

Budget 2023

Administration	Council	53,685
	Admin	542,467
	Operations	224,472
Fire	Admin	89,099
	Operations	116,806
Planning and Development	Admin	40,000
	Operations	83,000
Public Works	Admin	989,536
	Operations	1,936,560
Water	Admin	112,500
	Operations	324,225
Social Services	Admin	0
	Operations	548,032
Recreation and Culture	Admin	0
	Operations	93,274

Cash Requirements	
Expenses	
Council	53,685
Admin	1,773,602
Operations	3,326,370
Total Expenses	5,153,657
Non-Tax Revenues	
Grants	-511,470
Water Revenues	-494,741
Penalties and Interest	-119,500
Other Revenues	-251,140
Total Non-Tax Revenues	-1,376,851
Total Capital investments	667,000
Total Reserves Changes	
Total Budget 2023	4,443,806
Total Budget 2022	4,194,265
% Increase	5.9%

Proposed Reserves changes for 2023:
 Not directly in Budget - Informational Purposes Only

	Into Reserves
Increases:	
Fire Department	\$50,000
Water Reserves	\$58,000
Public Works (Transport)	\$100,000
Public Works (Transport)	\$25,000
Shetland Park	\$10,000
General (DECC)	\$10,000
Generator (DECC)	\$10,000
Total Increases:	\$263,000
Decreases:	
Public Works (Transport)	
Total Decreases:	
Projected Reserves changes 2023:	\$263,000
Net Increase (Decrease)	\$188,000

Out of Reserves	
	Reserve increase
	Projected
	New Salt Truck 2023 Capital Budget Items
	Increase PW Pickup truck expected 2023
	Projected
	Reserve increase
	See Capital Budget Items
\$75,000	New PW Pickup \$50k Res + \$25k 2023
\$75,000	
\$75,000	

**Capital Expenditure Budget Report
Municipality of Dawn Euphemia
Tax Year 2023**

Administrative Department	Cost	Funded by Budget	Funded by Reserves	Funded by Grants
Total Administrative Department	\$ -	\$ -	\$ -	\$ -
Fire Department				
Increase Fire reserves	\$ 50,000	\$ 50,000		
-To increase Fire reserves which were depleted after Tanker purchase				
Total Fire Department	\$ 50,000	\$ 50,000	\$ -	\$ -
Public Works Department				
Land acquisition	\$ 25,000	\$ 25,000		
New pick-up truck @ \$75,000 ETA mid 2023	\$ 75,000	\$ 25,000	\$ 50,000	
-\$50,000 already reserved in 2022. Increased funds needed due to inflation				
New Salt Truck @ \$400,000 TBP 2026	\$ 100,000	\$ 100,000		
-\$100,000 a year for four years investment into new Salt Truck				
Structure #3 replacement	\$ 350,000	\$ 350,000		
-Cuthbert road north of Edy Mills line, Curry Creek drain				
Bridges and Culverts - Capital	\$ 48,000	\$ 48,000		
-Large (3' and larger) culvert replacements				
Total Public Works Department	\$ 598,000	\$ 548,000	\$ 50,000	\$ -
Water Department				
Total Water Department	\$ -	\$ -	\$ -	\$ -
Recreation and Culture Department				
Land Acquisition	\$ 30,000	\$ 30,000		
Increase DECC Reserves	\$ 10,000	\$ 10,000		
-To increase available DECC Reserves				
Generator @ \$60,000 TBP 2027	\$ 10,000	\$ 10,000		
-new Generator at DECC, total \$60k, \$10,000 reserved to date started 2022				
New roof Shetland Campground eating area	\$ 5,500		\$ 5,500	
-Pavilion roof replacement				
New stove for DECC	\$ 19,000	\$ 19,000		
-New electric stove to replace old gas stove				
Total Recreation and Culture Department	\$ 74,500	\$ 69,000	\$ 5,500	\$ -
Total New Capital Requirements	\$ 722,500	\$ 667,000	\$ 55,500	\$ -

Grants and Donations

	Budget Amt 2022	Approved Yes/No
Moore Agricultural Society	\$100	
Lambton Farm Safety	\$200	
Quad Counties Support Services	\$330	
Oakdale Community Centre - Taxes in Lieu	\$1,000	
Lambton 4-H	\$100	
D-EPS Parent Council	\$1,200	
Scholarship - D-EPS	\$1,000	
Central Lambton Recruitment Office	\$300	
Sundry & Fees rebates during the year	\$670	
No one stands alone	\$1,000	
Total Grants and Donation Considerations	\$5,900	

