

TOWN OF  
**Tecumseh**

**917**



# **2022 Draft Business Plan & Budget**

As presented to Town Council November 9, 2021



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Town of Tecumseh  
Ontario**

For the Fiscal Year Beginning

**January 01, 2021**

*Christopher P. Morrill*

Executive Director



# TECUMSEH TOWN HALL

## Transmittal

In accordance with Council policy and the provisions of The Municipal Act, we are pleased to present the 2022 Proposed Operating, Lifecycle & Reserve Budgets & Business Plans. The proposed budget, including the departmental business plans, supports the Town of Tecumseh's Strategic Priorities as well as the Town's Master Plans.

The budget requires an increase to the municipal tax rate of 4.25%, which will raise an additional \$1,031,000 over the 2021 budgeted municipal levy. This is equivalent to a 4.1% tax levy increase (3.1% increase net of assessment growth) on the Tecumseh portion of taxes (54% of the total residential tax bill) and represents an increase in the municipal tax bill of approximately \$79 on a property assessed at \$250,000 (the average assessed value of a home in Tecumseh).

The 2022 Operating Budget:

- Returns to the pre-COVID, base 2020 levels of service
- Recognizes assessment growth
- Includes inflationary allowances
- Reflects the Town's user fees
- Addresses contractual labour settlement
- Implements the 2021 Organizational Review and recent compensation and pay equity reviews

In closing, we extend our sincere thanks to the Town staff that have worked so diligently to bring forward a budget that maintains service levels, continues to implement a robust Town infrastructure program and addresses Council's strategic priorities. The 2022 budget strives to balance the affordability of quality programs and services with inflationary and market pressures as well as the continuing impacts of the COVID-19 pandemic. We continue our commitment to work collaboratively with Council to meet the expectations of our community.

Sincerely,

**Margaret Misek-Evans**

Chief Administrative Officer

**Tom Kitsos**

Director Financial Services & Chief Financial Officer



## Executive Summary

The 2022 Business Plan and Budget represents the 2022 Operating, Lifecycle and Reserve Budgets for the Town of Tecumseh as presented to Council on November 9, 2021.

The Municipal General Tax Levy is one of three levies included in property taxes. County Tax Levy and Education Tax Levy are the other two components. The three levies combined comprise the property tax levy and are referred to as the Consolidated Tax Levy. The Estimated Consolidated Tax Levy for Tecumseh property owners for 2022 is \$51,833,000, an increase of 2.53% from the 2021 actual levy.

The Municipal General Tax Levy for 2022 is \$26,147,000, an increase of 4.10%, or 3.10% net of growth. Assessment growth is estimated to generate \$250,000 in municipal tax revenue.

The 2022 budget provides for:

- Assessment growth translating into \$250,000 of additional tax revenue for a 1.00% decrease to the general tax levy.
- Maintaining contributions to the New Infrastructure Levy (NIL) at \$1,750,000, with funds allocated to new capital investments such as Storm infrastructure enhancements for the Scully, St. Mark's and PJ Cecile pump stations, new community trails such as the Riverside Drive Trail and Lesperance Road Trail and new recreation amenities such as the Lacasse Pickle Ball Complex and Lakewood Splash Pad.
- A modest increase towards Lifecycle representing a 0.18% increase to the levy. The current cumulative allocation to Lifecycle Reserves is \$8.6M in 2021. Projects to be funded from Lifecycle reserves in 2022 include the 2022 Municipal Election, the annual asphaltting program, and Tecumseh Road storm sewer and road improvements. Details are fully explained in Lifecycle.
- A \$781,000 transfer from the Tax Rate Stabilization Reserve to offset one-time costs associated with the Town's 100<sup>th</sup> Anniversary celebration, a new Fire Master Plan, legal fees, an IT Cloud Strategy and other one-time items.
- Sustained Building Permit revenues of \$563,000 as several development projects are anticipated to commence.

- Provision for increases to salaries and benefits resulting from the implementation of Collective Bargaining Agreement renewals in 2021 as well as the outcomes of the 2020 Human Resources Service Delivery Review, the 2021 Organizational Review, the 2021 Information Technology Service Review and the non-union compensation review.
- A \$34M capital expenditure program including advancement of the multi-year planned replacement of the Scully and St. Mark's and PJ Cecile Storm Pump Stations with financial assistance of up to 40% through the Federal Disaster Mitigation and Adaptation Fund (DMAF).
- **Municipal tax rate** increase of 4.25% net of growth, which will raise an additional \$1,031,000 over the 2021 budgeted municipal levy.

The goal of the municipal budget process is to produce a **balanced budget** while maintaining the following Town **fiscal policies**:

- The use of Reserve Funds where applicable
- The use of Reserves to fund one-time expenditures
- Debt issuance for long-term projects

The 2022 budget is focused on the following **Strategic Priorities 2019-2022** detailed in Council Report CAO-2019-04:

1. **Smart Growth:** Make the Town of Tecumseh an even better place to live, work and invest through a shared vision for our residents and newcomers.
2. **Sustainable Infrastructure:** Ensure that the Town of Tecumseh's current and future growth is built upon the principles of sustainability and strategic decision-making.
3. **Community Health and Wellness:** Integrate the principles of health and wellness into all of the Town of Tecumseh's plans and priorities.
4. **Continuous Improvement:** Steward the Town's "continuous improvement" approach to municipal service delivery to residents and businesses.

5. **Leadership and Good Governance:** Demonstrate the Town of Tecumseh’s leadership role in the community by promoting good governance and community engagement, by bringing together organizations serving the Town and the region to pursue common goals.

The Town’s budget development focuses on a multi-year approach. The current year budget was developed along with forecasts for the ensuing two years.

**Impact to Property Owners**

The budget requires a municipal tax levy increase of 3.10% net of growth. The **average residential property** assessed at \$250,000 will see a \$79 or 4.25% increase to the municipal portion of their tax levy.

Future municipal levy increases forecast for 2023 to 2026 are 3.99%, 3.48%, 2.92% and 2.81% respectively.

Due to the COVID-19 pandemic, the Ontario government has once again postponed the 2020 Assessment Update. They have indicated that property assessments for the 2022 property tax year will continue to be based on the fully phased-in January 1, 2016 current values. This means that a property assessment for the 2022 property tax year will be the same as the 2021 tax year, assuming no changes to the property.

Table 2.1 details the estimated Consolidated Tax Levy for an average residential property valued at \$250,000 with no phase-in for 2022. The overall impact is a \$97 or 2.81% increase.

<b>Table 2.1</b>	<b>2022</b>	<b>2021</b>	<b>\$ Change</b>	<b>% Change</b>
Municipal	\$1,942	\$1,863	\$79	4.25%
County estimate	\$1,242	\$1,224	\$18	1.50%
Education estimate	\$383	\$383	\$0	0.00%
Total Consolidated	\$3,567	\$3,470	\$97	2.81%

Table 2.2 details the estimated Consolidated Tax Levy per \$100,000 in assessment for a commercial property with no phase-in. The overall impact is a \$42, or 1.91% increase per \$100,000 of assessed value.

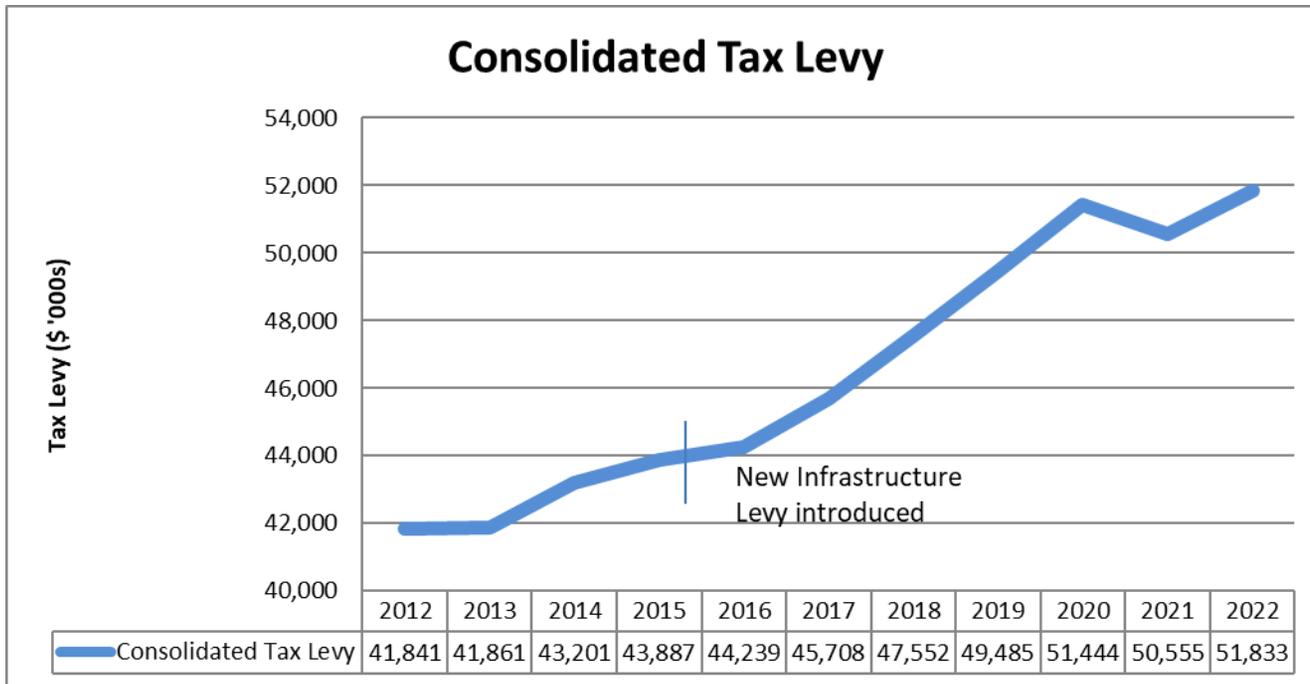
<b>Table 2.2</b>	<b>2022</b>	<b>2021</b>	<b>\$ Change</b>	<b>% Change</b>
Municipal	\$840	\$806	\$34	4.25%
County estimate	\$538	\$530	\$8	1.50%
Education estimate	\$880	\$880	\$0	0.00%
Total Consolidated	\$2,258	\$2,216	\$42	1.91%

Table 2.3 details the estimated Consolidated Tax Levy per \$100,000 in assessment for an industrial property with no phase-in. The overall impact is a \$76, or 2.31% increase per \$100,000 of assessed value.

<b>Table 2.3</b>	<b>2022</b>	<b>2021</b>	<b>\$Change</b>	<b>%Change</b>
Municipal	\$1,509	\$1,447	\$62	4.25%
County estimate	\$965	\$951	\$14	1.50%
Education estimate	\$880	\$880	\$0	0.00%
Total Consolidated	\$3,354	\$3,278	\$76	2.31%

As illustrated in Tables 2.1 to 2.3, the estimated Consolidated Tax Levy change will vary between properties. The recent historical trend has been, and continues to be, a shift of tax burden from Commercial/Industrial properties to Residential properties due to the relative impact of the Education levy and assessment weakness of the Commercial/Industrial classes.

The following chart tracks the recent trend of the Consolidated Tax Levy, whose annual increase has ranged from 0% to 4% during this time frame and has averaged 2.5%.



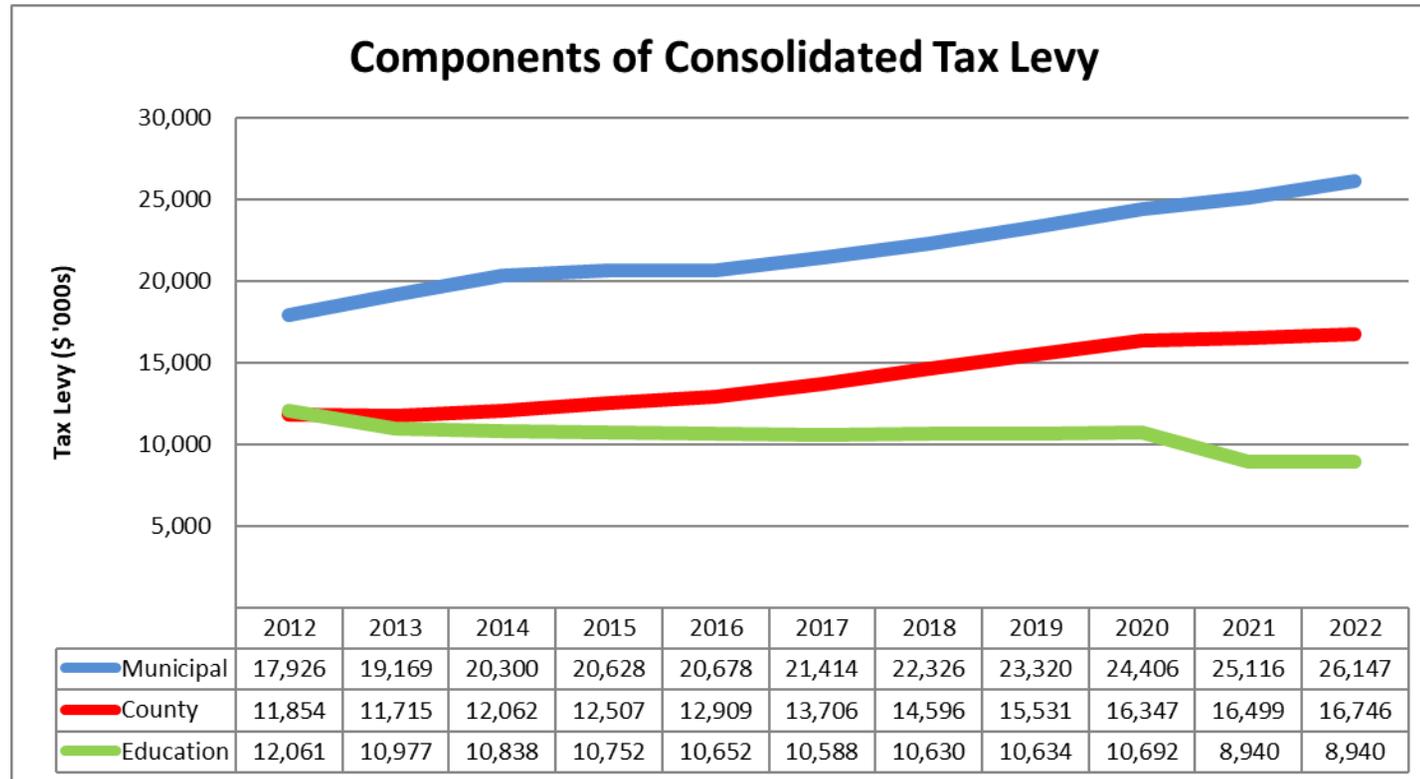
It is important to note that the 2022 County and Education levies are estimates.

The estimated County levy increase is based on averages with respect to both gross County levy increases and the Town's proportionate share of that levy. The Town's proportionate share of the County levy has shown a downward trend, with 2021 the lowest it's been in the past decade due to lower than average assessment growth as compared to peer municipalities in the County. A 1.50% tax rate increase was estimated at the time of budget development.

The estimated Education levy has been trending downward due to province-wide assessment shifts and the 2016 Current Value Assessment figures (for tax years 2017 – 2020). Note, however, for 2022 budget estimates it was assumed there will be no decrease to the Education rates as 2022 property assessments are held at 2021 levels due to the postponement of the Assessment Update. With assessment growth factored in, this will effectively increase the total Education levy.

## Tax Burden by Levying Body and Impact of Property Value Assessment

The following chart illustrates recent trends of the component tax levies.



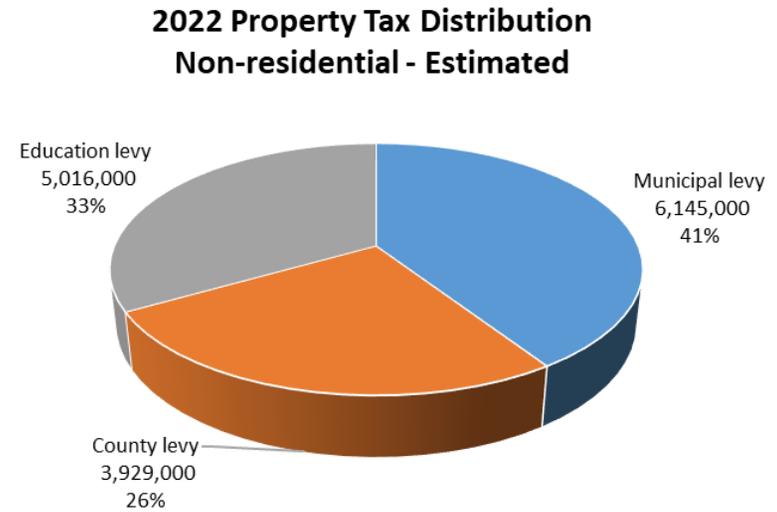
Current Value Assessments (CVA) of all properties in Ontario are updated periodically by MPAC. The latest update occurred during 2016, valuing all properties as at January 1, 2016 and formed the basis of property assessment for taxation years 2017 to 2020. As previously mentioned, the Ontario government has once again postponed the 2020 Assessment Update and has indicated that 2022 property assessments will continue to be based on the fully phased-in January 1, 2016 current values.

Based on figures made available by MPAC, CVA for Ontario properties, on average, increased 23% over 2012 valuation. The CVA for Tecumseh properties increased by 14% during that same re-valuation. This disparity in assessment valuation change affects the Education levy imposed on municipalities as the Education levy is assessed province-wide. Declining proportion of province-wide assessment combined with a relatively stable provincial education levy has resulted in declining Education levies for the Town. This trend has continued throughout the current assessment cycle (2017-2020).

The estimated consolidated tax levy increase will impact property classes differently as Municipal/ County/Education levy weightings differ for Residential versus Non-residential classes. Additionally, CVA updates from the 2012 base year to the 2016 base year have shown larger increases to Residential valuations as compared to increases to Non-residential valuations within Tecumseh.

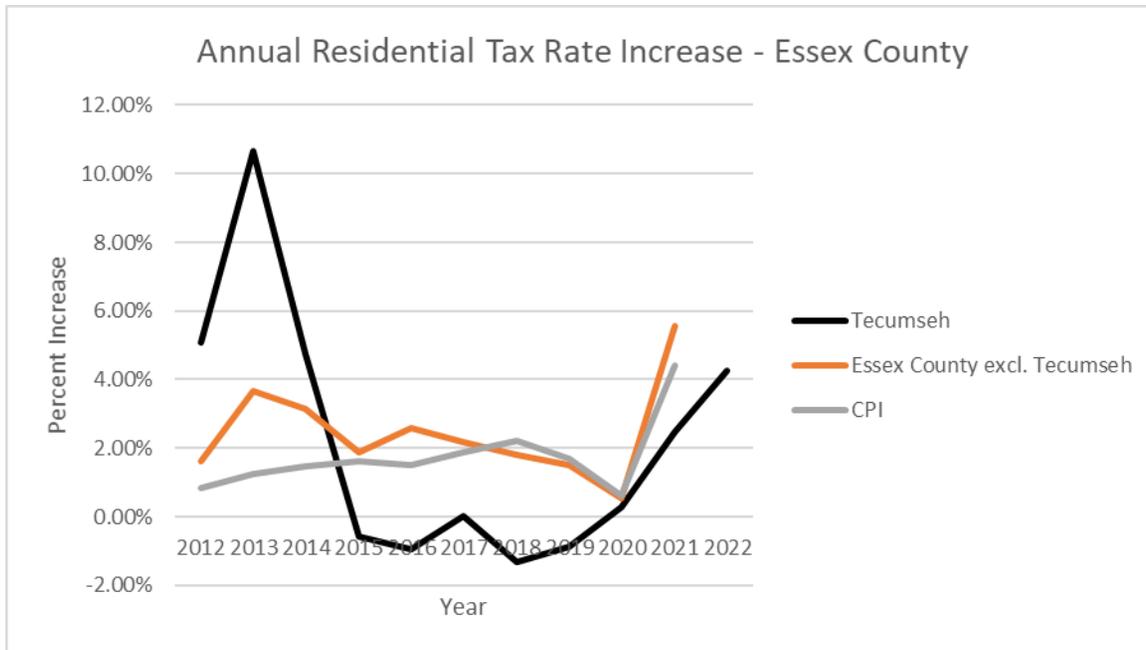
The recent trends of increasing Municipal and County levies and declining Education levies combined with Residential CVA increases exceeding Non-residential CVA increases within Tecumseh has resulted in a shift in total tax burden from Commercial/Industrial classes to Residential classes. This means that generally speaking, Residential properties will experience a larger percentage levy increase than Non-residential properties.

The charts below illustrate the composition of the consolidated tax levy for Residential versus Non-residential properties.



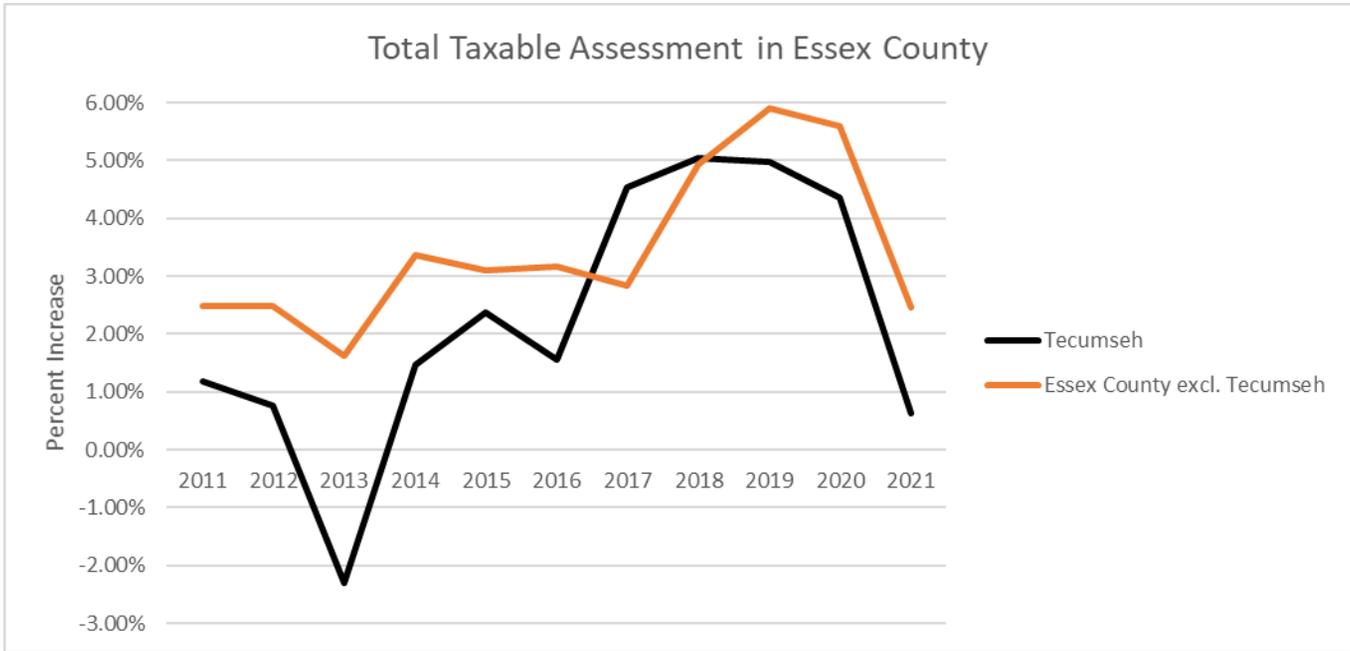
### Comparable Tax Rates and Assessment

The following chart illustrates the annual change to the residential tax rate for Tecumseh as compared to the Essex County lower tier average and annual CPI since 2012.

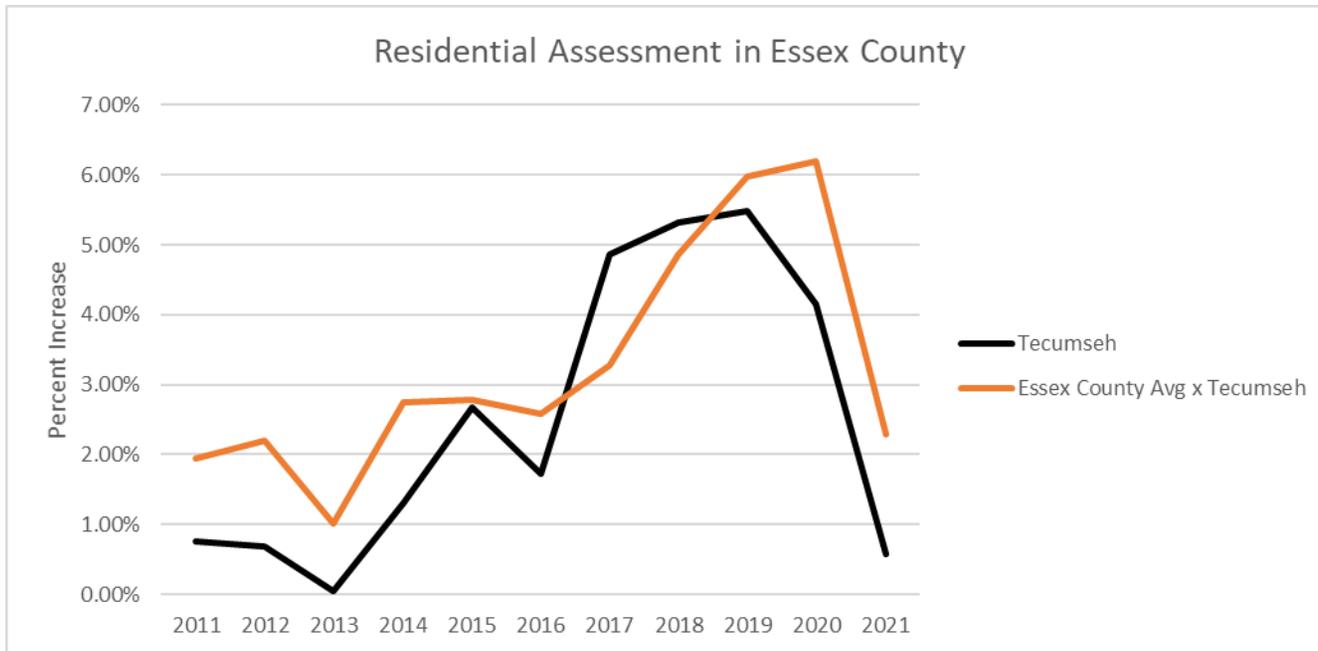


Tecumseh’s annual tax rate increase has averaged 0% the last six years following several years of relatively high increases. On average during the period shown above, Tecumseh’s annual tax rate increase is 2.2% as compared to the Essex County lower tier average of 2.4% and CPI of 1.8%. Note that the Tecumseh average includes 2022 figures that are not yet available for the County or CPI. The 2022 increase in Tecumseh’s annual tax rate can largely be attributed to the absence of phased-in market value assessment increases. Compounding this effect for Tecumseh is the slowdown in development during 2021 where in-year assessment growth was below recent experience.

The spike in Tecumseh rates during 2012-2014 was due in part to negative total assessment growth particularly with respect to Industrial properties. Tecumseh has the greatest exposure to the Industrial class with 6.7% of total taxable assessment within this category (2021). In contrast, the Industrial class category represents 2.9% of total taxable assessment for the average of Essex County lower tiers (2021).



The impact of the Industrial sector can be seen when comparing annual changes to Total Taxable Assessment to annual changes to Residential Taxable Assessment, particularly in 2013 when negative industrial assessment growth was experienced. Annual changes to assessment includes both phased-in CVA increases and assessment growth.



## Challenges

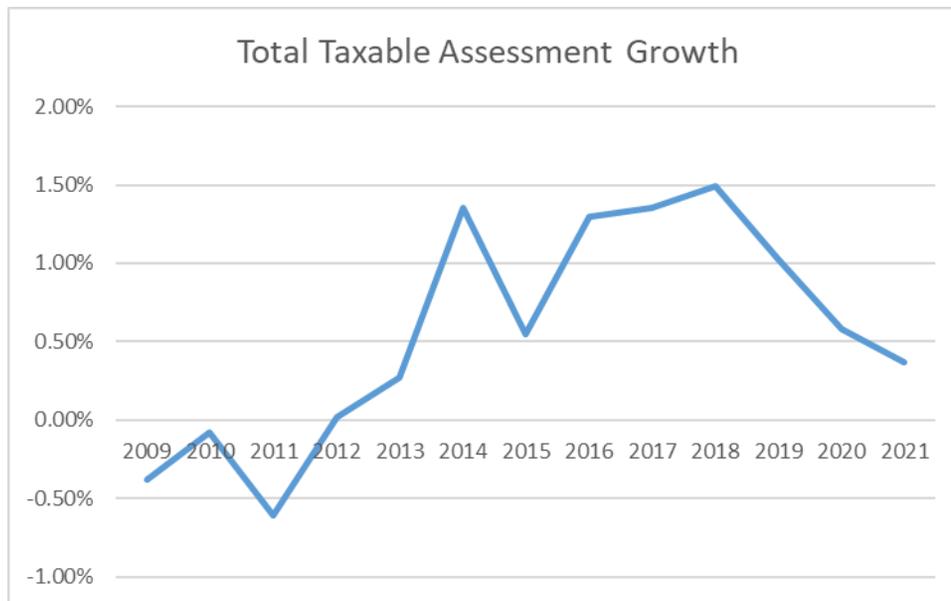
Major factors that will challenge the Town's ability to manage the tax levy include:

- Organizational Review implementation plan will be phased-in over a three-year period in part to smooth the financial impact to the general levy, but also to allow for time to implement changes that involve transition of responsibilities/services/roles between current department placement to the recommended department placement.
- Administration's recommended funding strategy will help to mitigate the bulk of the general tax levy impact through the temporary reduction to Lifecycle and NIL annual allocation increases. It is important to note that both Lifecycle and NIL reserves will receive annual budget allocations, however growing those annual allocations will be temporarily reduced for 2022.

This strategy also relies on relatively strong assessment growth and continued strong development activity to occur in the near term such that increased tax levies through assessment growth will accommodate the increase to the base operating budget.

- Several ongoing operational process reviews are underway with the intent to improve operational efficiency and/or effectiveness with designs to achieve our corporate strategic priorities. Recommendations and implementation plans will follow those reviews and will impact operations for the next few years.
- Growth-Related Capital Requirements - Large capital expenditures will be required to enable assessment growth to continue. The DC Study update, effective September 2019, estimates growth-related capital expenditures to be \$36M over five years, with \$9M of that figure to be borne by the general tax levy.
- Post-Employment Benefits - The Town has a post-employment benefits liability of approximately \$11.5M with \$1.8M in reserves (2020). Contributions to this reserve have been made on an irregular basis only. Prudent financial management would include a systematic process to funding this liability. The Town no longer provides this benefit to new employees. The Town has implemented a new Investment Policy, which includes investing these reserve funds in the equity market through the LAS Investment Program in an effort to help improve investment returns that will help to build this reserve fund until such time as these funds are required.
- Lifecycle Program – The 10-year program to fully fund replacement of existing assets was reached with the 2014 budget. However, as assets are added and studies undertaken it is imperative to adjust the annual requirement on a year to year basis. Although most Lifecycle categories are well-funded and generally require periodic inflationary increases, studies such as the (Tecumseh) Storm Drainage Master Plan and the Culvert Need Study highlighted areas that may require significant and costly remedies. Studies to be completed in the near-future, including the (Oldcastle Hamlet) Storm Drainage Master Plan and the Parks and Recreation Master Plan are anticipated to highlight needs. In addition, the Lifecycle Drain Reserve is experiencing significant pressure as a result of the upsurge in drain activity continuing over the next number of years. The 2022 budget increases Lifecycle by \$45,000, and projects annual increases of \$200,000 for 2023 and 2024.
- New Infrastructure –The Town’s New Infrastructure Levy was initially established in 2015 with a target of \$1.3M. While this levy is substantial, other sources will be needed to fund the new infrastructure on the horizon, i.e. Multi-Use Sportsplex, Tecumseh Main Street CIP Streetscape Plan, Park and Trail Enhancements, Town share of Development Charge Projects, etc. The 2022 budget maintains the New Infrastructure Levy (NIL) in 2022, and projects annual increases of \$100,000 for 2023 and \$200,000 for 2024. It is anticipated the annual updated target amount of \$2,350,000 will be reached in 2026. The target has an allocation of \$550,000 to fund the Sportsplex project with the balance to fund other new infrastructure.

- Litigation - Lottery license litigation has been ongoing since 2009. The Town is a defendant in a class action suit seeking the repayment of all licensing fees paid by gaming licensees between approximately 1990 and the present. The Town's liability if unsuccessful in defending the claim could be in the millions of dollars.
- Assessment Growth History has been modest. Annual taxable assessment growth has declined in 2021 however is expected to improve during this three-year budget timeframe. Efforts are underway to prioritize development opportunities in the Town.



## Grants

The Town's practice of contributing to reserves, having projects shovel-ready and pursuing all grant opportunities is geared to maximizing capital budgets.

Senior levels of government have expanded grant opportunities in light of the pandemic to help spur economic recovery and support financial stability for all Canadians. This has led to the award of several grants for the Town the past two years. Some of the grants have been allocations whereas others have been application-based.

