



## **Committee Meeting Agenda**

### **ad hoc Budget Advisory Committee Meeting**

**Monday, February 13, 2023**

**5:00 p.m.**

**Council Chambers - Hybrid**

**60 Snyder's Road West**

**Baden, Ontario**

**N3A 1A1**

This meeting will be held in-person and electronically in accordance with Section 238 (3.3) of the Municipal Act, 2001. Please subscribe to the Township of Wilmot You Tube Channel to watch the live stream or view after the meeting.

Delegations must register with the Legislative Services Department. The only matters being discussed at this meeting will be those on the Agenda.

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#### **Pages**

- 1. MOTION TO CONVENE INTO CLOSED MEETING**  
There will be no Closed Meeting of the ad hoc Budget Advisory Committee.
- 2. MOTION TO RECONVENE IN OPEN MEETING**  
**RECOMMENDATION**  
THAT Council reconvenes in Open Session at 5:00 p.m.
- 3. MOMENT OF REFLECTION**
- 4. LAND ACKNOWLEDGEMENT**  
Councillor K. Wilkinson
- 5. ADDITIONS TO THE AGENDA**
- 6. ADOPTION OF THE AGENDA**  
**RECOMMENDATION**  
That the Agenda as presented for February 13, 2023 be adopted.
- 7. DISCLOSURE OF PECUNIARY INTEREST UNDER THE MUNICIPAL  
CONFLICT OF INTEREST ACT**

**8. MINUTES OF PREVIOUS MEETINGS**

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**RECOMMENDATION**

THAT the minutes of the following meetings be adopted as presented:

- January 30, 2023

**9. PUBLIC MEETINGS - NONE****10. PRESENTATIONS - NONE****11. CONSENT AGENDA - NONE****12. REPORTS****12.1 2023 Base Operating Budget (DRAFT), COR-2023-11**

8

**RECOMMENDATION**

THAT the ad hoc Budget Advisory Committee receive Report COR 2023-11 for information.

**13. ADJOURNMENT****RECOMMENDATION**

THAT we do now adjourn to meet again at the call of the Mayor.

## **Committee Meeting Minutes**

### **ad hoc Budget Advisory Committee Meeting**

January 30, 2023, 5:00 P.M.

Council Chambers

60 Snyder's Road West

Baden, Ontario

N3A 1A1

Members Present: Mayor N. Salonen  
Councillor S. Cressman  
Councillor K. Wilkinson  
Councillor L. Dunstall  
Councillor S. Martin

Staff Present: Chief Administrative Officer, S. Chambers  
Director of Corporate Services / Treasurer, P. Kelly  
Director of Development Services, H. O'Krafka  
Director of Infrastructure Services, J. Molenhuis  
Director of Community Services, S. Jackson  
Supervisor of Information Technology, K. Jeffreys  
Administrative Clerk, C. Greenley  
Manager of Finance/Deputy Treasurer, A. Romany  
Manager of Legislative Services / Municipal Clerk, Jeffrey Bunn  
Fire Chief, R. Leeson

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#### **1. MOTION TO CONVENE INTO CLOSED MEETING**

There was no Closed Meeting of the ad hoc Budget Advisory Committee.

#### **2. MOTION TO CONVENE IN OPEN MEETING**

**Moved by:** Councillor L. Dunstall

**Seconded by:** Councillor S. Cressman

THAT the ad hoc Budget Advisory Committee convenes in Open Session at 5:06 p.m.

**Motion Carried**

**3. MOMENT OF REFLECTION**

Mayor N. Salonen acknowledged the passing of former Mississauga Mayor, Hazel McCallion. She passed away Sunday morning at the age of 101. For those that don't know, Hazel was one of Canada's longest serving mayors, having been mayor for over 36 years, retiring at the 'young age' of 93. On behalf of Council and Wilmot Township, Mayor Salonen extended her deepest condolences to Hazel's family and Friends. She also encourages people to read some of her story and achievements. As Premiere Ford said upon her passing, "Hazel was the true definition of a public servant".

With January drawing to a close, we look ahead to February and Black History Month. This is a time to pause learn and celebrate the many achievements and contributions of black Canadians. The 2023 theme is "Ours to Tell", encouraging stories of black Canadians' success, sacrifice, and triumph. There are various events and learning opportunities across the Region during this month. More [information can be found](#) the Township of Wilmot website. Mayor Salonen asked that individuals not let this month be the only point to engage with black history, as it is a part of our larger community's history. Mayor Salonen also encouraged anyone interested in learning about local history to take initiative and look at the black settlement established in Queen's Bush in Wellesley, in the 1800s. It is an intriguing part of our local history that Mayor Salonen was recently made aware of.

**4. TERRITORIAL ACKNOWLEDGEMENT**

Councillor S. Martin read the Territorial Acknowledgement.

**5. ADDITIONS TO THE AGENDA**

There were no additions to the Agenda.

**6. ADOPTION OF THE AGENDA**

**Moved by:** Councillor S. Martin

**Seconded by:** Councillor S. Cressman

That the Agenda as presented for January 30, 2023 be adopted.

**Motion Carried**

**8. MINUTES OF PREVIOUS MEETINGS**

**Moved by:** Councillor S. Martin

**Seconded by:** Councillor K. Wilkinson

THAT the minutes of the following meetings be adopted as presented:

- ad hoc Budget Committee Meeting December 12, 2022

**Motion Carried**

## 7. DISCLOSURE OF PECUNIARY INTEREST UNDER THE MUNICIPAL CONFLICT OF INTEREST ACT

There were no disclosures of pecuniary interest.

## 12. REPORTS

### 12.1 2022 Operating Summary, COR-2023-03

Chief Administrative Officer, S. Chambers made a brief introduction, discussing the Township's financial performance over the past year, and the reports being presented at this meeting.

Director of Corporate Services/Treasurer P. Kelly gave a high-level overview of Report COR-2023-03.

**Moved by:** Councillor L. Dunstall

**Seconded by:** Councillor S. Cressman

THAT Report COR 2023-03, prepared by the Manager of Finance / Deputy Treasurer, regarding the 2022 Operating Budget vs. Actual, for the year ended December 31, 2022 (un-audited), be received for information purposes.

**Motion Carried**

### 12.2 Final Review of 2022 Capital Program (un-audited), COR-2023-04

Dorothy Wilson delegated on behalf of the Wilmot Ecumenical Working Group on Indigenous/Settler Relationships, in support of the Township moving forward with the second recommendation in the First People's Group Report. Delegate asked and received answers from Staff regarding budgeted expenditures in 2022 for this recommendation, and funding required for the Township to proceed with this recommendation in 2023.

Director of Corporate Services/Treasurer P. Kelly gave a high-level overview of Report COR-2023-04.

**Moved by:** Councillor K. Wilkinson

**Seconded by:** Councillor S. Martin

THAT Report COR 2023-04, prepared by the Manager of Finance / Deputy Treasurer, regarding the 2022 Capital Program, for the period ending December 31, 2022, be received for information purposes.

**Motion Carried**

12.3 Reserves and Reserve Funds (un-audited) For the year ended December 31, 2022, COR-2023-05

Director of Corporate Services/Treasurer P. Kelly gave a high-level overview of Report COR-2023-05.

Committee asked and received answers regarding the objective of the reserve fund strategy project with 2Mi Consultants.

**Moved by:** Councillor S. Martin

**Seconded by:** Councillor S. Cressman

THAT Report COR 2023-05, prepared by the Manager of Finance / Deputy Treasurer, regarding Reserves and Reserve Funds, for the year ended December 31, 2022, be received for information purposes.

**Motion Carried**

12.4 Annual Debenture Update (un-audited) for the year ended December 31, 2022, COR-2023-06

Director of Corporate Services/Treasurer P. Kelly gave a high-level overview of Report COR-2023-06.

Committee asked and received answers from Staff on the following topics:

- Life expectancy of a trunk sewer
- Status of the debt taken for purpose of the third ice pad
- Debt management strategy
- Reasons for Township utilizing debt for work associated with Waterloo Regional road projects
- Whether infrastructure reserve funds can be utilized for projects deemed growth related

**Moved by:** Councillor L. Dunstall

**Seconded by:** Councillor S. Cressman

THAT Report COR 2022-06, prepared by the Manager of Finance / Deputy Treasurer, regarding the Annual Debenture Update (un-audited), for the year ended December 31, 2022, be received for information purposes.

**Motion Carried**

12.5 O. Reg 284/09 – Excluded Expense Estimate, COR-2023-08

Director of Corporate Services/Treasurer P. Kelly gave a high-level overview of Report COR-2023-08.

Staff and Council discussed the exclusion of amortization expenses, which are excluded from the budget.

**Moved by:** Councillor K. Wilkinson

**Seconded by:** Councillor L. Dunstall

THAT pursuant to Ontario Regulation 284/09, Report COR 2023-08 serve as a method for communicating the exclusion of estimated amortization expenses from the 2023 Municipal Budget.

**Motion Carried**

**13. ADJOURNMENT**

**Moved by:** Councillor S. Martin

**Seconded by:** Councillor K. Wilkinson

THAT we do now adjourn to meet again at the call of the Mayor.

**Motion Carried**



## CORPORATE SERVICES

### *Staff Report*

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REPORT NO: COR 2023-11

TO: ad hoc Budget Advisory Committee

SUBMITTED BY: Patrick Kelly CPA, CMA Director of Corporate Services / Treasurer

PREPARED BY: Patrick Kelly CPA, CMA Director of Corporate Services / Treasurer  
Ashton Romany CPA Manager of Finance / Deputy Treasurer

REVIEWED BY: Sharon Chambers, CAO

DATE: February 13, 2023

SUBJECT: 2023 Base Operating Budget (DRAFT)

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#### RECOMMENDATION:

THAT the ad hoc Budget Advisory Committee receive Report COR 2023-11 for information.

#### SUMMARY:

This report provides the ad hoc Budget Advisory Committee (“Committee”) an overview of the first draft of the proposed 2023 Base Operating Budget for the Township of Wilmot. The draft base operating budget contains revenue and expense estimates for levy funded and user-pay funded departments and divisions and is based on maintaining existing levels of service to the Wilmot community. Any proposed increases to levels of service will be presented later in the budget process, following the presentation of the capital budget proposal.

The Township’s historical budget practice has been to begin the budget with a target levy adjustment based upon inflation only. While this practice served to keep relative property taxes in Wilmot Township below that of peers across the Region and surrounding municipalities, it does not consider other external factors beyond inflation that may require increased funding levels to maintain existing levels of service and program delivery. Such external factors could include changing regulatory requirements, decreased funding from senior levels of government, the introduction of new proactive maintenance programs to effectively manage the Township’s



infrastructure assets, and activities required to prepare for growth in advance of growth-related revenues being realised.

