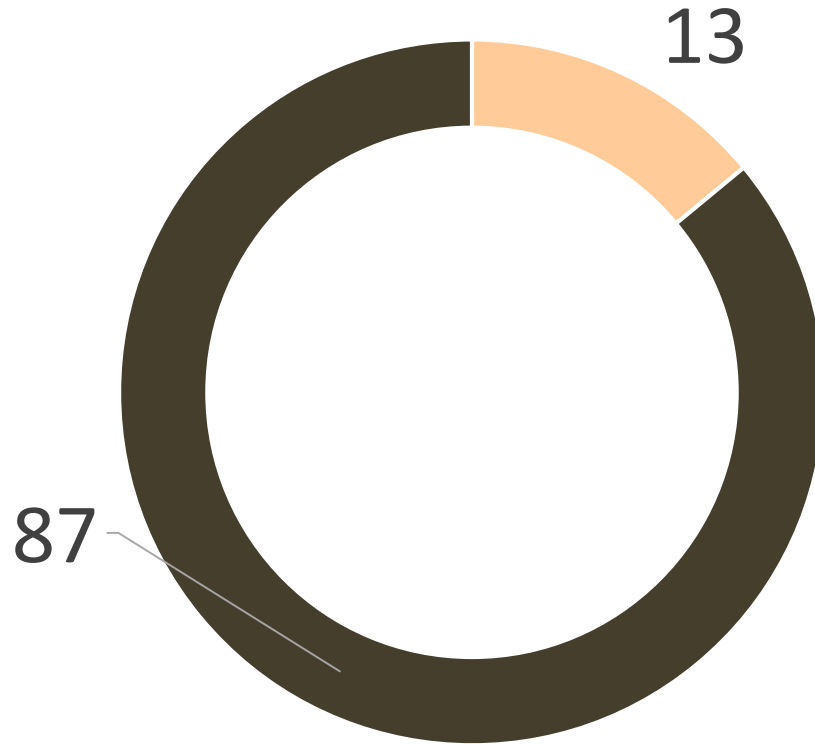


Department Comparison

Department	% of Budget
Transportation	34.4%
Policing/Conservation	15.4%
Administration	13.4%
Fire	10.0%
Recreation	7.5%
Council/Boards/Committees	7.3%
Facilities	4.1%
Planning/Ec. Dev.	2.7%
Parks	2.7%
Environmental Services	1.9%
Bylaw/Animal Control	0.6%
Building	0%



Capital Versus Operating



■ Capital ■ Operating