Grant funding will allow the Town to accomplish a greater amount of capital projects than with Town reserves alone, however can impact Town capital planning and project prioritization. Notwithstanding these challenges, the Town will continue to pursue grant opportunities.

Significant grants allocated/awarded to the Town that will impact this budgetary timeframe include:

- Rail safety Improvement Program (RSIP) – Federal grant program that will contribute 80% of eligible costs towards the Lesperance/VIA Rail Improvements project with \$1,027,000 anticipated
- Canada Community Revitalization Fund (CCRF) – Federal grant program that will contribute up to \$750,000 towards eligible costs of the Riverside Drive Trail project with \$750,000 anticipated
- Canada Healthy Communities Initiative (CHCI) – Federal grant program that will contribute \$27,000 towards eligible costs of the Town’s On-Demand Transit Pilot project with \$27,000 anticipated
- Disaster Mitigation and Adaptation Fund (DMAF) – Federal grant program that will contribute 40% towards eligible costs up to a maximum of \$10,700,000 towards the Scully and St. Mark’s and PJ Cecile Storm Pump Station enhancements with \$10,700,000 anticipated. This project will take several years to complete.
- Investing in Canada Infrastructure Program – Public Transit Stream (ICIP-Transit) – Federal/Provincial grant that will contribute up to \$466,600 towards eligible costs of the Lesperance Road Trail project with \$466,600 anticipated.
- Municipal Modernization Program – Intake 2 (MMP – 2) – Provincial grant program that will contribute up to \$167,000 towards eligible costs of several operational reviews including: Digital Strategy, Business Continuity and Disaster Recovery Plan, Tecumseh and Lakeshore Economic Development Study and Payroll Process
- Investing in Canada Infrastructure Program – COVID Resilience Stream (ICIP-COVID) – Federal/Provincial grant program that will contribute \$342,000 towards eligible costs for retrofits, repairs and upgrades for municipal buildings including replacement of 10 HVAC units with enhanced filtration systems, portable air filtration units, glass barriers, wayfinding signs and bulk water purchase equipment with \$342,000 anticipated
- National Disaster Mitigation Program – Intake 5 (NDMP-5) – Federal grant program that will contribute up to \$45,000 towards eligible costs of the Oldcastle Storm Water Master Plan (Extension) with \$45,000 anticipated

Annual grant funding programs include:

- Federal Gas Tax funding of approximately \$1.1M per year is incorporated within the Town's Lifecycle Roads annual allocation
- Ontario Community Infrastructure Fund (OCIF) of approximately \$1.2M per year for 2022 and 2023 recently announced along with a one-time doubling for 2022

## Economic Outlook

The spread of the delta variant of COVID-19 and slow vaccination rates in many emerging market economies created another delay in the recovery of the global economy. Per RBC, the US, UK & Euro-area posted impressive gains in the second quarter of 2021, while Canada was the outlier where longer and more extensive lockdowns resulted in GDP falling<sup>1</sup>. The economy contracted at 1% annualized rate in the second quarter, with the biggest weight attributing to the sharp decline in exports, which mainly reflected a drop in autos and parts<sup>2</sup>. Per RBC, data showed consumer spending activity increased early in the third quarter with a surge in the hospitality sector as virus containment measures eased. Assuming another strong gain in the fourth quarter, the forecast is that Canada's economy will expand by 5.1% in 2021<sup>3</sup>.

Per RBC's Provincial Outlook (September 2021), despite the third wave of the pandemic the economic recovery appears to be on track with Canadians having some of the highest vaccination rates in the world, allowing government to ease restrictions<sup>4</sup>. The Delta variant continues to pose a definite risk the provincial economy, though the impact should be minimized as a result of the high vaccination rates. The main restraint on growth in the near term relates to supply chain disruptions. Per RBC the global microchip shortage poses a significant challenge to the province's auto industry as motor vehicle and parts production and exports continue to trend lower<sup>5</sup>. RBC expects Ontario's economy to grow by 5.0% for 2021.

Locally, the economy continues to experience challenges as a result of COVID-19. Windsor-Essex has been particularly impacted by the global microchip shortage in the automotive & parts industry. In response to the shortage, Windsor Assembly Plant, the largest private employer locally (~4,500 employees) has announced the temporary elimination of the second shift in 2022, which could affect

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<sup>1</sup> RBC Economics - Macroeconomic Outlook (September 2021)

<sup>2</sup> RBC Economics - Macroeconomic Outlook (September 2021)

<sup>3</sup> RBC Economics - Macroeconomic Outlook (September 2021)

<sup>4</sup> RBC Economics - Provincial Outlook (September 2021)

<sup>5</sup> RBC Economics - Provincial Outlook (September 2021)

as many as 1,800 employees<sup>6</sup>. It is anticipated that microchip chip shortages could continue into 2023<sup>7</sup>. Contrary to the current situation in the local economy, Windsor-Essex housing market continues to boom along with the rest of the province. As of September, the average year-over-year increase in selling price was 27%, due to demand continuing to outweigh supply<sup>8</sup>. Outlook for 2022 by CREA has national home sales forecast to fall by 12% while the national average home price is anticipated to increase, albeit at the slower pace than recent years, by 5.6%<sup>9</sup>.

Taken from **RBC Economics – Provincial Outlook September 2021:**

<b>Economic Indicators</b>	<b>2018</b>	<b>2019</b>	<b>2020F</b>	<b>2021F</b>	<b>2022F</b>
Real GDP	2.8	2.1	(5.0)	5.0	4.5
Nominal GDP	4.1	3.8	(3.7)	10.1	6.7
Employment	1.7	2.8	(4.8)	5.2	2.9
Unemployment Rate (%)	5.7	5.6	9.6	7.6	6.0
Retail Sales	4.5	2.3	(3.9)	10.8	4.8
Housing Starts (units)	78,700	69,000	80,800	100,900	80,800
Consumer Price Index	2.4	2.4	1.9	3.0	2.4

## **Strategic Priorities**

Council meets to set strategic priorities at the beginning of every term of office. In February, 2019, Council met to set their priorities for the 2019-2022 term. As in previous sessions, Council members considered a vision for the future of Tecumseh. They reflected on their mission as leaders and stewards of the municipal corporation and the community it serves, and on the values that should guide their work and decisions on behalf of current and future residents and businesses.

<sup>6</sup> Windsor Star,(10-16-2021); “Windsor Assembly Line to cut second shift in 2022”

<sup>7</sup> CNBC,(05-12-2021); “The global chip shortage could last until 2023”

<sup>8</sup> Windsor-Essex County Association of Realtors, September Update

<sup>9</sup> CREA – Quarterly Forecast (September 2021)

The Town has used previous strategic plans to ensure that issues that are important to the community and its future receive the attention they deserve. In Tecumseh, priorities are established, integrated into its budgets and plans, and reviewed throughout the Council term.

Commitment to the Town's Strategic Priorities is the focus of Town initiatives. The third report detailing progress on the Strategic Priorities will be brought forth to Council in the spring of 2022. Highlights are summarized below. The Town continued to address the two threats from 2020, that of inland lake flooding and the COVID-19 pandemic. With respect to inland lake flooding, water levels in Lake St. Clair stabilized in 2021 and although they remain at a higher level than normal, the threat of inland lake flooding has been reduced. Further, the berms installed by the Town in 2020 continue to function well to contain substantial wave action during high wind and rain events and prevent inland flooding.

With regard to the COVID-19 pandemic, changes to operations introduced in 2020 to maintain public and worker safety continued over the course of the year. With increased vaccination rates, the Province anticipates a gradual lifting of restrictions into the spring of 2022. This will permit operations to resume without the added burden of restrictions, added enforcement activity and enhanced safety measures and protocols.

Highlights of notable achievements in 2021 for each of the Town's Strategic Priorities include:

**1. Make the Town an even better place to live, work and invest through a shared vision for our residents and newcomers.**

- Enhanced on-line access to services across all departments to enable residents to interact with the Town remotely during the pandemic.
- Completed the update to the Town's Parks & Recreation Master Plan, providing a path forward for enhancements to recreational assets for residents' use and enjoyment.
- Completed the Community Safety and Well-Being Plan mandated under the Police Services Act.

**2. Ensure that the Town's current and future growth is built upon the principles of sustainability and strategic decision-making.**

- Completed the Town of Tecumseh New Official Plan setting out the Town's growth plan for the next 20 years.
- Completed the renovation of Town Hall, including new accessibility measures and better customer service areas.
- Continued live streaming of Council meetings and enabled on-line participation by the public during Public Council meetings on such matters as municipal drains and land use planning applications.

- Initiated a joint economic development strategy for the Town in partnership with the Municipality of Lakeshore for commercial areas that span the two municipalities.

**3. Integrate the principles of health and wellness into all of the Town's plans and priorities.**

- Received a 100% inspection rating of the Drinking Water System under Ontario's Municipal Residential Drinking Water Systems.
- Completed the new splash pad at McAuliffe Park and began construction of a new Pickleball Complex at Lacasse Park.

**4. Steward the Town's "continuous improvement" approach to municipal service delivery to residents and businesses.**

- Implemented the 2020 Human Resources Service Delivery Review.
- Completed an Organizational Review and an Information Technology Service Review to support operational efficiencies and provide for network and security enhancements.
- Achieved a record year in the award of financial incentives under the Tecumseh Road Community Improvement Plan.

**5. Demonstrate the Town's leadership role in the community by promoting good governance and community engagement, by bringing together organizations serving the Town and the region to pursue common goals.**

- Delivered over 30 videos from the Mayor providing updates on Town business and COVID-19 public health guidelines.
- Enabled remote community input using on-line engagement platforms for several Town initiatives including public information centres for public works projects, public meetings for planning applications, local government week, and consultations for initiatives such as the annual budget, the economic development strategy and the community safety and wellbeing plan.
- Continued to support the Inter Municipal Committee with the Municipality of Lakeshore with meetings over the course of the year.

**Town of Tecumseh  
2022 Proposed Budget  
Consolidated Tax and Rate**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Taxes	24,408,543	25,118,705	25,115,905	26,146,777	1,030,872	4.10%	27,489,835	28,744,529
Supplementary Taxes	125,447	119,721	200,000	200,000	-	-	200,000	200,000
Right of Way	15,614	15,665	15,000	15,000	-	-	15,000	15,000
Special Charges	1,019	1,019	1,019	-	-1,019	-100.00%	-	-
Payments in Lieu	87,713	104,502	78,040	80,700	2,660	3.41%	80,700	80,700
<b>Total Taxation</b>	<b>24,638,336</b>	<b>25,359,612</b>	<b>25,409,964</b>	<b>26,442,477</b>	<b>1,032,513</b>	<b>4.06%</b>	<b>27,785,535</b>	<b>29,040,229</b>
Taxation Allocated To Capital	9,762,000	10,328,000	10,328,000	10,373,000	45,000	0.44%	10,673,000	11,073,000
<b>Net Taxation Available for Operating</b>	<b>14,876,336</b>	<b>15,031,612</b>	<b>15,081,964</b>	<b>16,069,477</b>	<b>987,513</b>	<b>6.55%</b>	<b>17,112,535</b>	<b>17,967,229</b>
Grants	926,648	509,194	355,444	423,697	68,253	19.20%	255,397	251,397
User Charges	11,468,218	11,359,386	11,640,399	12,228,896	588,497	5.06%	12,639,146	13,050,146
User Charges Allocated to Capital	4,379,805	4,671,563	4,374,107	4,484,449	110,342	-2.52%	4,693,272	4,944,526
<b>Net User Charges Available for Operating</b>	<b>7,088,413</b>	<b>6,687,823</b>	<b>7,266,292</b>	<b>7,744,447</b>	<b>478,155</b>	<b>6.58%</b>	<b>7,945,874</b>	<b>8,105,620</b>
Licences and Permits	688,234	545,706	734,018	734,018	-	-	654,554	662,550
Fines	24,259	18,696	133,550	130,550	-3,000	-2.25%	105,550	105,550
Penalties and Interest	188,239	380,000	380,000	380,000	-	-	380,000	380,000
Investment Income	1,327,661	1,265,534	1,192,309	1,292,309	100,000	8.39%	1,292,309	1,292,309
Other Income	622,810	657,055	657,055	672,857	15,802	2.40%	684,037	695,217
<b>Revenues Before Transfers</b>	<b>25,742,600</b>	<b>25,095,620</b>	<b>25,800,632</b>	<b>27,447,355</b>	<b>1,646,723</b>	<b>6.38%</b>	<b>28,430,256</b>	<b>29,459,872</b>
Transfers from Reserves	639,031	994,756	1,386,291	1,265,643	-120,648	-8.70%	680,209	460,389
<b>Total Revenues</b>	<b>26,381,631</b>	<b>26,090,376</b>	<b>27,186,923</b>	<b>28,712,998</b>	<b>1,526,075</b>	<b>5.61%</b>	<b>29,110,465</b>	<b>29,920,261</b>
Wages	7,695,477	8,198,449	8,539,324	9,542,635	1,003,311	11.75%	10,044,709	10,606,438
Benefits	2,228,344	2,462,531	2,540,017	2,878,193	338,176	13.31%	2,925,569	2,976,608
<b>Total Wages &amp; Benefits</b>	<b>9,923,821</b>	<b>10,660,980</b>	<b>11,079,341</b>	<b>12,420,828</b>	<b>1,341,487</b>	<b>12.11%</b>	<b>12,970,278</b>	<b>13,583,046</b>
Long Term Debt Charges	1,019	1,019	1,019	-	-1,019	-100.00%	-	-
Office Supplies & Equip Mtnce	253,972	334,861	352,440	401,515	49,075	13.92%	405,834	415,269
Memberships	50,335	55,661	56,306	59,315	3,009	5.34%	61,507	62,695
Professional Development	55,007	64,024	115,500	168,025	52,525	45.48%	244,500	253,000
Maintenance Materials & Supplies	738,745	993,642	1,061,570	1,063,170	1,600	0.15%	1,103,043	1,122,598
Purchases for Resale	1,435,495	1,518,865	1,491,550	1,446,550	-45,000	-3.02%	1,488,550	1,531,550
Maintenance Services	1,015,366	1,006,903	960,660	1,007,960	47,300	4.92%	1,046,856	1,068,796





## 2022 Budget Reconciliation for PSAB Adjustments

### O. Reg. 284/09

The *Municipal Act, 2001* Regulation 284/09 (O. Reg. 284/09) Section 1 allows a municipality to exclude all or a portion of the following expenses from the budget estimates:

- Amortization expenses,
- Post-employment benefits expenses,
- Solid waste landfill closure and post-closure expenses.

Section 2 (1) goes on to require a municipality **before adopting a budget for the year** that excludes any of the above items, to prepare a report about the excluded expenses and adopt the report by resolution.

Section 3 requires the report to include at least the following:

- An estimate of the change in the accumulated surplus to the end of the year resulting from the exclusion of the above expenses, and
- An analysis of the estimated impact of the exclusions on the future tangible capital asset funding requirements of the municipality.

The information presented in this section of the budget document fulfills the reporting requirements of O. Reg. 284/09.

### Budget Reconciliation

The PSAB Handbook requires that budget numbers be included in the Financial Statements using the same Basis of Accounting that is used for actual results. The issue facing municipalities is that municipal budgets have typically been prepared on a cash basis with the main focus being the determination of the tax levy required.

The requirements of O. Reg. 284/09 force reconciliation between the typical cash budget and the Financial Statements for those expenses noted above.

## Estimated Impact of Future Benefit

Future benefit expense is generally related to the Town's sick leave benefit plan, and health and dental benefits for retired employees. There is no legislated authority requiring a municipality to fully fund these benefits. However, it is sound financial planning to do so where possible.

The Town generally funds current year sick leave payouts from current year budget allocations.

The impact of Health and Dental Benefit will lessen over time as post-retirement benefits have been grandfathered to existing employees when the benefit was terminated.

In 2016, Council adopted Investment Policy No. 87. The effect of the Policy allows the Town to invest in the ONE Equity Portfolio. The purpose of doing so allows the Town to invest the Post-Retirement Reserve Funds in the stock market. The expectation is that the return on this portfolio will be greater than that earned on current investments thus reducing the Total Unfunded Balance for Health and Dental.

The chart below indicates the Town's total estimated unfunded liability for Future Benefits is \$9.5 million and that on an annual basis in 2022 funding is estimated to be in a \$ 0.1 million deficit position.

### Status of Future Benefit Liabilities

	2022 Budget	2021 Estimated	2020 Actual
<b>Sick Leave</b>			
Accrued Benefit Liability	\$303,600	\$322,600	\$351,700
Reserve	180,200	224,200	269,400
Unfunded/(Funded) Balance	123,400	98,400	82,300
Annual Expense	25,000	16,000	42,200
Benefits Paid	44,000	45,200	42,800
	(19,000)	(29,200)	(600)
Contribution to reserve	-	-	-
Net Annual Funding Deficit/(Surplus)	(19,000)	(29,200)	(600)
<b>Health and Dental</b>			
Accrued Benefit Liability	\$11,278,000	\$11,183,700	\$11,104,700
Reserve	1,909,300	1,877,400	1,826,100
Unfunded Balance	9,368,700	9,306,300	9,278,600
Annual Expense	249,000	221,000	511,200
Benefits Paid	154,800	142,000	128,300
	94,200	79,000	382,900

<b>Sick Leave</b>	<b>2022 Budget</b>	<b>2021 Estimated</b>	<b>2020 Actual</b>
Contribution to Reserve	-	-	-
Net Annual Funding Deficit	94,200	79,000	382,900
<b>Total Unfunded Balance</b>	<b>9,492,100</b>	<b>9,404,700</b>	<b>9,360,900</b>
<b>Total Net Annual Funding Deficit</b>	<b>75,200</b>	<b>49,800</b>	<b>382,300</b>

**Estimated Impact of Solid Waste Landfill Closure:** Solid waste landfill closure costs deal with the ongoing costs of maintaining a landfill once it no longer accepts waste. There is no legislated authority requiring a Municipality to fully fund these costs. However, it is sound financial planning to do so where possible.

#### **Status of Solid Waste Landfill Closure**

	<b>2022 Budget</b>	<b>2021 Estimated</b>	<b>2020 Actual</b>
Accrued Benefit Liability	\$ 618,600	\$ 617,300	\$ 616,000
Reserve	-	-	-
Unfunded balance	618,600	617,300	616,000
Annual expense	29,000	29,000	29,800
Benefits paid	27,700	27,700	25,700
	1,300	1,300	4,200
Contribution to reserve	-	-	-
Net annual funding (surplus)/deficit	<b>1,300</b>	<b>1,300</b>	<b>4,200</b>

Landfill #3 is closed so we do not expect this liability to increase significantly unless there is an unplanned increase in requirements for maintaining the site.

**Unused Vacation Liability:** Although O. Reg. 248/09 does not require comment, the Town has a liability for unused vacation days that has not been fully funded in the past. This liability is a result of employees generally not being able to take vacation days until after their hire anniversary date and employees' ability to bank up to 10 days carry forward. There is no legislated authority requiring a municipality to fully fund these costs. However, it is sound financial planning to do so where possible.

Typically, these funds are not paid out but are taken as days off in the following year. Payments that occur upon retirement are funded out of current year budget allocations or reserves.

#### Status of Vacation Leave Liability

	2022 Budget	2021 Estimated	2020 Actual
Liability	\$ 440,000	\$ 440,000	\$ 439,200
Reserve	566,600	522,600	266,500
(Funded)/Unfunded Balance	(126,600)	(82,600)	172,700

**Estimated Impact of Excluded Amortization on Future TCA Funding Requirements:** The chart below compares the capital funding included in the 2022 budget to the estimated amortization cost for 2022.

	Tax/Rate Funding	Amortization Estimate	Difference
Capital Tax Levy	\$10,373,000	\$6,252,800	\$4,120,200
Gas tax allocated to Lifecycle	1,127,500	-	1,127,500
	11,500,500	6,252,800	5,247,700
Sanitary Sewer Rate	2,588,300	715,200	1,873,100
Water Rate	1,896,200	1,011,600	884,600
	15,985,000	7,979,600	8,005,400

Amortization expense is an estimate of the consumption of future benefits from past investment in capital assets. It takes the asset's historical cost and spreads it evenly over the expected useful life of the asset. This amortization period can range from 3 years up to as many as 65 years depending on the nature of the asset. Amortization does not take into account inflation, service upgrades or increase in standards. Therefore, funding only for amortization will not provide sufficient funding for replacement in most cases.

The Town adopted a Lifecycle program in 2005 for funding tax supported assets. This program is designed to provide the Town with sufficient funds to replace existing assets. Annual allocation to service areas is based on a review of existing assets and estimated replacement costs.

Water and Wastewater contributions are based on the 2015 Water and Wastewater Rate Study prepared in-house by Financial Services staff, which takes into account lifecycle requirements.

**Neither amortization nor the lifecycle program deals with the issue of new capital requirements.** As part of the 2015 budget, the implementation of a special New Infrastructure Levy (NIL) was approved to begin addressing the funding issues raised by funds required for new infrastructure. The current levy is \$1,750,000 with no budgeted increase for 2022.

**Estimate of the Change in Accumulated Surplus due to Excluded Expenses:** The chart below starts with the 2022 surplus per the budget excluding reserve transfers, long term debt incurred and other financing items included in the budget. Various PSAB adjustments are then required to arrive at the surplus to be reported for Statement purposes.

#### 2022 Accumulated Surplus Reconciliation

2022 Surplus	Amount
Budget surplus/(deficit) for the year	<u>\$(9,679,045)</u>
Add:	
Share of government business enterprise surplus	750,000
Landfill post-closure expenditures	27,692
Gain/(loss) on disposal of tangible capital assets	(194,326)
Capital expenditures	<u>27,160,919</u>
	<u>27,744,285</u>
Less:	
Accrued interest expense	(3,900)
Dividend from government business enterprise	460,000
Employee future benefits expense	75,000
Landfill post-closure expense	29,000
Amortization	<u>7,979,590</u>
	<u>8,539,690</u>
PSAB Surplus per Statement of Operations	9,525,550
PSAB Opening surplus (estimated)	<u>273,825,932</u>
PSAB Surplus end of year	<u><u>283,351,482</u></u>

The PSAB Surplus does not mean there is a large amount of cash available to reduce taxation. Rather, it only serves to indicate the difference between assets and liabilities, recorded in compliance with PSAB, at one point in time. The Town continues to budget on a modified accrual basis to determine the taxation requirements for the municipality.

### **2022 Full-Accrual Proposed Budget**

As mentioned previously, the Public Sector Accounting Board requires budgeted amounts on the financial statements be presented on a full accrual basis. A series of accounting adjustments are completed to convert the budgeted amounts from modified accrual to full accrual. These adjustments include amortization, post-employment benefits, solid waste landfill closure and post-closure expenses. Additionally, the Operating, Capital and Reserve/Reserve Funds budgets are consolidated thereby eliminating interfund transfers. The budgeted surplus does not represent a surplus of cash, but rather it represents the Town's investment in assets.

## Town of Tecumseh 2022 Full-Accrual Proposed Budget

<b>Revenues</b>	<b>Amount</b>
Property taxes	\$26,442,477
User charges	13,091,464
Government transfers	7,148,317
Capital contributions	1,398,700
Investment income	1,275,034
Income from government business enterprise	776,275
Penalties and interest on property taxes	380,000
Other	6,500
(Loss)/ Gain on disposal of tangible capital assets	(194,326)
Total Revenues	50,324,441
<b>Expenses</b>	
General government	\$6,294,455
Protection to persons and property	6,720,186
Transportation	7,916,702
Environmental	12,119,391
Social and family	52,348
Recreation and cultural	5,784,045
Planning and development	1,911,764
Total Expenses	40,798,891
Annual surplus	9,525,550
Accumulated surplus, beginning of year (est.)	273,825,932
Accumulated surplus, end of year	\$283,351,482



## Recommended New Staffing Enhancements

The 2022 Budget includes an allowance for an overall increase of 7.25 Full-Time Equivalent (FTE) employees. Additional staff resources are recommended to facilitate desired service level enhancements and/or increased workloads due to a variety of factors including:

- Recommendations from the Town's Organizational Review completed during 2021
- Enhanced level of service towards fire code inspections & by-law enforcement
- Enhanced level of service with regards to Town recreation, festivals and events

Staffing increases are supported by Recommended New Staffing Enhancements (RNSE) forms. The RNSE forms contain sections on:

- Description of enhancement
- Justification for the request
- Concerns associated with current situation
- Impact to residents should the position not be approved
- Budget impact

A Staffing Resources Summary page can be found following the RNSEs.

The net increase to FTEs is offset by staffing reductions, due to the following factors:

- Position deletions as a result of the Town's Organizational Review

The net increase is a result of the following additions and deletions:

Additions:

- Finance 0.85 addition – Deputy Treasurer & Manager of Financial Services position created following recommendations from the Organizational Review completed in 2021 with implementation expected late Q1 2022
- TCS 0.92 addition – Manager Customer Service position created following recommendations from the Organizational Review completed in 2021, with implementation expected Q1 2022
- TCS 0.67 addition – Communications Officer position created following recommendations from the Organizational Review completed in 2021, with implementation expected mid-Q2 2022
- TCS 0.67 addition – Manager Information Technology position created following recommendations from the Organizational Review completed in 2021, with implementation expected mid-Q2 2022
- TCS 1.00 addition – IT Help Desk IT position created following recommendations from the Organizational Review completed in 2021, with implementation expected January 2022
- Public Works 1.00 addition – additional full-time Water Operator position recommended from the Organizational Review citing external audits identifying the water division as short staffed
- Public Works 1.00 addition – Engineering Project Manager position recommended from the Organizational Review to oversee and be the subject matter expert on the Town's capital infrastructure plan and all development application reviews
- Fire 0.92 addition – Deputy Fire Chief – Compliance position created following recommendations from the Organizational Review completed in 2021, with implementation expected mid-Q1 2022
- Fire 0.51 addition – Second Fire Prevention Officer position created to complete code inspections, Fire Code and Municipal Bylaw enforcement, plan review and public education. Implementation is expected mid-2022.
- Parks & Rec 0.09 addition – addition of 174 hours to existing Festival and Events Assistant seasonal part-time position. The additional hours will provide for this position to start in March and end in December.
- Various 0.62 addition – Reversal of temporary one-time staffing increases/decreases resulting from COVID-19 in 2021. (Lifeguards, crossing guards, students, custodians etc).

Deletions:

- CAO 1.00 deletion – Manager of Strategic Initiatives position deleted following recommendations from the Organizational Review

## Organizational Review – Recommended Staffing Enhancements

As part of the 2020 and 2021 work plans for the CAO, the Town of Tecumseh engaged the services of KPMG to conduct an independent organizational structure review across the entire organization, with the exception of the volunteer fire service. The objective of the exercise was to identify the optimal structural design that will lead to a more efficient and cost-effective delivery of legislated and discretionary municipal services going forward.

The Town had not performed an organizational structure review in many years and had experienced significant growth in mandated services and program delivery as well as customer service expectations, since the last such review.

The consultation process was thorough, including engagements with all members of Council, all members of the Senior Management Team as well as managers, supervisors, CUPE Union leadership and all staff.

Results and recommendations of the review were provided to Council in-camera and subsequently presented to Council at a Special Council Meeting on June 29, 2021. A summary of the KPMG report can be found on the Town's website

<https://tecumseh-pub.escribemeetings.com/filestream.ashx?DocumentId=23532>

The summary report notes the Town's strong financial position, below average staffing levels and competitive municipal service delivery when measured against select comparator municipalities.

Council authorized Administration to develop a phased-in implementation plan of the recommendations contained in the KPMG report, including a funding strategy, and that the financial considerations associated with implementation be referred to the 2022 Budget Process.

The recommended staffing enhancements that impact the 2022 budget are contained within this singular RNSE.

<b>Position:</b>	Manager of Strategic Initiatives
<b>Department:</b>	Chief Administrative Officer
<b>Service Area:</b>	

### Description of enhancement:

This position was reassessed and discontinued, with certain functions distributed between the Development Services (formerly Planning & Building) and Technology & Client Services (formerly Information & Communications Services) departments.

**Justification for the request:** As part of the organizational structure recommendations, local economic development is added to the Development Services portfolio while corporate communications services would reside with a newly created Communications Officer position within the Technology & Client Services department.

**Impact to residents should the position not be approved:** The discontinuation of the Manager Strategic Initiatives position was completed during 2021, with interim measures put in place pending the 2022 Budget Process.

**Budget impact:** The estimated cost reduction for discontinuing this position is \$134,000 including wages and benefits.

<b>Position:</b>	Deputy Treasurer & Manager of Financial Services
<b>Department:</b>	Financial Services
<b>Service Area:</b>	

**Description of enhancement:**

Add a Deputy Treasurer & Manager of Financial Services.

**Justification for the request:** The KPMG review concluded that the Financial Services department does not have an adequate number of management level staff to efficiently and effectively deliver financial services. And further that, given the number of activities within the Financial Services portfolio, the Town should add a Deputy Treasurer & Manager of Financial Services position to take on the preparation of financial statements, budgets and variance reports.

**Impact to residents should the position not be approved:** Operating at an inadequate level of management staffing increases financial risk with treasury responsibilities and delays and/or prohibits completion of financial studies/analyses that can lead to improperly guided financial and other decision-making.

**Budget impact:** The estimated cost for the addition of this position is \$134,000 including wages and benefits on an annualized basis. A late Q1 2022 implementation helps to reduce the impact to the first year by \$23,000.

<b>Position:</b>	Manager Customer Service
<b>Department:</b>	Technology & Client Services
<b>Service Area:</b>	Customer Service

**Description of enhancement:**

Add a Manager Customer Service.

**Justification for the request:** The KPMG review observed an inconsistent understanding across the organization on the ownership of customer service within the municipality. It was noted that while the Town does well in the biennial customer satisfaction surveys, the actual customer service experience among those who lodge a complaint with the Town is not as favourable. The report further recommends that the Town establish a Corporate Customer Service Strategy which identifies standards for the delivery of Town services.

**Impact to residents should the position not be approved:** Customer service would still continue to be provided in a decentralized and inconsistent manner. Customer service representatives reporting to specific departmental managers is not conducive to a Customer-Centric Organization.

**Budget impact:** The estimated cost for the addition of this position is \$124,000 including wages and benefits on an annualized basis. A mid-Q1 2022 implementation helps to reduce the impact to the first year by \$10,000.

<b>Position:</b>	Communications Officer
<b>Department:</b>	Technology & Client Services
<b>Service Area:</b>	Customer Service

**Description of enhancement:**

Add a Communications Officer position.

**Justification for the request:** The KPMG review noted that the Town’s Technology & Client Services (formerly Information & Communications Services) department does not have dedicated staff to support the Town’s communication services. This position would be responsible for all internal and external communications for the Town, serving all departments and including preparation of statements and speeches for the Mayor and members of Council.

**Impact to residents should the position not be approved:** This is identified currently as a void within the organization with services being provided in the interim by contracting services through the County.

**Budget impact:** The estimated cost for the addition of this position is \$89,000 including wages and benefits on an annualized basis. A mid-Q2 2022 implementation helps to reduce the impact to the first year by \$37,000.

<b>Position:</b>	Manager IT
<b>Department:</b>	Technology & Client Services
<b>Service Area:</b>	IT

**Description of enhancement:**

Add a Manager IT position.

**Justification for the request:** The KPMG review, in coordination with the IT Service Delivery Review, observed that the Town’s Technology & Client Services (formerly Information & Communications Services) department does not have a sufficient number of management level positions to deliver services within the IT portfolio. In accordance with the recommendations of the IT Service Delivery review, the Town should create a Manager IT position to provide operational oversight as well as network and security management and daily team workload management.

**Impact to residents should the position not be approved:** The lack of sufficient management level positions is sited as a barrier preventing the Director to operate at a more strategic level and to move forward to a more mature, technically current organization able to offer internal and external client services more efficiently and securely.

**Budget impact:** The estimated cost for the addition of this position is \$134,000 including wages and benefits on an annualized basis. A mid-Q2 2022 implementation helps to reduce the impact to the first year by \$56,000.

<b>Position:</b>	IT Help Desk / IT Support
<b>Department:</b>	Technology & Client Services
<b>Service Area:</b>	IT

**Description of enhancement:**

Addition of an IT Help Desk / Support team, initially staffed with students.

**Justification for the request:** The KPMG review noted that the IT Help/Support function, including routine frequent requests for technical assistance with computers, printers and copiers, is currently provided by the Director and Systems Analyst, which is neither efficient nor cost effective. In alignment with the IT Service Delivery review, the Town requires front-line personnel responsible for all internal IT inquiries.

**Impact to residents should the position not be approved:** The lack of sufficient technical level positions is sited as a barrier preventing the Director to operate at a more strategic level and to more efficiently and cost-effectively address the daily IT service needs of the organization.

**Budget impact:** The estimated cost for the addition of this student position is \$36,000 on an annualized basis. A January 2022 implementation is recommended.

<b>Position:</b>	Water Operator
<b>Department:</b>	Public Works and Engineering Services
<b>Service Area:</b>	Water Division

**Description of enhancement:**

Addition of a Water Operator position.

**Justification for the request:** Annual external audits conducted by firms accredited by the Ministry of Environment, Conservation & Parks have consistently identified Tecumseh as short-staffed in the Water Division.