In keeping with historical practice, in December 2022, staff presented a recommendation to committee for a target inflationary levy adjustment of 4.8%, from which to build the base operating budget. Council referred the resolution back to staff, with a desire to receive additional information before establishing the levy adjustment target. Staff concur with this approach, as it is important for Council to have a greater understanding of both inflationary and external budget pressures as it relates to the delivery of programs and services. Ultimately, it is within the purview of Council to decide upon the services and programs that are provided to the community.

As a starting point, staff have prepared a draft operating budget which includes the 2023 projected operating revenues and expenses for council's consideration and discussion purposes. The first draft of the operating budget illustrates that approximately \$885,000 in additional funding from property taxes would be required to maintain existing service levels.

Staff understands that this levy requirement far exceeds the historical inflationary target which is based on Statistics Canada's Core CPI-Median measurement. This report will highlight the key factors impacting the 2023 budget, while providing context by illustrating the Township's financial position among comparator municipalities.

Staff is not requesting that Council approve the operating budget at this time, rather, it is recommended that discussion regarding a target levy increase be revisited after both the operating and capital budgets have been presented to Council. Because the capital program is partially funded through the operating budget, the two budgets should not be considered in isolation.

Immediately following the approval of the 2023 budget, staff will begin working on updating and enhancing the budget process for 2024. The 2023 capital budget will include an update of the Township's strategic plan which will set Council's priorities for the term. Going forward, the budget will be linked to Township's strategic plan, with a greater focus on program delivery and tracking toward strategic goals.

### BACKGROUND:

The base budget is the portion of the municipal budget that has been identified to fund ongoing operating costs, excluding any new or expanded levels of service. While base budgets are dependent on resource availability, as are all budgets, the intent of the base budget is to ensure an ongoing allocation that is sufficient to sustain existing municipal operations.

#### *Historical Budget Practice*

The Township's historical budget practice has been to begin the budget with a target levy adjustment based upon inflation only. This practice served to keep relative property taxes in Wilmot Township below that of peers across the Region and surrounding municipalities.

According to the most recent [BMA Study](#), Wilmot's property taxes were ranked amongst the lowest in the Waterloo-Wellington area, and lower than the majority of participants across the entire study.

In addition to limiting levy adjustments to inflation or below, the Township's annual capital program has been structured with a heavy reliance upon infrastructure reserve funds and debt avoidance. This approach helped the Township to maintain a debt free status for more than a decade.

The challenge with this practice, is that it has also left infrastructure reserve funds at a status well below our peers across the Province, and significantly below what is necessary to support the Township's Asset Management Program. At the end of 2020, Wilmot's tax-funded infrastructure reserve funds were just 19% of own-source revenues, placing them the lowest within the BMA study.

*Tax Discretionary Reserves as a % of Own Source Revenues - Trend*

Municipality	2016	2017	2018	2019	2020
Wilmot	28%	28%	26%	23%	19%
Markham	49%	18%	27%	19%	20%
Newmarket	2%	2%	7%	11%	20%
Ottawa	16%	21%	19%	18%	21%
Tillsonburg	17%	20%	20%	21%	24%
Sault Ste. Marie	21%	24%	26%	23%	25%
Kitchener	20%	19%	20%	23%	26%
Brockville	11%	13%	16%	30%	28%
Prince Edward County	31%	27%	24%	29%	28%
Greater Sudbury	38%	33%	29%	26%	30%
Waterloo	35%	35%	36%	34%	31%
Barrie	25%	24%	24%	26%	32%
Thunder Bay	23%	24%	25%	27%	32%
Tiny	30%	33%	31%	30%	32%
Dryden	45%	42%	38%	42%	34%
North Bay	30%	33%	34%	32%	34%
Strathroy-Caradoc	16%	18%	29%	34%	34%
Central Elgin	65%	67%	57%	46%	35%
Brantford	30%	26%	43%	38%	36%
Belleville	28%	31%	31%	33%	37%
Toronto	22%	23%	24%	23%	37%
St. Catharines	31%	32%	33%	31%	37%
St. Thomas	20%	17%	18%	23%	37%
Lincoln	55%	48%	46%	44%	41%
Timmins	26%	26%	28%	36%	42%
Woolwich	31%	32%	27%	38%	42%
Pelham	20%	-6%	6%	18%	43%
Guelph	28%	23%	27%	35%	43%
Minto	37%	43%	42%	50%	45%
Hamilton	42%	44%	42%	38%	45%
Sarnia	26%	34%	37%	42%	47%
Quinte West	32%	35%	37%	42%	47%
Innisfil	41%	46%	52%	44%	48%
Cornwall	44%	44%	46%	44%	50%
Caledon	40%	40%	44%	43%	51%
Windsor	36%	33%	39%	42%	52%
Meaford	40%	48%	46%	51%	55%
Grey Highlands	46%	47%	46%	49%	55%
Whitchurch - Stouffville	47%	31%	34%	44%	56%

In an effort to reverse this trend, the 2019 budget included the introduction of a dedicated infrastructure levy, which works to build infrastructure reserve fund capacity to sustain the Township's Asset Management Program. With committee approval of the dedicated infrastructure levy at 2.8%, the Township will now be transferring nearly \$800,000 into levy-funded infrastructure reserve funds. Continuation of this effective long-term infrastructure planning tool will serve the Wilmot community for many years to come.

Continuing with historical practices, in December 2022, staff presented a recommendation to committee for a target inflationary levy adjustment of 4.8%, from which to build the base operating budget. Historically, staff have worked to reach the target set by committee; however, for 2023 it was recognized that this approach does not consider other external factors outside of inflation that may be impacting the operating budget, including preparing for impending growth. Council referred the resolution back to staff, with a desire to have additional information before establishing budget targets.

Budget estimates for 2023 are reflective of the current economic environment, recognizing the pressures of inflation and service level expectations for a growing community. Throughout the pandemic and continuing into 2023, staff have worked to find efficiencies in all service areas, while providing the services that help to achieve our corporate vision for a *"cohesive, vibrant and welcoming countryside community."*

In preparing the base operating budget, staff apply consistent methodologies across all departments and divisions. The established methodologies deployed include:

- Monitoring and updating contract pricing for third-party services;
- Reviewing economic indicators to project rates for fuel, heat and hydro;
- Estimating consumption of commodities based on projected activity levels;
- Updating unit rates for standard materials and supplies;
- Updating staffing costs based on established policies for grid movements and cost-of-living adjustments;
- Updating costs estimates for maintaining building, fleet and equipment based on lifecycle analysis

While the 2023 Municipal Budget process formally commenced in December 2022, shortly after the new Council was sworn in, staff and leadership from each service area have been continually compiling and analyzing information for this budget. The draft budget represents the collaborative efforts of staff in identifying opportunities for increased own-source revenues, while providing the necessary resources for staff to meet the needs and expectations of the Township.

Over the past several weeks, at the direction of Committee, staff have undertaken a more extensive review of preliminary budget estimates and have worked to provide more detailed information than was historically reported, to help the Budget Committee in making a more informed decision.

As noted within this report and the attached budget presentation, staff have identified that continuation of historical practices, and adjusting based upon an inflationary adjustment of 4.8% alone, would not enable staff to continue meeting the existing service levels expectations of Wilmot Township.

## REPORT:

### *Budget Presentation Format*

As noted within reporting at the January 30<sup>th</sup> meeting of the Budget Committee, staff have created an updated statement format that helps to provide additional context for Council and the public. This will be further enhanced within the 2024 budget process.

Where applicable, more detail has been provided for operating program expenses within each service area. Costs have been broken down into sub-categories for Building (Maintenance, Utilities); Fleet (Fuel, Vehicle/Equipment Repairs); and Contracted Services / Materials and Supplies.

Minor Capital expenses refer to smaller projects that are one-time in nature and fall below the capitalization threshold of \$10,000. For each of these budget lines footnotes have been provided to ensure Council are aware of the specific initiatives planned to occur in 2023, beyond the regular operations of each division.

Program Support represents the transfer of funding from user-funded divisions to various levy-funded departments for services provided directly to the respective user-funded divisions.

### *Affordability and Average Dollar Impact*

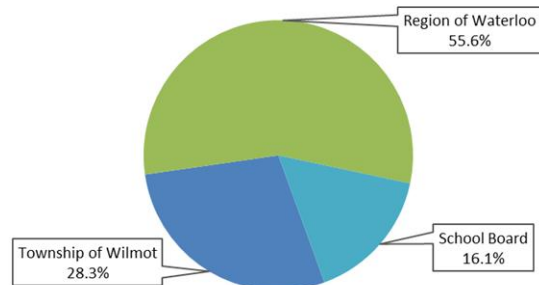
In projecting the levy requirement for the Municipal Budget, staff look at existing community demographics and the affordability of property ownership in Wilmot Township. Staff review and analyze data provided through the BMA Study<sup>1</sup>, which is provided in the fall of each calendar year to participating municipalities.

The 2021 BMA Study identified several areas where Wilmot Township ranks favourably in terms of affordability. Average household income (\$128,422) is on the high end of those municipalities participating in the study, while taxes and user fees remain below mean amounts across the study. The combination of these two factors indicates that Wilmot's municipal fees (taxes and user rates) as a percentage of household income tend to be on the low end in comparison to our peers across Ontario (3.9%). This may be an indicator that historical adjustments aligned to inflation are appearing to now be impacting municipal resource availability for a community with impending growth.

Most information, shared online and in media sources, tends to focus on the percentage levy increase being proposed for the upcoming budget year. While this figure provides an accurate depiction of the total levy adjustment, the impact on property owners varies based on a number of factors, including the base levy, tax ratios and property classes.

Looking at the 2022 tax levy, the average property owner remitted just under \$1,100 in property taxes to the Township, which enabled access to many critical services from the Township. The majority of taxes were remitted to the upper-tier Region of Waterloo for services within their upper-tier mandate.

**Average Residential Property Tax Breakdown**



The base levy represents the tax levy that was collected in the preceding year to fund municipal services. Depending on the existing base levy a percentage levy adjustment can vary significantly across municipalities. For example, for a municipality with a base levy of approximately \$10M, similar to Wilmot, a 5% increase would translate to \$500,000 in new levy funding for operations. However, for a municipality with a base levy of \$20M, the same 5% levy increase would generate \$1M in additional funding.