Arena Expenses 2022

Dresden Arena	\$450	
Bothwell Arena	\$2,550	
Petrolia Arena	\$700	
Total Arena Expenses	\$3,700	

200 Admin Expense

Admin Expenses	Budget 2022	Budget 2023	
Stripends & Honourariums	15,420	25,245	
Per Diems	16,200	5,760	
Travel and Accomodations	1,000	10,080	
Conferences & Seminars	12,000	12,000	\$2k per x4 Councillors, x2 Mayor
Telephone, Cell Phones, & Communications	0	600	
Salaries	298,737	390,000	Inc \$5k Cheryl, -\$10k transfer to water, 2022 underestimated by \$50k
CPP & EI	19,077	23,205	Function of Salaries
EHT	6,880	8,627	Function of Salaries
WSIB	9,695	11,000	
Group Life / LTD	6,255	6,500	
Pension	25,957	33,930	Function of Salaries
Group Health	24,050	26,455	
Spending Account	24,050	25,000	This line assumes max spend less pro-rated for new employees
Travel and Accomodations	1,200	1,500	
Memberships, Fees, & Dues	5,700	6,000	
Training	6,000	4,000	
Conferences & Seminars	0	5,000	
Occupational Health & Safety	1,200	1,250	
Insurance	20,745	24,396	17.6% increase
Telephone, Cell Phones, & Communications	3,100	3,410	
Hydro	4,000	4,400	
Heat	1,000	1,100	
Water	349	384	
Internet	7,300	7,300	
Computer Maintenance	38,000	17,500	2022 was probably too high
Computer Software	0	11,300	Asyst, Microsoft, PDF pro
Office Supplies	6,000	6,600	
Postage and Deliveries	7,000	7,000	
Office Equipment	6,500	2,500	
Payroll Service Fees	2,500	2,750	
Interact Machine Costs	800	880	
Office Furniture	0	1,500	3 new chairs
Mileage	0	500	Township business
Advertising	1,500	1,500	
Professional Services	41,000	60,000	Audit \$25k, AM \$25k, \$10k legal
Janitorial	7,000	7,300	
Groundskeeping	1,560	1,622	4% inc
Security	0	500	
Repairs & Maintenance	3,000	4,000	
Equipment Rentals	0	6,030	Postage machine, main copier
Elections	12,000	4,000	Spread \$16k over 4 yrs
Tax Adjustments & Write-offs	0	48,000	This assumes 8x RT -> FT @ \$6k diff per
Donations		5,900	See Donations attachment for details
Taxes and non-taxible fines and penalties	8,000	0	

826,524 Budget 2023
 644,775 Budget 2022
 181,749 Difference

300 Fire Expense

Fire expenses	Budget 2022	Budget 2023	
Stripends & Honourariums	38,635	39,794	
Per Diems	5,000	5,775	
CPP & EI	250	250	formula
EHT	280	280	formula
WSIB	8,500	8,500	
Travel and Accomodations	1,000	1,000	
Memberships, Fees, & Dues	500	500	
Training	8,000	20,000	Hazmat, FF 1 and FF 2 certs
Occupational Health & Safety	1,000	1,000	
Safety Clothing and PPE	4,000	12,000	5 suits
Insurance	23,313	27,416	17.6% increase
Telephone, Cell Phones, & Communications	12,100	10,000	
Hydro	2,200	2,200	
Heat	1,500	2,000	
Water	400	1,200	
Computer Maintenance	1,200	0	
Computer Software	0	1,200	Firepro
Office Supplies	1,000	500	
Shop Supplies	0	500	
Janitorial	2,300	2,400	
Groundskeeping	520	940	
Small Tools	1,500	2,500	
Fuel	0	2,000	
Small Materials	0	200	
Vehicle Parts and Supplies	0	250	
Testing and Inspections	1,000	8,500	
Repairs & Maintenance	17,000	10,000	Rep \$7k, painting hall \$3k
Fire Service: Alvinston	100,000	25,000	\$38k for new fire truck, \$32k services
Fire Service : CK Bothwell	20,000	20,000	2022 amount not used should go to fire reserves