**Impact to residents should the position not be approved:** A short-staffed Water Division will have difficulty responding to operational matters in a timely manner. This increases the risk of prolonged service outages and potentially threatens the safety of drinking water.

**Budget impact:** The estimated cost for the addition of this position is \$97,000 including wages and benefits on an annualized basis and would be funded through water rates. A January 2022 implementation is recommended.

<b>Position:</b>	Engineering Project Manager
<b>Department:</b>	Public Works and Engineering Services
<b>Service Area:</b>	Engineering

**Description of enhancement:**

Add an Engineering Project Manager position.

**Justification for the request:** The Manager Engineering Services oversees and is the subject matter expert on the Town’s capital infrastructure plan and all development application reviews. The 2021 PWES capital works plan contained 56 projects, many of them carried over from prior years due to capacity constraints. Additional engineering capacity should be added to this division to support infrastructure works, which is closely tied to development and growth; a top priority of Council.

**Impact to residents should the position not be approved:** The lack of engineering capacity will continue to create delays with capital works projects and could jeopardize grant funding opportunities.

**Budget impact:** The estimated cost for the addition of this position is \$124,000 including wages and benefits on an annualized basis. A January 2022 implementation is recommended.

<b>Position:</b>	Deputy Fire Chief - Compliance
<b>Department:</b>	Community Safety Services
<b>Service Area:</b>	Compliance

**Description of enhancement:**

Add a Deputy Fire Chief - Compliance position.

**Justification for the request:** The KPMG review noted the large portfolio of the Fire Prevention Officer and the lack of

capacity to complete all inspections efficiently and still carry out public education activities. The review recommends the Town add a Deputy Chief position to supervise the enforcement functions of the Department, oversee training and conduct public education activities to create capacity for the Fire Prevention Officer. Furthermore, this position will oversee By-law enforcement, which is recommended to be reassigned to the Community Safety Department from the Development Services (formerly Planning and Building) Department.

**Impact to residents should the position not be approved:** The Department will be unable to offer fire prevention, inspection and enforcement services in a timely manner. Residents served may be at risk of preventable fire hazards.

**Budget impact:** The estimated cost for the addition of this position is \$134,000 including wages and benefits on an annualized basis. A mid-Q1 2022 implementation helps to reduce the impact to the first year by \$12,000.

## Community Safety

<b>Position:</b>	Fire Prevention Officer
<b>Department:</b>	Community Safety
<b>Service Area:</b>	Compliance & Enforcement

### Description of enhancement:

Addition of a second full-time Fire Prevention Officer to complete code inspections, Fire Code and Municipal Bylaw enforcement, plan review and public education.

### Justification for the request:

National Fire Protection Association (NFPA) Standard 1730 is the accepted standard for the organization and deployment of fire prevention inspection, code enforcement, and public education. Under this standard, the minimum frequency of inspections is based on the risk level associated with the occupancy type. These minimum requirements are annually for high risk, biennially for moderate risk and triennially for low risk occupancies. These routine inspections are in addition to complaint and request inspections, which we are obligated to complete under the Fire Protection and Prevention Act.

High risk occupancies require annual inspection, and include high-rise buildings, multi-family dwellings, assembly occupancies, care facilities, lodging homes, educational facilities and most industrial buildings. There are approximately 600 industrial occupancies, 10 care facilities, 9 high and mid-rise residential buildings (not including the 7 planned or under construction), 6 migrant worker homes and 13 schools. As an example of the time requirements for inspection, it can take 4 hours or more to properly inspect a high risk occupancy due to the typical size and nature of the risk of that type of facility, which does not include time for follow-up or enforcement should deficiencies be found. Although some large industrial occupancies have trained private firefighting teams, we are unaware of any that are employed within the Town.

Further, the numbers above do not include commercial or other buildings that require less frequent inspection (medium to low risk occupancies), of which there are approximately 500 in Town.

It is important to note that Fire Prevention Officers are designated as Bylaw Enforcement Officers. This position would also be tasked with the enforcement of Municipal Bylaws, assisting the existing Bylaw Enforcement Officer as workload permits.

**Impact to residents should the position not be approved:**

Deficiencies found during Fire Code inspections often involve the potential for significant threat to the health and safety of residents and firefighters if not addressed. Although the backlog of inspections will be eliminated, the number of recurring inspections required in addition to the other duties (Bylaw enforcement, Public Education, Plan Review etc.) of the Fire Prevention Officer's position highlight the need for an additional position to reduce the potential risk to residents, and to maintain an achievable workload for that position.

Completion of a Community Risk Assessment and Fire Master Plan, included in the Community Safety 2022 requested budget, will include identification of staffing needs to address inspection and public education requirements moving forward however, it is believed this additional position is supported by the existing and ongoing inspection demands and that the potential risks associated with delaying recruitment for this additional position would be high.

**Budget impact:**

The cost of this additional position is approximately \$110,000 inclusive of wages and benefits. A mid-year implementation helps to spread the budgetary impact over two years.

## Parks and Recreation

<b>Position:</b>	Festival and Events Assistant
<b>Department:</b>	Parks and Recreation Department
<b>Service Area:</b>	Special Events

### Description of enhancement:

Addition of 174 hours to existing budgeted position.

Reporting to the Manager Recreation Programs and Events, this seasonal part-time position provides support to the Parks and Recreation Department as well as act as a customer service representative for community events.

The general objectives include providing additional assistance in the planning, development, coordination and delivery of various programs, festivals and events that mirrors the timelines for the Outside Parks Seasonal schedule.

In 2021, this position was budgeted for 1,050 hours, (April to September) up to 24 hours per week, including weekends and evenings and was added to the bargaining unit under agreement 702.13.

The additional 174 hours will provide required hours for this position to start in March and end in December and aligns this position with the Collective Agreement "Seasonal Employee".

**Justification for the request:** The Parks and Recreation Department offers festivals & events seven days a week throughout the year, with increased events scheduled

spring, summer and fall. Furthermore, COVID-19 has resulted in heightened restrictions for event attendance and this position will help with ensuring programs and events within Town facilities are in accordance with provincial guidelines.

**Impact to residents should the position not be approved:** The additional time will allow the Parks and Recreation Department the necessary staff support for the entire schedule of events. Festivals & Events continue to grow in our community and currently our staffing resources do not meet the growth.

**Budget impact:** The estimated cost for adding this position is \$6,300 including wages and benefits.

<b>Staffing Resources</b>	<b>2020 Budget</b>	<b>2021 Budget</b>	<b>2022 Proposed</b>	<b>2023 Outlook</b>	<b>2024 Outlook</b>
<b>Total Financial Services</b>	<b>10.00</b>	<b>10.00</b>	<b>10.85</b>	<b>11.00</b>	<b>11.00</b>
CAO	3.00	3.00	2.66	2.00	2.00
People & Culture	1.60	2.10	3.00	3.00	3.00
Council	0.60	0.60	0.60	0.60	0.60
<b>Total CAO</b>	<b>5.20</b>	<b>5.70</b>	<b>6.26</b>	<b>5.60</b>	<b>5.60</b>
Technology	4.30	4.30	5.73	6.06	6.31
Customer Service	0.00	0.00	1.84	2.25	2.25
<b>Total Technology &amp; Client Services</b>	<b>4.30</b>	<b>4.30</b>	<b>7.57</b>	<b>8.31</b>	<b>8.56</b>
Legislative Services/Clerk	5.40	5.70	6.00	6.00	6.00
Crossing Guards	2.02	2.02	2.02	2.02	0.00
<b>Total Legislative &amp; Clerk Services</b>	<b>7.42</b>	<b>7.72</b>	<b>8.02</b>	<b>8.02</b>	<b>6.00</b>
Fire Services	10.22	9.92	11.35	11.92	11.92
By-law Enforcement	0.00	0.00	1.30	1.00	1.00
Crossing Guards	0.00	0.00	0.00	0.00	2.02
<b>Total Community &amp; Fire Services</b>	<b>10.22</b>	<b>9.92</b>	<b>12.65</b>	<b>12.92</b>	<b>14.94</b>

<b>Staffing Resources</b>	<b>2020 Budget</b>	<b>2021 Budget</b>	<b>2022 Proposed</b>	<b>2023 Outlook</b>	<b>2024 Outlook</b>
Roadways	10.02	10.02	10.27	10.27	11.27
Winter Control	1.56	1.56	1.56	1.56	1.56
Agriculture & Reforestation	2.00	2.00	2.00	2.00	2.00
Storm Sewer	1.00	1.00	1.25	1.25	1.25
<b>Total Public Works &amp; Engineering Services</b>	<b>14.58</b>	<b>14.58</b>	<b>15.08</b>	<b>15.08</b>	<b>16.08</b>
Maintenance	1.40	1.40	1.40	1.40	1.40
Parks	15.70	15.70	15.30	15.30	15.30
Parks Buildings	1.29	2.02	1.82	1.82	1.82
Arena Administration/Rink	11.52	13.57	11.02	11.02	11.02
Concession	1.08	0.00	0.00	0.00	0.00
Recreation Programs	3.00	1.54	2.94	2.94	2.94
Pool	3.75	2.98	3.48	3.48	3.48
Corn Festival	0.52	0.00	0.00	0.65	0.65
Special Events	0.07	1.22	1.31	1.31	1.31
<b>Total Community &amp; Recreation Services</b>	<b>38.33</b>	<b>38.43</b>	<b>37.27</b>	<b>37.92</b>	<b>37.92</b>

<b>Staffing Resources</b>	<b>2020 Budget</b>	<b>2021 Budget</b>	<b>2022 Proposed</b>	<b>2023 Outlook</b>	<b>2024 Outlook</b>
Building Services	2.85	2.85	3.20	4.20	4.20
By-law Enforcement	1.75	1.75	0.00	0.00	0.00
Planning Services	2.40	2.40	2.10	2.10	2.30
Committee of Adjustment	0.65	0.65	0.65	0.95	0.95
Transit	0.35	0.35	0.35	0.35	0.00
Economic Development	0.00	0.00	0.40	0.40	0.55
<b>Total Planning &amp; Local Economic Services</b>	<b>8.00</b>	<b>8.00</b>	<b>6.70</b>	<b>8.00</b>	<b>8.00</b>
Sanitary Sewer	1.83	1.83	2.08	2.08	2.08
Water General	2.83	2.83	3.08	3.08	3.08
Watermain	8.62	8.62	9.62	9.62	9.62
<b>Total Water &amp; Wastewater</b>	<b>13.28</b>	<b>13.28</b>	<b>14.78</b>	<b>14.78</b>	<b>14.78</b>
<b>Total Corporation</b>	<b>111.33</b>	<b>111.93</b>	<b>119.18</b>	<b>121.63</b>	<b>122.88</b>

**Town of Tecumseh  
2022 Proposed Budget  
General Operating Summary  
(excludes Water and Wastewater)**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Taxes	24,408,543	25,118,706	25,115,905	26,146,777	1,030,872	4.10%	27,489,835	28,744,529
Supplementary Taxes	125,449	119,721	200,000	200,000	-	-	200,000	200,000
Right of Way	15,614	15,665	15,000	15,000	-	-	15,000	15,000
Special Charges	1,019	1,019	1,019	-	-1,019	-100.00%	-	-
Payments in Lieu	87,713	104,502	78,040	80,700	2,660	3.41%	80,700	80,700
<b>Total Taxation</b>	<b>24,638,338</b>	<b>25,359,613</b>	<b>25,409,964</b>	<b>26,442,477</b>	<b>1,032,513</b>	<b>4.06%</b>	<b>27,785,535</b>	<b>29,040,229</b>
Taxation Allocated To Capital	9,762,000	10,328,000	10,328,000	10,373,000	45,000	0.44%	10,673,000	11,073,000
<b>Net Taxation Available for Operating</b>	<b>14,876,338</b>	<b>15,031,613</b>	<b>15,081,964</b>	<b>16,069,477</b>	<b>987,513</b>	<b>6.55%</b>	<b>17,112,535</b>	<b>17,967,229</b>
Grants	912,036	509,194	355,444	423,697	68,253	19.20%	255,397	251,397
User Charges	1,012,089	994,521	1,251,899	1,638,396	386,497	30.87%	1,678,646	1,679,646
<b>Net User Charges Available for Operating</b>	<b>1,012,089</b>	<b>994,521</b>	<b>1,251,899</b>	<b>1,638,396</b>	<b>386,497</b>	<b>30.87%</b>	<b>1,678,646</b>	<b>1,679,646</b>
Licences and Permits	688,234	545,707	734,018	734,018	-	-	654,554	662,550
Fines	24,259	18,696	133,550	130,550	-3,000	-2.25%	105,550	105,550
Penalties and Interest	188,239	380,000	380,000	380,000	-	-	380,000	380,000
Investment Income	1,327,661	1,265,533	1,192,309	1,292,309	100,000	8.39%	1,292,309	1,292,309
Other Income	603,410	637,655	637,655	652,607	14,952	2.34%	663,787	674,967
<b>Revenues Before Transfers</b>	<b>19,632,266</b>	<b>19,382,919</b>	<b>19,766,839</b>	<b>21,321,054</b>	<b>1,554,215</b>	<b>7.86%</b>	<b>22,142,778</b>	<b>23,013,648</b>
Transfers from Reserves	608,208	994,756	1,386,291	1,201,111	-185,180	-13.36%	615,677	395,857
<b>Total Revenues</b>	<b>20,240,474</b>	<b>20,377,675</b>	<b>21,153,130</b>	<b>22,522,165</b>	<b>1,369,035</b>	<b>6.47%</b>	<b>22,758,455</b>	<b>23,409,505</b>
Wages	6,707,351	7,099,236	7,450,897	8,274,820	823,923	11.06%	8,736,349	9,260,695
Benefits	1,886,676	2,099,540	2,173,436	2,448,051	274,615	12.64%	2,488,008	2,531,479
<b>Total Wages &amp; Benefits</b>	<b>8,594,027</b>	<b>9,198,776</b>	<b>9,624,333</b>	<b>10,722,871</b>	<b>1,098,538</b>	<b>11.41%</b>	<b>11,224,357</b>	<b>11,792,174</b>
Long Term Debt Charges	1,019	1,019	1,019	-	-1,019	-100.00%	-	-
Office Supplies & Equip Mtnce	230,988	328,539	346,090	394,665	48,575	14.04%	398,984	408,419
Memberships	48,581	52,036	54,156	57,165	3,009	5.56%	59,314	60,458
Professional Development	46,385	54,833	87,500	144,275	56,775	64.89%	216,500	225,000
Maintenance Materials & Supplies	541,101	814,980	885,770	876,570	-9,200	-1.04%	913,505	929,348
Purchases for Resale	16,856	7,865	6,550	6,550	-	-	6,550	6,550

**Town of Tecumseh  
2022 Proposed Budget  
General Operating Summary  
(excludes Water and Wastewater)**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Maintenance Services	750,317	748,516	696,160	718,660	22,500	3.23%	753,426	770,337
Contract Services	5,741,382	5,874,776	5,867,809	6,010,615	142,806	2.43%	5,841,230	5,891,468
Professional Services	313,167	530,700	766,443	860,443	94,000	12.26%	522,200	467,200
Vehicle & Equipment Leases	2,923	2,799	3,020	2,550	-470	-15.56%	2,550	2,550
Utilities	674,140	788,155	902,260	916,210	13,950	1.55%	953,212	970,954
Insurance	309,362	381,608	372,500	450,900	78,400	21.05%	467,140	483,880
Grants & Donations	37,629	176,227	236,000	161,000	-75,000	-31.78%	161,000	161,000
Other	341,917	382,780	323,969	335,219	11,250	3.47%	373,935	375,435
Financial Expense	61,155	167,352	216,300	217,800	1,500	0.69%	219,000	219,000
<b>Expenditures Before Transfers</b>	<b>17,710,949</b>	<b>19,510,961</b>	<b>20,389,879</b>	<b>21,875,493</b>	<b>1,485,614</b>	<b>7.29%</b>	<b>22,112,903</b>	<b>22,763,773</b>
Transfers to Reserves	1,818,207	627,332	763,240	646,672	-116,568	-15.27%	645,552	645,732
<b>Total Expenditures</b>	<b>19,529,156</b>	<b>20,138,293</b>	<b>21,153,119</b>	<b>22,522,165</b>	<b>1,369,046</b>	<b>6.47%</b>	<b>22,758,455</b>	<b>23,409,505</b>
<b>Net Expenditures</b>	<b>-711,318</b>	<b>-239,382</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-%</b>	<b>-</b>	<b>-</b>



## Financial Services

Financial Services is responsible for the overall management of the Town's financial resources in a fiscally responsible and prudent manner. The department is bound by the financial reporting requirements of the Public Sector Accounting Board (PSAB) in accordance with the *Municipal Act*.

### Functions of the Financial Services Department include:

- Financial management
- Development of long-range financial plans, strategies, studies and policies
- Formulation of operating, capital and reserves budgets
- Issuance and collection of property tax billings and other revenues
- Financial reporting and controls
- Provision of objective professional support on major strategic and financial initiatives
- Administration of the procurement of goods and services
- Liaison with regulatory officials/agencies
- Corporate banking and investment management
- Administration of accounts payable and receivable
- Payroll calculation and distributions

The Director Financial Services and CFO oversees the Corporate Shared (Administration) accounts. This includes those revenues and expenses that are not attributable to a specific department. Examples include: taxation, investment income, penalties and interest and general reserve transactions.

## 2022 Budget Highlights

### Corporate Shared

- Increase of \$1,030,900 to 'Taxes' representing a 4.10% increase to the general tax levy required to deliver Town services and programs for 2022. 2021 in-year assessment growth is estimated to be \$250,000, which reduces the net increase to the general tax levy to \$781,000 or 3.1%.
- Increase of \$45,000 to 'Taxation Allocated to Capital' representing a \$45,000 increase to Lifecycle Reserves. Full detail on this is included in the Lifecycle Budget section.
- Decrease of \$4,700 to 'Grants' to reflect declining OMPF allocation.
- Increase of \$4,900 to 'User Charges' reflecting a change to reflect contractual increases in land lease revenue.
- Increase of \$100,000 to 'Investment Income' reflecting interest income generated from higher reserve balances, of which \$50,000 is retained within the operating budget and \$50,000 is transferred to reserves.
- Increase of \$10,800 to 'Other Income' representing inflationary increases to general administrative services assessed to the Town's Water and Wastewater departments.
- Increase of \$40,000 to 'Transfers from Reserves' reflecting a one-time allocation towards the phasing in of the 2021 Organizational Review implementation.
- Increase of \$5,200 to 'Contract Services' reflecting the increase in the janitorial contract related to the Town hall expansion.
- Increase of \$28,600 to 'Insurance' reflecting a significant hike in insurance premiums due to industry-wide pressures.
- Decrease of \$21,300 to 'Other' primarily due to the transfer of the public relations (\$13,500) and promotional items (\$6,400) budget line items from Corporate Shared to Human Resources. Overall net impact to the levy is nil.
- Decrease of \$120,700 to 'Transfer to Reserves' primarily reflecting the reversal of a one-time provision in 2021 for collective bargaining agreements that were set to expire in December 2020, partly offset by an increase of \$50,000 from Investment Income.

## Financial Services

- Decrease of \$10,000 from 'Transfer from Reserves' reflecting the reversal of a one-time increase in 2021 to engage consultant services to enhance technology and automated processes with respect to corporate financial transactions. Offset by a reduction of \$10,000 to 'Professional Services'.
- Increase of \$119,000 to 'Wages & Benefits' for the addition of a permanent full-time Deputy Treasurer & Manager of Financial Services (0.85 FTE) position. The remainder of the increase correlates with contractual salary increases.

## Conservation Authority

- Increase of \$11,700 to 'Contract Services' to provide for an increase to the Town's share of the ERCA levy.

## 2022 Program Objectives

- Completion and implementation of 2021 Water and Wastewater Rate Study. (SP#2: Sustainable Infrastructure)
- Asset Management Plan financial model update in compliance with O. Reg. 588/17. (SP#2: Sustainable Infrastructure)
- Completion and implementation of Payroll Process Review initiated in 2021 and slated for completion in 2022 Q1. (SP#4: Continuous Improvement)
- Completion of budget software enhancement initiated in 2021 with implementation planned for 2022 Q3. (SP#4: Continuous Improvement)
- Purchasing By-law and Policy 5-yr review and update (SP#4: Continuous Improvement)
- Pursue GFOA Distinguished Budget Presentation Award. (SP#4: Continuous Improvement)
- Work with Town departments on grant applications and recovery of funds from Provincial and Federal governments if successful. (SP#2: Sustainable Infrastructure)

## Looking Ahead

- Review of Lifecycle and NIL Reserves to support capital asset replacement and upcoming new capital project initiatives.
- Financial analysis for large, strategic Town projects.
- Financial software replacement/enhancement review.

## Staffing Resources

Permanent FTE	2021 Budget	2022 Budget	2023 Outlook	2024 Outlook
Full – Time FTE	9.00	9.85	10.00	10.00
Part – Time FTE	1.00	1.00	1.00	1.00
Total FTE	10.00	10.85	11.00	11.00
Net Change	-	+0.85	-	-

### Staffing complement includes:

- 1.00 Director Financial Services and CFO
- 1.00 Deputy Treasurer and Manager of Revenue
- 0.85 Deputy Treasurer and Manager Financial Services
- 2.00 Financial Analyst
- 1.00 Procurement Officer
- 4.00 Full-Time Clerical
- 0.69 Part-Time Clerical
- 0.31 Finance Student

**Town of Tecumseh  
2022 Proposed Budget  
Corporate Shared 1200**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Taxes	24,408,543	25,118,705	25,115,905	26,146,777	1,030,872	4.10%	27,489,835	28,744,529
Supplementary Taxes	125,447	119,721	200,000	200,000	-	-	200,000	200,000
Right of Way	15,614	15,665	15,000	15,000	-	-	15,000	15,000
Payments in Lieu	87,713	104,502	78,040	80,700	2,660	3.41%	80,700	80,700
<b>Total Taxation</b>	<b>24,637,317</b>	<b>25,358,593</b>	<b>25,408,945</b>	<b>26,442,477</b>	<b>1,033,532</b>	<b>4.07%</b>	<b>27,785,535</b>	<b>29,040,229</b>
Taxation Allocated To Capital	9,762,000	10,328,000	10,328,000	10,373,000	45,000	0.44%	10,673,000	11,073,000
<b>Net Taxation Available for Operating</b>	<b>14,875,317</b>	<b>15,030,593</b>	<b>15,080,945</b>	<b>16,069,477</b>	<b>988,532</b>	<b>6.55%</b>	<b>17,112,535</b>	<b>17,967,229</b>
Grants	328,760	32,000	31,920	27,200	-4,720	-14.79%	23,200	19,200
User Charges	82,345	105,615	68,536	73,396	4,860	7.09%	74,396	75,396
<b>Net User Charges Available for Operating</b>	<b>82,345</b>	<b>105,615</b>	<b>68,536</b>	<b>73,396</b>	<b>4,860</b>	<b>7.09%</b>	<b>74,396</b>	<b>75,396</b>
Fines	18,150	15,000	125,000	125,000	-	-	100,000	100,000
Penalties and Interest	188,239	380,000	380,000	380,000	-	-	380,000	380,000
Investment Income	1,327,661	1,265,534	1,192,309	1,292,309	100,000	8.39%	1,292,309	1,292,309
Other Income	528,640	539,210	539,210	549,980	10,770	2.00%	561,160	572,340
<b>Revenues Before Transfers</b>	<b>17,349,112</b>	<b>17,367,952</b>	<b>17,417,920</b>	<b>18,517,362</b>	<b>1,099,442</b>	<b>6.31%</b>	<b>19,543,600</b>	<b>20,406,474</b>
Transfers from Reserves	147,767	20,000	20,000	60,000	40,000	200.00%	150,000	-
<b>Total Revenues</b>	<b>17,496,879</b>	<b>17,387,952</b>	<b>17,437,920</b>	<b>18,577,362</b>	<b>1,139,442</b>	<b>6.53%</b>	<b>19,693,600</b>	<b>20,406,474</b>
Benefits	-59,011	21,827	21,827	22,015	188	0.86%	22,015	22,015
<b>Total Wages &amp; Benefits</b>	<b>-59,011</b>	<b>21,827</b>	<b>21,827</b>	<b>22,015</b>	<b>188</b>	<b>0.86%</b>	<b>22,015</b>	<b>22,015</b>
Office Supplies & Equip Mtnc	26,404	31,676	34,810	34,910	100	0.29%	34,910	34,910
Memberships	2,750	2,750	2,850	2,850	-	-	2,907	2,965
Maintenance Materials & Supplies	8,127	5,194	6,300	6,100	-200	-3.17%	6,222	6,346
Maintenance Services	9,877	10,904	9,350	9,350	-	-	9,537	9,728
Contract Services	26,946	37,650	36,000	41,200	5,200	14.44%	41,200	41,200
Vehicle & Equipment Leases	1,069	1,125	900	1,150	250	27.78%	1,150	1,150
Utilities	15,128	34,094	37,800	39,000	1,200	3.17%	39,644	40,301
Insurance	77,214	120,200	120,200	148,800	28,600	23.79%	153,200	157,700
Grants & Donations	4,338	5,000	15,000	15,000	-	-	15,000	15,000
Other	27,878	15,562	23,800	2,500	-21,300	-89.50%	2,500	2,500
Financial Expense	54,844	150,000	200,000	200,000	-	-	200,000	200,000
<b>Expenditures Before Transfers</b>	<b>195,564</b>	<b>435,982</b>	<b>508,837</b>	<b>522,875</b>	<b>14,038</b>	<b>2.76%</b>	<b>528,285</b>	<b>533,815</b>

Town of Tecumseh  
 2022 Proposed Budget  
 Corporate Shared 1200

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Transfers to Reserves	1,574,684	540,326	657,000	536,275	-120,725	-18.38%	536,275	536,275
<b>Total Expenditures</b>	<b>1,770,248</b>	<b>976,308</b>	<b>1,165,837</b>	<b>1,059,150</b>	<b>-106,687</b>	<b>-9.15%</b>	<b>1,064,560</b>	<b>1,070,090</b>
<b>Net Expenditures</b>	<b>-15,726,631</b>	<b>-16,411,644</b>	<b>-16,272,083</b>	<b>-17,518,212</b>	<b>-1,246,129</b>	<b>7.66%</b>	<b>-18,629,040</b>	<b>-19,336,384</b>

**Town of Tecumseh  
2022 Proposed Budget  
Financial Services 1240**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Grants	8,583	-	-	-	-	-	-	-
User Charges	25,761	24,003	25,500	25,500	-	-	25,500	25,500
<b>Net User Charges Available for Operating</b>	<b>25,761</b>	<b>24,003</b>	<b>25,500</b>	<b>25,500</b>	<b>-</b>	<b>-</b>	<b>25,500</b>	<b>25,500</b>
Other Income	20,000	21,240	21,240	21,670	430	2.02%	21,670	21,670
<b>Revenues Before Transfers</b>	<b>54,344</b>	<b>45,243</b>	<b>46,740</b>	<b>47,170</b>	<b>430</b>	<b>0.92%</b>	<b>47,170</b>	<b>47,170</b>
Transfers from Reserves	-	18,476	10,000	-	-10,000	-100.00%	-	-
<b>Total Revenues</b>	<b>54,344</b>	<b>63,719</b>	<b>56,740</b>	<b>47,170</b>	<b>-9,570</b>	<b>-16.87%</b>	<b>47,170</b>	<b>47,170</b>
Wages	738,928	794,079	768,891	897,024	128,133	16.66%	952,179	984,031
Benefits	233,136	261,086	251,799	297,277	45,478	18.06%	302,599	308,027
<b>Total Wages &amp; Benefits</b>	<b>972,064</b>	<b>1,055,165</b>	<b>1,020,690</b>	<b>1,194,301</b>	<b>173,611</b>	<b>17.01%</b>	<b>1,254,778</b>	<b>1,292,058</b>
Office Supplies & Equip Mtnce	46,351	19,062	19,400	19,400	-	-	19,400	19,400
Memberships	5,304	5,092	6,335	7,845	1,510	23.84%	8,002	8,162
Professional Development	449	1,741	6,250	11,625	5,375	86.00%	14,750	14,750
Professional Services	25,284	43,100	38,800	28,300	-10,500	-27.06%	28,300	28,300
Vehicle & Equipment Leases	1,404	1,404	1,400	1,400	-	-	1,400	1,400
Utilities	779	-	-	-	-	-	-	-
Other	9,241	7,214	10,150	8,800	-1,350	-13.30%	8,800	8,800
Financial Expense	171	325	800	400	-400	-50.00%	400	400
<b>Expenditures Before Transfers</b>	<b>1,061,047</b>	<b>1,133,103</b>	<b>1,103,825</b>	<b>1,272,071</b>	<b>168,246</b>	<b>15.24%</b>	<b>1,335,830</b>	<b>1,373,270</b>
<b>Total Expenditures</b>	<b>1,061,047</b>	<b>1,133,103</b>	<b>1,103,825</b>	<b>1,272,071</b>	<b>168,246</b>	<b>15.24%</b>	<b>1,335,830</b>	<b>1,373,270</b>
<b>Net Expenditures</b>	<b>1,006,703</b>	<b>1,069,384</b>	<b>1,047,085</b>	<b>1,224,901</b>	<b>177,816</b>	<b>16.98%</b>	<b>1,288,660</b>	<b>1,326,100</b>

Town of Tecumseh  
2022 Proposed Budget  
Conservation Authority 2500

Budget Line Item	2020 Actuals	2021 Forecast	2021 Budget	2022 Budget	\$ Change	% Change	2023 Forecast	2024 Forecast
Contract Services	282,610	287,672	294,074	305,774	11,700	3.98%	311,889	318,127
<b>Expenditures Before Transfers</b>	282,610	287,672	294,074	305,774	11,700	3.98%	311,889	318,127
<b>Total Expenditures</b>	<b>282,610</b>	<b>287,672</b>	<b>294,074</b>	<b>305,774</b>	<b>11,700</b>	<b>3.98%</b>	<b>311,889</b>	<b>318,127</b>
<b>Net Expenditures</b>	<b>282,610</b>	<b>287,672</b>	<b>294,074</b>	<b>305,774</b>	<b>11,700</b>	<b>3.98%</b>	<b>311,889</b>	<b>318,127</b>





## Chief Administrative Officer and Council

Council consists of a Mayor, Deputy Mayor and five (5) Councillors that represent the public on municipal matters in Tecumseh.

The Mayor (or Deputy Mayor in the absence of the Mayor) acts as the Head of Council and presides over Council meetings, provides leadership to Council, represents the Town of Tecumseh and carries out the duties as Head of Council as prescribed by the *Municipal Act*. Mayor and Council serve the community for a four-year term. The next municipal election will be held in the Fall of 2022.

The Chief Administrative Officer (CAO) is appointed by Council and directs and coordinates the general and administrative management and business of the Town. The CAO is responsible for directing resources to act on Council's strategic priorities and leading the Town's Directors, collectively functioning as the Senior Management Team for the corporation.

Police Services and the Police Services Board fall under the responsibility of the CAO. Policing in Tecumseh is provided by the Ontario Provincial Police and oversight is provided by the Police Services Board. The Board is comprised of five members with three appointed by Council and two by Provincial Order-in-Council. It is anticipated that Ontario will transition to a detachment board model some time in 2022; at the time of writing, the associated regulation to the *Community Safety and Policing Act, 2019* (CSPA) has not been finalized.

The Police Services Board oversees the provision of policing services for the Town of Tecumseh. The current contract with the OPP is a three-year term, expiring the earlier of either December 2023 or the date the CSPA comes into force (contracts will be eliminated under this new legislation).

## 2022 Budget Highlights

### Council

- Reversal of 2021 one time decreases in 'Professional Development' and 'Other' of \$24,000. Partially offset by 2022 one time decreases due to the anticipated ongoing impact of the COVID-19 pandemic on in-person meetings, conferences and educational events: 'Professional Development' (\$9,500), 'Education/Seminar Fees' (\$1,300), 'AMO/Other Committees' (\$5,000). Net impact \$8,200.

### CAO

- Removal of one full-time position with commensurate reduction in 'Wages and Benefits'.
- 'Professional Services' includes a \$50,000 one-time increase to legal fees for 2022. The 2022 one-time costs are offset by a corresponding one-time increase to 'Transfer from Reserves' (\$50,000). Reversal of 2021 one time increases to 'Professional Services' results in a net decrease to the budget of \$30,000.
- Reversal of 2021 one time decreases in several accounts within 'Professional Development' and 'Other' largely offset by 2022 one time decreases due to the anticipated ongoing impact of the COVID-19 pandemic on in-person meetings, conferences and educational events and decreases in several accounts due to the elimination of the Manager of Strategic Initiatives as a result of the Organizational Review conducted in 2021.
- The Community Safety and Wellbeing Plan required by legislation is nearing completion. Implementation will be underway in 2022, in collaboration with area municipalities, the County and partner agencies. At this time, no additional budget resources are planned for this initiative.
- In 2021, the Town of Tecumseh, as it was originally constituted, marked its 100th anniversary. Due to the extensive public health restrictions in place throughout 2021 as a result of the COVID-19 pandemic, a 100th Anniversary Celebration was postponed to the summer of 2022. Revenues of grants and sponsorships are anticipated to total \$127,500, with event costs budgeted at \$286,000, for a net cost of \$158,500 to be funded from reserves.