As such, staff continue to focus on sharing information with Council on the annual dollar impact to the average household to determine the affordability of proposed levy adjustments. Based on

<sup>1</sup> Since 2000, BMA Management Consulting Inc. has annually completed a municipal comparative study on behalf of participating Ontario municipalities. The study identified both key quantifiable indicators and selective environmental factors that should be considered as part of a comprehensive evaluation of a local municipality's financial condition

the average property within an assessment of \$408,600, the dollar impact of the proposed base operating budget, including assessment growth and the dedicated infrastructure levy will be \$128.28 annually, or \$10.69 monthly

### *Reserve Fund Utilization*

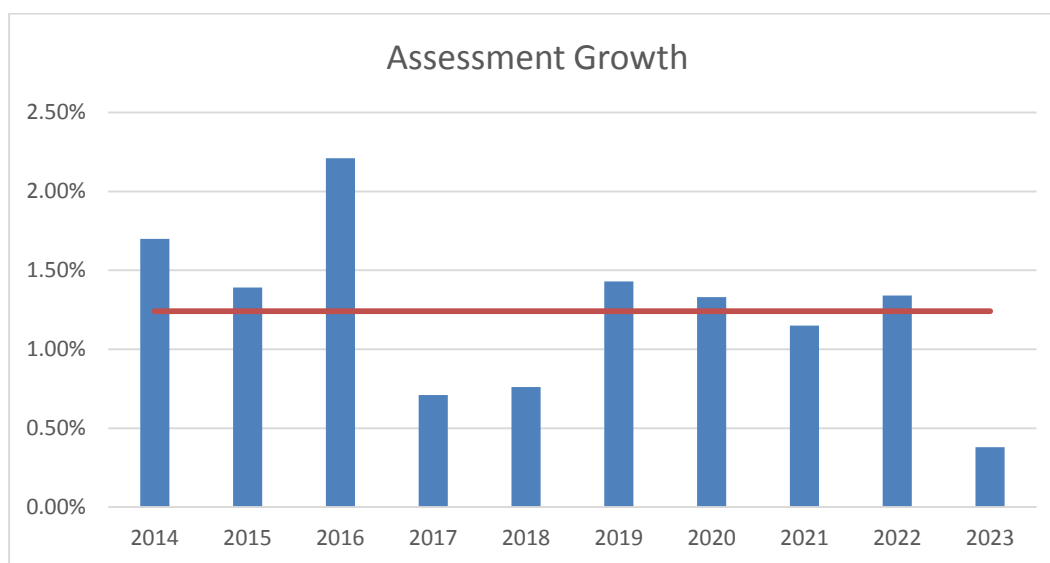
The BMA study further details that while Wilmot debt was amongst the lowest in the Province, levy funded, discretionary reserve funds were the absolute lowest within the entire study. Staff recognize this is most likely the result of the Township's historical reliance upon the use of existing reserve funds to offset levy adjustments and fund capital initiatives.

Moving into 2023, as referenced in previous staff reports on reserve and reserve funds, capacity no longer exists to continue to rely on reserve funds. The Debt Management/Reserve Fund Strategy project will work to re-build capacity through a new tax stabilization reserve fund and greater alignment of reserve funds to the Asset Management framework.

### *Assessment Growth*

In high growth settings, assessment growth can help municipalities to offset increasing costs to provide services. For example, if Wilmot were experiencing assessment growth in the range of 5%, additional funding of \$500,000 would be available, without impacting the existing tax base.

Municipalities like Wilmot, with growth on the horizon, are placed in a challenging fiscal circumstance, whereby costs continue to rise during a period of lower assessment growth. Assessment growth percentages for Wilmot are shown in the chart below.



In the absence of assessment growth, further adjustments are required to the existing base levy to maintain services at increasing costs. Wilmot's assessment growth for the 2023 budget season was the lowest across the entire Region at 0.38%. This raised just \$37,700 in additional

funding towards Township services at the same time that the Township's operating and capital budgets contain growth related expenditures.

### *Ontario Municipal Partnership Fund (OMPF)*

In the fall of 2017, Township staff were notified of a significant change in the level of funding from the Province via the OMPF transfer. Transitional assistance is provided annually under the OMPF program, to ensure the direct impact to municipalities is spread over a longer term. This limits claw backs of funding to a maximum of 15% from the previous years' allocation. Accordingly, the OMPF funding provided to Wilmot in 2023 will be \$514,700, representing a reduction of \$90,800. On it's own, this amounts to an almost 1% tax rate increase to make up the shortfall (0.91%)

Staff continue to advocate for a review of the on-going reductions in OMPF funding support of operations in rural farming communities across Ontario.

### *Inflationary Pressures / Commodity Costs*

The impacts of inflation have been witnessed across all sectors of the economy, and from a municipal perspective, they have been most visible within commodity costs and third-party contracted services. The combined impact is the equivalent of a 4.26% levy adjustment as outlined in the chart below.

Functional Area	2022 Budget	2022 Actual	2023 Budget	% Levy Impact
Fuel	\$159,295	\$246,640	\$278,200	1.19%
Natural Gas	107,950	140,905	147,650	0.40%
Hydro	487,660	549,700	578,990	0.92%
3 <sup>rd</sup> Party Contracted Services	540,000	576,750	714,000	1.75%
Subtotal	<b>\$1,294,905</b>	<b>\$1,513,995</b>	<b>\$1,718,840</b>	<b>4.26%</b>

### *Operating Budget Highlights*

#### Operating Revenue Enhancements

With the anticipation of a full return to pre-COVID activity levels and increased fees associated with growth-related development activities, the 2023 budget is estimating more than \$10.8M in operating revenues. The largest component of these revenues is from the Township's Water/Sanitary system, which will generate \$6.7M in funding to maintain a safe drinking water system.

One noteworthy increase year-over-year is projected to come from Community Services where revenues are budgeted to increase by \$550,695 (39.1%). The return of in-person activities at the WRC and increased visitors to Castle Kilbride will help bring revenues back up to the level experienced before the pandemic. These revenue enhancements are critical to offset the expiry



of COVID relief funding, however it should be noted that program revenues within Community Services do not fully offset program related expenditures.

### Levy Funded Capital Allocation

The Township's Capital Program is funded from a variety of sources including: Senior Government Grants, Development Charges, Debt Financing, Infrastructure Reserve Funds and current year levy dollars.

The base annual levy funded transfer to the capital program was established with the first iteration of the 10-year Capital Forecast in 2006. Since that time, a year-over-year inflationary adjustment of 2.0% has been applied. As such the base operating budget is built upon the basis of a \$1.43M allocation to Capital.

As access to senior government funding programs and reliance on development charges are under much scrutiny by the Provincial government, the Township needs to become more capable of sustaining the capital program through "own-source revenues".

### Debt Servicing Costs

The Township issued long-term debt in the fall of 2022 to support key infrastructure initiatives. The total debt servicing costs in 2023 are budgeted at \$655,761 (Principal - \$296,000; Interest - \$359,761).

A number of the projects for which debt was issued are considered growth-related in nature and will be serviced via development charges (\$470,802). The remaining payments will be covered through the general levy (\$184,959). This levy funded debt servicing costs is the equivalent of a 1.86% levy increase.

### Investment Income

The Township continues to earn significant interest on funds held within the general bank account, with an estimate of \$365,000 in 2023. This is the combination of historically high prime interest rates and large volumes of cash on-hand to service near term capital needs. It is important to note that investment returns from cash-on-hand should not be considered a sustainable funding mechanism. The outlay of funds towards major infrastructure projects over the next 2 years, and a return to more normalized prime interest rates will reduce the proceeds from investment income.

Investment income also includes returns from the Township's ownership share of ENOVA Power Corp. Over \$670,000 in investment income will help support Township operations in 2023. This income is a combination of dividend income and interest on a long-term note with ENOVA Power Corp. Unlike bank investment income, investment within the hydro utility do generate a sustainable source of revenue to support Township operations and reduce levy requirements.

### COLA, Grid Movement, Part-Time Staffing

A cost-of-living adjustment of 2.10% and grid movements have been included within budget estimates across all departments, with a total impact of \$243,507. In addition to this a number of positions approved and on-boarded in 2022 have now been annualized into the 2023 budget with a total impact of \$212,583.

Part-time staffing requirements across Community Services have been adjusted with an anticipated return to “normal” activity levels in the summer months, and to ensure legislative maintenance standards across the Transportation Services division. The aggregate impact of part-time staffing adjustments is \$155,880.

In the absence of increased operating revenues and investment returns, the combination of cost-of-living adjustments, grid movements and annualized wages would require a 6.14% levy adjustment to maintain existing staffing levels.

### Mandatory Employment Related Costs (MERCs)

All payroll remittance rates for OMERS, CPP, EI, EHT, WSIB and Group Benefits have been updated, and are reflected within the proposed budget

Overall MERCs are projected to grow by \$144,810 in 2023. This is mainly driven by the annualized levels of service and increased premiums and source deduction rates for CPP, EI, WSIB and Group Benefits. These increases in payroll costs would equate to a 1.5% levy adjustment.

### Legal Fees and Insurance Premiums

The Township continues to witness a significant increase in activity levels requiring third-party legal input. The Township has historically experienced approximately \$70,000 in annual legal fees; however the 2022 fiscal year resulted in expenditures exceeding \$250,000. While a significant proportion of these costs are associated with Ontario Land Tribunal (OLT) matters, Township staff are still projecting the budget allocation to nearly double to \$130,000 in 2023. The projected increase partially relates to modernization within the Legislative Services division which will include an overhaul of outdated Township by-laws and policies that will require legal review.

The Township has benefitted greatly over the past several years from membership within the Waterloo Region Municipal Insurance Pool (WRMIP). This pooled membership has helped to keep premium increases far below what has been witnessed by municipalities on the open market. Increases in premiums are capped at 10% within the pool and the Township budget is calculated to include a provision for a 10% increase above current year premiums.

The chart below outlines overall expenditures on insurance and legal in 2022, with projected increase expected for 2023. The combined impact is the equivalent of a 0.86% levy increase.



Functional Area	2022 Budget	2022 Actual	2023 Budget	% Levy Impact
Annual Insurance Premium	\$223,775	\$225,660	\$248,000	0.25%
Legal Fees	70,000	268,330	130,000	0.61%
Self-Insured Deductible	60,000	60,130	60,000	0.00%
Subtotal	<b>\$353,775</b>	<b>\$554,120</b>	<b>\$438,000</b>	<b>0.86%</b>

### Minor Capital Initiatives

Several initiatives that are one-time/minor capital in nature are included within the proposed budget, as referenced in accompanying notes. These one-time projects are below the capitalization threshold of \$10,000.

The aggregate sum of Minor Capital items within the proposed operating budget is \$106,580. Community Parks and Facilities have over \$67,000 in combined initiatives planned for 2023, with a focus on health and safety related items and accessibility improvements. The majority of remaining Minor Capital Expenses are found within Fire Services (\$31,980).