205,905 Budget 2023

251,198 Budget 2022

-45,293 Difference

400 Planning and Development

Planning and Development	Budget 2022	Budget 2023	
Salaries	40,000	40,000	Drain Supervisor wage portion (\$40k)
Memberships, Fees, & Dues	400	0	
Training	1,500	0	
Professional Services	25,000	25,000	County
Groundskeeping	0	1,000	
Small Materials	0	1,000	
Testing and Inspections	0	2,500	
Animal Control and Enumeration	0	1,000	Beavers
Repairs & Maintenance	35,000	10,000	
Drain & Tile Maintenance	20,000	40,000	This is from other Municipalities/County or Roads
Equipment Rentals		2,500	
New Construction	245,000	0	

123,000 Budget 2023
 366,900 Budget 2022

 -243,900 Difference (this is expected to be much different)
 Difference due to migration from VT to Asyst

500 Public Works

Public Works Expenses	Budget 2022	Budget 2023	
Wages	656,097	674,600	Transfers: \$40 Drain Maint Super, Water transfers \$90k
CPP & EI	42,483	43,849	Function of Salaries
EHT	12,972	14,922	Function of Salaries
WSIB	19,458	20,431	
Vacation	32,430	0	Accrual @ YE
Stat Holidays	35,673	0	Accrual @ YE
Banked Lieu	9,729	0	Accrual @ YE
Sick Time	0	16,182	6 sick days allotted per year
Group Life / LTD	11,804	12,500	
Pension	53,315	58,690	Function of Salaries
Group Health	38,916	40,862	
Spending Account	24,050	17,000	
Travel and Accomodations	0	5,000	
Memberships, Fees, & Dues	2,500	2,500	
Training	50,000	50,000	
Conferences & Seminars	3,000	3,000	
Occupational Health & Safety	25,000	15,000	
Safety Clothing and PPE	0	15,000	
Insurance	89,708	111,720	17.6% increase 2023
Telephone, Cell Phones, & Communications	2,500	4,000	
Hydro	6,000	8,000	
Heat	4,500	6,000	
Water	400	400	
Internet	0	600	
Office Supplies	700	2,000	
Shop Supplies	18,200	12,000	
Office Equipment	0	550	
Subscription	0	600	
Advertising	400	500	
Professional Services	0	500	
Janitorial	300	315	
Groundskeeping	1,040	2,875	
Security	0	500	
Small Tools	7,000	13,000	
Fuel	100,000	135,000	
Small Materials	0	2,000	
Vehicle Parts and Supplies	0	40,000	

500 Public Works

Licence and Levy Fees	0	10,000	
Testing and Inspections	0	11,000	
Signage and Safety	1,500	5,000	
Vehicle Repairs & Maintenance		50,000	Created two different repair accounts
General Repairs & Maintenance	71,000	10,000	Created two different repair accounts
Bridge and Culvert Maintenance	0	45,000	Materials only
Hardtop Surface Treatment	300,000	300,000	Microsurfacing
Hardtop Roads	60,000	15,000	Line painting, crack sealing
Sand and Salt	0	75,000	
Loosetop Road Treatment	40,000	1,075,000	Gravel \$950k, Brine \$125k

2,926,096 Budget 2023

1,720,675 Budget 2022

1,205,421 Difference (this is expected to be much different)
Difference due to migration from VT to Asyst

600 Water Expense

Water Expenses	Budget 2022	Budget 2023	
Wages	19,500	100,000	Compliance Co-ord \$50k, Lead Operator \$35k, \$5k Super, \$10k Admi
Memberships, Fees, & Dues	0	500	
Training	12,000	12,000	
Insurance	0	100	
Telephone, Cell Phones, & Communications	0	2,500	Compliance Co-ordinator needs a cell phone and plan
Hydro	400	400	
Computer Software	6,000	5,000	Itron and Mesh (30%)
Office Supplies	250	275	
Shop Supplies	500	1,000	
Postage and Deliveries	2,000	2,200	
Subscription	0	600	
Professional Services	0	2,500	
Small Tools	1,000	1,100	
Small Materials	3,500	3,850	
Testing and Inspections	17,500	20,000	Enniskillen water testing
Regulation Support	2,000	2,000	
Repairs & Maintenance	20,500	7,500	Covers a valve
Excavating	0	2,500	
Potable Supplies	244,440	272,700	=135k m2 * \$2.02 per; assuming 5k spillage