## OPP

- Decrease of \$3,000 to 'Fines' revenue to reflect past trends and decrease of \$95,900 to 'Ontario Specific Grants' revenue to reflect changes in the provincial Community Safety and Policing Grant which now funds intervention programs oriented toward mental health and substance abuse calls, however with no offset to policing costs.
- Decrease of \$119,100 to OPP Contract Services costs includes a credit for 2020 year-end reconciliation, lower costs for base and per service calls and provision for wage settlements.
- Increases in 'Utilities' and 'Insurance' based on estimated increases in commodity pricing and market conditions.

## 2022 Program Objectives

- Implement the outcome of the 2021 Organizational Review and the Information Technology (IT) Service Review as well as business process reviews for payroll and the Clerk's Office. (SP#4: Continuous Improvement)
- Implement the recommendations of the Tecumseh-Lakeshore Economic Development Strategy. (SP#1 Smart Growth)
- Development of a functional, multi-faceted human resources strategy flowing from the 2020 Human Resources Services Delivery Review. (SP#4: Continuous Improvement)
- Move forward with recreational and public works capital priorities, on Council's direction. (SP#2: Sustainable Infrastructure and SP#3: Community Health and Wellness)
- Implement recommendations of the Community Safety and Well-Being Plan for the Town in conjunction with area municipalities, Essex County and partner agencies. (SP#3: Community Health and Wellness)
- Implement changes forthcoming from the *Community Safety & Policing Act, 2019* with respect to a new Detachment Board structure. (SP#5: Good Governance)
- Report out on the third year of Corporate Strategic Priorities. (SP#5: Good Governance)
- Coordinate and present a community wide 100<sup>th</sup> Anniversary Celebration of Tecumseh and the Town's Fire Service, through the Mayor's Task Force. (SP#5: Good Governance)
- A municipal election will be held on October 24, 2022. Preparation for the election is coordinated by the Legislative Services & Clerk's Department. (SP#5: Good Governance)

- Undertake biennial Customer Satisfaction Survey. (SP#4: Continuous Improvement)

### Looking Ahead

- There is a potential for impact to 2022 and future budgets from elimination of the policing contract under the new *Community Safety and Policing Act, 2019*, once implemented.
- Impacts to future budgets for Police Services Board may result from the new *Community Safety and Policing Act, 2019* and associated regulations, still under development as well as the nearly complete Community Safety and Wellbeing Plan.
- The Organizational Review concluded in 2021, with implementation taking place in phases over the period 2022 to 2024.
- The IT Service Review concluded in 2021 and other business process reviews and strategic initiatives were commenced (Payroll, Clerks, Economic Development), with implementation taking place in phases in 2022 and beyond.

## Staffing Resources

### CAO

<b>Permanent FTE</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Outlook</b>	<b>2024 Outlook</b>
Full-Time FTE	5.10	5.66	5.00	5.00
Part-Time FTE	0.60	0.60	0.60	0.60
<b>Total FTE</b>	<b>5.70</b>	<b>6.26</b>	<b>5.60</b>	<b>5.60</b>
Net Change	-	+0.56	-0.66	-

### Staffing complement includes:

1.00 CAO

1.00 Director People and Culture

1.00 Human Resources Officer

1.00 Human Resources Coordinator (Student)

1.00 Executive Assistant to CAO

0.60 Administrative Assistant to Mayor and Council

0.66 100<sup>th</sup> Year Anniversary Program Coordinator

**Town of Tecumseh  
2022 Proposed Budget  
Council 1100**

<b>Budget Line item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
User Charges	-	71	-	-	-	-	-	-
<b>Net User Charges Available for Operating</b>	<b>-</b>	<b>71</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Revenues Before Transfers</b>	<b>-</b>	<b>71</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers from Reserves	-	23,000	-	-	-	-	-	-
Total Revenues	-	<b>23,071</b>	-	-	-	-	-	-
Wages	267,239	271,184	273,705	279,721	6,016	2.20%	285,315	291,021
Benefits	62,360	63,899	79,524	80,845	1,321	1.66%	82,047	83,273
<b>Total Wages &amp; Benefits</b>	<b>329,599</b>	<b>335,083</b>	<b>353,229</b>	<b>360,566</b>	<b>7,337</b>	<b>2.08%</b>	<b>367,362</b>	<b>374,294</b>
Office Supplies & Equip Mtnce	5,995	2,408	2,650	2,900	250	9.43%	2,900	2,900
Memberships	7,469	7,584	7,775	7,665	-110	-1.41%	7,818	7,974
Professional Development	4,137	2,962	7,000	17,750	10,750	153.57%	28,500	28,500
Utilities	4,417	360	-	-	-	-	-	-
Other	13,532	39,921	28,500	26,500	-2,000	-7.02%	31,500	31,500
<b>Expenditures Before Transfers</b>	<b>365,149</b>	<b>388,318</b>	<b>399,154</b>	<b>415,381</b>	<b>16,227</b>	<b>4.07%</b>	<b>438,080</b>	<b>445,168</b>
<b>Total Expenditures</b>	<b>365,149</b>	<b>388,318</b>	<b>399,154</b>	<b>415,381</b>	<b>16,227</b>	<b>4.07%</b>	<b>438,080</b>	<b>445,168</b>
<b>Net Expenditures</b>	<b>365,149</b>	<b>365,247</b>	<b>399,154</b>	<b>415,381</b>	<b>16,227</b>	<b>4.07%</b>	<b>438,080</b>	<b>445,168</b>

**Town of Tecumseh  
2022 Proposed Budget  
CAO 1220**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Grants	20,000	-	-	89,300	89,300	-	-	-
User Charges	6	-	-	38,250	38,250	-	-	-
Net User Charges Available for Operating	6	-	-	38,250	38,250	-	-	-
Revenues Before Transfers	20,006	-	-	127,550	127,550	-	-	-
Transfers from Reserves	93,241	84,504	230,000	358,487	128,487	55.86%	150,000	150,000
<b>Total Revenues</b>	<b>113,247</b>	<b>84,504</b>	<b>230,000</b>	<b>486,037</b>	<b>256,037</b>	<b>111.32%</b>	<b>150,000</b>	<b>150,000</b>
Wages	377,701	352,803	391,048	358,188	-32,860	-8.40%	298,786	303,076
Benefits	99,593	111,987	110,255	102,938	-7,317	-6.64%	81,824	83,406
<b>Total Wages &amp; Benefits</b>	<b>477,294</b>	<b>464,790</b>	<b>501,303</b>	<b>461,126</b>	<b>-40,177</b>	<b>-8.01%</b>	<b>380,610</b>	<b>386,482</b>
Office Supplies & Equip Mtnce	2,394	1,861	3,050	2,650	-400	-13.11%	2,650	2,650
Memberships	1,498	1,490	2,000	1,990	-10	-0.50%	2,030	2,071
Professional Development	965	2,880	5,700	6,350	650	11.40%	9,200	9,200
Maintenance Materials & Supplies	-	-	-	32,500	32,500	-	-	-
Contract Services	-	-	-	128,500	128,500	-	-	-
Professional Services	112,107	109,814	320,000	290,000	-30,000	-9.38%	240,000	240,000
Utilities	840	73	-	-	-	-	-	-
Other	9,052	2,618	10,250	36,500	26,250	256.10%	10,000	10,000
<b>Expenditures Before Transfers</b>	<b>604,150</b>	<b>583,526</b>	<b>842,303</b>	<b>959,616</b>	<b>117,313</b>	<b>13.93%</b>	<b>644,490</b>	<b>650,403</b>
Transfers to Reserves	-	-	-	2,000	2,000	-	-	-
<b>Total Expenditures</b>	<b>604,150</b>	<b>583,526</b>	<b>842,303</b>	<b>961,616</b>	<b>119,313</b>	<b>14.17%</b>	<b>644,490</b>	<b>650,403</b>
<b>Net Expenditures</b>	<b>490,903</b>	<b>499,022</b>	<b>612,303</b>	<b>475,579</b>	<b>-136,724</b>	<b>-22.33%</b>	<b>494,490</b>	<b>500,403</b>

**Town of Tecumseh  
2022 Proposed Budget  
Police 2200**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Grants	-59,224	21,971	119,927	24,000	-95,927	-79.99%	24,000	24,000
User Charges	41,449	46,001	45,000	45,000	-	-	45,000	45,000
<b>Net User Charges Available for Operating</b>	<b>41,449</b>	<b>46,001</b>	<b>45,000</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>45,000</b>	<b>45,000</b>
Fines	6,109	3,146	8,000	5,000	-3,000	-37.50%	5,000	5,000
<b>Revenues Before Transfers</b>	<b>-11,666</b>	<b>71,118</b>	<b>172,927</b>	<b>74,000</b>	<b>-98,927</b>	<b>-57.21%</b>	<b>74,000</b>	<b>74,000</b>
<b>Total Revenues</b>	<b>-11,666</b>	<b>71,118</b>	<b>172,927</b>	<b>74,000</b>	<b>-98,927</b>	<b>-57.21%</b>	<b>74,000</b>	<b>74,000</b>
Benefits	3,684	2,519	3,831	3,870	39	1.02%	3,870	3,870
<b>Total Wages &amp; Benefits</b>	<b>3,684</b>	<b>2,519</b>	<b>3,831</b>	<b>3,870</b>	<b>39</b>	<b>1.02%</b>	<b>3,870</b>	<b>3,870</b>
Office Supplies & Equip Mtnc	384	964	1,800	1,500	-300	-16.67%	1,500	1,500
Maintenance Materials & Supplies	1,869	2,150	2,700	2,700	-	-	2,700	2,700
Maintenance Services	4,409	3,768	7,000	7,000	-	-	7,000	7,000
Contract Services	3,519,721	3,507,868	3,551,470	3,432,416	-119,054	-3.35%	3,432,416	3,432,416
Professional Services	-	-	1,000	1,000	-	-	1,000	1,000
Utilities	14,487	15,412	17,700	18,700	1,000	5.65%	18,700	18,700
Insurance	3,657	4,032	4,000	4,600	600	15.00%	4,600	4,600
Other	151	316	300	300	-	-	300	300
Financial Expense	-	417	-	600	600	-	600	600
<b>Expenditures Before Transfers</b>	<b>3,548,362</b>	<b>3,537,446</b>	<b>3,589,801</b>	<b>3,472,686</b>	<b>-117,115</b>	<b>-3.26%</b>	<b>3,472,686</b>	<b>3,472,686</b>
<b>Total Expenditures</b>	<b>3,548,362</b>	<b>3,537,446</b>	<b>3,589,801</b>	<b>3,472,686</b>	<b>-117,115</b>	<b>-3.26%</b>	<b>3,472,686</b>	<b>3,472,686</b>
<b>Net Expenditures</b>	<b>3,560,028</b>	<b>3,466,328</b>	<b>3,416,874</b>	<b>3,398,686</b>	<b>-18,188</b>	<b>-0.53%</b>	<b>3,398,686</b>	<b>3,398,686</b>

**Town of Tecumseh  
2022 Proposed Budget  
Police Service Board 2220**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
User Charges	-	95	-	-	-	-	-	-
<b>Net User Charges Available for Operating</b>	-	95	-	-	-	-	-	-
<b>Revenues Before Transfers</b>	-	95	-	-	-	-	-	-
<b>Total Revenues</b>	-	<b>95</b>	-	-	-	-	-	-
Wages	20,430	21,817	23,817	23,817	-	-	23,817	23,817
Benefits	1,914	2,005	1,379	1,425	46	3.34%	1,425	1,425
<b>Total Wages &amp; Benefits</b>	22,344	23,822	25,196	25,242	46	0.18%	25,242	25,242
Memberships	1,506	1,535	1,560	1,560	-	-	1,560	1,560
Professional Development	1,268	2,493	3,600	7,100	3,500	97.22%	10,600	10,600
Other	1,307	1,300	4,500	4,500	-	-	4,500	4,500
<b>Expenditures Before Transfers</b>	26,425	29,150	34,856	38,402	3,546	10.17%	41,902	41,902
<b>Total Expenditures</b>	<b>26,425</b>	<b>29,150</b>	<b>34,856</b>	<b>38,402</b>	<b>3,546</b>	<b>10.17%</b>	<b>41,902</b>	<b>41,902</b>
<b>Net Expenditures</b>	<b>26,425</b>	<b>29,055</b>	<b>34,856</b>	<b>38,402</b>	<b>3,546</b>	<b>10.17%</b>	<b>41,902</b>	<b>41,902</b>



## People and Culture (HR)

The People and Culture Department is responsible for developing and implementing strategies which focus on enabling our people to create an engaging and high performing work culture that delivers best in class service.

The Department fosters organizational culture, leadership capacity and learning and development to support a diverse, skilled and engaged workforce. It also delivers programs to acquire and develop talent and supports organizational performance through workforce analytics, employee engagement initiatives and governance.

People & Culture supports the organization to build its workforce capabilities and culture in order to raise the Town of Tecumseh's competitive edge, enabling administration to recruit, retain and develop top talent, which ultimately contributes to the Town's ability to provide exceptional service.

The People and Culture team is focused on working in partnership and collaboration to deliver high level strategies, quality services and projects through a number of primary functions, these include:

- Labour and Employee Relations
- Workplace Health, Safety and Wellness
- Legislative Compliance and Ethics
- Culture development and transformation
- Organizational and Employee Development
- Talent Acquisition
- Performance Management/Recognition and Engagement
- Compensation and Benefits
- HR Data and Analytics

## 2022 Budget Highlights

### People and Culture

- Increase to 'Wages & Benefits' of \$110,500 due to the anticipated addition of the annualized full time equivalent Director People & Culture position (additional 0.50 FTE for 2022) as well as the HR Coordinator position (0.70 FTE for 2022). Assumes full-year implementation of the 2020 Human Resources Service Delivery Review including the Director Clerks (-0.30 FTE), & Clerks Administrative Assistant (-0.30 FTE) allocation decreased from People and Culture.
- Transfer of Public Relations and Promotional Items accounts from Corporate Shared to People and Culture which results in an increase of \$20,700 to 'Other' expenditures in the People and Culture budget. This is considered cost neutral.
- Reduction of \$45,000 in 'Professional Services' reflective of the reversal of one-time costs of \$20,000 in Legal Fees and \$25,000 in Professional - Other. Amounts were allocated to specific legal matters and the 2021 Compensation Review project which have been concluded. Corresponding one-time 'Transfers from Reserves' have also been reversed.

### 2022 Program Objectives

- Complete the Pay Equity Plan maintenance for CUPE Local 702.2/702.5/702.13. (SP#5: Leadership and Good Governance)
- Collective Bargaining: Two of the five collective agreements expire December 31, 2021. (SP#5: Leadership and Good Governance)
- Develop and implement a phased HR Strategic Plan. (SP#5: Leadership and Good Governance). Specific focus on the:
  - Introduction of a new learning, development and performance process
  - Creation of Engagement and Diversity Action Plans (SP#3 Community Health and Wellness/SP#5: Leadership and Good Governance)
  - Implementation of a full recruitment life cycle review for the Corporation (SP#5: Leadership and Good Governance/SP#1 Smart Growth)
  - Business Process Improvement
- Conduct an Employee Health, Safety and Wellness Audit (SP#3: Community Health and Wellness)

## Looking Ahead

- The People & Culture department is focused on the development and phased implementation of the HR Strategic Plan. This will incorporate all primary areas of the department with a special focus on performance management, competency development and business process improvement.

## Staffing Resources

### People & Culture

	2021	2022	2023	2024
Permanent FTE	Budget	Proposed	Outlook	Outlook
Full – Time FTE	1.80	2.00	2.00	2.00
Part – Time FTE	0.30	1.00	1.00	1.00
<b>Total FTE</b>	<b>2.10</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>
<b>Net Change</b>	<b>-</b>	<b>+0.90</b>	<b>-</b>	<b>-</b>

#### Staffing complement includes:

- 1.00 Director People & Culture
- 1.00 Human Resources Officer
- 1.00 Human Resources Coordinator (3 student employees)

\*2021 Mid year implementation of HR Service Delivery Review

**Town of Tecumseh  
2022 Proposed Budget  
Human Resources 1260**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Grants	565	-	-	-	-	-	-	-
User Charges	-	-8,000	-4,000	4,000	8,000	-200.00%	4,000	4,000
<b>Net User Charges Available for Operating</b>	<b>-</b>	<b>-8,000</b>	<b>-4,000</b>	<b>4,000</b>	<b>8,000</b>	<b>-200.00%</b>	<b>4,000</b>	<b>4,000</b>
<b>Revenues Before Transfers</b>	<b>565</b>	<b>-8,000</b>	<b>-4,000</b>	<b>4,000</b>	<b>8,000</b>	<b>-200.00%</b>	<b>4,000</b>	<b>4,000</b>
Transfers from Reserves	-	48,000	48,000	-	-48,000	-100.00%	-	-
<b>Total Revenues</b>	<b>565</b>	<b>40,000</b>	<b>44,000</b>	<b>4,000</b>	<b>-40,000</b>	<b>-90.91%</b>	<b>4,000</b>	<b>4,000</b>
Wages	153,959	171,375	181,155	273,832	92,677	51.16%	292,024	307,684
Benefits	43,364	53,044	56,909	74,687	17,778	31.24%	76,116	77,573
Total Wages & Benefits	197,323	224,419	238,064	348,519	110,455	46.40%	368,140	385,257
Office Supplies & Equip Mtnce	3,016	1,798	1,598	2,298	700	43.80%	2,298	2,298
Memberships	338	338	350	1,100	750	214.29%	1,122	1,144
Professional Development	6,018	11,300	11,300	12,550	1,250	11.06%	33,050	33,050
Professional Services	108,261	84,805	92,800	47,800	-45,000	-48.49%	57,800	47,800
Other	7,895	8,400	8,700	31,400	22,700	260.92%	34,400	34,400
<b>Expenditures Before Transfers</b>	<b>322,851</b>	<b>331,060</b>	<b>352,812</b>	<b>443,667</b>	<b>90,855</b>	<b>25.75%</b>	<b>496,810</b>	<b>503,949</b>
<b>Total Expenditures</b>	<b>322,851</b>	<b>331,060</b>	<b>352,812</b>	<b>443,667</b>	<b>90,855</b>	<b>25.75%</b>	<b>496,810</b>	<b>503,949</b>
<b>Net Expenditures</b>	<b>322,286</b>	<b>291,060</b>	<b>308,812</b>	<b>439,667</b>	<b>130,855</b>	<b>42.37%</b>	<b>492,810</b>	<b>499,949</b>



## Technology & Client Services

The Technology & Client Services (TCS) Department enables the effective use of information technology and communications in all departments of the Town and with the Public. These efforts are to ensure established department business objectives and corporate strategic objectives are realized.

**Business Solutions** - focus on identifying opportunities for delivery and deployment of new business solutions for all Town departments. Specific responsibilities of this unit include:

- Business Needs Analysis
- Communication Plans
- Definition of Requirements
- Acquisition/Deployment
- Project Management and Quality Control
- Implementation
- Support and Maintenance

**Technical Services** - focus on maintaining a reliable, secure, scalable and cost-effective corporate computing and telecommunications infrastructure. Specific responsibilities of this unit include:

- Computing and Telecommunications Infrastructure Planning/Design/Procurement/Maintenance
- Network Security – planning, prevention, education and awareness
- Capacity Planning

- Security and Audio/Visual Systems
- Systems Administration
- Performance Monitoring and Fine-tuning
- Data Management
- Assets Co-ordination
- Digital Radios
- GPS/AVL Systems

**Customer Service** – oversee the provision of consistent and exemplary customer service to all external clients of the Corporation

- Public Engagement
- Media Releases and Conferences
- Website and Social Media
- Issue tracking and reporting
- Internal and external communications

**Client Services** - focus on providing support and assistance to clients in the use of corporate computer and communication facilities. Specific responsibilities of this unit include:

- Help Desk and Desktop Support
- Rollout and Logistics
- Troubleshooting and Diagnosis
- Training

**Geographic Information Systems (GIS)** - focus on providing support and assistance to clients in use of GIS mapping. Examples of Municipal Information which is managed by GIS are:

- Storm and Sanitary Sewers, Water mains, Municipal Drains
- Municipal Parcel and Ownership Fabric
- Roads, Street Signs and Lights
- Zoning and Parkland Information
- Registered Plan and Municipal Easement inventory
- Mobile Field Staff Solutions
- Maintain Tecumseh Alert System
- Aerial and Street View Photography
- Tecumseh Transit routes and mapping
- Fleet location and reporting (AVL)

## 2022 Budget Highlights

### Technology & Client Services

- As per recommendations found in the 2021 Organizational review there are new staffing allocations in 2022 for:
  - Manager Information Technology (part year)
  - Summer Student (for entire year to perform Helpdesk function)
- Increase of \$130,000 to 'Wages & Benefits' for the addition of a permanent full-time Manager Information Technology position (0.67 FTE partial implementation for 2022) & Summer Students (1.00 FTE). Organizational review changes and contractual salary increases are partially offset by a reallocation of the Director's wages to the new Customer Service department. Net increase of \$108,000.
- Increase in 'Office Supplies & Equipment Maintenance' is a result of Computer Software and Support being adjusted to reflect ongoing improvements and changes to all software support across the Corporation. Of the total increase, \$35,000

is attributed to Cyber Security Initiatives, the importance of which was highlighted in the 2021 Information Technology Service Review.

- ‘Utilities’ increase of \$2,500 due to equipment upgrades related to cellular devices under ‘Communications – Cellular Phone’
- Total decrease in ‘Professional Services’ of \$40,000 due to a one-time increase of \$40,000 to develop a Cloud Strategy and an increase of \$5,000 for expenses related to the Rural Broadband Advisory Committee, offset by the reversal of one-time increases of \$85,000 in 2021 for the IT Service Delivery Review & GIS easement.

### **Customer Service**

- This is a new division as a result of the 2021 Organizational Review and includes the following staff allocations:
  - 0.92 FTE – Customer Service Manager (part year)
  - 0.67 FTE – Communications Officer (part year)
  - 4.0 FTE – Customer Service representatives (allocated to other departments for budget purposes)
- Increase of \$228,800 to ‘Wages & Benefits’ for the addition of a permanent full-time Customer Service Manager position (0.92 FTE partial implementation for 2022), the Communications Officer position (0.67 FTE partial implementation for 2022) and an allocation of Director’s wages.
- This division will oversee customer service across the organization in addition to internal and external communications.
- Other expenses added to this division include incidentals for education & professional development and one-time cost of \$21,000 in ‘Professional Services’ for the 2022 Citizen Satisfaction Survey.

### **2022 Program Objectives**

- Complete Business Continuity & Disaster Recovery Plan in addition to finalizing a Digital Strategy. (SP#4: Continuous Improvement)
- Oversee implementation of Virtual Server and Networking Upgrades. (SP#4: Continuous Improvement)
- Finalize implementation of approved Municipal Modernization Fund projects. (SP#2: Sustainable Infrastructure)

- Improve connectivity between sites. Review opportunities and implement additional public wireless hotspots. (SP#4: Continuous Improvement)
- Replace infrastructure as needed through lifecycle. (SP#4: Continuous Improvement)
- Review network security and continue to monitor and implement stronger network security measures to prevent unauthorized access. (SP#4: Continuous Improvement)
- Advocate for high-speed internet for underserved areas in Town on behalf of our residents and businesses through the Tecumseh Rural Broadband Advisory Committee (SP#2: Sustainable Infrastructure)
- Complete the 2022 Citizen Satisfaction Survey. (SP#5: Leadership and Good Governance)
- Continue to develop toolsets for gathering and analyzing GIS data and launch an Open Data Portal. (SP#4: Continuous Improvement)
- Review regional radio communication contract and overall plan for new contract in 2023. (SP#4: Continuous Improvement) (SP#4 Continuous Improvement)
- Implement recommendations of the 2021 Organizational Review, specifically to provide excellent and consistent Customer Service to all stakeholders, develop a fully staffed helpdesk and hire a Manager Customer Service and Communications Officer. (SP#4: Continuous Improvement)

### Looking Ahead

- Outlook for 2023 and 2024 is for support of existing departments, associated infrastructure and complete review of corporate enterprise financial software.
- Adapt to changing technologies with focus on continued improvement to network security.
- Annual increases in the operating budget are mostly inflationary in addition to support for added programs resulting in a greater level of service. It has been noted that the ICS Lifecycle is currently underfunded which is addressed in a phased approach to reach a fully funded allocation by 2023.

## Staffing Resources

<b>Permanent FTE</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Outlook</b>	<b>2024 Outlook</b>
Full-Time FTE	4.00	6.26	7.00	8.25
Part-Time FTE	0.30	1.31	1.31	0.31
<b>Total FTE</b>	<b>4.30</b>	<b>7.57</b>	<b>8.31</b>	<b>8.56</b>
Net Change	-	+3.27	+0.74	+0.25

Staffing complement includes:

1.00 Director Information & Communication Services

0.92 Manager Customer Service

0.67 Manager Information Technology

0.67 Communications Officer

1.00 Systems Analyst

2.00 GIS Technicians

0.31 Co-op Student

1.00 Part-time Student (Helpdesk function for entire year) (3 Physical Employees)

**Town of Tecumseh  
2022 Proposed Budget  
Technology and Client Services 1230**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Grants	11,004	89,890	-	-	-	-	-	-
User Charges	-	6,500	6,500	6,500	-	-	6,500	6,500
<b>Net User Charges Available for Operating</b>	<b>-</b>	<b>6,500</b>	<b>6,500</b>	<b>6,500</b>	<b>-</b>	<b>-</b>	<b>6,500</b>	<b>6,500</b>
Other Income	-	36,500	36,500	39,500	3,000	8.22%	39,500	39,500
<b>Revenues Before Transfers</b>	<b>11,004</b>	<b>132,890</b>	<b>43,000</b>	<b>46,000</b>	<b>3,000</b>	<b>6.98%</b>	<b>46,000</b>	<b>46,000</b>
Transfers from Reserves	84,405	175,844	191,455	126,565	-64,890	-33.89%	86,565	86,565
<b>Total Revenues</b>	<b>95,409</b>	<b>308,734</b>	<b>234,455</b>	<b>172,565</b>	<b>-61,890</b>	<b>-26.40%</b>	<b>132,565</b>	<b>132,565</b>
Wages	340,828	348,368	345,751	432,142	86,391	24.99%	501,970	659,910
Benefits	111,400	112,375	114,521	135,769	21,248	18.55%	138,265	140,811
<b>Total Wages &amp; Benefits</b>	<b>452,228</b>	<b>460,743</b>	<b>460,272</b>	<b>567,911</b>	<b>107,639</b>	<b>23.39%</b>	<b>640,235</b>	<b>800,721</b>
Office Supplies & Equip Mtnce	81,570	240,126	250,910	297,335	46,425	18.50%	300,654	309,589
Memberships	1,440	1,821	1,255	1,730	475	37.85%	1,765	1,800
Professional Development	378	2,500	2,000	4,500	2,500	125.00%	12,000	17,000
Maintenance Materials & Supplies	4,235	3,500	3,500	3,500	-	-	3,570	3,641
Professional Services	4,044	143,747	88,000	48,000	-40,000	-45.45%	45,000	45,000
Utilities	2,458	25,140	25,140	27,640	2,500	9.94%	27,640	27,640
Other	11,582	11,693	1,000	1,000	-	-	1,000	1,000
<b>Expenditures Before Transfers</b>	<b>557,935</b>	<b>889,270</b>	<b>832,077</b>	<b>951,616</b>	<b>119,539</b>	<b>14.37%</b>	<b>1,031,864</b>	<b>1,206,391</b>
<b>Total Expenditures</b>	<b>557,935</b>	<b>889,270</b>	<b>832,077</b>	<b>951,616</b>	<b>119,539</b>	<b>14.37%</b>	<b>1,031,864</b>	<b>1,206,391</b>
<b>Net Expenditures</b>	<b>462,526</b>	<b>580,536</b>	<b>597,622</b>	<b>779,051</b>	<b>181,429</b>	<b>30.36%</b>	<b>899,299</b>	<b>1,073,826</b>

Town of Tecumseh  
2022 Proposed Budget  
Customer Service 1290

Budget Line Item	2020 Actuals	2021 Forecast	2021 Budget	2022 Budget	\$ Change	% Change	2023 Forecast	2024 Forecast
Wages	-	-	-	174,516	174,516	-	226,290	234,971
Benefits	-	-	-	54,266	54,266	-	55,327	56,409
<b>Total Wages &amp; Benefits</b>	-	-	-	228,782	228,782	-	281,617	291,380
Office Supplies & Equip Mtnce	-	-	-	-	-	-	2,500	3,000
Memberships	-	-	-	-	-	-	500	500
Professional Development	-	-	-	7,500	7,500	-	10,000	12,500
Maintenance Materials & Supplies	-	-	-	-	-	-	1,000	1,000
Professional Services	-	-	-	21,000	21,000	-	5,000	30,000
Other	-	-	-	-	-	-	4,000	5,500
<b>Expenditures Before Transfers</b>	-	-	-	257,282	257,282	-	304,617	343,880
<b>Total Expenditures</b>	-	-	-	<b>257,282</b>	<b>257,282</b>	-	<b>304,617</b>	<b>343,880</b>
<b>Net Expenditures</b>	-	-	-	<b>257,282</b>	<b>257,282</b>	-	<b>304,617</b>	<b>343,880</b>



## Legislative & Clerk Services

The Legislative & Clerk Services Department under the direction of the Director Legislative Services & Clerk, performs statutory duties as outlined in the *Municipal Act* and other legislation.

**Council and Committee:** secretariat to Council and Committees including preparing all meeting agendas and minutes and managing various Committee initiatives, ensures the decisions of Council are recorded and actions carried out.

**Elections:** responsible for coordination and conduct of the Municipal and School Board elections carried out every four years.

**Records Management:** processes all information requests and management of corporate records.

**Licensing:** issuance of taxi, dog, marriage and lottery licences.

**Vital Statistics:** issuance of death certificates and burial permits, as well as marriage certificates and solemnization.

**Legislative:** compliance with all Federal and Provincial legislation that impacts the Town; liaison with all levels of government, local boards, community groups and associations.

**Policy:** development and administration of policies in accordance with legislative requirements; provide guidance and advice to both Council and staff.

**Risk Management:** manage all risks and claims against the municipality.

**Land Registry:** manages acquisitions and dispositions of land, easements and encroachments.

**Contracts and Agreements:** development and management of contracts and agreements, in coordination with Legal Counsel.

## Budget Highlights

### Legislative Services & Town Clerk

- An application has been submitted for partial funding under the Municipal Modernization Fund Intake 3 (MMF3) for a Records and Information Management Services Review. If successful, the 65% funding from MMF3 for the Review is shown as a one-time amount of \$27,000 under 'Grants'.
- Decrease to 'User Charges' revenue of \$2,000 is reflective of the number of funeral homes now being serviced.
- Again this year, budgeting a one-time decrease to 'Licences and Permits' of \$85,000 due to unknown recovery from COVID-19 and its impact on Lottery events, offset by a one-time increase in 'Transfer from Reserves'. Because the 2021 one-time item reversed in 2022, the net change to the budget is nil.
- Increase to 'Wages & Benefits' is due to a combination of change in employee time allocations between the Legislative & Clerks Services and People & Culture departments as a result of the 2020 Human Resources Service Delivery Review, Non Union Salary Review and negotiated Contract with CUPE Local 702.2.
- One-time increase of \$40,000 to 'Professional Services' for a Records & Information Management Service Review (offset partially if successful in obtaining MMF3 funding and a 'transfer from reserves' of \$13,000) in addition to a \$1,000 contract increase to the University of Windsor Internship Program and a \$3,000 one-time allocation for the 2022 election. Reversal of \$25,000 budgeted in 2021 as a one-time item results in a net budget increase of \$19,000 for 2022.
- Increase of \$1,500 in 'Professional Development' resulting from the partial reversal of 2021 one-time reductions due to the pandemic

### Animal Control

- Currently there are no significant changes to the Animal Control Budget for 2022.

### Golden Age

- Application has been made under the Seniors Community Grant, in the amount of \$9,400 for seniors' social and fitness education programming. Amount approved unknown at this time.

## 2022 Program Objectives

- Manage and conduct the 2022 Municipal and School Board Elections (SP# 5 Leadership and Good Governance)
- Implement any recommendations arising from the Clerks Department Business Optimization Service Review of the (SP#4 Continuous Improvement)
- Implement webcasting and closed captioning of Council and Committee meetings using Escribe and develop meeting procedures for both in person and virtual meetings combined. (SP#4: Continuous Improvement)
- Conduct a Records & Information Management Service Review and implement recommendations for a corporate-wide Electronic Records Management System for greater accessibility and transparency of corporate records. (SP#4: Continuous Improvement)
- Introduce software to assist in managing and processing information requests under the Municipal Freedom of Information and Protection of Privacy Act and develop a Routine Disclosure By-law (SP#4: Continuous Improvement)
- Engage Commissionaires to conduct door-to-door canvass for enforcement of the annual dog tag licensing program (SP#5: Leadership and Good Governance)
- Introduce and review policies and by-laws in accordance with amendments to the Municipal Act 2001, and other legislation. (SP#5: Leadership and Good Governance)
- Ongoing management of Lottery License Fee Litigation. (SP#5: Leadership and Good Governance)
- Undertake a review of the Urban Hen Licensing Pilot Program and report to Council prior to the end of the two-year term, April 2022. (SP#4 Continuous Improvement)
- Oversee Seniors' Educational and Fitness Workshops under the Seniors Advisory Committee budget and annual youth related events in partnership with the Youth Advisory Committee. (SP#3 Community Health and Wellness)

## Looking Ahead

- Implement recommendations from the Records & Information Management Service Review and provide greater support to existing departments on a corporate-wide changeover to an Electronic Records Management System. May require additional staffing; pending Records & Information Management Review process, certainty and timing are unknown.
- Improved customer service by streamlining external requests under the Municipal Freedom of Information and Protection of Privacy Act.
- Implement recommendations of the department's Business Optimization Service Review to streamline processes and efficiencies with programs and services.
- Adapt to new and changing legislation with a focus on stewarding good governance and policymaking.