### Vehicle / Equipment Repairs and Maintenance

Fleet related expenses across all service areas will grow in 2023, in part due to rising fuel costs, but also due to aging fleet. Overall repairs and maintenance on fleet and equipment will grow by \$12,300 in the 2023 budget.

The Township is currently developing a Fleet Management and Replacement Strategy as part of our Asset Management Program. This strategy is intended to assist in lowering the lifecycle cost of fleet services and will consider lease programs for small to mid-size fleet.

The Fleet Management Strategy is anticipated to be completed for Council review and endorsement in Q2 of 2023.

### Contribution from User-Funded Divisions

Overall Township operating costs are offset by a contribution from user-funded divisions. The Township's Water/Sanitary, Building and Cemetery services are user-funded enterprises, whereby fees collected from users offset the cost of providing services.

As each user-funded division utilizes the services of various levy-funded divisions, a corresponding contribution is made towards levy funded operations. The aggregate sum of contributions from user-funded divisions to the levy is \$1.27M in 2023. The funds cover program support fees such as planning staff resources deployed to building department matters, corporate services support for all user-funded divisions (i.e. Billing / IT), engineering services towards to water/sanitary matters, etc.

The formula used to calculate program support fees was last updated in 2019, and staff will be undertaking a comprehensive review as part of the 2023 Business Plan for Corporate Services.

#### ALIGNMENT WITH THE TOWNSHIP OF WILMOT STRATEGIC PLAN:

This report is aligned with several of the goals and strategies within the Township Strategic Plan.

The proposed budget will help the community to further enjoy quality of life through active transportation (Maintaining Trails, Safe and Efficient Roads), arts, culture and heritage (Castle Kilbride), health and wellbeing (PPE, Health and Safety Training), and recreation and leisure opportunities (Parks and Facilities Minor Capital).

This budget also promotes community engagement through supporting Community Groups / Volunteers and Youth (Municipal Grants Program).

Furthermore, this budget will help maintain economic prosperity through supporting the Waterloo Region Economic Development Corporation (WREDC) and increasing investment in local economic development.

Finally, the budget will promote responsible governance through active communications, fiscal responsibility and investments in on-going infrastructure maintenance.

#### FINANCIAL CONSIDERATIONS:

The summary page outlines how the combination of Property Taxes, Operating Revenues, Grant Funding, Investment Income, Development Charges and User-Pay Contributions cover the operating expenditures, transfers to Capital, transfers to infrastructure reserve funds and debt servicing costs.

The first draft of the 2023 operation budget would result in \$128.28 in additional property taxes to the average residential property owner with an assessment of \$408,600. The average portion of taxes remitted for Township of Wilmot services in 2023 would be approximately \$1,225.00.

In order to achieve the original staff proposed target of 4.80%, an additional \$400,000 would need to be reduced from the existing draft budget. As indicated earlier in this report, the draft budget as presented represents the levy requirement to maintain existing levels of service. Staff are recommending that further discussion on the target levy adjustment be deferred until after the presentation of the Capital budget. In the meantime, Council may request additional information from staff to explore ways to mitigate the tax increase to residents. This could include opportunities to reduce program related costs through service level adjustments, increasing user fees or other revenues, or a combination of both.

#### ATTACHMENTS:

- 2023 Base Operating Budget (DRAFT)



# 2023 Base Operating Budget (DRAFT)

February 13, 2023



# Wilmot at a Glance

Nestled along the banks of the Nith River, the Township of Wilmot is a rural municipality within the Region of Waterloo. Comprised of rolling farmland, quaint villages and bustling towns, Wilmot is a popular destination to live, work, play and invest.



## Property Values

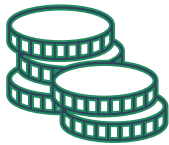
The average household assessment value used to calculate property taxes is **\$408,600**

The average household paid **\$1,097.36** for the Wilmot portion of their annual tax bill in 2022.



## Population

A 2021 population of approximately **22,500** with an estimated **8,059** households.



## Household Income

The average household income is estimated at **\$128,422**.

Township Taxes and User Fees represent **3.9%** of average household income



## Land Area

The land area of Wilmot is **263.7** sq. kms, with a population density of **86** people per sq. km.

# Environmental Scan

Each year, the Township of Wilmot participates in an Ontario municipal comparative study conducted by BMA Management Consulting Inc. The study provides comparisons of financial information, select user fees, tax policies and rates, sewer and water services, and taxes as a percentage of income. In the most recent study, 114 municipalities participated.

Below outlines some excerpts of key statistics from the most recent [BMA Study](#). These statistics specifically speak to Wilmot's position regionally and provincially in terms of fiscal circumstances and affordability.

Statistic	Wilmot	Region Average	Survey Average
2021 Property Taxes (Two Storey) <sup>1</sup>	\$4,037	\$5,142	\$4,885
2021 Net Levy per \$100,000 of Weighted Assessment <sup>2</sup>	\$755	\$920	\$1,051
Unpaid Taxes at year end as % of Taxes Levied <sup>3</sup>	2.5%	3.6%	5.2%
Own source as % of Total Expenditures <sup>4</sup>	78.0%	90.1%	91.8%
Tax Reserve Funds as a % of Own Source Revenues <sup>5</sup>	14.4%	42.0%	72.5%
Reserve Funds per Capita <sup>6</sup>	\$82	\$320	\$978

## Notes

1. This indicates 2021 Property Taxes for an average Two (2) Storey home.
2. This indicates the net municipal taxes needed to provide services per capita (weighted assessment).
3. This indicates year end taxes receivable relative to the total property taxes levied.
4. This indicates how much expenditures are relative to taxes and user fees
5. This indicates how much tax supported reserve funds relative to own revenue sources.
6. This indicates total Township tax supported reserves funds per capita.



# 2023 Draft Operating Budget Overview

## TOWNSHIP OF WILMOT 2023 DRAFT OPERATING BUDGET SUMMARY

	2022 Budget	2022 Actual	2023 Budget
<b>REVENUES</b>			
PROPERTY TAXATION			
GENERAL LEVY <sup>1</sup>	(9,920,990)	(9,920,999)	(10,231,631)
PAYMENTS IN LIEU OF TAXES	(199,100)	(205,495)	(206,300)
SUPPLEMENTARY TAXES (NET OF WRITE-OFFS)	(94,225)	(7,845)	(65,000)
OPERATING REVENUES	(9,728,115)	(9,684,399)	(10,843,620)
GRANTS <sup>2</sup>	(1,159,455)	(1,159,675)	(595,555)
INVESTMENT INCOME <sup>3</sup>	(692,700)	(1,033,609)	(1,036,000)
CONTRIBUTION FROM DEVELOPMENT CHARGES	-	-	(470,801)
CONTRIBUTION FROM USER-PAY DIVISIONS	(1,257,230)	(1,257,230)	(1,268,400)
<b>Total Revenues</b>	<b>(23,051,815)</b>	<b>(23,269,252)</b>	<b>(24,717,307)</b>
<b>EXPENDITURES</b>			
OPERATING EXPENSES	20,062,160	20,703,138	21,674,625
TRANSFER TO CAPITAL PROGRAM	1,402,400	1,419,818	1,430,550
TRANSFER TO INFRASTRUCTURE RESERVE FUNDS <sup>4</sup>	1,587,255	1,282,829	1,841,120
LONG TERM DEBT REPAYMENT	-	-	655,760
<b>Total Expenditures</b>	<b>23,051,815</b>	<b>23,405,785</b>	<b>25,602,055</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>-</b>	<b>(136,533)</b>	<b>(884,748.00)</b>

1 Property Taxes are inclusive of 0.38% Assessment Growth and 2.80% Infrastructure Levy

2 Includes OMPF Grant Funding (\$514,700); OCIF Funding (\$35,000); CMOG Funding (\$16,600) and student funding grants.

3 Interest of general bank funds (\$365,000) and investment returns from ENOVA Power Corp. (\$671,000)

4 Transfer to Levy Funded Infrastructure Reserve Funds (\$838,760), User Funded Reserve Funds (\$977,360); Election Reserve Fund (\$25,000)





# 2023 Draft Operating Budget Overview (Revenues)

The consolidated 2023 base operating budget includes six (6) high-level categories of revenues: Property Taxation; Operating Revenues; Grant Funding; Investment Income; Contribution from Development Charges and Contribution from User-Pay Divisions.

## **Property Taxes:**

Overall revenues generated from Property Taxes in 2023 are estimated at \$10.2M, inclusive of the 2.80% infrastructure levy adjustment, 0.38% assessment growth, payment-in-lieu of taxes (PILs) and supplementary taxes (net of write-offs). The increased levy requirement for 2023 of approximately \$885,000 would result in an additional \$128.28 in annual property taxes for the average residential property, the equivalent of \$10.69/month.

## **Operating Revenues:**

The Fees and Charges by-law was updated early in the 2023 budget process. With the anticipation of a full return to pre-COVID activity levels and increased fees associated with growth-related development activities, the 2023 budget is estimating more than \$10.8M in operating revenues. The largest component of these revenues is from the Township's Water/Sanitary system, which will generate \$6.7M in funding to maintain a safe drinking water system.

## **Grant Funding:**

Funding from senior government programs will drop to just under \$600,000 in 2023 from nearly \$1.2M in 2022. The main driver for this reduction is the elimination of Safe Restart Funding, which represented \$467,200 in funding in 2022. The Township also experienced another 15% in OMPF funding. OCIF funding of \$35,000 and smaller allocations from federal and provincial programs towards student staffing bring the 2023 Grant Funding total to \$595,555.

## **Investment Income:**

The Township continues to earn significant interest on funds held within the general bank account, with an estimate of \$365,000 in 2023. This is the combination of historically high prime interest rates and large volumes of cash on-hand for serve near term capital needs. Investment income also includes returns from the Township's ownership share of ENOVA Power Corp. Over \$670,000 in investment income will help support Township operations in 2023.