436,725 Budget 2023

329,590 Budget 2022

107,135 Difference

700 Social Services

Social Services Expenses	Budget 2022	Budget 2023	
Committees	0	4,000	\$1k Cemetary committee, \$3k Cemetary restoration
Internet	0	2,200	
Office Supplies	0	150	
Shop Supplies	0	150	
Groundskeeping	0	12,000	
Licence and Levy Fees	36,585	0	Moved to PW
Testing and Inspections	20,000	50,000	Florence septic testing
Recycling	49,662	52,165	BRA est inc of 6%
Waste Collection	66,589	70,866	BRA est inc of 6%
Policing and Community Safety	335,000	326,601	
Property Standards	7,500	5,000	
Signage and Safety	2,000	0	Public Works
Animal Control and Enumeration	7,500	7,900	\$450/mth + \$2.5k for incidents
Building Permits Issuance	0	20,000	
Repairs & Maintenance	0	500	
Equipment Rentals	0	500	
Special Area Rate: Florence	9,400	9,964	
Special Area Rate: Oakdale	1,630	1,728	

	563,724	Budget 2023
	524,836	Budget 2022
<hr/>	38,888	Difference

800 Recreation and Culture

Recreation and Culture Expenses	Budget 2022	Budget 2023	
Wages	6,000	0	
CPP & EI	300	0	
EHT	150	0	
WSIB	150	0	
Insurance	22,539	26,506	17.6% increase
Telephone, Cell Phones, & Communications	600	600	
Hydro	7,000	12,000	
Heat	2,100	2,500	
Water	600	950	
Office Supplies	0	100	
Shop Supplies	0	6,000	Flags \$2.5k, gear for activities \$3k
Advertising	600	100	
Janitorial	3,500	8,650	Includes Floor polish and clean
Groundskeeping	6,508	8,768	Stone for landscaping (2K)
Security	0	500	
Small Materials	0	1,000	
Testing and Inspections	0	1,000	
Arena Rental	3,300	3,700	
Repairs & Maintenance	22,450	5,000	Recoat hardwood floors
Grants Provided	4,900	5,900	Refer to Grant and Donations sheet
SCRCA	7,000	10,000	

93,274 Budget 2023

87,697 Budget 2022

5,577 Difference

Admin Revenue

DefaultDescription	Budget 2022	Budget 2023	
Tax Interest Current	15,000	20,000	
Tax Interest 1-2 yrs	20,000	20,000	
Tax Interest 2-3 yrs	10,000	10,000	
Tax Interest 3+ yrs	5,000	5,000	
Water Penalty	2,500	2,000	
Investment Interest	25,000	20,000	Some investments not paying funds for a few years
Tile Loan Interest	0	27,500	3 new tile loans
Bank Interest	22,650	15,000	Might have a lighter pot with inflation
Grants - Federal	65,000	0	
Grants - Provincial	628,087	473,500	\$250k OMPF, \$159k OCIF, \$65k Gas
Grants - County and Municipal	7,970	37,970	\$8k Police, \$80k Winter Mtce
Rentals & Concessions	25,700	15,000	Expecting to rebound from Covid
Marriage Licences	1,000	1,000	
Tax Certificate Fees	4,500	3,500	
Shetland Park Camping Fees	18,000	27,000	
911 Sign Fees	500	1,000	
Dog Tag Fees	10,500	11,640	
Service Fees	20,209	1,000	
Garbage and Recycling bin fees	121,595	130,000	
Property Standards	0	10,000	
Planning Fees	5,000	10,000	
Planning - Committee of Adjustments	7,500	0	
Building Permits	25,000	25,000	
Donations Received	5,000	1,000	
Department Other Sales	0	15,000	This is for selling 'stuff' e.g. PW selling scrap metal.

882,110 Budget 2023

1,045,711 Budget 2022

-163,601 Difference

Distribution 511,470 Grants
 119,500 Tax
 251,140 Other

 882,110 Total

Water Revenue

DefaultDescription	Budget 2022	Budget 2023	
Water Meter Sales	2,500	2,500	
Water Service Connection Fees	0	0	Physical connections should net \$0 vs construction fees; only \$500 to start
Water Fixed Charges	52,000	57,024	396 ppl @ \$24/period
Water Service Charges	298,335	422,500	=130k m2 * 3.25 per m2
Water Depot Sales	3,500	0	Changed to tokens
Water Tokens	0	4,000	
Water Debentures	0	8,217	
Water Disconnect and Reconnect fees	0	500	

494,741	Budget 2023
356,335	Budget 2022
138,406	Difference