## Staffing Resources

### Legislative Services and Clerk

Permanent FTE	2021 Budget	2022 Proposed	2023 Outlook	2024 Outlook
Full-Time FTE	5.70	6.00	6.00	6.00
Part-Time FTE	2.02	2.02	2.02	0.00
Total FTE	7.72	8.02	8.02	6.02
Net Change	-	+.30	-	-2.02

### Staffing complement includes:

- 1.00 Director Legislative Services and Clerk
- 1.00 Deputy Clerk and Manager Legislative Services
- 1.00 Manager Committee and Community Services
- 1.00 Administrative Assistant
- 2.00 Clerical II-Administrative Clerk
- 2.02 Crossing Guards (7 regular Adult School Crossing Guards and 5 Alternate Crossing Guards)

**Town of Tecumseh  
2022 Proposed Budget  
Legislative Services & Clerk 1250**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Grants	147,453	-	-	27,000	27,000	-	-	-
User Charges	12,153	9,985	10,400	8,400	-2,000	-19.23%	8,400	8,400
<b>Net User Charges Available for Operating</b>	<b>12,153</b>	<b>9,985</b>	<b>10,400</b>	<b>8,400</b>	<b>-2,000</b>	<b>-19.23%</b>	<b>8,400</b>	<b>8,400</b>
Licences and Permits	59,040	31,935	122,150	122,150	-	-	207,150	207,150
<b>Revenues Before Transfers</b>	<b>218,646</b>	<b>41,920</b>	<b>132,550</b>	<b>157,550</b>	<b>25,000</b>	<b>18.86%</b>	<b>215,550</b>	<b>215,550</b>
Transfers from Reserves	2,162	110,000	110,000	164,900	54,900	49.91%	-	-
<b>Total Revenues</b>	<b>220,808</b>	<b>151,920</b>	<b>242,550</b>	<b>322,450</b>	<b>79,900</b>	<b>32.94%</b>	<b>215,550</b>	<b>215,550</b>
Wages	456,807	497,945	493,126	556,278	63,152	12.81%	573,474	584,943
Benefits	134,621	144,499	150,539	174,144	23,605	15.68%	177,320	180,557
<b>Total Wages &amp; Benefits</b>	<b>591,428</b>	<b>642,444</b>	<b>643,665</b>	<b>730,422</b>	<b>86,757</b>	<b>13.48%</b>	<b>750,794</b>	<b>765,500</b>
Office Supplies & Equip Mtnce	12,798	6,651	7,027	9,127	2,100	29.88%	7,027	7,027
Memberships	1,459	1,503	1,550	1,550	-	-	1,581	1,613
Professional Development	5,003	5,050	11,000	12,500	1,500	13.64%	13,000	13,000
Maintenance Materials & Supplies	-	-	-	-	-	-	-	-
Purchases for Resale	5,668	6,852	6,550	6,550	-	-	6,550	6,550
Contract Services	-	-	-	50,000	50,000	-	-	-
Professional Services	5,911	37,172	44,500	63,500	19,000	42.70%	20,500	20,500
Utilities	1,274	73	-	-	-	-	-	-
Other	3,836	7,237	14,975	24,875	9,900	66.11%	15,575	15,575
Financial Expense	-	1	-	-	-	-	-	-
<b>Expenditures Before Transfers</b>	<b>627,377</b>	<b>706,983</b>	<b>729,267</b>	<b>898,524</b>	<b>169,257</b>	<b>23.21%</b>	<b>815,027</b>	<b>829,765</b>
Transfers to Reserves	2,031	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>629,408</b>	<b>706,983</b>	<b>729,267</b>	<b>898,524</b>	<b>169,257</b>	<b>23.21%</b>	<b>815,027</b>	<b>829,765</b>
<b>Net Expenditures</b>	<b>408,600</b>	<b>555,063</b>	<b>486,717</b>	<b>576,074</b>	<b>89,357</b>	<b>18.36%</b>	<b>599,477</b>	<b>614,215</b>

Town of Tecumseh  
2022 Proposed Budget  
Youth Advisory Committee 1280

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Transfers from Reserves	-	-	15,000	-	-15,000	-100.00%	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>-15,000</b>	<b>-100.00%</b>	<b>-</b>	<b>-</b>
Total Wages & Benefits	-	-	-	-	-	-	-	-
Maintenance Materials & Supplies	26	2,885	1,750	750	-1,000	-57.14%	760	770
Contract Services	-	-	2,000	2,000	-	-	2,000	2,000
Utilities	-	-	500	500	-	-	500	500
Other	-	18,166	20,750	6,750	-14,000	-67.47%	6,750	6,750
<b>Expenditures Before Transfers</b>	<b>26</b>	<b>21,051</b>	<b>25,000</b>	<b>10,000</b>	<b>-15,000</b>	<b>-60.00%</b>	<b>10,010</b>	<b>10,020</b>
<b>Total Expenditures</b>	<b>26</b>	<b>21,051</b>	<b>25,000</b>	<b>10,000</b>	<b>-15,000</b>	<b>-60.00%</b>	<b>10,010</b>	<b>10,020</b>
<b>Net Expenditures</b>	<b>26</b>	<b>21,051</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>10,010</b>	<b>10,020</b>

Town of Tecumseh  
2022 Proposed Budget  
Seniors Advisory Committee 1281

Budget Line Item	2020 Actuals	2021 Forecast	2021 Budget	2022 Budget	\$ Change	% Change	2023 Forecast	2024 Forecast
Grants	5,454	7,800	-	-	-	-	-	-
<b>Revenues Before Transfers</b>	5,454	7,800	-	-	-	-	-	-
<b>Total Revenues</b>	<b>5,454</b>	<b>7,800</b>	-	-	-	-	-	-
Total Wages & Benefits	-	-	-	-	-	-	-	-
Maintenance Materials & Supplies	2,428	4,400	500	500	-	-	510	520
Other	5,807	5,193	4,500	4,500	-	-	4,500	4,500
<b>Expenditures Before Transfers</b>	8,235	9,593	5,000	5,000	-	-	5,010	5,020
<b>Total Expenditures</b>	<b>8,235</b>	<b>9,593</b>	<b>5,000</b>	<b>5,000</b>	-	-	<b>5,010</b>	<b>5,020</b>
<b>Net Expenditures</b>	<b>2,781</b>	<b>1,793</b>	<b>5,000</b>	<b>5,000</b>	-	-	<b>5,010</b>	<b>5,020</b>

**Town of Tecumseh  
2022 Proposed Budget  
Crossing Guards 3110**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Wages	43,652	45,139	80,135	81,731	1,596	1.99%	83,366	85,033
Benefits	3,985	4,657	8,748	9,210	462	5.28%	9,395	9,584
<b>Total Wages &amp; Benefits</b>	<b>47,637</b>	<b>49,796</b>	<b>88,883</b>	<b>90,941</b>	<b>2,058</b>	<b>2.32%</b>	<b>92,761</b>	<b>94,617</b>
Other	784	2,000	2,000	2,000	-	-	2,000	2,000
<b>Expenditures Before Transfers</b>	<b>48,421</b>	<b>51,796</b>	<b>90,883</b>	<b>92,941</b>	<b>2,058</b>	<b>2.26%</b>	<b>94,761</b>	<b>96,617</b>
<b>Total Expenditures</b>	<b>48,421</b>	<b>51,796</b>	<b>90,883</b>	<b>92,941</b>	<b>2,058</b>	<b>2.26%</b>	<b>94,761</b>	<b>96,617</b>
<b>Net Expenditures</b>	<b>48,421</b>	<b>51,796</b>	<b>90,883</b>	<b>92,941</b>	<b>2,058</b>	<b>2.26%</b>	<b>94,761</b>	<b>96,617</b>

**Town of Tecumseh  
2022 Proposed Budget  
Animal Control 2620**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
User Charges	250	275	-	-	-	-	-	-
<b>Net User Charges Available for Operating</b>	<b>250</b>	<b>275</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Licences and Permits	26,855	29,310	34,000	34,000	-	-	34,000	34,000
Fines	-	550	550	550	-	-	550	550
<b>Revenues Before Transfers</b>	<b>27,105</b>	<b>30,135</b>	<b>34,550</b>	<b>34,550</b>	<b>-</b>	<b>-</b>	<b>34,550</b>	<b>34,550</b>
<b>Total Revenues</b>	<b>27,105</b>	<b>30,135</b>	<b>34,550</b>	<b>34,550</b>	<b>-</b>	<b>-</b>	<b>34,550</b>	<b>34,550</b>
Total Wages & Benefits	-	-	-	-	-	-	-	-
Office Supplies & Equip Mtnce	1,110	1,500	1,500	1,000	-500	-33.33%	1,000	1,000
Maintenance Materials & Supplies	388	367	420	420	-	-	428	437
Contract Services	38,991	32,010	32,010	32,010	-	-	32,010	32,010
Professional Services	-	525	-	-	-	-	-	-
Other	4,125	6,250	16,750	16,750	-	-	16,750	16,750
Financial Expense	3	1,202	-	1,000	1,000	-	2,200	2,200
<b>Expenditures Before Transfers</b>	<b>44,617</b>	<b>41,854</b>	<b>50,680</b>	<b>51,180</b>	<b>500</b>	<b>0.99%</b>	<b>52,388</b>	<b>52,397</b>
<b>Total Expenditures</b>	<b>44,617</b>	<b>41,854</b>	<b>50,680</b>	<b>51,180</b>	<b>500</b>	<b>0.99%</b>	<b>52,388</b>	<b>52,397</b>
<b>Net Expenditures</b>	<b>17,512</b>	<b>11,719</b>	<b>16,130</b>	<b>16,630</b>	<b>500</b>	<b>3.10%</b>	<b>17,838</b>	<b>17,847</b>

**Town of Tecumseh  
2022 Proposed Budget  
Golden Age Club 6200**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Grants	26,000	25,903	27,500	27,000	-500	-1.82%	21,000	21,000
<b>Revenues Before Transfers</b>	<b>26,000</b>	<b>25,903</b>	<b>27,500</b>	<b>27,000</b>	<b>-500</b>	<b>-1.82%</b>	<b>21,000</b>	<b>21,000</b>
<b>Total Revenues</b>	<b>26,000</b>	<b>25,903</b>	<b>27,500</b>	<b>27,000</b>	<b>-500</b>	<b>-1.82%</b>	<b>21,000</b>	<b>21,000</b>
Maintenance Materials & Supplies	494	1,384	500	500	-	-	510	520
Maintenance Services	6,404	9,000	9,000	8,500	-500	-5.56%	2,550	2,601
Utilities	4,645	6,263	7,400	7,400	-	-	7,548	7,699
Insurance	4,329	4,798	4,700	5,600	900	19.15%	5,800	6,000
Grants & Donations	21,000	21,000	21,000	21,000	-	-	21,000	21,000
Other	-	46	-	-	-	-	-	-
<b>Expenditures Before Transfers</b>	<b>36,872</b>	<b>42,491</b>	<b>42,600</b>	<b>43,000</b>	<b>400</b>	<b>0.94%</b>	<b>37,408</b>	<b>37,820</b>
<b>Total Expenditures</b>	<b>36,872</b>	<b>42,491</b>	<b>42,600</b>	<b>43,000</b>	<b>400</b>	<b>0.94%</b>	<b>37,408</b>	<b>37,820</b>
<b>Net Expenditures</b>	<b>10,872</b>	<b>16,588</b>	<b>15,100</b>	<b>16,000</b>	<b>900</b>	<b>5.96%</b>	<b>16,408</b>	<b>16,820</b>

Town of Tecumseh  
2022 Proposed Budget  
Cultural Committee 7700

Budget Line Item	2020 Actuals	2021 Forecast	2021 Budget	2022 Budget	\$ Change	% Change	2023 Forecast	2024 Forecast
Transfers from Reserves	-	-	2,000	2,000	-	-	1,000	1,000
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>
Maintenance Materials & Supplies	-	1,000	2,000	2,000	-	-	2,020	2,040
Professional Services	1,018	2,000	5,000	5,000	-	-	5,000	5,000
Other	320	-	2,000	2,000	-	-	1,000	1,000
<b>Expenditures Before Transfers</b>	<b>1,338</b>	<b>3,000</b>	<b>9,000</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>8,020</b>	<b>8,040</b>
<b>Total Expenditures</b>	<b>1,338</b>	<b>3,000</b>	<b>9,000</b>	<b>9,000</b>	<b>-</b>	<b>-</b>	<b>8,020</b>	<b>8,040</b>
<b>Net Expenditures</b>	<b>1,338</b>	<b>3,000</b>	<b>7,000</b>	<b>7,000</b>	<b>-</b>	<b>-</b>	<b>7,020</b>	<b>7,040</b>

Town of Tecumseh  
2022 Proposed Budget  
Heritage Committee 7705

Budget Line Item	2020 Actuals	2021 Forecast	2021 Budget	2022 Budget	\$ Change	% Change	2023 Forecast	2024 Forecast
Transfers from Reserves	-	-	2,727	2,727	-	-	-	-
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>2,727</b>	<b>2,727</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Memberships	116	150	150	150	-	-	153	156
Professional Services	-	-	743	743	-	-	-	-
Other	-	-	3,834	3,834	-	-	1,850	1,850
<b>Expenditures Before Transfers</b>	<b>116</b>	<b>150</b>	<b>4,727</b>	<b>4,727</b>	<b>-</b>	<b>-</b>	<b>2,003</b>	<b>2,006</b>
<b>Total Expenditures</b>	<b>116</b>	<b>150</b>	<b>4,727</b>	<b>4,727</b>	<b>-</b>	<b>-</b>	<b>2,003</b>	<b>2,006</b>
<b>Net Expenditures</b>	<b>116</b>	<b>150</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>2,003</b>	<b>2,006</b>



## Community Safety

Community Safety is responsible to provide for the safety and well-being of the citizens and protection of their property. This includes providing fire & life safety education, inspections and enforcement under the Ontario Fire Code, and enforcement of Municipal Bylaws and other applicable legislation. Department programming includes structural firefighting, basic medical intervention, CPR and defibrillation, vehicle and industrial extrication, confined space rescue, shore-based water rescue and bylaw and code education and enforcement. The Department also looks after enforcement of animal control issues in conjunction with the Animal Control contractor.

Community Safety operates primarily out of the two fire stations located at 985 Lesperance Road (Fire Hall No. 1) and at 5520 Walker Road (Fire Hall No. 2), with the Bylaw Enforcement Officer currently based out of Town Hall. The Department's operations are supported by a fleet of six fire apparatus, two command vehicles, one fire prevention and one bylaw enforcement vehicle. Community Safety responds to approximately 400 emergency calls and approximately 300 Bylaw related calls annually.

Community Safety is responsible for compliance with Emergency Management Ontario's essential level of the emergency preparedness for the Town. Emergency exercises, testing and review of the Town's Emergency Plan are conducted annually as required by legislation.

### 2022 Budget Highlights

#### Fire

- Under 'Professional Services', a one-time allocation of \$30,000 for a Community Risk Assessment, required to be completed by 2024 under O. Reg. 378/18. The Community Risk Assessment forms the basis of certain elements of the Fire Master Plan and therefore should be completed prior to or in conjunction with the Fire Master Plan. Offset by a corresponding 'Transfer from Reserve'.
- Under 'Professional Services', a one-time allocation of \$100,000 for completion of a Fire Master Plan, identified in the organizational review. Offset by a corresponding 'Transfer from Reserve'.
- Increase of \$56,000 in salary and benefits for the addition of a permanent full-time Fire Prevention Officer (0.51 FTE for partial implementation in 2022) who would also assist with bylaw enforcement duties. Increase of \$140,000 for the addition of a permanent full-time Deputy Fire Chief-Compliance, as per

recommendations of the 2021 Organizational Review. The remainder of the increase correlates with contractual salary increases.

- Increase of \$9,400 under 'Contract Services' for radio airtime for additional firefighter portable radios.
- Increase of \$2,000 in 'Maintenance Services' for the required annual inspection of the new high-water rescue vehicle
- \$3,600 has been included in the ICS budget for purchase of membership in the County Wide Peer Connect software to better support the mental health of Department staff.
- Increase of \$8,000 in 'Professional Development' split equally between 'Professional Development' and 'Education/Seminars'. This budget is for the education and professional development of new and existing staff. Note that the actual requested increase to the base budget is only \$4,000, as \$4,000 of the change is attributed to the reversal of 2021 one-time reductions taken due to the impact of the pandemic on in-person conferences and educational events.
- \$3,000 in 'Maintenance Materials & Supplies' for uniforms as the Department has experienced significant turnover recently and includes a new Deputy Chief and Fire Prevention Officer going forward.

#### **Bylaw Enforcement**

- The Bylaw Enforcement function was relocated to Community Safety as a result of the Organizational Review. Thus, Building and Planning staff allocations were removed resulting in a decrease to 'Wages and Benefits'.
- Aside from this change, the budget for Bylaw Enforcement remains status quo.

#### **Emergency Measures**

- The budget for Emergency Measures remains status quo.

## 2022 Program Objectives

- A continuing proactive approach to potential emergencies such as High Water Events through the acquisition of necessary equipment and training. (SP#1: Smart Growth)
- Assist with a celebration for the Town and Tecumseh Fire Services 100th Anniversary in 2022. (SP#2: Sustainable Infrastructure)
- Completion of the Community Risk Assessment and Fire Master Plan starting in 2022 (SP#3: Community Health and Wellness)
- Review and update the Town of Tecumseh Emergency Response Plan. (SP#1: Smart Growth)
- Explore funding sources or grant opportunities to refurbish the 1942 Fire Truck (SP#5: Good Governance)

## Looking Ahead

- County wide Emergency Services radio system upgrades proposed for 2023 will potentially see a significant Capital expenditure that year however, minimal impact to the Operating Budget.

## Staffing Resources

### Community Safety

Permanent FTE	2021	2022	2023	2024
	Budget	Proposed	Outlook	Outlook
Full – Time FTE	4.00	6.73	7.00	7.00
Part – Time FTE	5.92	5.92	5.92	7.94
<b>Total FTE</b>	<b>9.92</b>	<b>12.65</b>	<b>12.92</b>	<b>14.94</b>
Net Change	-	+2.73	+2.27	+2.02

#### Staffing complement includes:

- 1.00 Director Community Safety & Fire Chief
- 1.00 Deputy Fire Chief – Operations
- 0.92 Deputy Fire Chief – Compliance
- 1.51 Fire Prevention Officer
- 1.00 Full-Time Clerical
- 1.00 By-law Enforcement/Development Officer
- 0.30 Full-Time Clerical (Planning)
- 1.20 Firefighter Captains (8 Part-Time)
- 4.72 Firefighters (34 Part-Time)

**Town of Tecumseh  
2022 Proposed Budget  
Fire 2100**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Grants	14,357	18,222	2,000	2,000	-	-	2,000	2,000
User Charges	27,573	34,290	26,800	37,800	11,000	41.04%	37,800	37,800
<b>Net User Charges Available for Operating</b>	<b>27,573</b>	<b>34,290</b>	<b>26,800</b>	<b>37,800</b>	<b>11,000</b>	<b>41.04%</b>	<b>37,800</b>	<b>37,800</b>
<b>Revenues Before Transfers</b>	<b>41,930</b>	<b>52,512</b>	<b>28,800</b>	<b>39,800</b>	<b>11,000</b>	<b>38.19%</b>	<b>39,800</b>	<b>39,800</b>
Transfers from Reserves	30,896	14,900	10,800	130,000	119,200	1,103.70%	-	-
<b>Total Revenues</b>	<b>72,826</b>	<b>67,412</b>	<b>39,600</b>	<b>169,800</b>	<b>130,200</b>	<b>328.79%</b>	<b>39,800</b>	<b>39,800</b>
Wages	814,360	818,156	853,813	1,014,154	160,341	18.78%	1,122,380	1,163,251
Benefits	189,102	200,550	196,536	244,129	47,593	24.22%	248,359	252,674
<b>Total Wages &amp; Benefits</b>	<b>1,003,462</b>	<b>1,018,706</b>	<b>1,050,349</b>	<b>1,258,283</b>	<b>207,934</b>	<b>19.80%</b>	<b>1,370,739</b>	<b>1,415,925</b>
Office Supplies & Equip Mtnce	7,048	5,120	4,700	4,700	-	-	4,700	4,700
Memberships	1,838	2,969	3,240	3,240	-	-	3,305	3,371
Professional Development	12,699	9,646	5,800	13,800	8,000	137.93%	14,800	15,800
Maintenance Materials & Supplies	47,516	72,312	69,480	72,480	3,000	4.32%	81,348	82,233
Maintenance Services	113,928	84,958	96,800	98,800	2,000	2.07%	101,356	103,923
Contract Services	65,980	79,577	69,500	78,860	9,360	13.47%	78,860	78,860
Professional Services	-	-	-	130,000	130,000	-	-	-
Utilities	28,709	29,971	32,210	32,210	-	-	32,742	33,285
Insurance	20,246	22,887	21,900	26,400	4,500	20.55%	27,500	28,600
Other	21,090	13,022	12,750	12,750	-	-	12,750	12,750
Financial Expense	-	300	-	300	300	-	300	300
<b>Expenditures Before Transfers</b>	<b>1,322,516</b>	<b>1,339,468</b>	<b>1,366,729</b>	<b>1,731,823</b>	<b>365,094</b>	<b>26.71%</b>	<b>1,728,400</b>	<b>1,779,747</b>
<b>Total Expenditures</b>	<b>1,322,516</b>	<b>1,339,468</b>	<b>1,366,729</b>	<b>1,731,823</b>	<b>365,094</b>	<b>26.71%</b>	<b>1,728,400</b>	<b>1,779,747</b>
<b>Net Expenditures</b>	<b>1,249,690</b>	<b>1,272,056</b>	<b>1,327,129</b>	<b>1,562,023</b>	<b>234,894</b>	<b>17.70%</b>	<b>1,688,600</b>	<b>1,739,947</b>

**Town of Tecumseh  
2022 Proposed Budget  
Emergency Measures 2700**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
User Charges	11,322	12,091	15,000	15,000	-	-	15,000	15,000
<b>Net User Charges Available for Operating</b>	<b>11,322</b>	<b>12,091</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>
<b>Revenues Before Transfers</b>	<b>11,322</b>	<b>12,091</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>
<b>Total Revenues</b>	<b>11,322</b>	<b>12,091</b>	<b>15,000</b>	<b>15,000</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>15,000</b>
Total Wages & Benefits	-	-	-	-	-	-	-	-
Office Supplies & Equip Mtnce	10,120	-	300	300	-	-	300	300
Professional Development	-	500	1,000	750	-250	-25.00%	1,000	1,000
Maintenance Materials & Supplies	7,904	1,000	3,000	3,000	-	-	3,060	3,121
Maintenance Services	1,284	1,000	1,000	1,000	-	-	1,020	1,040
Contract Services	13,031	14,500	14,500	14,500	-	-	14,500	14,500
Utilities	745	741	750	750	-	-	750	750
Insurance	525	576	1,000	1,000	-	-	1,040	1,080
Other	6,673	2,500	2,500	2,500	-	-	2,500	2,500
<b>Expenditures Before Transfers</b>	<b>40,282</b>	<b>20,817</b>	<b>24,050</b>	<b>23,800</b>	<b>-250</b>	<b>-1.04%</b>	<b>24,170</b>	<b>24,291</b>
Transfers to Reserves	11,322	12,091	15,000	15,000	-	-	15,000	15,000
<b>Total Expenditures</b>	<b>51,604</b>	<b>32,908</b>	<b>39,050</b>	<b>38,800</b>	<b>-250</b>	<b>-0.64%</b>	<b>39,170</b>	<b>39,291</b>
<b>Net Expenditures</b>	<b>40,282</b>	<b>20,817</b>	<b>24,050</b>	<b>23,800</b>	<b>-250</b>	<b>-1.04%</b>	<b>24,170</b>	<b>24,291</b>

**Town of Tecumseh  
2022 Proposed Budget  
Bylaw 2610**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
User Charges	24,080	11,923	6,250	6,250	-	-	6,250	6,250
<b>Net User Charges Available for Operating</b>	<b>24,080</b>	<b>11,923</b>	<b>6,250</b>	<b>6,250</b>	<b>-</b>	<b>-</b>	<b>6,250</b>	<b>6,250</b>
<b>Revenues Before Transfers</b>	<b>24,080</b>	<b>11,923</b>	<b>6,250</b>	<b>6,250</b>	<b>-</b>	<b>-</b>	<b>6,250</b>	<b>6,250</b>
<b>Total Revenues</b>	<b>24,080</b>	<b>11,923</b>	<b>6,250</b>	<b>6,250</b>	<b>-</b>	<b>-</b>	<b>6,250</b>	<b>6,250</b>
Wages	141,836	139,073	136,697	88,604	-48,093	-35.18%	90,376	92,184
Benefits	45,378	45,765	44,555	31,840	-12,715	-28.54%	32,418	33,005
<b>Total Wages &amp; Benefits</b>	<b>187,214</b>	<b>184,838</b>	<b>181,252</b>	<b>120,444</b>	<b>-60,808</b>	<b>-33.55%</b>	<b>122,794</b>	<b>125,189</b>
Office Supplies & Equip Mtnce	359	206	150	150	-	-	150	150
Memberships	-	110	100	100	-	-	102	104
Professional Development	702	750	750	1,375	625	83.33%	1,900	1,900
Maintenance Materials & Supplies	698	996	1,100	1,100	-	-	1,122	1,144
Maintenance Services	22,970	9,565	500	500	-	-	500	500
Professional Services	12,980	7,895	10,000	10,000	-	-	10,000	10,000
Utilities	1,080	90	-	-	-	-	-	-
Insurance	6,164	7,170	6,700	8,300	1,600	23.88%	8,600	8,900
Other	507	1,200	1,200	1,200	-	-	1,200	1,200
<b>Expenditures Before Transfers</b>	<b>232,674</b>	<b>212,820</b>	<b>201,752</b>	<b>143,169</b>	<b>-58,583</b>	<b>-29.04%</b>	<b>146,368</b>	<b>149,087</b>
<b>Total Expenditures</b>	<b>232,674</b>	<b>212,820</b>	<b>201,752</b>	<b>143,169</b>	<b>-58,583</b>	<b>-29.04%</b>	<b>146,368</b>	<b>149,087</b>
<b>Net Expenditures</b>	<b>208,594</b>	<b>200,897</b>	<b>195,502</b>	<b>136,919</b>	<b>-58,583</b>	<b>-29.97%</b>	<b>140,118</b>	<b>142,837</b>



## Public Works and Engineering Services

The Public Works and Engineering Services Department is responsible for both tax and rate supported budgets. For transparency, the rate supported water and wastewater budget is shown separately from the tax supported general operating budget. This section deals with departmental budgets that are tax supported.

The Department is responsible for constructing, operating and maintaining the Town's infrastructure. This includes the Town's water distribution and drinking water systems and sanitary collection systems, storm sewers and pumping stations, municipal road system and sidewalks, winter control and maintenance, bridges and culverts, street signs and traffic signals, street lighting, fleet and equipment maintenance, roadside debris and litter pick-up, administration of garbage and yard waste collection contract, roadside maintenance, noxious weed control, and municipal drains.

The road network consists of 180 km of roadway, 60 km of sidewalks, 25.7 km of pathways/trails, 3 km of walkways, 18 bridges, 73 culverts, 16 vehicles and 6 pieces of heavy equipment.

The storm network consists of 138 km of storm sewer pipe; 62 km of storm service connections; 1,414 manholes; 4,713 catch basins; 8 storm pump stations and 124 municipal drains totaling 200 km.

## 2022 Budget Highlights

### Roadways (3100)

- Increase of \$32,300 in 'Wages and Benefits' due to the addition of 0.25 FTE for the Engineering Project Manager position, with an offsetting 'Transfer from Reserve'. The remainder of the increase in 'Wages and Benefits' correlates with contractual salary increases.
- Decrease of \$6,000 to 'Maintenance Materials & Supplies': a decrease of the one-time budget of \$25,000 for electrical repairs and vegetation replacement for the Highway 401 Gateway Signage, an increase of \$4,000 for Street Signs, an increase of \$10,000 in Gas due to inflationary increases and an increase of \$5,000 in Equipment rentals for additional roadside ditch mowing.
- Increase of \$10,900 to 'Insurance' for inflationary increases.
- Decrease of \$5,000 to 'Other' under COVID-19 for the removal of the one-time budget to purchase supplies.
- Increase of \$5,000 in 'Contract Services' under Hardtop Maintenance due to inflationary increases for line painting.

### Winter Control (3200)

- Increase of \$5,600 in 'Wages and Benefits' due to contractual increases.
- Increase of \$5,500 in 'Maintenance Materials & Supplies' for inflationary increases to salt costs.

### Street Lighting (3500)

- Decrease of \$5,000 in 'Utilities' to be more in line with historical expenditures.

### Storm Sewer System (4200)

- Decrease of \$100,000 in 'Transfer from Reserves' for the removal of the one-time budget of \$50,000 in 'Maintenance Materials and Supplies' and \$50,000 in 'Contract Services' which was to be used if required due to increasing lake levels. Partially offset by a \$32,300 transfer for the Engineering Project Manager position, for a net decrease of \$67,700.

- Increase of \$32,300 in 'Wages and Benefits' due to the addition of 0.25 FTE for the Engineering Project Manager position. The remainder of the increase correlates with contractual salary increases.
- Decrease of \$47,800 in 'Maintenance Materials & Supplies': decrease of \$50,000 for the removal of the one-time budget which was to be used if required due to increasing lake levels, and an increase of \$2,200 in 'Gas' due to inflationary increases.
- Increase of \$7,000 in 'Maintenance Services' to account for hydro vac rental rate increases.
- Decrease of the one-time budget of \$50,000 in 'Contract Services' as a contingency to be used if required due to increasing lake levels.
- Increase of \$7,800 in 'Insurance' due to inflationary increases.

#### **Garbage Collection (4400)**

- Increase of \$25,100 in 'Contract Services' due to inflationary/contractual increase and a small allowance for new homes.

#### **Garbage Disposal (4500)**

- Increase of \$20,000 in 'Contract Services' due to inflationary/contractual increase and a small allowance for new homes.

#### **Drainage (8800)**

- Increase of \$10,500 in 'Wages and Benefits' due to contractual increases.
- Increase of \$5,000 in 'Professional Services' for assistance in ensuring larger reports are AODA compliant.

## 2022 Program Objectives

- Investigate risk management, resources and costs of Town-wide snow removal on sidewalks. (SP#4: Continuous Improvement)
- Implement and complete those capital projects for which the Town was successful in securing funding from upper levels of government. (SP#4: Continuous Improvement)
- Complete the Shoreline Management Plan. (SP#2: Sustainable Infrastructure)
- Complete the Storm Water Rates study. (SP#4: Continuous Improvement)

## Looking Ahead

- Future increases to hardtop maintenance programs anticipated.
- Increased patrolling required during winter months.
- Recommend upgrades to stormwater collection and pumping stations arising from the Storm Drainage Master Plans recently completed and currently in development.
- Identify a maintenance and repair program as part of the condition assessment report (bridge and culvert structures).
- Additional staffing and equipment will be required to meet maintenance requirements for sidewalks in order to meet the Minimum Maintenance Standards legislation.
- Continued repair and maintenance of municipal drains and creation of a proactive annual maintenance program.