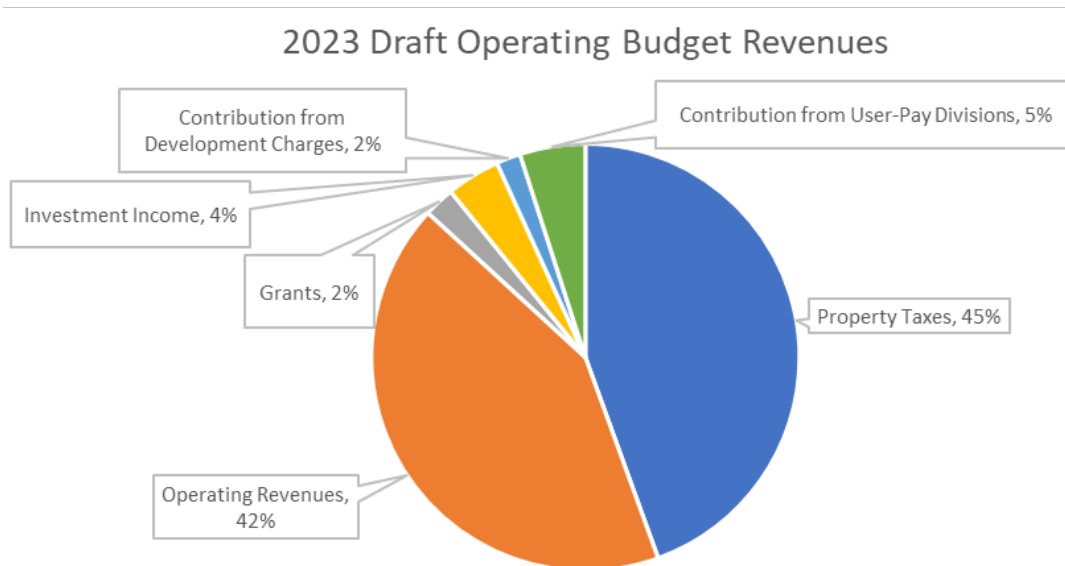
# 2023 Draft Operating Budget Overview (Revenues)

## Contribution from Development Charges:

Development charges are collected and utilized to support growth-related expenses. In 2023, \$470,800 in development charges will be contributed to the general levy to fund debt servicing costs.

## Contribution from User Pay Divisions:

The general levy is the recipient of funding from Wilmot's user-funded divisions for program support provided by levy funded service areas. The majority of this contribution is towards engineering services for support of the water/sanitary system. The formula used to calculate program support costs was last updated in 2019, and will be reviewed and updated during the 2023 fiscal year. The current year contribution has been calculated to total \$1.26M.





# 2023 Draft Operating Budget Overview (Expenses)

The consolidated 2023 base operating budget includes four (4) main expenditure categories: Operating Expenses (Levy and User-Funded); Transfers to Capital; Transfers to Reserve Funds and Long-Term Debt Servicing.

## **Operating Expenses:**

The levy funded and user-funded operating budgets supports the day-to-day operating requirements of the municipality across all services areas. To ensure consistent service level delivery is maintained in 2023, the draft budget will require additional levy funding of approximately \$885,000 alongside the previously approved 4.59% adjustment to water/sanitary user fees<sup>1</sup>. Inflation has driven commodity pricing (heat, hydro, fuel) and third-party contract costs higher, while staffing costs, mandatory employment related costs (MERCs) and legal fees also increased, bringing total operating expenses \$21.6M.

## **Capital Expenses:**

The Capital Program<sup>2</sup> is funded from a variety of sources; however, the base operating budget is built on the assumption of a 2.0% increase in levy funded capital. This adjustment brings the current year capital levy to \$1.43M.

## **Transfer to Infrastructure Reserve Fund**

Council endorsed a 2.80% Dedicated Infrastructure Levy for 2023. This adjustment generates an additional \$278,000 in funding transfers to levy funded infrastructure reserve funds, bringing the total annual transfer to \$838,760. Net transfers to user-funded reserve funds (\$977,360) and annual allocations to the Election Reserve Fund (\$25,000) bring the total budgeted transfer to \$1.84M.

## **Long Term Debt Servicing**

The Township issued long-term debt in the fall of 2022 to support key infrastructure initiatives. The total debt servicing costs in 2023 are budgeted at \$655,761 (Principal - \$296,000; Interest - \$359,761). A number of the projects were growth-related in nature and will be serviced via development charges (\$470,802), while the remaining payments will be covered through the general levy (\$184,959).

<sup>1</sup> Water/Sanitary User Fees adjustments were endorsed under the updated 2023 Fees and Charges By-Law

<sup>2</sup> The Capital Program is reviewed and updated annually through the 10-year Capital Forecast update





# Council

2023 Base Operating  
Township of Wilmot

# Role of Council

Council is responsible for providing leadership for the Township. They uphold and promote the strategic direction of the municipality and promote community engagement in municipal activities. Council supports staff in fulfilling the core mandates of Wilmot as a lower-tier municipality within the Region, and collaborates to foster activities that enhance the economic, social and environmental well-being of the Township.

As specified in the Municipal Act, s.224, the role of Council is as follows:

- a) to represent the public and to consider the well-being and interests of the municipality;
- b) to develop and evaluate the policies and programs of the Municipality;
- c) to determine which services the Municipality provides;
- d) to ensure that administrative policies, practices and procedures and controllership policies, are in place to implement the decisions of council;
- e) to ensure the accountability and transparency of the operations of the Municipality, including the activities of the senior management of the Municipality;
- f) to maintain the financial integrity of the Municipality; and,
- g) to carry out the duties of council under this or any other Act.



# Council's Goals & Objectives

The Township's existing [Strategic Plan](#) articulates the goals and objectives of Council and the community, which staff use as guidelines in formulating service delivery for the budget year.

The high-level goals and objectives under the current Strategic Plan are:

- To support staff in promoting *quality of life* in Wilmot through accessibility and inclusivity; active transportation and transit; arts, culture and heritage; health and wellbeing; and recreation/leisure opportunities
- To support staff in fostering *community engagement* through community events; support for community groups, volunteer and youth; and bringing a greater sense of belonging
- To support staff in creating an environment for *economic prosperity* through economic development and smart growth initiatives
- To support staff in promoting *environmental protections* through a focus on agriculture and greenspace; climate adaptation and mitigation; and sustainability-driven initiatives
- To support staff in undertaking initiatives to provide *responsible governance* through active communications; fiscal responsibility; infrastructure investments; service reviews and master planning

In early 2023, with the new term of Council, the Township will undertake a review and update of the Strategic Plan to ensure the goals and objectives are consistent with community needs in Wilmot for this term of Council.



# Council

## Operating Budget Summary

### TOWNSHIP OF WILMOT 2023 DRAFT OPERATING BUDGET

	2022 Budget	2022 Actual	2023 Budget
<b>COUNCIL</b>			
<b>EXPENDITURES</b>			
Honorariums	153,670	153,674	165,800
Operating Expenses	25,170	24,993	33,025
Municipal Grants Program	65,600	67,164	70,365
<b>Council - Expenditures</b>	<b>244,440</b>	<b>245,830</b>	<b>269,190</b>

#### Summary of Details:

The Council operating budget represents all costs directly attributable to the elected officials of the Corporation. Council honorariums are budgeted to increase by \$12,130 (7.9%), while total expenses are budgeted to increase by \$24,500 (9.4%).

#### Council:

Honorariums include:

- Monthly Honorariums to Mayor and Council
- Mandatory Employment Related Costs (MERCs)

#### Operating Expenses:

Budget includes indirect costs for Council including travel, registration and accommodations for conferences/events, contributions to towards special events, and corporate memberships (ex. AMO). 2023 operating expenditures are anticipated to grow to support additional training and conferences for Mayor and Council and the introduction of new Council events (e.g. Mayor's Breakfast).

#### Municipal Grants Program:

Council approved municipal grants to community groups and voluntary organization under Report COR 2022-037. Total municipal grant allocations for 2023 are increasing by \$4,765 (7.3%).







# Office of the CAO

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2023 Base Operating  
Township of Wilmot

# Office of the CAO

The CAO oversees all Township departments and provides leadership to the corporation, ensuring quality services are delivered to residents and businesses, in alignment with Council-approved policies and strategic goals and vision. The CAO provides professional advice to the Mayor and Council and direction to staff as they implement the policy decisions of Council. The Office of the CAO also oversees Corporate Communications and Strategic Initiatives and Human Resources,

**Human Resources | Health and Safety:** The Township of Wilmot is committed to fairness, equity, equality and inclusivity through effective Human Resources Management. People are the main resource in realizing our corporate mission. Therefore, Human Resources Management is an integral part of our overall corporate strategy. Under the direction of the CAO, the Manager of Human Resources | Health and Safety oversees the following areas:

- Recruitment, Retention & Orientation
- Compensation & Benefits
- Performance Management
- Policy Implementation
- Workplace Health & Safety
- Employee & Labour Relations
- Employee Engagement & Recognition

## **Corporate Communications/Strategic Initiatives**

Staff within the Office of the CAO work to enhance the Township's two-way communications programs and coordinate cross-departmental strategic initiatives, plans and projects, including Council's strategic initiatives. The Digital Media Coordinator/Website Administrator manages the Township's social media platforms and tracks trends and progress, ensuring branding is consistent and works directly with departments to develop communications and marketing of Township services and programs.





# Office of the CAO

## **2023 Major Initiatives/Pressures/Challenges:**

Led by the CAO, 2022 marked the beginning of a multi-year, organizational change and renewal initiative for the Township. Through the implementation of the first phase of the Organizational Review and People Plan, the Township's Corporate Leadership Team was restructured and some services were re-aligned to optimize service delivery. The final report of the People Plan is under development and will set out the organizational structure and staffing resources required to meet the needs of a growing community and advance the Township's strategic goals.

The recruitment and retention of qualified staff has become increasingly challenging for the Township and is a growing trend across all sectors. The 2023 budget includes funds for leadership development to support succession planning and career development, as well as a market compensation review.

The Township's resources will be strained as we prepare for and respond to growth. The CAO will work with Council in 2023 to update the Township's Strategic Plan to ensure that resources are focused toward achieving Council's approved priorities. To support the development of these priorities, the communications division will be focusing on opportunities to increase citizen engagement, including the creation of an online engagement platform.

The impacts of the recent legislative changes resulting from Bill 23 and Bill 39 are still unknown. The downloading of land use planning from the Region to lower tier municipalities and the results of the review of growth-related services by a Provincial facilitator will need to be incorporated into our operational plans going forward. The CAO, Mayor, Council and staff will work to advocate for the best interests of the Township's residents and businesses through the process.





# Office of the CAO

## Operating Budget Summary

### TOWNSHIP OF WILMOT 2023 DRAFT OPERATING BUDGET

	2022 Budget	2022 Actual	2023 Budget
<b>OFFICE OF THE CAO</b>			
<b>EXPENDITURES</b>			
Staffing Costs	728,933	747,761	815,715
Contracted Services / Materials and Supplies	45,350	64,493	61,210
Minor Capital	-	6,786	-
<b>Office of the CAO - Expenditures</b>	<b>774,283</b>	<b>819,040</b>	<b>876,925</b>

#### Summary of Details:

The Office of CAO budget includes the Chief Administrative Officer, Executive Assistant to the CAO, Human Resources / Health and Safety, and the Corporate Communications / Strategic Initiatives functions. Increased costs in 2022 relate to additional time required through staff transitions. The 2023 budget is projecting an increase of \$102,642 (13.2%), which is mainly attributable the annualization of staffing costs, and movement of staff within the grid.