## Staffing Resources

### Public Works

	2021	2022	2023	2024
Permanent FTE	Budget	Proposed	Outlook	Outlook
Full – Time FTE	13.32	13.82	13.82	14.82
Part – Time FTE	1.26	1.26	1.26	1.26
<b>Total FTE</b>	<b>14.58</b>	<b>15.08</b>	<b>15.08</b>	<b>16.08</b>
<b>Net Change</b>	<b>-</b>	<b>+0.50</b>	<b>-</b>	<b>+1.00</b>

#### Staffing complement includes:

- 0.33 Director Public Works and Engineering Services
- 1.00 Manager Public Works & Transportation
- 0.33 Manager Engineering Services
- 0.50 Engineering Project Manager
- 1.00 Drainage Superintendent
- 1.00 Assistant Drainage Superintendent
- 0.33 Project Technician
- 0.33 Full-Time Clerical
- 8.00 Full-Time Labourers
- 1.00 Storm Sewer Operator
- 1.26 Student Labourers (4 physical employees)

**Town of Tecumseh  
2022 Proposed Budget  
Roadways 3100**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Grants	15,366	-	-	-	-	-	-	-
User Charges	64,239	33,939	6,000	6,000	-	-	6,000	6,000
<b>Net User Charges Available for Operating</b>	<b>64,239</b>	<b>33,939</b>	<b>6,000</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>6,000</b>	<b>6,000</b>
Licences and Permits	21,345	13,646	10,000	10,000	-	-	10,000	10,000
Other Income	48,270	34,205	34,205	34,957	752	2.20%	34,957	34,957
<b>Revenues Before Transfers</b>	<b>149,220</b>	<b>81,790</b>	<b>50,205</b>	<b>50,957</b>	<b>752</b>	<b>1.50%</b>	<b>50,957</b>	<b>50,957</b>
Transfers from Reserves	22,047	1,800	30,000	32,266	2,266	7.55%	32,266	32,266
<b>Total Revenues</b>	<b>171,267</b>	<b>83,590</b>	<b>80,205</b>	<b>83,223</b>	<b>3,018</b>	<b>3.76%</b>	<b>83,223</b>	<b>83,223</b>
Wages	810,456	849,200	767,857	826,702	58,845	7.66%	847,698	1,001,027
Benefits	256,477	269,195	261,128	284,521	23,393	8.96%	289,274	294,122
<b>Total Wages &amp; Benefits</b>	<b>1,066,933</b>	<b>1,118,395</b>	<b>1,028,985</b>	<b>1,111,223</b>	<b>82,238</b>	<b>7.99%</b>	<b>1,136,972</b>	<b>1,295,149</b>
Office Supplies & Equip Mtnce	7,921	3,684	3,720	3,720	-	-	3,720	3,720
Memberships	15,484	15,200	15,200	15,500	300	1.97%	15,810	16,126
Professional Development	7,958	1,832	6,950	8,225	1,275	18.35%	9,500	9,500
Maintenance Materials & Supplies	141,611	188,853	194,000	188,000	-6,000	-3.09%	191,200	194,462
Maintenance Services	203,321	218,621	181,900	190,050	8,150	4.48%	196,300	197,525
Contract Services	64,217	61,930	62,100	66,600	4,500	7.25%	66,600	66,600
Professional Services	26,797	16,262	6,000	6,000	-	-	6,000	6,000
Utilities	36,732	33,880	44,000	46,000	2,000	4.55%	46,896	47,810
Insurance	48,819	55,338	52,800	63,700	10,900	20.64%	66,200	68,800
Other	39,362	32,554	29,110	24,110	-5,000	-17.18%	24,110	24,110
<b>Expenditures Before Transfers</b>	<b>1,659,155</b>	<b>1,746,549</b>	<b>1,624,765</b>	<b>1,723,128</b>	<b>98,363</b>	<b>6.05%</b>	<b>1,763,308</b>	<b>1,929,802</b>
Transfers to Reserves	19,400	19,400	19,470	20,250	780	4.01%	20,250	20,250
<b>Total Expenditures</b>	<b>1,678,555</b>	<b>1,765,949</b>	<b>1,644,235</b>	<b>1,743,378</b>	<b>99,143</b>	<b>6.03%</b>	<b>1,783,558</b>	<b>1,950,052</b>
<b>Net Expenditures</b>	<b>1,507,288</b>	<b>1,682,359</b>	<b>1,564,030</b>	<b>1,660,155</b>	<b>96,125</b>	<b>6.15%</b>	<b>1,700,335</b>	<b>1,866,829</b>

**Town of Tecumseh  
2022 Proposed Budget  
Winter Control 3200**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Wages	87,608	116,368	114,999	119,072	4,073	3.54%	121,453	123,882
Benefits	22,866	36,434	36,564	38,147	1,583	4.33%	38,846	39,560
<b>Total Wages &amp; Benefits</b>	<b>110,474</b>	<b>152,802</b>	<b>151,563</b>	<b>157,219</b>	<b>5,656</b>	<b>3.73%</b>	<b>160,299</b>	<b>163,442</b>
Professional Development	-	-	1,000	1,350	350	35.00%	1,700	1,700
Maintenance Materials & Supplies	127,052	220,086	212,640	218,140	5,500	2.59%	222,503	226,953
Maintenance Services	11,348	21,666	17,500	17,500	-	-	17,850	18,206
Other	-	-	500	500	-	-	500	500
<b>Expenditures Before Transfers</b>	<b>248,874</b>	<b>394,554</b>	<b>383,203</b>	<b>394,709</b>	<b>11,506</b>	<b>3.00%</b>	<b>402,852</b>	<b>410,801</b>
<b>Total Expenditures</b>	<b>248,874</b>	<b>394,554</b>	<b>383,203</b>	<b>394,709</b>	<b>11,506</b>	<b>3.00%</b>	<b>402,852</b>	<b>410,801</b>
<b>Net Expenditures</b>	<b>248,874</b>	<b>394,554</b>	<b>383,203</b>	<b>394,709</b>	<b>11,506</b>	<b>3.00%</b>	<b>402,852</b>	<b>410,801</b>

**Town of Tecumseh  
2022 Proposed Budget  
Street Lighting 3500**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
User Charges	-	-	-	-	-	-	-	-
Transfers from Reserves	15,000	10,000	10,000	10,000	-	-	-	-
<b>Total Revenues</b>	<b>15,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	-	-	-	-
Maintenance Materials & Supplies	9,120	30,942	4,000	4,000	-	-	4,080	4,162
Maintenance Services	64,064	64,106	45,000	45,000	-	-	35,700	36,414
Utilities	173,423	168,562	175,000	170,000	-5,000	-2.86%	173,400	176,868
<b>Expenditures Before Transfers</b>	<b>246,607</b>	<b>263,610</b>	<b>224,000</b>	<b>219,000</b>	<b>-5,000</b>	<b>-2.23%</b>	<b>213,180</b>	<b>217,444</b>
<b>Total Expenditures</b>	<b>246,607</b>	<b>263,610</b>	<b>224,000</b>	<b>219,000</b>	<b>-5,000</b>	<b>-2.23%</b>	<b>213,180</b>	<b>217,444</b>
<b>Net Expenditures</b>	<b>231,607</b>	<b>253,610</b>	<b>214,000</b>	<b>209,000</b>	<b>-5,000</b>	<b>-2.34%</b>	<b>213,180</b>	<b>217,444</b>

**Town of Tecumseh  
2022 Proposed Budget  
Garbage Collection 4400**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Contract Services	630,221	762,594	642,715	667,815	25,100	3.91%	687,815	707,815
Other	2,843	3,000	3,000	3,000	-	-	3,000	3,000
<b>Expenditures Before Transfers</b>	<b>633,064</b>	<b>765,594</b>	<b>645,715</b>	<b>670,815</b>	<b>25,100</b>	<b>3.89%</b>	<b>690,815</b>	<b>710,815</b>
<b>Total Expenditures</b>	<b>633,064</b>	<b>765,594</b>	<b>645,715</b>	<b>670,815</b>	<b>25,100</b>	<b>3.89%</b>	<b>690,815</b>	<b>710,815</b>
<b>Net Expenditures</b>	<b>633,064</b>	<b>765,594</b>	<b>645,715</b>	<b>670,815</b>	<b>25,100</b>	<b>3.89%</b>	<b>690,815</b>	<b>710,815</b>

**Town of Tecumseh**  
**2022 Proposed Budget**  
**Garbage Disposal 4500**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Maintenance Services	25,681	23,988	29,000	29,000	-	-	29,000	29,000
Contract Services	848,810	826,200	826,200	846,200	20,000	2.42%	870,200	894,200
<b>Expenditures Before Transfers</b>	<b>874,491</b>	<b>850,188</b>	<b>855,200</b>	<b>875,200</b>	<b>20,000</b>	<b>2.34%</b>	<b>899,200</b>	<b>923,200</b>
<b>Total Expenditures</b>	<b>874,491</b>	<b>850,188</b>	<b>855,200</b>	<b>875,200</b>	<b>20,000</b>	<b>2.34%</b>	<b>899,200</b>	<b>923,200</b>
<b>Net Expenditures</b>	<b>874,491</b>	<b>850,188</b>	<b>855,200</b>	<b>875,200</b>	<b>20,000</b>	<b>2.34%</b>	<b>899,200</b>	<b>923,200</b>

**Town of Tecumseh  
2022 Proposed Budget  
Storm Sewer System 4200**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Grants	4,956	1,911	1,440	1,440	-	-	1,440	1,440
User Charges	17,471	1,068	10,000	10,000	-	-	10,000	10,000
<b>Net User Charges Available for Operating</b>	<b>17,471</b>	<b>1,068</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>
<b>Revenues Before Transfers</b>	<b>22,427</b>	<b>2,979</b>	<b>11,440</b>	<b>11,440</b>	<b>-</b>	<b>-</b>	<b>11,440</b>	<b>11,440</b>
Transfers from Reserves	50,232	-	100,000	32,266	-67,734	-67.73%	32,266	32,266
<b>Total Revenues</b>	<b>72,659</b>	<b>2,979</b>	<b>111,440</b>	<b>43,706</b>	<b>-67,734</b>	<b>-60.78%</b>	<b>43,706</b>	<b>43,706</b>
Wages	74,945	75,508	73,923	105,607	31,684	42.86%	109,397	112,624
Benefits	22,597	23,200	23,022	31,877	8,855	38.46%	32,514	33,165
<b>Total Wages &amp; Benefits</b>	<b>97,542</b>	<b>98,708</b>	<b>96,945</b>	<b>137,484</b>	<b>40,539</b>	<b>41.82%</b>	<b>141,911</b>	<b>145,789</b>
Professional Development	-	-	2,500	3,750	1,250	50.00%	5,000	5,000
Maintenance Materials & Supplies	22,223	38,054	86,000	38,200	-47,800	-55.58%	38,964	39,744
Maintenance Services	93,047	104,359	87,660	94,660	7,000	7.99%	96,523	98,424
Contract Services	4,115	5,000	55,000	5,000	-50,000	-90.91%	5,000	5,000
Professional Services	5,115	5,876	6,000	6,000	-	-	6,000	6,000
Utilities	117,293	136,773	130,360	128,360	-2,000	-1.53%	130,920	133,531
Insurance	50,799	54,518	54,900	62,700	7,800	14.21%	65,200	67,800
Other	72,359	43,182	8,000	8,000	-	-	8,000	8,000
<b>Expenditures Before Transfers</b>	<b>462,493</b>	<b>486,470</b>	<b>527,365</b>	<b>484,154</b>	<b>-43,211</b>	<b>-8.19%</b>	<b>497,518</b>	<b>509,288</b>
Transfers to Reserves	5,597	-	10,000	10,000	-	-	10,000	10,000
<b>Total Expenditures</b>	<b>468,090</b>	<b>486,470</b>	<b>537,365</b>	<b>494,154</b>	<b>-43,211</b>	<b>-8.04%</b>	<b>507,518</b>	<b>519,288</b>
<b>Net Expenditures</b>	<b>395,431</b>	<b>483,491</b>	<b>425,925</b>	<b>450,448</b>	<b>24,523</b>	<b>5.76%</b>	<b>463,812</b>	<b>475,582</b>

**Town of Tecumseh  
2022 Proposed Budget  
Drainage 8800**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Grants	60,039	54,500	54,500	55,600	1,100	2.02%	55,600	55,600
User Charges	1,000	1,000	1,000	1,000	-	-	1,000	1,000
<b>Net User Charges Available for Operating</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>
<b>Revenues Before Transfers</b>	<b>61,039</b>	<b>55,500</b>	<b>55,500</b>	<b>56,600</b>	<b>1,100</b>	<b>1.98%</b>	<b>56,600</b>	<b>56,600</b>
<b>Total Revenues</b>	<b>61,039</b>	<b>55,500</b>	<b>55,500</b>	<b>56,600</b>	<b>1,100</b>	<b>1.98%</b>	<b>56,600</b>	<b>56,600</b>
Wages	153,313	161,811	161,811	167,507	5,696	3.52%	170,857	174,274
Benefits	46,271	43,848	46,825	51,681	4,856	10.37%	52,608	53,554
<b>Total Wages &amp; Benefits</b>	<b>199,584</b>	<b>205,659</b>	<b>208,636</b>	<b>219,188</b>	<b>10,552</b>	<b>5.06%</b>	<b>223,465</b>	<b>227,828</b>
Office Supplies & Equip Mtnce	-	300	300	300	-	-	300	300
Memberships	711	855	1,200	1,200	-	-	1,224	1,248
Professional Development	550	1,500	3,000	4,400	1,400	46.67%	5,800	5,800
Maintenance Materials & Supplies	1,460	2,614	2,900	2,900	-	-	2,958	3,017
Maintenance Services	-	-	1,000	1,000	-	-	1,000	1,000
Professional Services	-	10,458	3,100	8,100	5,000	161.29%	8,100	8,100
Utilities	1,437	-	-	-	-	-	-	-
Insurance	4,351	4,896	4,400	5,700	1,300	29.55%	5,900	6,100
Other	667	3,444	3,000	2,500	-500	-16.67%	2,500	2,500
<b>Expenditures Before Transfers</b>	<b>208,760</b>	<b>229,726</b>	<b>227,536</b>	<b>245,288</b>	<b>17,752</b>	<b>7.80%</b>	<b>251,247</b>	<b>255,893</b>
<b>Total Expenditures</b>	<b>208,760</b>	<b>229,726</b>	<b>227,536</b>	<b>245,288</b>	<b>17,752</b>	<b>7.80%</b>	<b>251,247</b>	<b>255,893</b>
<b>Net Expenditures</b>	<b>147,721</b>	<b>174,226</b>	<b>172,036</b>	<b>188,688</b>	<b>16,652</b>	<b>9.68%</b>	<b>194,647</b>	<b>199,293</b>



## Water and Wastewater Services

Water Services is responsible for delivering clean, reliable and safe water to residences and businesses in Tecumseh. We are proud to deliver potable water that consistently exceeds Ontario's drinking water standards.

Tecumseh's wastewater collection system provides conveyance for the Town's wastewater flows to the outlets in the City of Windsor. Within the Town's local wastewater collection system, there also exist four local sewage pumping stations required to overcome grade limitations.

The water system consists of 215 km of water main; 1,184 hydrants; 2,559 valves, 12 boundary meters, one elevated storage facility with a capacity of 4,540 cubic metres and 2 water filling stations.

The wastewater system consists of 116 km of sanitary sewer pipe; 1,528 manholes; 4 pump stations and 6 metering stations.

The Supervisory Control and Data Acquisition (SCADA) system provides real time data and alarming for water, wastewater and portions of the storm water infrastructure.

The Town has moved to Electronic Radio Transmitters (ERT) on residential water meters. Meters equipped with ERTs can be read from a moving vehicle making the work more efficient, reducing errors and allowing staff to attend to issues sooner.

## 2022 Budget Highlights

### Sanitary Sewer System

- Increase of \$115,000 in 'User Charges' revenue to reflect historical consumption volumes and an increase to rates as recommended in the Town's 2015 Water and Wastewater Rate Study.
- Increase of \$194,800 in 'User Charges Allocated to Capital', which represents funds transferred to reserve accounts to support capital projects.
- Increase of \$32,300 in 'Wages and Benefits' due to the addition of 0.25 FTE for the Engineering Project Manager position. The remainder of the increase correlates with contractual salary increases.
- Decrease of \$101,000 in 'Contract Services' due to a decrease in sanitary treatment costs resulting from lower budgeted rates and volumes.
- Increase of \$5,300 to 'Insurance' for inflationary increases.

### Waterworks System

- Increase of \$87,000 in 'User Charges' revenue due to an increase to rates as recommended in the Town's 2015 Water and Wastewater Rate Study.
- Decrease of \$84,500 in 'User Charges Allocated to Capital', which represents a decrease in funds transferred to reserve accounts to support capital projects. Directly correlated to increased operating costs.
- Increase of \$32,300 in 'Wages and Benefits' due to the addition of 0.25 FTE for the Engineering Project Manager position, with an offsetting 'Transfer from Reserve'. Increase of \$103,400 due the addition of 1 FTE Water Operator position. The remainder of the increase in 'Wages and Benefits' correlates with contractual salary increases.
- Increase of \$10,800 in 'Maintenance Materials & Supplies' to ensure a ready stockpile of materials for emergency repairs and inflationary increase to materials and rental equipment.
- Decrease of \$45,000 in 'Purchases for Resale' to be more in line with historical volumes.
- Increase of \$24,800 in 'Maintenance Services' to be able to obtain assistance from contractors with watermain repairs.
- Increase of \$7,300 to 'Insurance' for inflationary increases.

## 2022 Program Objectives

- Prepare a cost recovery By-law for the 8th Concession Sanitary Service Area in 2022. (SP#2: Sustainable Infrastructure)
- Finalize the Sanitary Sewer Model Update. (SP#1: Smart Growth)
- Continuation of the installation of local sanitary sewers in the Oldcastle Hamlet Settlement Area. (SP#1: Smart Growth)
- Continuation of the Sanitary Sewer Rehabilitation Program (Inflow and Infiltration removal). (SP#2: Sustainable Infrastructure)

## Looking Ahead

- Annual maintenance and repair work of the sanitary pump stations and metering stations.
- Subsidies for homeowner flood protection to continue with promotion of ways to protect basements from flooding.
- Sanitary trunk sewer extensions to developable lands as Secondary Plans evolve and new development proposals come forward.

## Staffing Resources

<b>Permanent FTE</b>	<b>2021 Budget</b>	<b>2022 Proposed</b>	<b>2023 Outlook</b>	<b>2024 Outlook</b>
Full-Time FTE	12.66	14.16	14.16	14.16
Part-Time FTE	0.62	0.62	0.62	0.62
<b>Total FTE</b>	<b>13.28</b>	<b>14.78</b>	<b>14.78</b>	<b>14.78</b>
Net Change	-	+1.50	-	-

### Staffing complement includes:

- 0.66 Director Public Works and Engineering Services
- 0.66 Manager Engineering Services
- 1.00 Manager Water and Wastewater
- 0.50 Engineering Project Manager
- 0.66 Full-Time Project Technician
- 1.67 Full-Time Clerical
- 9.00 Full-Time Licensed Water Operators
- 0.62 Part-Time Student Labourers (two physical employees)







## Community and Recreation Services Department

The Community and Recreation Services Department manages the following work: maintenance of Town buildings / facilities; energy management; planning and maintenance of parks; recreation programming and activities; supervision, concessions and programming at the Arena; supervision and programming at the Pool; annual special events; community event coordination; marketing and promotions for recreational programs and events; administer funding programs for low-income families; and support for the Essex County Library operation in Tecumseh.

The Community and Recreation Services Department is committed to providing affordable, healthy lifestyle opportunities for individuals, families, businesses in our community that enhance the quality of life and livability for today and tomorrow.

### 2022 Budget Highlights

#### Maintenance

- Increase of \$10,700 in 'Wages & Benefits' reflective of contractual increases.

#### Parks

- Increase of \$15,000 in 'Grants' for Canada Specific Grants for Summer Students.
- Increase of \$8,500 in 'User Charges' due to an increase in rentals of \$6,000 returning to a pre-pandemic budget and an increase of \$4,000 in Land Lease reflective of New Pickle Ball Agreement with Tecumseh Pickle Ball Association. This is offset by a decrease of \$1,500 in registration/entry fee reflective of the New TPA Agreement and less key sales.
- Decrease of \$8,000 in 'Transfer from Reserves' reflective of the reversal of 2021 one-time transfers budgeted to mitigate the impact of COVID-19.
- Increase of \$22,800 in 'Wages & Benefits' due to contractual increases.
- Increase of \$1,700 in 'Professional Development' partially returning to a pre-pandemic budget.

- Increase of \$2,700 in 'Maintenance Materials and Supplies'; \$3,000 in "Materials & Supplies" reflective of increased landscaping Town Hall, \$500 in 'Flags' for inflationary increases and a decrease of \$800 in 'Janitorial Supplies'.
- Increase of \$5,000 in 'Maintenance Services' for tree trimming and removal due to annual increased storm damage.
- Increase of \$9,500 in 'Insurance' for inflationary increases.

### **Parks Buildings**

- Increase of \$19,700 in 'User Charges' reflective of returning to a pre-pandemic budget, new Lakewood Café concessions contract (\$14,000) and the Maidstone Recreation Complex.
- Increase of \$20,000 in 'Net Expenditures' largely for operating costs related to the introduction of the Maidstone Recreation Complex to the Town's facility inventory.

### **Arena**

- Increase of \$132,500 in 'User Charges' reflective of returning to normal ice and program revenues prior to the COVID-19 effect on rentals.
- 'Transfer from Reserves' reduced by \$286,900 as a result of the reversal of 2021 one-time transfers which were budgeted to offset the impact of the pandemic on the Arena in 2021.
- 'Wages & Benefits' decreased by \$100,100 due to the removal of the Custodian positions, offset by the increase in contractual wages and step increases.
- Increase of \$3,500 in 'Professional Development' resulting from the partial reversal of 2021 one-time reductions due to the pandemic.
- Decrease of \$2,000 in 'Maintenance Materials & Supplies' due to reduction in janitorial supplies to return to pre-pandemic allocations.
- Decrease of \$4,000 in 'Maintenance Services' resulting from removal of funding for a compressor rebuilt of \$8,000 offset by the addition of a boiler maintenance contract of \$4,000.
- Increase of \$5,900 in 'Insurance' for inflationary increases.

## **Concessions**

- Concessions will not operate in 2022 reflective a combination of past operating deficits and the effect COVID-19 has had on delivering this service. Administration will be reviewing the concessions operations during the 2022 operating season and will provide Council with possible alternate options to consider moving forward in future years.

## **Library**

- Increase of \$500 in 'Maintenance Materials & Supplies' for inflationary increases.
- Increase of \$350 in 'Maintenance Services' for inflationary increases.
- Increase of \$900 in 'Insurance' for inflationary increases.

## **Cultural Other**

- Increase of \$500 in 'Maintenance Services' for inflationary increases.

## **Pool**

- Increase of \$60,500 in 'User Charges' reflective of projected revenues returning to pre COVID-19 levels.
- Decrease of \$24,100 in 'Transfer from Reserves' reflective of the reversal of 2021 one-time transfers budgeted to mitigate the impact of COVID-19.
- Various expenditure returning to pre COVID-19 levels.
- Increase of \$1,400 in 'Insurance' for inflationary increases.

## **Recreation Programs**

- Increase of \$84,400 in 'User Charges' reflective of returning to full Day Camp operations as prior to COVID-19.
- Increase of \$65,300 to 'Wages and Benefits' along with other numerous expenditure increases reflective of returning to pre-pandemic programming.

## Special Events

- Decrease of \$18,400 in 'Transfer from Reserves' reflective of the reversal of 2021 one-time transfers budgeted to mitigate the impact of COVID-19.
- Increase of \$6,900 to 'Wages and Benefits' primarily due to 174 additional Special Events Assistant hours to cover required staffing for special events that run 7 days a week, and to align the position with the seasonal collective agreement, March 15 – December 15<sup>th</sup>.
- Decrease of \$12,200 in 'Maintenance Materials & Supplies' reflective of the reversal of 2021 one-time increases budgeted as a result of changes to programming in response to COVID-19.
- Decrease of \$3,000 in 'Other' reflective of the reversal of 2021 one-time increases budgeted as a result of changes to programming in response to COVID-19.

## Christmas in Tecumseh

- Status quo budget.

## Corn Festival

- In 2022 the Town will celebrate its 100<sup>th</sup> anniversary and with the required staff time to plan this event, the Corn Festival will not operate in 2022. The 100<sup>th</sup> Anniversary will be the major Event for the Town.

## 2022 Program Objectives

- Reintroduce Recreation Programming Day Camp and full Pool Programming. (SP#3: Community Health and Wellness)
- Work with Community Partners to plan and development with the goal of moving forward with various components of the Multi Use Sports Facility. (SP#3: Community Health and Wellness & SP#2: Sustainable Infrastructure)
- Continue to manage approved Capital Projects and implement the Parks and Recreation Master Plan. (SP#2: Sustainable Infrastructure)
- Examine potential opportunities for new programs and activities. (SP#3: Community Health and Wellness)
- Proceed with planning of a Splash Pad and Outdoor Washroom Facility for Lakewood Park. (SP#2: Sustainable Infrastructure)
- Develop a plan working with the Essex County Library administration to upgrade our Library facility. (SP#3: Community Health and Wellness)
- Work with Tecumseh Thunder Base Ball Club and St Clair College to implement the redesign of Grand Stands, retrofit the field lighting to LED fixtures, and replace grass field with an artificial turf playing field at Lacasse Park. (SP#2 Sustainable Infrastructure)
- Design and construct a new artificial infield at McAuliffe Field to accommodate for the loss of Hebert Field. (SP#2: Sustainable Infrastructure)

## Looking Ahead

- Outlook for 2023 and beyond includes the development of a detailed Asset Management plan for all Town Facilities and buildings. This is in its final stages of development in conjunction with the IT and GIS departments.
- Accessibility audits for all Town facilities to ensure compliance with AODA regulations will continue.
- Implementation of the Parks Recreation and Trails Master Plan.
- Further Development of Lakewood Park including construction of a splash pad, outdoor washrooms, and a picnic/event shelter.
- Work towards the planning and development of various components from the Multi Use Sports Facility.

- Develop partnerships with users and school boards to retrofit grass playing fields into artificial turf fields to expand playing time.
- Work with County of Essex to renovate the CADA Library Complex with the 2022 architect drawings reflective of Council, public and administration consultations.

## Staffing Resources

<b>Permanent FTE</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>2023 Outlook</b>	<b>2024 Outlook</b>
Full-Time FTE	16.00	15.00	15.00	15.00
Part-Time FTE	22.43	22.27	22.92	22.92
<b>Total FTE</b>	<b>38.43</b>	<b>37.27</b>	<b>37.92</b>	<b>37.92</b>
Net Change	-	-1.16	+0.65	-

### Staffing complement includes:

#### Full Time

- 1.00 Director Community and Recreation
- 3.00 Managers Facilities, Parks, Recreation Programs
- 1.00 Full-Time Maintenance Labourer
- 1.00 FT Supervisor Recreation Program and Events Supervisor
- 1.00 Parks Leader
- 3.00 Parks Labourers
- 1.00 Full-Time Clerical
- 4.00 Full-Time Facility Attendants

**Part-time:**

- 1.85 Part-Time Clerical (2 Physical Employees)
- 3.77 Seasonal Labourers (5 Physical Employees)
- 7.95 Student Labourers (18 Physical Employees)
- 2.79 Part-Time Facility Attendants (7 Physical Employees)
- 0.72 Student Intern (2 physical employees)
- 0.63 Pool Coordinators (2 Physical Employees)
- 2.57 Lifeguards (18 Physical Employees)
- 0.33 Camp Coordinator (1 Physical Employee)
- 0.16 Camp Coordinator Associate (1 Physical Employee)
- 0.91 Camp Counselors (7 Physical Employees)
- 0.59 Festival & Events Assistant (Seasonal)

**Town of Tecumseh  
2022 Proposed Budget  
Maintenance 1210**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
User Charges	-	-	-	-	-	-	-	-
Wages	124,887	112,604	120,560	128,774	8,214	6.81%	131,349	133,976
Benefits	39,140	39,392	39,721	42,276	2,555	6.43%	43,031	43,801
<b>Total Wages &amp; Benefits</b>	<b>164,027</b>	<b>151,996</b>	<b>160,281</b>	<b>171,050</b>	<b>10,769</b>	<b>6.72%</b>	<b>174,380</b>	<b>177,777</b>
Maintenance Materials & Supplies	2,633	5,041	3,800	5,500	1,700	44.74%	5,610	5,722
Maintenance Services	174	1,000	1,000	1,000	-	-	1,000	1,000
Utilities	540	-	-	-	-	-	-	-
Other	15,106	10,368	10,500	10,500	-	-	10,500	10,500
<b>Expenditures Before Transfers</b>	<b>182,480</b>	<b>168,405</b>	<b>175,581</b>	<b>188,050</b>	<b>12,469</b>	<b>7.10%</b>	<b>191,490</b>	<b>194,999</b>
<b>Total Expenditures</b>	<b>182,480</b>	<b>168,405</b>	<b>175,581</b>	<b>188,050</b>	<b>12,469</b>	<b>7.10%</b>	<b>191,490</b>	<b>194,999</b>
<b>Net Expenditures</b>	<b>182,480</b>	<b>168,405</b>	<b>175,581</b>	<b>188,050</b>	<b>12,469</b>	<b>7.10%</b>	<b>191,490</b>	<b>194,999</b>

**Town of Tecumseh  
2022 Proposed Budget  
Parks 7100**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Grants	68,363	60,000	5,000	20,000	15,000	300.00%	20,000	20,000
User Charges	40,305	54,774	60,000	68,500	8,500	14.17%	68,500	68,500
<b>Net User Charges Available for Operating</b>	<b>40,305</b>	<b>54,774</b>	<b>60,000</b>	<b>68,500</b>	<b>8,500</b>	<b>14.17%</b>	<b>68,500</b>	<b>68,500</b>
<b>Revenues Before Transfers</b>	<b>108,668</b>	<b>114,774</b>	<b>65,000</b>	<b>88,500</b>	<b>23,500</b>	<b>36.15%</b>	<b>88,500</b>	<b>88,500</b>
Transfers from Reserves	-	8,000	8,000	-	-8,000	-100.00%	-	-
<b>Total Revenues</b>	<b>108,668</b>	<b>122,774</b>	<b>73,000</b>	<b>88,500</b>	<b>15,500</b>	<b>21.23%</b>	<b>88,500</b>	<b>88,500</b>
Wages	639,623	704,357	834,776	849,690	14,914	1.79%	870,860	891,503
Benefits	177,237	190,062	213,718	221,686	7,968	3.73%	225,330	229,047
<b>Total Wages &amp; Benefits</b>	<b>816,860</b>	<b>894,419</b>	<b>1,048,494</b>	<b>1,071,376</b>	<b>22,882</b>	<b>2.18%</b>	<b>1,096,190</b>	<b>1,120,550</b>
Office Supplies & Equip Mtnce	758	800	900	900	-	-	900	900
Memberships	2,054	1,793	1,806	1,806	-	-	1,842	1,879
Professional Development	2,047	3,215	4,800	6,450	1,650	34.38%	8,100	8,100
Maintenance Materials & Supplies	124,913	162,366	168,480	171,180	2,700	1.60%	174,554	177,996
Maintenance Services	106,526	118,629	106,100	111,100	5,000	4.71%	119,020	126,998
Contract Services	15,782	18,535	28,600	28,600	-	-	28,600	28,600
Utilities	75,969	83,390	103,600	103,600	-	-	125,662	128,165
Insurance	30,981	37,780	34,000	43,500	9,500	27.94%	45,200	47,000
Other	18,125	38,945	35,350	35,350	-	-	35,350	35,350
<b>Expenditures Before Transfers</b>	<b>1,194,015</b>	<b>1,359,872</b>	<b>1,532,130</b>	<b>1,573,862</b>	<b>41,732</b>	<b>2.72%</b>	<b>1,635,418</b>	<b>1,675,538</b>
Transfers to Reserves	8,500	19,550	8,500	8,500	-	-	8,500	8,500
<b>Total Expenditures</b>	<b>1,202,515</b>	<b>1,379,422</b>	<b>1,540,630</b>	<b>1,582,362</b>	<b>41,732</b>	<b>2.71%</b>	<b>1,643,918</b>	<b>1,684,038</b>
<b>Net Expenditures</b>	<b>1,093,847</b>	<b>1,256,648</b>	<b>1,467,630</b>	<b>1,493,862</b>	<b>26,232</b>	<b>1.79%</b>	<b>1,555,418</b>	<b>1,595,538</b>

**Town of Tecumseh  
2022 Proposed Budget  
Parks Buildings 7110**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Grants	8,267	6,000	-	-	-	-	-	-
User Charges	7,697	2,881	13,333	33,000	19,667	147.51%	33,000	33,000
<b>Net User Charges Available for Operating</b>	<b>7,697</b>	<b>2,881</b>	<b>13,333</b>	<b>33,000</b>	<b>19,667</b>	<b>147.51%</b>	<b>33,000</b>	<b>33,000</b>
<b>Revenues Before Transfers</b>	<b>15,964</b>	<b>8,881</b>	<b>13,333</b>	<b>33,000</b>	<b>19,667</b>	<b>147.51%</b>	<b>33,000</b>	<b>33,000</b>
Transfers from Reserves	-	30,592	30,592	-	-30,592	-100.00%	-	-
<b>Total Revenues</b>	<b>15,964</b>	<b>39,473</b>	<b>43,925</b>	<b>33,000</b>	<b>-10,925</b>	<b>-24.87%</b>	<b>33,000</b>	<b>33,000</b>
Wages	23,725	78,400	79,259	71,224	-8,035	-10.14%	72,648	74,101
Benefits	3,573	9,200	9,200	8,585	-615	-6.68%	8,757	8,932
<b>Total Wages &amp; Benefits</b>	<b>27,298</b>	<b>87,600</b>	<b>88,459</b>	<b>79,809</b>	<b>-8,650</b>	<b>-9.78%</b>	<b>81,405</b>	<b>83,033</b>
Maintenance Materials & Supplies	2,488	5,202	7,200	11,000	3,800	52.78%	11,220	11,445
Maintenance Services	7,279	8,000	8,000	12,000	4,000	50.00%	12,240	12,485
Utilities	6,518	8,627	10,000	22,000	12,000	120.00%	22,420	22,848
Insurance	1,685	1,861	1,900	2,200	300	15.79%	2,300	2,400
Other	427	91	-	-	-	-	-	-
<b>Expenditures Before Transfers</b>	<b>45,695</b>	<b>111,381</b>	<b>115,559</b>	<b>127,009</b>	<b>11,450</b>	<b>9.91%</b>	<b>129,585</b>	<b>132,211</b>
<b>Total Expenditures</b>	<b>45,695</b>	<b>111,381</b>	<b>115,559</b>	<b>127,009</b>	<b>11,450</b>	<b>9.91%</b>	<b>129,585</b>	<b>132,211</b>
<b>Net Expenditures</b>	<b>29,731</b>	<b>71,908</b>	<b>71,634</b>	<b>94,009</b>	<b>22,375</b>	<b>31.24%</b>	<b>96,585</b>	<b>99,211</b>

**Town of Tecumseh  
2022 Proposed Budget  
Arena 7500**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Grants	58,662	1,978	-	-	-	-	-	-
User Charges	569,944	488,521	785,980	918,500	132,520	16.86%	918,500	918,500
<b>Net User Charges Available for Operating</b>	<b>569,944</b>	<b>488,521</b>	<b>785,980</b>	<b>918,500</b>	<b>132,520</b>	<b>16.86%</b>	<b>918,500</b>	<b>918,500</b>
Other Income	6,500	6,500	6,500	6,500	-	-	6,500	6,500
<b>Revenues Before Transfers</b>	<b>635,106</b>	<b>496,999</b>	<b>792,480</b>	<b>925,000</b>	<b>132,520</b>	<b>16.72%</b>	<b>925,000</b>	<b>925,000</b>
Transfers from Reserves	84,923	273,273	286,909	-	-286,909	-100.00%	-	-
<b>Total Revenues</b>	<b>720,029</b>	<b>770,272</b>	<b>1,079,389</b>	<b>925,000</b>	<b>-154,389</b>	<b>-14.30%</b>	<b>925,000</b>	<b>925,000</b>
Wages	736,769	718,516	890,848	795,737	-95,111	-10.68%	821,622	847,307
Benefits	209,840	209,507	238,519	233,511	-5,008	-2.10%	238,190	242,963
<b>Total Wages &amp; Benefits</b>	<b>946,609</b>	<b>928,023</b>	<b>1,129,367</b>	<b>1,029,248</b>	<b>-100,119</b>	<b>-8.87%</b>	<b>1,059,812</b>	<b>1,090,270</b>
Office Supplies & Equip Mtnce	10,275	5,865	5,900	5,900	-	-	5,900	5,900
Memberships	2,318	3,900	3,900	3,900	-	-	3,978	4,058
Professional Development	916	4,340	3,500	7,000	3,500	100.00%	9,500	9,500
Maintenance Materials & Supplies	28,892	34,445	48,300	46,300	-2,000	-4.14%	47,216	48,151
Maintenance Services	70,444	53,210	76,200	72,200	-4,000	-5.25%	73,550	74,927
Contract Services	1,267	1,740	1,740	1,740	-	-	1,740	1,740
Vehicle & Equipment Leases	450	270	720	-	-720	-100.00%	-	-
Utilities	178,773	225,153	289,800	290,800	1,000	0.35%	296,600	302,516
Insurance	31,055	34,335	34,200	40,100	5,900	17.25%	41,700	43,400
Other	57,625	79,707	21,850	21,850	-	-	21,850	21,850
Financial Expense	6,587	15,100	15,500	15,500	-	-	15,500	15,500
<b>Expenditures Before Transfers</b>	<b>1,335,211</b>	<b>1,386,088</b>	<b>1,630,977</b>	<b>1,534,538</b>	<b>-96,439</b>	<b>-5.91%</b>	<b>1,577,346</b>	<b>1,617,812</b>
Transfers to Reserves	22,579	21,925	39,230	40,300	1,070	2.73%	41,000	41,000
<b>Total Expenditures</b>	<b>1,357,790</b>	<b>1,408,013</b>	<b>1,670,207</b>	<b>1,574,838</b>	<b>-95,369</b>	<b>-5.71%</b>	<b>1,618,346</b>	<b>1,658,812</b>
<b>Net Expenditures</b>	<b>637,761</b>	<b>637,741</b>	<b>590,818</b>	<b>649,838</b>	<b>59,020</b>	<b>9.99%</b>	<b>693,346</b>	<b>733,812</b>

**Town of Tecumseh  
2022 Proposed Budget  
Recreation Programs 7501**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Grants	27,440	7,000	6,500	6,500	-	-	6,500	6,500
User Charges	1,380	9,245	10,000	94,400	84,400	844.00%	94,400	94,400
<b>Net User Charges Available for Operating</b>	<b>1,380</b>	<b>9,245</b>	<b>10,000</b>	<b>94,400</b>	<b>84,400</b>	<b>844.00%</b>	<b>94,400</b>	<b>94,400</b>
<b>Revenues Before Transfers</b>	<b>28,820</b>	<b>16,245</b>	<b>16,500</b>	<b>100,900</b>	<b>84,400</b>	<b>511.52%</b>	<b>100,900</b>	<b>100,900</b>
Transfers from Reserves	-	23,285	23,285	-	-23,285	-100.00%	-	-
<b>Total Revenues</b>	<b>28,820</b>	<b>39,530</b>	<b>39,785</b>	<b>100,900</b>	<b>61,115</b>	<b>153.61%</b>	<b>100,900</b>	<b>100,900</b>
Wages	104,490	100,452	103,760	160,892	57,132	55.06%	168,870	171,142
Benefits	31,027	31,625	31,248	39,386	8,138	26.04%	40,109	40,846
<b>Total Wages &amp; Benefits</b>	<b>135,517</b>	<b>132,077</b>	<b>135,008</b>	<b>200,278</b>	<b>65,270</b>	<b>48.35%</b>	<b>208,979</b>	<b>211,988</b>
Office Supplies & Equip Mtnc	2,876	-	200	200	-	-	200	200
Professional Development	-	-	-	500	500	-	1,000	1,000
Maintenance Materials & Supplies	56	1,648	1,500	4,900	3,400	226.67%	4,998	5,098
Contract Services	-	-	-	2,800	2,800	-	2,800	2,800
Professional Services	1,066	6,045	3,500	6,000	2,500	71.43%	6,000	6,000
Utilities	795	90	-	-	-	-	-	-
Other	1,508	260	1,750	9,500	7,750	442.86%	9,500	9,500
<b>Expenditures Before Transfers</b>	<b>141,818</b>	<b>140,120</b>	<b>141,958</b>	<b>224,178</b>	<b>82,220</b>	<b>57.92%</b>	<b>233,477</b>	<b>236,586</b>
<b>Total Expenditures</b>	<b>141,818</b>	<b>140,120</b>	<b>141,958</b>	<b>224,178</b>	<b>82,220</b>	<b>57.92%</b>	<b>233,477</b>	<b>236,586</b>
<b>Net Expenditures</b>	<b>112,998</b>	<b>100,590</b>	<b>102,173</b>	<b>123,278</b>	<b>21,105</b>	<b>20.66%</b>	<b>132,577</b>	<b>135,686</b>

Town of Tecumseh  
2022 Proposed Budget  
Concessions 7503

Budget Line Item	2020 Actuals	2021 Forecast	2021 Budget	2022 Budget	\$ Change	% Change	2023 Forecast	2024 Forecast
User Charges	25,077	1,021	-	-	-	-	-	-
<b>Net User Charges Available for Operating</b>	25,077	1,021	-	-	-	-	-	-
<b>Revenues Before Transfers</b>	25,077	1,021	-	-	-	-	-	-
<b>Total Revenues</b>	<b>25,077</b>	<b>1,021</b>	-	-	-	-	-	-
Wages	13,961	-	-	-	-	-	-	-
Benefits	1,939	-	-	-	-	-	-	-
<b>Total Wages &amp; Benefits</b>	15,900	-	-	-	-	-	-	-
Maintenance Materials & Supplies	208	-	-	-	-	-	-	-
Purchases for Resale	11,188	1,013	-	-	-	-	-	-
Maintenance Services	179	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Financial Expense	-451	7	-	-	-	-	-	-
<b>Expenditures Before Transfers</b>	27,024	1,020	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>27,024</b>	<b>1,020</b>	-	-	-	-	-	-
<b>Net Expenditures</b>	<b>1,947</b>	-	-	-	-	-	-	-

**Town of Tecumseh  
2022 Proposed Budget  
Pool 7550**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Grants	-	35,000	15,000	15,000	-	-	15,000	15,000
User Charges	1,327	52,933	71,000	131,500	60,500	85.21%	131,500	131,500
<b>Net User Charges Available for Operating</b>	<b>1,327</b>	<b>52,933</b>	<b>71,000</b>	<b>131,500</b>	<b>60,500</b>	<b>85.21%</b>	<b>131,500</b>	<b>131,500</b>
<b>Revenues Before Transfers</b>	<b>1,327</b>	<b>87,933</b>	<b>86,000</b>	<b>146,500</b>	<b>60,500</b>	<b>70.35%</b>	<b>146,500</b>	<b>146,500</b>
Transfers from Reserves	-	24,096	24,096	-	-24,096	-100.00%	-	-
<b>Total Revenues</b>	<b>1,327</b>	<b>112,029</b>	<b>110,096</b>	<b>146,500</b>	<b>36,404</b>	<b>33.07%</b>	<b>146,500</b>	<b>146,500</b>
Wages	5,775	95,430	129,237	150,342	21,105	16.33%	153,349	156,416
Benefits	3,044	15,071	18,868	21,657	2,789	14.78%	22,090	22,532
<b>Total Wages &amp; Benefits</b>	<b>8,819</b>	<b>110,501</b>	<b>148,105</b>	<b>171,999</b>	<b>23,894</b>	<b>16.13%</b>	<b>175,439</b>	<b>178,948</b>
Office Supplies & Equip Mtnce	2,043	809	825	825	-	-	825	825
Memberships	-	251	350	350	-	-	357	364
Professional Development	76	-	-	2,500	2,500	-	2,500	2,500
Maintenance Materials & Supplies	3,409	16,035	21,050	27,950	6,900	32.78%	28,114	28,281
Maintenance Services	1,562	6,193	9,000	9,000	-	-	9,180	9,364
Professional Services	373	-	1,000	2,500	1,500	150.00%	2,500	2,500
Utilities	3,662	16,331	24,150	25,400	1,250	5.18%	25,880	26,370
Insurance	7,127	7,871	7,700	9,100	1,400	18.18%	9,500	9,900
Other	1,364	1,726	4,300	7,100	2,800	65.12%	7,100	7,100
<b>Expenditures Before Transfers</b>	<b>28,435</b>	<b>159,717</b>	<b>216,480</b>	<b>256,724</b>	<b>40,244</b>	<b>18.59%</b>	<b>261,395</b>	<b>266,152</b>
<b>Total Expenditures</b>	<b>28,435</b>	<b>159,717</b>	<b>216,480</b>	<b>256,724</b>	<b>40,244</b>	<b>18.59%</b>	<b>261,395</b>	<b>266,152</b>
<b>Net Expenditures</b>	<b>27,108</b>	<b>47,688</b>	<b>106,384</b>	<b>110,224</b>	<b>3,840</b>	<b>3.61%</b>	<b>114,895</b>	<b>119,652</b>

**Town of Tecumseh  
2022 Proposed Budget  
Library 7600**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Maintenance Materials & Supplies	110	1,000	1,000	1,500	500	50.00%	1,530	1,561
Maintenance Services	2,748	1,650	1,650	2,000	350	21.21%	2,040	2,081
Insurance	3,696	4,081	3,800	4,700	900	23.68%	4,900	5,100
Other	-	228	-	-	-	-	-	-
<b>Expenditures Before Transfers</b>	<b>6,554</b>	<b>6,959</b>	<b>6,450</b>	<b>8,200</b>	<b>1,750</b>	<b>27.13%</b>	<b>8,470</b>	<b>8,742</b>
<b>Total Expenditures</b>	<b>6,554</b>	<b>6,959</b>	<b>6,450</b>	<b>8,200</b>	<b>1,750</b>	<b>27.13%</b>	<b>8,470</b>	<b>8,742</b>
<b>Net Expenditures</b>	<b>6,554</b>	<b>6,959</b>	<b>6,450</b>	<b>8,200</b>	<b>1,750</b>	<b>27.13%</b>	<b>8,470</b>	<b>8,742</b>

**Town of Tecumseh  
2022 Proposed Budget  
Cultural Other 7701**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
User Charges	3,600	3,600	3,600	3,600	-	-	3,600	3,600
<b>Net User Charges Available for Operating</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	<b>-</b>	<b>-</b>	<b>3,600</b>	<b>3,600</b>
<b>Revenues Before Transfers</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	<b>-</b>	<b>-</b>	<b>3,600</b>	<b>3,600</b>
<b>Total Revenues</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	<b>3,600</b>	<b>-</b>	<b>-</b>	<b>3,600</b>	<b>3,600</b>
Total Wages & Benefits	-	-	-	-	-	-	-	-
Maintenance Services	1,220	2,500	2,500	3,000	500	20.00%	3,060	3,121
Utilities	2,345	2,958	3,000	3,000	-	-	3,060	3,121
Other	-	29	-	-	-	-	-	-
<b>Expenditures Before Transfers</b>	<b>3,565</b>	<b>5,487</b>	<b>5,500</b>	<b>6,000</b>	<b>500</b>	<b>9.09%</b>	<b>6,120</b>	<b>6,242</b>
<b>Total Expenditures</b>	<b>3,565</b>	<b>5,487</b>	<b>5,500</b>	<b>6,000</b>	<b>500</b>	<b>9.09%</b>	<b>6,120</b>	<b>6,242</b>
<b>Net Expenditures</b>	<b>-35</b>	<b>1,887</b>	<b>1,900</b>	<b>2,400</b>	<b>500</b>	<b>26.32%</b>	<b>2,520</b>	<b>2,642</b>

Town of Tecumseh  
2022 Proposed Budget  
Corn Festival 7710

Budget Line Item	2020 Actuals	2021 Forecast	2021 Budget	2022 Budget	\$ Change	% Change	2023 Forecast	2024 Forecast
User Charges	-3,000	1,325	-	-	-	-	77,500	77,500
<b>Net User Charges Available for Operating</b>	<b>-3,000</b>	<b>1,325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,500</b>	<b>77,500</b>
<b>Revenues Before Transfers</b>	<b>-3,000</b>	<b>1,325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,500</b>	<b>77,500</b>
<b>Total Revenues</b>	<b>-3,000</b>	<b>1,325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,500</b>	<b>77,500</b>
Wages	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Total Wages & Benefits	-	-	-	-	-	-	-	-
Office Supplies & Equip Mtnce	18	-	-	-	-	-	600	600
Memberships	191	-	-	-	-	-	536	547
Professional Development	1,198	-	-	-	-	-	1,500	1,500
Maintenance Materials & Supplies	-	-	-	-	-	-	45,728	46,572
Maintenance Services	-	-	-	-	-	-	29,000	29,000
Contract Services	-	-	-	-	-	-	9,000	9,000
Other	1,730	1,325	-	-	-	-	70,500	70,500
<b>Expenditures Before Transfers</b>	<b>3,137</b>	<b>1,325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>156,864</b>	<b>157,719</b>
<b>Total Expenditures</b>	<b>3,137</b>	<b>1,325</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>156,864</b>	<b>157,719</b>
<b>Net Expenditures</b>	<b>6,137</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>79,364</b>	<b>80,219</b>

Town of Tecumseh  
2022 Proposed Budget  
Christmas in Tecumseh 7720

Budget Line Item	2020 Actuals	2021 Forecast	2021 Budget	2022 Budget	\$ Change	% Change	2023 Forecast	2024 Forecast
User Charges	690	6,000	7,000	7,000	-	-	7,000	7,000
<b>Net User Charges Available for Operating</b>	690	6,000	7,000	7,000	-	-	7,000	7,000
<b>Revenues Before Transfers</b>	690	6,000	7,000	7,000	-	-	7,000	7,000
<b>Total Revenues</b>	<b>690</b>	<b>6,000</b>	<b>7,000</b>	<b>7,000</b>	-	-	<b>7,000</b>	<b>7,000</b>
Maintenance Materials & Supplies	1,065	1,000	1,600	1,600	-	-	1,600	1,600
Contract Services	2,170	5,000	17,400	17,400	-	-	17,400	17,400
Other	44	-	8,000	8,000	-	-	8,000	8,000
<b>Expenditures Before Transfers</b>	3,279	6,000	27,000	27,000	-	-	27,000	27,000
<b>Total Expenditures</b>	<b>3,279</b>	<b>6,000</b>	<b>27,000</b>	<b>27,000</b>	-	-	<b>27,000</b>	<b>27,000</b>
<b>Net Expenditures</b>	<b>2,589</b>	-	<b>20,000</b>	<b>20,000</b>	-	-	<b>20,000</b>	<b>20,000</b>

**Town of Tecumseh  
2022 Proposed Budget  
Special Events 7790**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Grants	-	7,483	-	-	-	-	-	-
User Charges	1,300	9,415	3,500	2,800	-700	-20.00%	2,800	2,800
<b>Net User Charges Available for Operating</b>	<b>1,300</b>	<b>9,415</b>	<b>3,500</b>	<b>2,800</b>	<b>-700</b>	<b>-20.00%</b>	<b>2,800</b>	<b>2,800</b>
<b>Revenues Before Transfers</b>	<b>1,300</b>	<b>16,898</b>	<b>3,500</b>	<b>2,800</b>	<b>-700</b>	<b>-20.00%</b>	<b>2,800</b>	<b>2,800</b>
Transfers from Reserves	-	11,000	18,427	-	-18,427	-100.00%	-	-
<b>Total Revenues</b>	<b>1,300</b>	<b>27,898</b>	<b>21,927</b>	<b>2,800</b>	<b>-19,127</b>	<b>-87.23%</b>	<b>2,800</b>	<b>2,800</b>
Wages	1,229	35,886	50,743	56,714	5,971	11.77%	57,848	59,005
Benefits	170	3,770	5,940	6,882	942	15.86%	7,019	7,160
<b>Total Wages &amp; Benefits</b>	<b>1,399</b>	<b>39,656</b>	<b>56,683</b>	<b>63,596</b>	<b>6,913</b>	<b>12.20%</b>	<b>64,867</b>	<b>66,165</b>
Office Supplies & Equip Mtnce	43	-	-	-	-	-	-	-
Professional Development	-	168	-	-	-	-	-	-
Maintenance Materials & Supplies	566	9,496	35,000	22,800	-12,200	-34.86%	22,800	22,800
Other	-	692	8,000	5,000	-3,000	-37.50%	5,000	5,000
<b>Expenditures Before Transfers</b>	<b>2,008</b>	<b>50,012</b>	<b>99,683</b>	<b>91,396</b>	<b>-8,287</b>	<b>-8.31%</b>	<b>92,667</b>	<b>93,965</b>
<b>Total Expenditures</b>	<b>2,008</b>	<b>50,012</b>	<b>99,683</b>	<b>91,396</b>	<b>-8,287</b>	<b>-8.31%</b>	<b>92,667</b>	<b>93,965</b>
<b>Net Expenditures</b>	<b>708</b>	<b>22,114</b>	<b>77,756</b>	<b>88,596</b>	<b>10,840</b>	<b>13.94%</b>	<b>89,867</b>	<b>91,165</b>



## Development Services

Development Services is a multi-disciplinary team of Planners, Building Officials, and support staff responsible for providing land use planning advice; developing and implementing land use policies, regulations and approvals; reviewing and making recommendations on new development proposals; enforcing the Ontario Building Code; engaging in local economic development initiatives and overseeing the Town's public transit system. The Development Services Department participates in the County-Wide Active Transportation System (CWATS) Implementation Committee, Inter-Municipal Planning Consultation Committee and the Ontario Building Officials Association (Sun Parlour Chapter).

### 2022 Budget Highlights

#### Building

- Net Surplus of \$155,500 in Building Services partially due to anticipated permit revenue of \$568,000.
- One-time increase of \$40,000 in 'Professional Services' for Contract Inspection and Plans Review services to ensure on-going service delivery, particularly during plans review and construction of a large number of complex buildings (apartments and industrial buildings) and during staff vacation times. Offset by corresponding 'Transfer from Reserves'. Reversal of a 2021 one-time increase of \$25,000 results in a net budget increase of \$15,000 in 'Professional Services'.

#### By-law

- By-law Enforcement is being moved to Community Safety in 2022 as part of the 2021 Organizational Review. Allocation of 0.30 FTE clerical support will remain with By-law Enforcement for 2022 to assist with the transition, however will return to Development Services in 2023.

#### Transit

- Prior year one-time reduction of \$10,500 to 'User Charges' reversed reflective of the budgeted return to pre-COVID-19 pandemic projected Bus Fare Revenue of \$32,000.

- The On-Demand Call-Centre ‘Contract Services’ cost of \$50,000 is partially covered by \$10,000 from the Canadian Healthy Communities Fund, \$20,000 from the SRA Transit Phase 3 Fund and \$20,000 from the Transit Lifecycle Reserve.
- Increase of \$4,700 in ‘Contract Services’ to cover the 2022 inflationary increase in the second year of the two year extension of Transit service agreement with First Student.
- Transit Gas Tax funding of \$86,700 is reflected in ‘Grants’.

### **Planning and Zoning**

- Projected Planning Fee Revenue increase of \$10,000 to \$35,000.
- Carry-forward three studies delayed in 2021 primarily due to the COVID-19 pandemic; funded through reserves. The first is \$37,000 in professional services for the Tecumseh Hamlet Secondary Plan, which will be completed in 2022. The second is for professional services to finalize work in relation to Provincial Bills 108 and 197 to revise the Town’s Development Charges By-law (\$6,000), commenced in the fourth quarter of 2021. The provincial legislation ultimately resulted in no need for the Town to introduce a Community Benefits Charge. The third is \$30,000 in professional services to start the Oldcastle Hamlet Special Planning Study for Future Development Lands in late 2022, with completion anticipated in 2023.
- A new project funded through reserves for professional services to prepare a new Comprehensive Zoning By-law over two years (\$40,000 in each of 2022 and 2023).
- A decrease of \$75,000 under ‘Grants & Donations’ is reflective of a reversal of a 2021 one-time increase to the financial incentive program under the Tecumseh Road Community Improvement Plan.

### **Local Economic Development**

- This is a new division flowing from the 2021 Organizational Review and includes a staff allocation of 0.40 FTE, largely through reduction in staff allocations in the Planning division.
- Completion of “Tecumseh and Lakeshore Economic Development Strategy” (\$10,000), funded by MMP Intake 2, to be completed by the end of January 2022.
- Other expenses (Office Supplies, Postage & Courier etc) totalling \$750 were reallocated from the Planning division.

## 2022 Program Objectives

- Implement necessary actions to facilitate development in the Manning Road Secondary Plan Area and Tecumseh Hamlet Secondary Plan Area. (SP#1: Smart Growth, SP#2: Sustainable Infrastructure, SP#3: Community Health and Wellness)
- Finalize Tecumseh Hamlet Secondary Plan document and incorporate into Official Plan by way of amendment. Integrate the following related studies: Upper Little River Watershed Master Drainage and Stormwater Master Plan and Tecumseh Hamlet Traffic Study. (SP#1: Smart Growth, SP#2: Sustainable Infrastructure, SP#3: Community Health and Wellness)
- Initiate the ‘Oldcastle Hamlet Special Planning Study for Future Development Lands’ in the latter part of 2022. It is projected to be completed in 2023, with the findings incorporated into the Official Plan by way of amendment. (SP#1: Smart Growth, SP#2: Sustainable Infrastructure, SP#3: Community Health and Wellness, SP#4: Continuous Improvement)
- Work with Public Works to complete the design of the Tecumseh Road Main Street Streetscape Master Plan/Detailed Design. (SP#1: Smart Growth, SP#2: Sustainable Infrastructure)
- Initiate the preparation of a new Comprehensive Zoning By-law as one of the key methods of implementing the new approved Official Plan and to provide consistent regulations town-wide. (SP#1: Smart Growth, SP#3: Community Health and Wellness, SP#4 Continuous Improvement)
- Continue to promote financial incentive programs under the Tecumseh Road Community Improvement Plan. (SP#3: Community Health and Wellness, SP#4: Continuous Improvement)
- Foster the Local Economic Development division through improved liaison with key regional partners (Invest Windsor-Essex, Tourism Windsor Essex Pelee Island). (SP#1: Smart Growth, SP#4: Continuous Improvement)
- Implement the On-Demand Transit one-year pilot project (SP#1: Smart Growth, SP#2: Sustainable Infrastructure, SP#3: Community Health and Wellness, SP#4: Continuous Improvement)

## Looking Ahead

- Future budgets may be impacted by “next steps” in Tecumseh Hamlet Secondary Plan Area in light of lessons learned from Manning Road Secondary Plan decisions.
- First Student Canada Transit 5-year contract extended to December 31, 2022 to allow the necessary time to investigate and properly assess different transit delivery models and consider outcomes from the On-Demand one-year pilot project running in 2022.
- Additional staff identified in future years in Building Services division responding to review and permitting pressures, particularly with respect to building inspections and plan review functions, depending on development activity.

- Transit division to be moved to Public Works & Engineering Services in 2024 in accordance with the 2021 Organizational Review, which will provide for a reallocation of staffing capacity to other areas of the Department.

### Staffing Resources

<b>Permanent FTE</b>	<b>2021 Budget</b>	<b>2022 Proposed</b>	<b>2023 Outlook</b>	<b>2024 Outlook</b>
Full-Time FTE	8.00	6.70	8.00	8.00
Total FTE	8.00	6.70	8.00	8.00
Net Change	-	(1.30)	1.30	-

### Staffing complement includes:

- 1.00 Director Development Services
- 1.00 Manager Building Services/CBO
- 1.00 Manager Planning Services and Local Economic Development
- 1.00 Full-Time Building Officer
- 1.00 Planner
- 1.00 Full-Time Clerical
- 0.70 Full-Time Clerical (0.30 By-law allocation to Community Safety (Fire) to return to Development Services 2023)

**Town of Tecumseh  
2022 Proposed Budget  
Building 2600**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Grants	-	5,000	5,000	-	-5,000	-100.00%	-	-
User Charges	6,349	5,000	5,000	5,000	-	-	5,000	5,000
<b>Net User Charges Available for Operating</b>	<b>6,349</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>5,000</b>	<b>5,000</b>
Licences and Permits	580,994	470,816	567,868	567,868	-	-	403,404	411,400
<b>Revenues Before Transfers</b>	<b>587,343</b>	<b>480,816</b>	<b>577,868</b>	<b>572,868</b>	<b>-5,000</b>	<b>-0.87%</b>	<b>408,404</b>	<b>416,400</b>
Transfers from Reserves	-	5,000	5,000	40,000	35,000	700.00%	-	-
<b>Total Revenues</b>	<b>587,343</b>	<b>485,816</b>	<b>582,868</b>	<b>612,868</b>	<b>30,000</b>	<b>5.15%</b>	<b>408,404</b>	<b>416,400</b>
Wages	232,301	244,771	227,029	278,003	50,974	22.45%	361,501	373,460
Benefits	87,447	86,790	90,909	107,547	16,638	18.30%	129,241	130,968
<b>Total Wages &amp; Benefits</b>	<b>319,748</b>	<b>331,561</b>	<b>317,938</b>	<b>385,550</b>	<b>67,612</b>	<b>21.27%</b>	<b>490,742</b>	<b>504,428</b>
Office Supplies & Equip Mtnce	5,028	1,462	1,600	1,800	200	12.50%	1,800	1,800
Memberships	796	1,186	1,050	1,050	-	-	1,071	1,092
Professional Development	1,500	1,000	2,500	3,600	1,100	44.00%	4,700	4,700
Maintenance Materials & Supplies	1,612	2,511	6,550	6,550	-	-	6,680	6,812
Maintenance Services	352	397	1,000	1,000	-	-	1,000	1,000
Professional Services	4,231	16,000	28,500	43,500	15,000	52.63%	3,500	3,500
Utilities	960	83	-	-	-	-	-	-
Insurance	9,247	10,755	10,000	12,400	2,400	24.00%	12,900	13,400
Other	1,976	12,000	12,000	2,000	-10,000	-83.33%	2,000	2,000
<b>Expenditures Before Transfers</b>	<b>345,450</b>	<b>376,955</b>	<b>381,138</b>	<b>457,450</b>	<b>76,312</b>	<b>20.02%</b>	<b>524,393</b>	<b>538,732</b>
<b>Total Expenditures</b>	<b>345,450</b>	<b>376,955</b>	<b>381,138</b>	<b>457,450</b>	<b>76,312</b>	<b>20.02%</b>	<b>524,393</b>	<b>538,732</b>
<b>Net Expenditures</b>	<b>-241,893</b>	<b>-108,861</b>	<b>-201,730</b>	<b>-155,418</b>	<b>46,312</b>	<b>-22.96%</b>	<b>115,989</b>	<b>122,332</b>

**Town of Tecumseh  
2022 Proposed Budget  
Transit 3300**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Grants	116,406	122,298	86,657	118,657	32,000	36.93%	86,657	86,657
User Charges	10,001	-	25,500	36,000	10,500	41.18%	36,000	36,000
<b>Net User Charges Available for Operating</b>	<b>10,001</b>	<b>-</b>	<b>25,500</b>	<b>36,000</b>	<b>10,500</b>	<b>41.18%</b>	<b>36,000</b>	<b>36,000</b>
<b>Revenues Before Transfers</b>	<b>126,407</b>	<b>122,298</b>	<b>112,157</b>	<b>154,657</b>	<b>42,500</b>	<b>37.89%</b>	<b>122,657</b>	<b>122,657</b>
Transfers from Reserves	76,341	100,238	96,500	113,400	16,900	17.51%	93,580	93,760
<b>Total Revenues</b>	<b>202,748</b>	<b>222,536</b>	<b>208,657</b>	<b>268,057</b>	<b>59,400</b>	<b>28.47%</b>	<b>216,237</b>	<b>216,417</b>
Wages	35,513	35,438	34,747	36,913	2,166	6.23%	38,068	39,152
Benefits	11,315	11,353	11,414	11,993	579	5.07%	12,208	12,426
<b>Total Wages &amp; Benefits</b>	<b>46,828</b>	<b>46,791</b>	<b>46,161</b>	<b>48,906</b>	<b>2,745</b>	<b>5.95%</b>	<b>50,276</b>	<b>51,578</b>
Office Supplies & Equip Mtnce	1,622	500	500	500	-	-	500	500
Maintenance Materials & Supplies	-	500	500	500	-	-	500	500
Maintenance Services	3,500	5,000	5,000	5,000	-	-	5,000	5,000
Contract Services	227,521	234,500	234,500	289,200	54,700	23.33%	239,200	239,200
Professional Services	-	500	-	-	-	-	-	-
Utilities	-	-	850	850	-	-	850	850
Insurance	9,469	10,510	10,300	12,100	1,800	17.48%	12,600	13,100
Other	776	7,034	2,500	4,500	2,000	80.00%	2,500	2,500
<b>Expenditures Before Transfers</b>	<b>289,716</b>	<b>305,335</b>	<b>300,311</b>	<b>361,556</b>	<b>61,245</b>	<b>20.39%</b>	<b>311,426</b>	<b>313,228</b>
Transfers to Reserves	11,800	14,040	14,040	14,347	307	2.19%	14,527	14,707
<b>Total Expenditures</b>	<b>301,516</b>	<b>319,375</b>	<b>314,351</b>	<b>375,903</b>	<b>61,552</b>	<b>19.58%</b>	<b>325,953</b>	<b>327,935</b>
<b>Net Expenditures</b>	<b>98,768</b>	<b>96,839</b>	<b>105,694</b>	<b>107,846</b>	<b>2,152</b>	<b>2.04%</b>	<b>109,716</b>	<b>111,518</b>