**Expenses:** The operating budget for the CAO has been expanded to now include all divisions reporting directly into the office of the CAO under the new corporate structure. While this operating budget line is predominantly reflective of wages and MERCs, Operating Program Expenses also includes funding for advertising and promotion, corporate health and safety initiatives, contract services for HR consulting fees, and third-party communication support.

The 2023 draft budget for the Human Resources also includes a provision of \$15,000 for leadership training and development.







# Corporate Services

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2023 Base Operating  
Township of Wilmot



# Corporate Services

## Service Delivery Summary

The **Corporate Services** Department is responsible for budget and financial services, legislative services, municipal by-law enforcement, information technology services and corporate asset management.

**Budget and Financial Services:** The Budget and Financial Services Division is responsible for monitoring and implementing sound financial policies that support the Township as a whole. This division advises Council on the status of the Township's finances and actions required to meet financial obligations and objectives. The Budget and Financial Services Division is responsible for:

- Capital and operating budget preparation
- Financial reporting
- Property tax billing and collection
- Utility billing and collection
- Corporate procurement
- Payroll administration
- Insurance and risk management
- Debt and investment

**Information Technology Services:** IT Systems are the backbone of what keeps our organization connected both internally and externally with the community. The IT Services division is responsible for the on-going maintenance of network infrastructure, cyber security, hardware, software, physical security systems and digital communications.

The IT Services team recently completed an IT Master Plan, which generate a longer-term plan to service corporate and community needs from an IT perspective.

**Asset Management:** The Township's Corporate Asset Management Program impacts every area of the organization and municipality. In accordance with Ministry of Infrastructure guidelines, the Township Asset Management Plan (AMP) is a first step in establishing an overall municipal infrastructure strategy.

The Township completed a multi-year roadmap to update the [Corporate Asset Management Plan](#) in 2022, in accordance with legislative requirements.

# Corporate Services

## Service Delivery Summary

The Township of Wilmot's asset management program aims to improve and sustain asset management practices. Overall, the goal of the asset management program is to help the Township maintain its assets at appropriate levels of service by applying the right intervention, to the right asset, at the right time.

The **Legislative Services Division** is comprised of two main functions, the Office of Clerk and Municipal Law Enforcement. Through these two core service areas, Legislative Services is both an internal and external service provider.

The Township's internal and external clients would interact with the Office of Clerk for the following:

- managing information, procedures and governance for council and committee meetings;
- maintaining by-laws, governance policies and administrative directives;
- coordinating records management for the corporation;
- acting as the Head of Freedom of Information for the Township;
- processing marriage licences and performing civil marriage ceremonies;
- assisting the public in reaching the Integrity Commissioner, Ombudsperson and Closed Meeting investigator; and
- main floor reception and switchboard; and
- conducting the Municipal Election

Municipal Law Enforcement's first priority is the safety of the Township and the residents, businesses and visitors. Through an education first philosophy, the officers speak with residents, businesses and visitors where possible, to bring them in to compliance with the various regulatory by-laws that have been adopted by Council.

The most common by-laws that require education or enforcement include: Traffic and Parking; Dog Control; Property Standards; Clean Yards; and Noise

**Pressures/Challenges:** 2023 will present challenges balancing the volumes of work and service demands from the Corporate Services team. With the 2022 transition of Clerks functions to the Corporate Services Team, efforts will be focused on modernizing and enhancing legislative services functions, with a particular focus on document management, by-law review/updates and an overhaul of the existing corporate policy framework. The budget and finance division will continue to provide accurate and timely information to stakeholders and finalize the Township's debt management and reserve fund strategy, while other staff will embark on year one of a multi-year implementation of major plans for IT Services and Asset Management.

# Corporate Services

## Operating Budget Summary

### TOWNSHIP OF WILMOT 2023 DRAFT OPERATING BUDGET

	2022 Budget	2022 Actual	2023 Budget
<b>CORPORATE SERVICES</b>			
<b><u>REVENUES</u></b>			
Administrative and Miscellaneous Fees	(100,000)	(101,638)	(109,300)
Licenses and Fines	(83,000)	(84,583)	(81,700)
Penalty and Interest on Taxes / Water	(231,500)	(206,048)	(212,500)
<b>Corporate Services - Revenues</b>	<b>(414,500)</b>	<b>(392,269)</b>	<b>(403,500)</b>
<b><u>EXPENDITURES</u></b>			
<b>Financial Services</b>			
Staffing Costs	821,902	842,279	840,065
Operating Program Expenses			
Contracted Services / Materials and Supplies	110,800	113,467	129,600
<b>Insurance / Legal</b>			
Operating Expenses	353,775	554,122	438,000
<b>IT Services</b>			
Staffing Costs	217,780	230,558	225,800
Operating Program Expenses			
Contracted Services / Materials and Supplies	326,690	343,111	383,370
Minor Capital	6,350	715	-
<b>Legislative Services / Municipal Elections</b>			
Staffing Costs	329,460	417,602	408,750
Operating Program Expenses			
Contracted Services / Materials and Supplies	46,850	171,146	10,800
<b>Municipal Law Enforcement / Animal Control / Crossing Guards</b>			
Staffing Costs	232,970	223,572	264,400
Operating Program Expenses			
Contracted Services / Materials and Supplies	21,700	23,600	22,100
Fleet	3,675	6,579	8,475
<b>Corporate Services - Expenditures</b>	<b>2,471,952</b>	<b>2,926,751</b>	<b>2,731,360</b>

#### Summary of Details:

Revenues are budgeted to decrease by \$11,000, while operating expenses are budgeted to increase by \$259,408 (10.5%).

**Revenues:** The Corporate Services budget includes administration fee revenue for the various tax services provided, including tax certificates, arrears notices, roll transfers, and tax registrations. The majority of revenues from a Corporate Services perspective are generated from penalty and interest on outstanding taxes and general accounts. Penalty and interest are projected to decline in 2023, as more residents continue to meet deadlines for tax and water billings.



# Corporate Services

## Operating Budget Summary

**Expenses:** Corporate Services operating program expenses are anticipated to increase by 10.5% over the prior year budget.

Insurance and Legal Expenses are increasing by \$84,000 based on increased premiums and increased utilization of third-party legal fees associated with modernization of the legislative services function to complete a comprehensive review and update by-laws and corporate policy items.

IT Services will see an increase of just under \$57,000 mainly due to annual licensing fees on new software (eScribe) and increased utilization of ActiveNet for facility scheduling and recreation programming.

The overall increase is also partly attributable to Wages and MERCs for the Corporate Services team, including the annualized wages for the Administrative Clerk role and Part Time Municipal Law Enforcement staffing.

Contracted services within the Legislative Services Division will be less than 2022, which had included additional funding to support the 2022 Municipal Election







# Fire Services and Emergency Management

2023 Base Operating  
Township of Wilmot

# Fire Services and Emergency Management Service Delivery Summary

The **Fire Services and Emergency Management** Department is responsible for the delivery of Public Education, Fire Prevention and Enforcement, and Emergency Response.

**Fire Services:** Fire departments use three (3) pillars for service delivery in the township. Public Education is considered the most important. Public Education is delivered to all demographics using a variety of proven methods with the goal of reducing or eliminating risk to our community. Our commitment is to educate our citizens with crucial fire safety and general safety messaging which is proven to reduce suffering, economic loss to our communities and in some cases, has contributed to saving lives.

Fire Prevention and enforcement is a companion to public education. The Fire Prevention Division provides inspections based on requests or complaints as legislated by the Fire Protection and Prevention Act. They provide additional education and spend time educating property owners to reduce risks in all forms of buildings. When these methods have been exhausted, unfortunately, in some cases enforcement is required. Provincial offence tickets can be issued immediately, much like a speeding ticket. As a last resort a part 3 information can be issued for a court visit in front of a judge.

Fire Suppression is considered the third pillar and is a completely reactive method unlike Fire Safety Education, Fire Prevention and enforcement which is considered proactive. Once a citizen experiences an emergency, 911 is called to summon emergency services. This service delivery method can only attempt to reduce risk to our citizens or reduce property damage but unfortunately, we have very little control over these events. This method is by far the most expensive to the community. Training and equipping fire departments is becoming increasingly expensive. Fortunately, Wilmot has built a team of dedicated and skilled volunteer firefighters who train weekly to ensure they have the necessary skills to meet the demands of the many calls they will encounter such as:

- Medical Response
- Motor Vehicle Collisions
- Structure Fires
- Alarm calls
- Water and Ice Rescues
- Carbon Monoxide calls, and much more





# Fire Services and Emergency Management

## Service Delivery Summary

**Emergency Management:** Fire Services have the responsibility of establishing and delivering our Council Approved Emergency Management Program. Using Community Risk Assessments and Hazard Identification and Risk Assessment (HIRA), the Township can concentrate efforts in the top 10 most likely emergencies to occur within the municipality.

The Emergency Management and Civil Protection Act (EMCPA) provides the necessary legislative framework that guides requirements with the township emergency plan. While it is impossible to stop these events, planning has proven to reduce the impacts to our community.

Preventing or reducing the impacts of disasters in our township is an essential area for emergency management efforts. Prevention and mitigation also help reduce the financial costs of disaster response and recovery. The Township of Wilmot works in collaboration with the Province, Region and other region partners to strengthen local emergency preparedness, through planning, training, exercising and testing of emergency management arrangements and plans, and sharing lessons learned from events and exercises. These efforts, taken prior to an emergency, help support event response, contribute to reductions in the impacts of events and help identify opportunities for future prevention and mitigation efforts.

**Pressures/Challenges:** Fire services across the Province are currently struggling to meet the Mandatory Fire Certification requirements of O. Reg 343/22. The regulation mandates a standardized approach to firefighter training to protect firefighters and promote public safety while providing flexibility for the local needs and service levels of municipalities across Ontario. While the regulations include legacy provisions which will reduce the need to retrain adequately trained firefighters, the training requirement for new recruits and shorter tenured members of the service require additional budget allocations, and staff time to perform all necessary training. Further to this, the cost of fire services equipment and PPE continues to escalate significantly under the current economic environment. Balancing the training requirements and cost increases for PPE and equipment is burdensome on the existing volunteer fire service.



# Fire Services and Emergency Management Operating Budget Summary

## TOWNSHIP OF WILMOT 2023 DRAFT OPERATING BUDGET

	2022 Budget	2022 Actual	2023 Budget
<b>FIRE SERVICES AND EMERGENCY MANAGEMENT</b>			
<b><u>REVENUES</u></b>			
Service Fees	(40,080)	(24,665)	(40,190)
Burn Permits	(40,000)	(10,392)	(16,000)
<b>Fire Services and Emergency Management - Revenues</b>	<b>(80,080)</b>	<b>(35,058)</b>	<b>(56,190)</b>
<b><u>EXPENDITURES</u></b>			
Staffing Costs	1,149,355	1,026,043	1,162,370
Operating Program Expenses			
Contracted Services / Materials and Supplies	232,780	226,156	248,500
Building	66,700	88,731	76,500
Fleet	56,100	60,225	66,000
Minor Capital	7,400	8,723	31,980
<b>Fire Services and Emergency Management - Expenditures</b>	<b>1,512,335</b>	<b>1,409,877</b>	<b>1,585,350</b>

### Summary of Details:

The Fire Services and Emergency Management budget includes direct and indirect staffing costs for Fire Services, including Practices, Fire Calls and other VFF activities. Revenues are budgeted to decrease by \$23,890 (29.8%), while operating expenses are budgeted to increase by \$73,015 (4.8%),

**Revenues:** Fire Permit fees are expected to decrease as the introduction of a new permit process and fee structure in 2022 did not generate the activity levels expected. 800 permits are estimated for 2023 vs. the initial projection of 2,000 permits in 2022.

**Expenses:** 2023 Fire Services Staffing costs include annualized wages for the Public Educator/Fire Prevention Officer as approved under Report FD 2021-007. Fleet costs are increasing due to increase fuel costs. Other operating expenses are relatively stable with 2021 Budget estimates.

Minor Capital expenses for 2023 include: Shelves/Racking (\$1,200); Valves/Adaptors (\$1,500); Flashlights (\$1,700) Water Rescue Equipment (\$1,700); Air Horn T-625 (\$1,200); Thermal Imaging Camera (\$9,500); Tire Replacements for T-625 (\$7,000); Portage Radio Chargers (\$1,280); Pagers (\$3,400); Exterior Lighting (\$3,000); Medical Monitors (\$500)





# Infrastructure Services

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2023 Base Operating  
Township of Wilmot

# Infrastructure Services

## Service Delivery Summary

The **Infrastructure Services** department's core working groups consist of Engineering, Transportation and Water/Wastewater Operations.

**Engineering:** This department is responsible for public infrastructure standards, approvals and renewal project design and management for roads, sidewalks, bridges, culverts, municipal drinking water, sanitary wastewater, stormwater and municipal drains for the Township. The following programs are provided:

- Corridor Management (Utility Coordination and Municipal Access management, Municipal Consents, Right of Way Work Permits, Entrance Approvals, RSDS management, Traffic Counts)
- Development Activity Management (Application Approvals/Enforcement, DC Project Management, Long Term Growth Infrastructure Planning)
- Contract Management (Road Reconstructions, Annual Infrastructure Rehabilitation and Replacement, Short to Medium Term Capital Budgeting)
- Inflow and Infiltration Program Management (Study, Investigation, Remediation, Data/Metric Management)
- Municipal Drain Program Management (Field and Contracted Services management)
- Asset Management and Regulatory Condition Assessments (Bridges, Sidewalks, Roads, Drinking water, sanitary wastewater)
- Consolidated Linear Infrastructure Licensing Management

**Transportation Operations:** This department is responsible for operating and maintaining road-related infrastructure including roads, fleet, sidewalks, bridges, culverts, and streetlights., as well as winter control for the municipal road network.

- Hardtop and Loosetop road management routine, preventative and emergency maintenance – crack sealing, surface treatment, patching and pothole repairs
- Corridor and Drainage management – ditching, culverts, catchbasin cleaning, stormwater management facility maintenance and operations
- Roadside and Safety Program Management – Sidewalks, Streetsweeping, Tree Removals and Vegetation Management, Pavement Marking, Regulatory Sign Management
- Bridge Maintenance – deck sweeping and cleaning
- Fleet and Equipment Maintenance
- Gravel Pit Operations



# Infrastructure Services

## Service Delivery Summary

- Materials Management and inventory control
- Regulatory Compliance and Reporting
- Facility Management
- Winter Control - Contracted services, event response, preventative maintenance, materials management

**Water/Wastewater Operations:** This department is responsible for operating and maintaining the municipal drinking water and wastewater infrastructure systems including hydrants, valves, sewer access holes, linear infrastructure mains, facilities and fleet for both operating areas.

### Drinking Water Systems

- Hydrant Maintenance, Valve Maintenance, Water Loss prevention, Water Meter operations, flushing, Emergency Repairs, DWQMS, Regulatory Reporting, System License Management

### Wastewater (Sanitary)

- Mainline maintenance, maintenance hole management, service lead management, I&I, flushing, Emergency Repairs, Quality Management System, Regulatory Reporting, System License Management

**Pressures/Challenges:** Material costs and availability, contracted services cost and availability, Equipment management and timing, community service level and program delivery expectations, increased pressure on service areas based on increasing volume, development growth projects funding changes, downloaded provincial infrastructure management requirements, staffing and market competitiveness, responding to the changing needs mid-year



# Infrastructure Services Operating Budget Summary

## TOWNSHIP OF WILMOT 2023 DRAFT OPERATING BUDGET

	2022 Budget	2022 Actual	2023 Budget
<b>INFRASTRUCTURE SERVICES</b>			
<b>REVENUES</b>			
Service Charges	(215,000)	(311,567)	(448,000)
Development Charges	(36,500)	(36,500)	(59,500)
Utility User Fees	(6,398,210)	(6,345,986)	(6,728,780)
Utilities Sales, Service Charges	(44,990)	(56,985)	(44,990)
Aggregate Resource Fees	(175,000)	(133,317)	(162,000)
<b>Infrastructure Services - Revenues</b>	<b>(6,869,700)</b>	<b>(6,884,356)</b>	<b>(7,443,270)</b>
<b>EXPENDITURES</b>			
<b>Engineering Services</b>			
Staffing Costs	953,980	871,490	1,005,790
Operating Program Expenses			
Contracted Services / Materials and Supplies	26,400	29,657	43,500
Fleet	1,450	1,458	2,150
<b>Transportation Services</b>			
Staffing Costs	712,185	740,063	805,800
Operating Program Expenses			
Contracted Services / Materials and Supplies	10,500	9,061	10,000
Building	17,200	21,710	19,900
Fleet	190,100	198,337	235,200
Roads Maintenance Programs	567,000	600,084	607,000
Minor Capital	-	795	-
<b>Water and Sanitary Services</b>			
Staffing Costs	643,190	587,518	764,810
Operating Program Expenses			
Contracted Services / Materials and Supplies	322,650	319,738	508,500
Building	32,000	33,275	37,260
Fleet	56,400	69,332	72,910
Water Regional Charges	1,517,000	1,514,902	1,551,000
Sanitary Regional Charges	1,854,830	1,764,978	1,887,410
Minor Capital	11,100	11,186	-
Program Support	940,540	940,540	951,720
<b>Winter Control</b>			
Staffing Costs	181,910	225,120	226,800
Operating Program Expenses			
Contracted Services / Materials and Supplies	524,500	517,977	524,500
Fleet	69,900	120,528	105,800
Minor Capital	-	9,976	-
<b>Street Lighting</b>			
Operating Program Expenses			
Contracted Services / Materials and Supplies	88,000	69,316	78,300
<b>Municipal Drains</b>			
Operating Program Expenses			
Contracted Services / Materials and Supplies	57,000	27,215	40,000
<b>Infrastructure Services - Expenditures</b>	<b>8,777,835</b>	<b>8,684,258</b>	<b>9,478,350</b>

# Infrastructure Services

## Operating Budget Summary

### Summary of Details:

This budget combines the tax-funded and user-funded portions of Infrastructure Services. Revenues are projected to increase by \$573,570 (8.3%) through increased development fees and increased water/sanitary system user fees. Operating expenses are budgeted to increase by \$700,515 (7.9%).

**Revenues:** Wilmot is responsible for water distribution and wastewater collection and conveyance. The upper-tier Region of Waterloo is responsible for water treatment and wastewater treatment / disposal. User fees from the Wilmot Water/Sanitary network are budgeted to increase by \$330,570.

Revenues outside of the water/sanitary utility are budgeted to increase by \$243,000 due to increased development activity anticipated in 2023. All development related fees and user rates were endorsed under the Township's updated Fees and Charges By-Law. Aggregate Resource Fees are calculated at \$0.12/tonne of material extracted within Wilmot borders.

**Expenses:** The majority of expenses within Infrastructure Services relate to the Township's water/sanitary network. Regional fees for water treatment and wastewater treatment/disposal total over \$3.4M, factoring in increases in wholesale rates from the Region.

Staffing cost increases are reflective of the annualized wages and MERCs for the Public Works Licensing Coordinator; Engineering Technologist; Infrastructure GIS Analyst and additional Roads Operator approved in 2022. Additional part-time staffing has been included within Winter Control to ensure resources continue to be in place to be compliant with legislated maintenance standards.

Fleet costs across the department will witness increases due to the rise in fuels costs, while road maintenance program costs are increasing by \$40,000 to support on-going preventative maintenance programs in accordance with the Township's Asset Management program.

Contracted services within the Water/Sanitary system have increased due to the transfer of inflow/infiltration maintenance programs (\$200,000) from the Capital Program.



# Community Services

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2023 Base Operating  
Township of Wilmot



# Community Services

## Service Delivery Summary

The **Community Services** Department is responsible for customer facing sports and recreation facilities as well as maintenance of Township owned assets, and project management.

**Community Services Administration:** This division includes administrative services such facility booking for all Township facilities, community services work with affiliated community groups, registration services through Active Net software, sale of advertising, marketing and promotions, special event booking and coordination, and website updates for this Department. This Division also includes a Project Coordinator position that oversees approximately sixty (60) major and minor capital projects at various parks and Township buildings throughout the year.

**Parks and Facilities Operations:** The Parks and Facilities Division is responsible for parks operations and maintenance including playgrounds, sports fields including the new artificial turf field, open spaces, multi-purpose pads, and tennis courts. This department is responsible for maintaining and managing the trails system within the Township. This includes multi-use trails, footpaths and informal trails. In addition, horticulture services and forestry services fall within this department's role including working with the Wilmot Horticultural Society and Let's Tree Wilmot volunteer organizations. This division is also responsible for building maintenance and inspections at all Township facilities, excluding Fire Halls. This Division also has a team of two (2) HVAC Technicians who maintain and repair all Township HVAC equipment, perform minor plumbing and mechanical repairs, and maintain and oversee the Aquatic Centre mechanical and chemical systems.

**Wilmot Recreation Complex:** This state of the art, 163,000 square foot multi-use recreational facility is the recreational hub of Wilmot Township and the largest component Community Services operations. The Arena team is responsible for ice and facility maintenance for the twin pad at the WRC and overseeing programming provided through minor and adult sporting groups. The Aquatics team is responsible for all programming, staffing and leadership training offered at the WRC, and for oversight of the front line customer service at the facility. The Programming team Division is responsible for direct recreational programming such as day camps, fitness programs, youth services, seniors programming, and liaising with community recreation providers.

# Community Services

## Service Delivery Summary

**Castle Kilbride:** This team's main responsibilities include managing the operation of a year-round museum and National Historic Site, through marketing and promotion of Castle Kilbride as a tourism destination. Staff also oversee collections management and conservation for two large artifact collections: Castle Kilbride and the Township of Wilmot. Exhibits are designed and installed for in-house exhibitions at the museum while staff also develop and deliver education programming (in-house and outreach) based on the Ontario Curriculum. A series of special events are coordinated throughout the year including the Summer Concert Series.

**Cemetery Services:** Staff oversee the operations of Riverside Cemetery and several other inactive cemeteries including sales, maintenance of grounds, interments and working with funeral homes and the Bereavement Authority of Ontario are part of this Division. This division is fully funded outside of the general levy through user-fees.

**Pressures/Challenges:** As a small rural municipality there are capacity constraints that limit the department's ability to meet customer demand. Existing staffing levels and space are two factors impacting the department's ability to meet the growing demands from the community. This department has the greatest level of part time employees with approximately 80-100 depending on the time of year. People management and customer service play a significant role in operations and have become an increasing challenge within the current labour market. Continual growth in demand for recreation services and programming will be a challenge to meet with current staffing and space allocations.



# Community Services

## Operating Budget Summary

### TOWNSHIP OF WILMOT 2023 DRAFT OPERATING BUDGET

	2022 Budget	2022 Actual	2023 Budget
<b>COMMUNITY SERVICES</b>			
<b>REVENUE</b>			
Wilmot Recreation Complex Revenues	(1,136,920)	(1,418,332)	(1,574,500)
Parks and Facilities Rental Income	(143,050)	(184,478)	(187,340)
Castle Kilbride Revenues	(26,825)	(36,642)	(41,500)
Cemetery User Fees	(80,300)	(95,010)	(89,700)
Cemetery Investment Income	(3,000)	(9,630)	(9,750)
Service Charges	(10,000)	(44,818)	(48,000)
<b>Community Services - Revenues</b>	<b>(1,400,095)</b>	<b>(1,788,911)</b>	<b>(1,950,790)</b>
<b>EXPENDITURES</b>			
<b>Community Services Administration</b>			
Staffing Costs	739,268	768,220	805,990
Operating Program Expenses			
Contracted Services / Materials and Supplies	4,450	7,720	17,500
<b>Parks and Facilities</b>			
Staffing Costs	1,044,525	1,010,543	1,120,920
Operating Program Expenses			
Contracted Services / Materials and Supplies	21,150	19,080	18,600
Building	378,170	383,089	393,600
Fleet	48,400	65,204	66,500
Minor Capital	72,900	72,906	62,100
<b>Wilmot Recreation Complex</b>			
Staffing Costs	1,584,112	1,623,692	1,722,990
Operating Program Expenses			
Contracted Services / Materials and Supplies	83,300	158,261	137,050
Building	603,000	740,166	732,000
Fleet	25,300	35,016	34,000
Minor Capital	15,900	33,454	5,000
<b>Castle Kilbride</b>			
Staffing Costs	312,320	329,069	210,010
Operating Program Expenses			
Contracted Services / Materials and Supplies	19,570	17,338	19,850
Minor Capital	2,000	2,000	-
<b>Cemetery Services</b>			
Staffing Costs	24,000	20,998	24,900
Operating Program Expenses			
Contracted Services / Materials and Supplies	10,000	13,972	11,700
Building	1,100	1,437	3,000
Fleet	2,800	5,528	2,820
Minor Capital	2,500	252	-
Program Support	39,970	39,970	39,830
<b>Community Services - Expenditures</b>	<b>5,034,735</b>	<b>5,347,917</b>	<b>5,428,360</b>

# Community Services Operating Budget Summary

## Summary of Details:

Revenues are budgeted to increase by \$550,695 (39.1%) as activity levels return to pre-COVID levels, while corresponding operating expenses are budgeted to increase by \$393,625 (7.8%).

**Revenues:** Revenues are predominantly sourced from activities at the Wilmot Recreation Complex (WRC). 2023 is anticipated to see a return to pre-COVID usage of ice pads, aquatics centre and sports fields. Likewise, rental of community centres and park areas and visitor levels at Castle Kilbride are anticipated to continue at rates experienced in the summer/fall of 2022.

These revenue increases have helped to offset the loss of temporary COVID recovery funding, which was provided to support municipal program impacted by the pandemic. All user fees and charges have been adjusted based upon the updated Fees and Charges by-law.

**Expenses:** Expenses are separated across the various divisions of Community Services. Staffing Costs includes annualized wages and MERCs for an additional Customer Service Representative and Parks and Facilities Technician approved in 2022.

WRC staffing cost increases are indicative of additional part time staffing resources to accommodate increased activity levels on ice pads and the aquatic centre.

Operating program expenses at the WRC are rising due to increase utility costs for heat and hydro and increase contractor rates for third-party maintenance.

Minor Capital expenses for 2023 include: NH Library Roof Top & Ductwork Cleaning (\$1,200); Admin Complex: Carpet Replacement (\$9,000) and Ductwork Cleaning (\$9,500); Emergency Lighting Packs in Parks (\$4,000); NH Arena/CC Skateboard Ramps (\$1,400); WRC Floor Cracks Review (\$5,000); Haysville Park: Adaptive Swing (\$2,000); Exterior Door Repair (\$3,000); Ductwork Cleaning (\$3,000) New Dundee: Exterior Sign Update (\$5,000); Table Replacements (\$2,500); Septic Treatment (\$2,000); New Hamburg Parks: Adaptive Swing (\$2,000), Catherine Street Park Drainage (\$7,000); Petersburg Security Works (\$3,000); St Agatha Park Retaining Wall (\$7,500)





An aerial photograph of a suburban township. In the center, there is a large, irregularly shaped pond surrounded by green grass. To the left of the pond is a large, open green field. To the right of the pond is a residential area with many houses and streets. In the background, there are more green fields and some trees. The overall scene is a mix of natural and developed land.

# Development Services

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2023 Base Operating  
Township of Wilmot

# Development Services

## Service Delivery Summary

The **Development Services** department's core working groups consist of Planning, Building, Economic Development and Heritage sections.

**Planning:** This section is further subdivided into two general streams of activity - policy planning and development planning. Policy planning is responsible for the preparation of long-range planning and study pertaining to policy related issues that affect the use and development of land within the Township. Development planning reviews, processes, and makes recommendations to Council and the Committee of Adjustment on current development and re-development applications, in accordance with the requirements of the Planning Act, to implement the long-range vision of the Township Official Plan.

**Building:** This section is responsible for the enforcement and administration of the Ontario Building Code in Wilmot Township. The section reviews plans, issues permits and inspects all building, plumbing and septic construction to ensure that all structures are safe, accessible and comply with the Ontario Building Code.

**Economic Development:** This section is responsible for facilitating the economic growth and stability of the community by providing information and support to existing businesses and perspective businesses. In addition, the section works collaboratively with Regional, and Provincial partners on site selection opportunities to grow the economy of the Region and the Province through WaterlooEDC and Explore Waterloo Region.

**Heritage Wilmot:** This section performs legislated tasks under the Ontario Heritage Act including maintaining the Municipal Heritage Register; and working with the Heritage Wilmot Advisory Committee to evaluate and recommend properties that are of cultural heritage value or interest in Wilmot Township for consideration for legal designation under Part IV or Part V under the Ontario Heritage Act. Working with the Heritage Wilmot Advisory Committee this section also promotes and enhances community knowledge of local heritage through events such as Heritage Week.

**Pressures/Challenges:** 2023 will see significant volume of development applications flowing from recent, and pending, Regional and Provincial approvals combined with significant downloading of planning responsibilities through the transition to the Township being the Planning Authority for decision making. With this growth comes additional pressures and expectations for enhanced services and supports for the business community – a significant challenge without additional staff resources.



# Development Services Operating Budget Summary

## TOWNSHIP OF WILMOT 2023 DRAFT OPERATING BUDGET

	2022 Budget	2022 Actual	2023 Budget
<b>DEVELOPMENT SERVICES</b>			
<b>REVENUES</b>			
Building Permit Fees	(671,500)	(398,328)	(721,630)
Planning and Development Fees	(292,240)	(185,478)	(268,240)
<b>Development Services - Revenues</b>	<b>(963,740)</b>	<b>(583,806)</b>	<b>(989,870)</b>
<b>EXPENDITURES</b>			
<b>Planning and Development</b>			
Staffing Costs	411,280	432,389	439,785
Operating Program Expenses			
Contracted Services / Materials and Supplies	9,635	5,146	9,700
<b>Heritage</b>			
Staffing Costs	8,340	8,523	12,325
Operating Program Expenses			
Contracted Services / Materials and Supplies	600	80	1,250
Minor Capital	-	-	5,000
<b>Economic Development</b>			
Operating Program Expenses	70,000	69,771	72,900
Minor Capital	-	-	2,500
<b>Building Services</b>			
Staffing Costs	478,925	485,170	492,130
Operating Program Expenses			
Contracted Services / Materials and Supplies	5,850	5,075	5,500
Fleet	3,900	5,261	6,000
Program Support	258,050	258,050	258,000
<b>Development Services - Expenditures</b>	<b>1,246,580</b>	<b>1,269,464</b>	<b>1,305,090</b>

### Summary of Details:

This budget combines the tax-funded and user-funded portions of Development Services. Revenues are projected to stay relatively steady, increasing by just \$26,130 (2.7%). Operating expenses are budgeted to increase by \$58,510 (4.7%).

**Revenues:** Planning fees and Building Permits reflect the anticipated development activity and applications processed throughout 2023, based on the approved fees and charges by-law.

**Expenses:** Planning expenses include direct and indirect staff costs for the Planning division. Economic Development expenditures include membership within WaterlooEDC, Waterloo Region Tourism Marketing Corporation (WRTMC), also known as Explore Waterloo Region, and a provision of \$10,000 for community economic development supports. Fleet costs are increasing due to the rise in fuel prices. Program support costs reflect the cost of services provided by levy funded service areas.

Minor Capital expenses for 2023 include: Provision for Heritage Committee Designations (\$5,000); Legion Banner Brackets (\$2,500)