**Town of Tecumseh  
2022 Proposed Budget  
Planning and Zoning 8100**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
Grants	49,585	-	-	-	-	-	-	-
User Charges	19,695	36,264	25,000	35,000	10,000	40.00%	35,000	35,000
<b>Net User Charges Available for Operating</b>	<b>19,695</b>	<b>36,264</b>	<b>25,000</b>	<b>35,000</b>	<b>10,000</b>	<b>40.00%</b>	<b>35,000</b>	<b>35,000</b>
<b>Revenues Before Transfers</b>	<b>69,280</b>	<b>36,264</b>	<b>25,000</b>	<b>35,000</b>	<b>10,000</b>	<b>40.00%</b>	<b>35,000</b>	<b>35,000</b>
Transfers from Reserves	1,195	44,986	113,500	128,500	15,000	13.22%	70,000	-
<b>Total Revenues</b>	<b>70,475</b>	<b>81,250</b>	<b>138,500</b>	<b>163,500</b>	<b>25,000</b>	<b>18.05%</b>	<b>105,000</b>	<b>35,000</b>
Wages	252,522	251,660	247,028	234,446	-12,582	-5.09%	244,563	253,646
Benefits	81,659	82,841	82,549	77,366	-5,183	-6.28%	78,706	80,073
<b>Total Wages &amp; Benefits</b>	<b>334,181</b>	<b>334,501</b>	<b>329,577</b>	<b>311,812</b>	<b>-17,765</b>	<b>-5.39%</b>	<b>323,269</b>	<b>333,719</b>
Office Supplies & Equip Mtnc	2,858	3,700	4,100	3,550	-550	-13.41%	3,550	3,550
Memberships	2,260	2,309	2,285	2,379	94	4.11%	2,427	2,476
Professional Development	519	1,957	2,550	4,475	1,925	75.49%	6,100	6,100
Professional Services	3,488	45,500	113,000	128,500	15,500	13.72%	73,000	3,000
Utilities	1,130	90	-	-	-	-	-	-
Grants & Donations	12,291	150,227	200,000	125,000	-75,000	-37.50%	125,000	125,000
Other	4,106	5,556	7,500	4,300	-3,200	-42.67%	1,300	1,300
<b>Expenditures Before Transfers</b>	<b>360,833</b>	<b>543,840</b>	<b>659,012</b>	<b>580,016</b>	<b>-78,996</b>	<b>-11.99%</b>	<b>534,646</b>	<b>475,145</b>
Transfers to Reserves	162,294	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>523,127</b>	<b>543,840</b>	<b>659,012</b>	<b>580,016</b>	<b>-78,996</b>	<b>-11.99%</b>	<b>534,646</b>	<b>475,145</b>
<b>Net Expenditures</b>	<b>452,652</b>	<b>462,590</b>	<b>520,512</b>	<b>416,516</b>	<b>-103,996</b>	<b>-19.98%</b>	<b>429,646</b>	<b>440,145</b>

**Town of Tecumseh  
2022 Proposed Budget  
Committee of Adjustment 8110**

<b>Budget Line Item</b>	<b>2020 Actuals</b>	<b>2021 Forecast</b>	<b>2021 Budget</b>	<b>2022 Budget</b>	<b>\$ Change</b>	<b>% Change</b>	<b>2023 Forecast</b>	<b>2024 Forecast</b>
User Charges	20,074	44,688	25,000	26,000	1,000	4.00%	26,000	26,000
<b>Net User Charges Available for Operating</b>	<b>20,074</b>	<b>44,688</b>	<b>25,000</b>	<b>26,000</b>	<b>1,000</b>	<b>4.00%</b>	<b>26,000</b>	<b>26,000</b>
<b>Revenues Before Transfers</b>	<b>20,074</b>	<b>44,688</b>	<b>25,000</b>	<b>26,000</b>	<b>1,000</b>	<b>4.00%</b>	<b>26,000</b>	<b>26,000</b>
<b>Total Revenues</b>	<b>20,074</b>	<b>44,688</b>	<b>25,000</b>	<b>26,000</b>	<b>1,000</b>	<b>4.00%</b>	<b>26,000</b>	<b>26,000</b>
Wages	54,494	58,897	66,182	68,404	2,222	3.36%	69,772	71,167
Benefits	22,550	23,038	23,390	24,158	768	3.28%	24,486	24,822
<b>Total Wages &amp; Benefits</b>	<b>77,044</b>	<b>81,935</b>	<b>89,572</b>	<b>92,562</b>	<b>2,990</b>	<b>3.34%</b>	<b>94,258</b>	<b>95,989</b>
Office Supplies & Equip Mtnce	-	47	150	150	-	-	150	150
Memberships	1,050	1,200	1,200	1,200	-	-	1,224	1,248
Professional Development	-	1,000	6,300	6,225	-75	-1.19%	12,300	12,300
Professional Services	2,492	1,000	4,500	4,500	-	-	4,500	4,500
Other	119	-	150	150	-	-	150	150
<b>Expenditures Before Transfers</b>	<b>80,705</b>	<b>85,182</b>	<b>101,872</b>	<b>104,787</b>	<b>2,915</b>	<b>2.86%</b>	<b>112,582</b>	<b>114,337</b>
<b>Total Expenditures</b>	<b>80,705</b>	<b>85,182</b>	<b>101,872</b>	<b>104,787</b>	<b>2,915</b>	<b>2.86%</b>	<b>112,582</b>	<b>114,337</b>
<b>Net Expenditures</b>	<b>60,631</b>	<b>40,494</b>	<b>76,872</b>	<b>78,787</b>	<b>1,915</b>	<b>2.49%</b>	<b>86,582</b>	<b>88,337</b>

Town of Tecumseh  
2022 Proposed Budget  
Local Economic Development 8200

Budget Line Item	2020 Actuals	2021 Forecast	2021 Budget	2022 Budget	\$ Change	% Change	2023 Forecast	2024 Forecast
Grants	-	-	-	10,000	10,000	100.00%	-	-
<b>Revenues Before Transfers</b>	-	-	-	10,000	10,000	100.00%	-	-
<b>Total Revenues</b>	-	-	-	<b>10,000</b>	<b>10,000</b>	<b>100.00%</b>	-	-
Wages	-	-	-	44,786	44,786	100.00%	46,517	48,092
Benefits	-	-	-	14,366	14,366	100.00%	14,622	14,882
<b>Total Wages &amp; Benefits</b>	-	-	-	59,152	59,152	100.00%	61,139	62,974
Office Supplies & Equip Mtnce	-	-	-	550	550	100.00%	550	550
Professional Services	-	-	-	10,000	10,000	100.00%	-	-
Other	-	-	-	200	200	100.00%	200	200
<b>Expenditures Before Transfers</b>	-	-	-	69,902	69,902	100.00%	61,889	63,724
<b>Total Expenditures</b>	-	-	-	<b>69,902</b>	<b>69,902</b>	<b>100.00%</b>	<b>61,889</b>	<b>63,724</b>
<b>Net Expenditures</b>	-	-	-	<b>59,902</b>	<b>59,902</b>	<b>100.00%</b>	<b>61,889</b>	<b>63,724</b>

# 2022 Lifecycle Budget

## Definition of Capital

A project or an acquisition must meet the following requirements to be considered a Capital Expenditure:

- Useful life longer than one year
- Cost equal or greater than \$5,000
- Meets strategic priorities and fiscal policies

## Capital Planning

The following master plans and studies drive the Town's capital planning program:

- **Asset Management Plan (AMP)** is a long-range, holistic planning tool for the care of existing and new infrastructure. It takes into consideration strategic priorities, expected levels of service, risk, maintenance strategies, integration and funding. It is a capital works planning tool to assist decision-making with respect to infrastructure investments and is a component of a Long-Term Financial Plan. The Town's AMP 2.0 was adopted by Council on May 8, 2018. The AMP will be updated in 2022, in compliance with O. Reg. 588/17 as amended by O. Reg. 193/21.
- **Road and Bridge and Culvert Needs Studies** provide information on construction needs and cost estimates. The studies identify critical deficiencies and list structures in order of a priority rating with respect to reconstruction and/or upgrades. The Road Needs Study is normally updated every five years, with the next update anticipated in 2024. The Bridge and Culvert Needs Study (for spans greater than 3-metres) is normally updated every two years, with the next update scheduled for 2022. These studies are used as a tool for support of the Town's Asset Management and Lifecycle Plans and in the preparation of Capital Work Plans.
- A **Bridge Signage and Roadside Safety Review** was completed in 2015. As part of the review, potential roadside safety deficiencies were identified, along with potential and preferred solutions at each bridge structure using Ministry of Transportation Ontario (MTO) guidelines. Field reviews were used to document existing conditions and potential hazards. Clear zone widths and guide rail warrants were evaluated according to the MTO Roadside Safety Manual (1993). The majority of the recommended works consist of the addition or extension of Steel Beam Guide Rails (SBGR) and Steel Beam Energy

Attenuating Terminals (SBEAT). The probable cost of construction estimates for the roadside safety improvements were also developed. The review is used in the preparation of Capital Work Plans.

- **A Culvert Need Study** (for spans less than 3-metres) was completed in 2016. The purpose of the Culvert Needs Study was to identify all of the existing culverts with spans less than three metres, conduct a condition assessment, and prepare a comprehensive plan for improving and maintaining these structures for the next ten-year period. There are a total of seventy-one existing culverts with a span less than three metres that were inspected in accordance with the latest version of the Ontario Structure Inspection Manual (OSIM) published by the Ministry of Transportation of Ontario (MTO). The assessment is used in the preparation of Capital Work Plans.
- A **Development Charge (DC) Study** was completed in 2019 pursuant to the requirements of the Development Charges Act, 1997. The DC Study details capital service needs that will arise due to future residential and non-residential growth and imposes a charge against new development to cover the cost of those future capital services. A new, updated DC By-law must be prepared every five years. Accordingly, the next full update will take place in 2024. Provincial Bills 108 and 197 require some revisions to the 2019 DC By-law, which commenced at the end of 2021 and will be completed in early 2022.
- It had previously been anticipated that a **Community Benefits Charge (CBC) Study** would be undertaken in 2021, however the final legislation included revisions that negated the need for the Town to undertake the Study.
- The Town **Official Plan** is a statutory document which sets out the land use policy directions and growth management strategies for long-term growth and development in the municipality. A new Official Plan was adopted by Council and approved by the County of Essex in 2021 in accordance with the provisions of the Planning Act.
- A **Fire Master Plan** was completed in 2008 which addressed the Fire Department's service delivery model. This report included discussion on the capital requirements necessary to support recommended service improvements. The 2022 budget includes provision for a Fire Master Plan Update to be undertaken in 2022.
- The **Water and Wastewater Rate Study** addresses operating costs, identifies all current and future water systems capital needs and reviews potential methods of cost recovery. A full Water and Wastewater Rate Study was completed by in-house staff in the fall of 2015 and was due for an update in 2020, however due to COVID-19 this study was postponed to 2021 with anticipated completion in 2022 Q1.
- A **Water and Wastewater Master Plan Update** was initiated in 2016 and was completed in early 2020 in accordance with the Class Environmental Assessment (EA) process for water and wastewater projects. The updated Master Plan considers the additional planning studies and discussion papers related to the preparation of a new Official Plan that have been prepared since the completion of the previous 2008 Water and Wastewater Master Plan Update. The updated Master Plan will ensure

that the Town implements the most cost effective infrastructure servicing strategies required to support new growth and to maintain a high level of service. The updated Master Plan is a critical component in the Town's committed approach to provide sustainable services and it provides the new framework and vision for the water and wastewater servicing needs of the Town to 2038 and beyond.

- The **Sanitary Sewer Model Update** is anticipated to be completed in 2021. The updated model will provide insight into the existing flow characteristics of the Town sanitary sewer system and on available sanitary sewer capacity to accommodate infill development within the Town. The updated model can also be used to assess alternative mitigation measures to reduce the threat of basement flooding in identified areas of concern.
- **A Pump and Metering Station Condition Assessment** was completed in 2016. The purpose of the report was to identify immediate required repairs and to develop a recommended program for expected repairs and maintenance over a ten-year period.
- **A Traffic Signal Infrastructure Assessment** was completed in 2015. The condition assessment was conducted for all traffic signal infrastructures owned and maintained by the Town, including 11 intersections and one mid-block cross walk. The assessment was used as the basis for identifying the recommended priority, scope and cost for related infrastructure improvements, which could be utilized by the Town to develop a long-term, comprehensive maintenance and capital replacement strategy for traffic signal infrastructure.
- The **(Tecumseh) Storm Drainage Master Plan** was completed in 2019. The study is aimed at addressing the impacts of surface flooding on the mainly urbanized residential areas of the Town located along the northern and eastern limits. This included the assessment of storm pump stations, gravity outfalls and their respective service areas minor and major system discharging to Lake St. Clair and Pike Creek. The recommended surface flooding solutions outlined within the study totaled \$107M.
- The **(Oldcastle Hamlet) Storm Drainage Master Plan** was initiated in 2018 and is anticipated to be completed in early 2022. The stormwater infrastructure network located within the Oldcastle Hamlet area is comprised of a combination of roadside ditches, Municipal Drains, storm sewers, swales/sub-drains, as well as County and Provincial storm infrastructure. There are three distinct watershed areas within the Oldcastle Hamlet which include Little River, Turkey Creek, and River Canard. This study will focus on an analysis of the stormwater infrastructure within these watersheds and will set the framework for how stormwater is addressed for new and re-developments.
- The **Drinking Water Quality Management Standard (DWQMS) Financial Plan** was updated in-house in 2019 for the purpose of forecasting capital requirements and ensuring sustainability of the system. This is required in order to apply for and renew a Municipal Drinking Water License as per the Safe Water Drinking Act (O. Reg 453/07). License renewal occurs every five years.

- The current **DWQMS Operational Plan** (Version 11) was updated and presented to Council on February 23, 2021. As mandated by the MOECC, the next Annual DWQMS Operational Plan Report will be presented to Council in February or March 2022.
- The **Manning Road Secondary Plan Area, Area-Specific DC (MRSPA)** By-law was adopted in 2015 and was appealed to the OMB, which issued a decision in mid-2017 having the effect of quashing the By-law for technical reasons. Discussions with the majority property owners and various agencies have continued through 2018 and into 2019 with an attempt to arrive at a consensus regarding the means by which orderly development can proceed in this area. To date consensus has not been achieved. The Town expropriated the land required to accommodate the stormwater management facility, with design anticipated in 2021/2022 as part of the PWES capital works program and the timing of construction to be determined based on strategic priorities.
- The **Parks and Recreation Master Plan** (Master Plan) was completed in 2010. The plan, developed with input by Council, residents, community agencies and volunteer sport groups, identifies park development and outdoor and indoor recreation facilities needs for the next twenty years. This plan was augmented by a Lakewood Park South Master Plan (LPSMP) process that was completed in 2013. The LPSMP identified the elements, and where they should go, for development of the park. Discussion concerning funding and long term implementation can be found under New Infrastructure Funding later in this section.

One of the Master Plan recommendations was that the Master Plan be subject to a major review after five years to evaluate whether the long-term perspective of the Master Plan remained relevant and the need to determine if new emerging trends support the redevelopment of the plan in whole, or in part. A comprehensive review of the Parks and Recreation Master Plan is underway and will be completed in 2021. In addition, the Lakewood Master Plan, Fair Play Woods, and the Trail Master Plan will now all be consolidated into one plan.

- The **Transportation Master Plan** was completed in early 2017. The goal is to develop a multi-modal, sustainable transportation system that provides improved mobility and transportation choices for Town residents.
- The **Tecumseh Road Main Street Community Improvement Plan (CIP)** was adopted by Council on January 12, 2016. It sets forth a cohesive vision for this area by establishing design guidelines, identifying redevelopment opportunities and various implementation schemes including financial incentives for a range of private-property initiatives. The CIP also contemplates the completion of a **Streetscape Plan and Final Design (Streetscape Plan)**, which will direct the future construction of public capital infrastructure projects in the road allowances of Tecumseh and Lesperance Roads in the CIP area. The Town retained the services of Dillon Consulting Limited and Dialog to assist in the completion of the Streetscape Plan. A detail design for Phase 1 is anticipated to be completed in early 2022. The Streetscape Plan will establish hard landscape elements and

design specifications, sidewalk improvements and the introduction of curb extensions, street furnishing, soft landscaping elements and design specifications.

- The **Tecumseh Hamlet Secondary Plan** is a planning process that provides a strategic opportunity for creating a long-term vision for greenfield sites in the Hamlet based on the principles of complete community planning with strong urban design. The Plan will address the integration of existing and new development, land use distribution and related infrastructure requirements. A draft plan was presented to Council; however final revisions are being made as a result of the completion of the City of Windsor’s Banwell Road Municipal Class EA, the City of Windsor’s on-going Sandwich South Master Servicing Plan/Little River Watershed Floodplain Mapping Study and final adjustments to the Upper Little River Stormwater Management Study. Adoption is anticipated by way of an amendment to the Town’s New Official Plan in 2022. An Area-Specific DC Study had been contemplated in order to properly fund the necessary infrastructure and ensure that each development in the area pays its fair share. Engineering work was previously commenced to support this approach. However, the impact of the OMB decision regarding the MRSPA Area-Specific Development Charge By-law has caused a reconsideration of the preferred method to achieve the desired result for the coordinated and equitably funded installation of infrastructure needed to support development in the Tecumseh Hamlet Secondary Plan Area. As solutions are arrived at in the MRSPA, a preferred approach (Area-Specific DC vs. alternative approaches) for the Tecumseh Hamlet Secondary Plan will be evaluated and implemented.
- The **Oldcastle Hamlet Special Planning Study for Future Development Lands** is a planning process that will determine the preferred land uses for lands currently designated “Future Development” in the Official Plan. The study will include a rigorous and thorough public consultation component that engages with a range of stakeholders. Due to unanticipated conflicting priorities in 2021, the study did not commence as originally contemplated. It is now anticipated that this study will commence in the fourth quarter of 2022. Adoption of the preferred land use designations and associated policies flowing from the study is anticipated by way of an amendment to the Town’s Official Plan in 2023.
- The **County Wide Active Transportation Study (CWATS)** is a comprehensive strategy to promote and increase awareness regarding active transportation within the County of Essex as well as guide the construction of new active transportation facilities. The study proposes a set of policies and a detailed network on both local and county roads that facilitate both recreational and utilitarian transportation as well as increased connectivity and partnerships among the local municipalities. The Town’s estimated share of costs over the 20-year planning horizon is \$1,600,000 which equates to \$80,000 per year. Discussion concerning funding can be found under New Infrastructure Funding. The County, with participation from lower-tier municipalities, is currently undergoing an update to CWATS, with an anticipated completion in 2022.
- The **County Road Rationalization Study** is a comprehensive study toward developing a transparent, rational and equitable framework for updating the existing County Road network. The study had three phases: Phase 1 – Define the Transportation

Network; Phase 2 – Examine Recommendations/Jurisdictional Impacts; and Phase 3 – Implementation Action Plan. The Study was placed on hold by the County. It is considering initiating an update to the **County Transportation Master Plan** so that it will run concurrently with the Road Rationalization Study in 2022. There is a potential for roads to be uploaded or downloaded upon completion of this study, which would have impacts across multiple sectors such as: CWATS, roads, storm drainage, municipal drains, bridges and culverts, and operations (i.e. road patrol, shoulder and ditch maintenance, winter control, etc.). Further updates will be brought before Council as the County's Transportation Master Plan starts and the Road Rationalization Study recommences and they progress through their various phases.

Recommendations arising out of these documents are factored into program development and future budgetary considerations.

### Definition of Lifecycle

Lifecycle encompasses the Town's plan to provide funding for expenditure items that are cyclical in nature. The Lifecycle Plan (LC) consists of identifying:

- Categories to be included in the LC Plan
- Net annual requirement for each category
- Whether the Town will borrow to meet the net annual requirement
- The length of time required to achieve full funding of the net annual requirement

Category Classifications are:

- Replace Existing Capital Assets – funds provided for replacing existing infrastructure with no provisions for new/expanded services
- Replace Existing Capital Assets and Provision for New Assets – funds provided for replacing existing infrastructure with provision for new/expanded services
- Operating Cyclical Expenditures – funds accumulate over a period of time to offset costs that occur on a periodic basis, such as elections, or for smoothing costs that fluctuate, up or down, on an annual basis
- Other – funds are provided for special purposes including Strategic Issues which allows for funding projects that are expected to occur infrequently and New Issues which provides funding for new issues that arise

The LC provides the Town with the ability and resources to respond to capital infrastructure replacement needs, ensures prudent capital asset management and provides flexibility for new issues.

## Lifecycle Budget Highlights

2022 Lifecycle Budget highlights include:

- Expenditures of \$31.9M (excluding debt)
- Major projects anticipated:
  - Tecumseh Road – Storm and Road Improvements \$4.6M
  - Watermain Replacements \$3.7M (CR42/43 comprises \$2.1M)
  - Sanitary Replacement (CR42/43) \$1.9M
  - Lesperance/VIA Rail Improvements \$2.0M
  - Fire Aerial Truck \$1.9M
  - Road Asphaltting Program \$1.3M
  - Scully and St. Mark's Storm Pump Stations (Engineering and Award of construction - \$15.7M) \$8.7M in 2022
  - P.J. Cecile Storm Pump Station (Engineering) \$1.5M
  - MRSPA Pond Design \$1.5M
  - Riverside Drive Trail \$1.0M
- Debt payments of \$1.7M
- Grant revenue of \$5.7M
- Revenue from Federal Gas Tax of \$1.1M (dedicated to support the Lifecycle allocation)

## Lifecycle Notes

As part of the 2005 budget, the Town adopted a lifecycle plan for a variety of infrastructure and operating expenditure categories. The 2014 budget year marked the completion of the original 10-year plan. Major components of the lifecycle plan for 2021 forward are:

- Annual net requirement is \$9.51M with 2021 allocation of \$8.21M
- Gas tax revenues remain allocated on an 80/20 split with the County. The Town revenue from the gas tax decreased by \$75,000 in 2019 as a result of a province wide reallocation of funds based on updated census data
- The \$8.21M is funded by gas tax revenue \$1.13M, taxation \$6.96M and \$0.12M from rates
- Annual Debt payments of \$1.5M supporting the LC program are funded from taxation. Debt payments start to expire beginning in 2026

Although most Lifecycle categories are well-funded and generally require periodic inflationary increases, recently completed studies, including the (Tecumseh) Storm Drainage Master Plan and the Culvert Need Study highlighted areas that may require significant costly remedies. Studies to be completed during 2020, including the (Oldcastle Hamlet) Storm Drainage Master Plan and the Parks and Recreation Master Plan are likely to show cost increases as well. In addition, the Drain LC is under considerable pressure as a result of the increase in drain activity continuing over the next number of years.

The short-term plan is to gradually increase the annual Lifecycle allocation to reach the updated target of \$9.51M. An increase of \$45,000 towards the overall annual Lifecycle allocation is included for 2022 and an increase of \$200,000 in each of the outlook years to begin to address these needs.

## 2022 BUDGET - Annual Allocation

Lifecycle Reserve Name	Notes	2022	2021	Change
Arenas		170,000	170,000	0
Bridges and culverts		410,000	410,000	0
Buildings		205,000	205,000	0
Community trails		70,000	70,000	0
Drains		100,000	100,000	0
Election		16,000	16,000	0
Fire apparatus	1)	214,000	194,000	20,000
Fire equipment		75,000	75,000	0
Fleet		560,000	560,000	0
ITS infrastructures		173,000	173,000	0
New lifecycle issues		100,000	100,000	0
Outdoor pool		65,000	65,000	0
Park development and Play equipment		390,000	390,000	0
Reforestation		30,000	30,000	0
Roads		4,160,000	4,160,000	0
Sidewalks		74,000	74,000	0
Storm sewers	2)	1,252,700	1,227,700	25,000
Strategic issues - one time		50,000	50,000	0
Transit		100,000	100,000	0
<b>Total</b>		<b>8,214,700</b>	<b>8,169,700</b>	<b>45,000</b>

### Notes

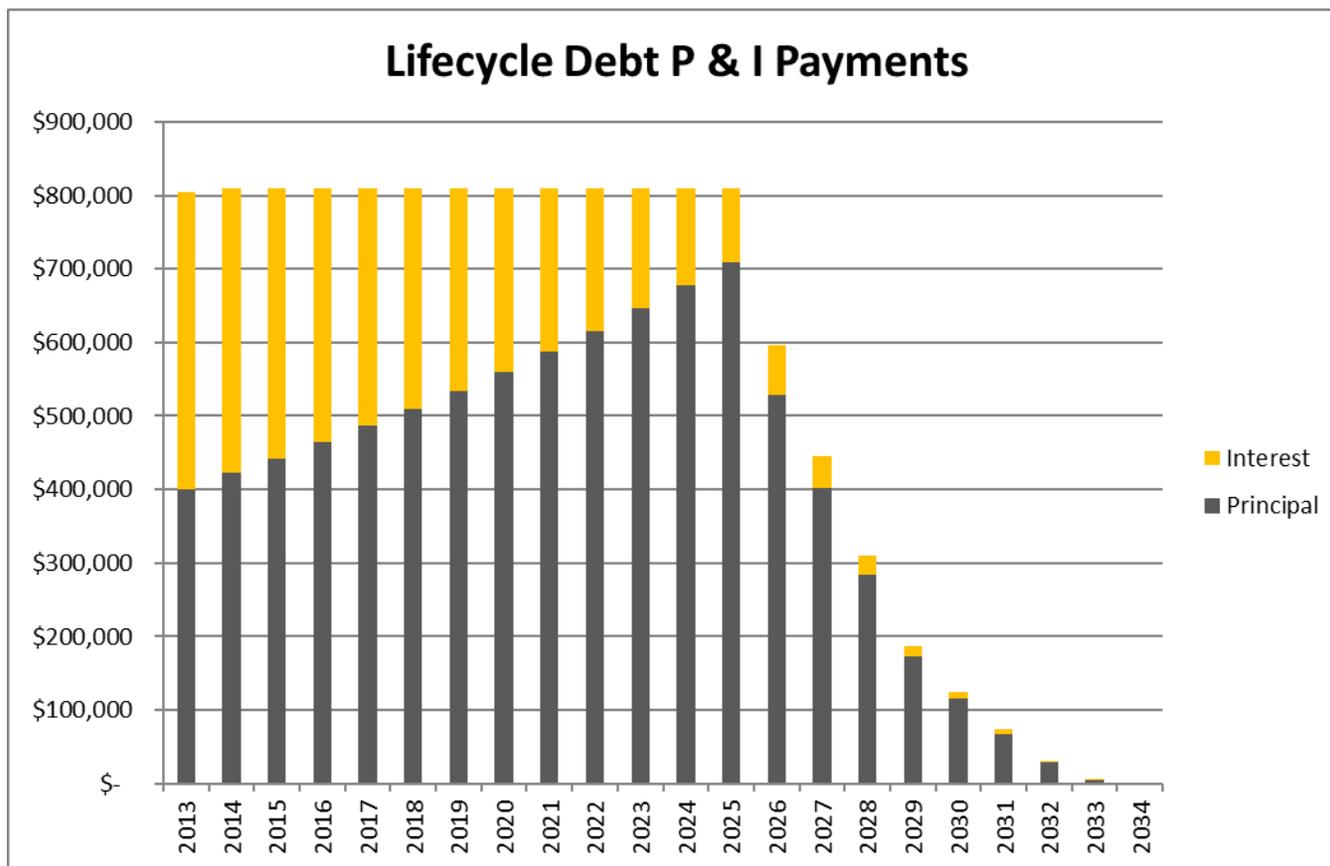
1. Increase to Fire apparatus allocation of \$20,000 for addition of High Water Rescue Vehicle to fleet and to address increasing replacement costs of fire apparatus. Additional increases will be necessary to address inflationary pressures.

2. Storm sewers category was identified in the 2018 AMP update that is less than 50% funded. The recently completed (Tecumseh) Storm Drainage Master Plan suggests this category requires significant increases. An increase of \$25,000 for 2022 is included in the budget with future increases necessary to reach annual target allocation of \$2M.

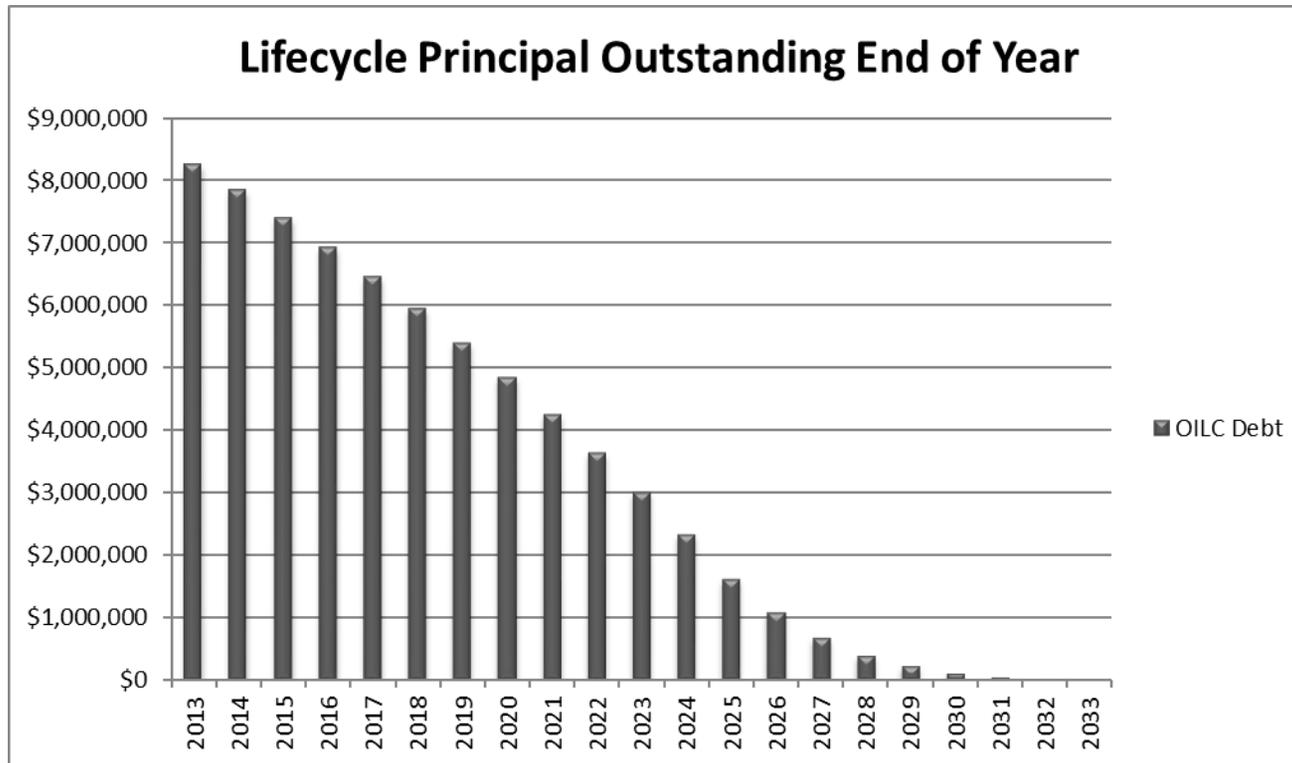
Prioritization of capital investments should be reviewed periodically to ensure capital forecasts remain accurate and that planned investments are being responsive to community needs. Occasionally, opportunities exist whereby revised priorities allow for options and solutions to be considered to address new challenges in the short-term, which will mitigate long-term issues and result in sound business practices and decisions.

Having a Lifecycle Plan provides the Town with the ability and resources to respond to capital infrastructure needs and ensure prudent capital asset management.

Implementation of the LC plan included borrowing to fully fund road and bridges requirements. This chart shows the annual principal and interest payments required for lifecycle debt (excluding water, sanitary and recreation). The payments top out at \$823,000. Debt from this program will begin to expire in 2026.



This chart highlights the total debt principal outstanding in any one year. The maximum principal outstanding was in 2011 at a balance of \$8.6M. Total funds borrowed over the program are just under \$10.4M whereas the original plan in 2005 contemplated borrowing \$11.5M.



## New Infrastructure Funding

A quick review of new infrastructure items on the horizon includes the following:

- 1) The 2019 Development Charges Study (DC Study) highlighted expected growth-related new infrastructure costs of \$36M to be incurred over the duration of the By-law (five years). Development Charges were to recover \$27M, thus leaving **\$9M to be borne by the general tax levy**. Contributing towards a New Infrastructure reserve early will ease upcoming levy requirements.
- 2) The County Wide Active Transportation System (CWATS) is a county wide master plan that guides the County and the lower-tier municipalities in the development of an integrated and coordinated transportation network dedicated to pedestrian and bicycle traffic. The plan looked at a 20-year planning horizon and identified the Town of Tecumseh's share of projects costs as \$1.6M or \$80,000 annually for 20 years. Recent actual costs incurred for construction indicates the original cost estimates were low. The County, with participation from lower-tier municipalities, is currently undergoing an update to CWATS, with an anticipated completion in 2022. Note that a Trail Master Plan is being formulated to take a more detailed look at costs and funding models.
- 3) There has been an emphasis placed on enhancing trails and pathways in the Town. These facilities have been identified within the Town's Transportation Master Plan (2017), and were further detailed within the Parks and Recreation Strategic Master Plan 5-Year Review, which was completed in late 2021. Currently trails and pathways constructed within the right-of-way are managed by PWES and funded through the Infrastructure Reserve Fund. Recommendations within the Parks and Recreation Strategic Master Plan 5-Year Review include enhancing park pathways for the 2022-2026 capital planning period.
- 4) The Parks Master Plan identified a number of improvements classified as High, Medium and Low Priority. Total funding required of all recommendations would exceed \$7M. Over 20 and 40 year horizons this would amount to \$350,000 and \$175,000 per year respectively. The 2021 Parks and Recreation Strategic Master Plan 5-Year Review includes Parks and Trail Inventory and Asset Valuation as well as an Implementation plan for park amenities over a ten-year planning period. The Review also recommends that a new Parks Master Plan be undertaken for the municipality in 2025.
- 5) Community Improvement Plan implementation project is ongoing. In 2015 Council approved the establishment of a CIP reserve for the purpose of managing CIP funding. The 2022 budget includes an annual grant allocation of \$125,000. The original CIP Study suggests the annual allocation should be \$417,000.
- 6) Town Hall renovations commenced in 2019 and were completed in late 2021. The 7,000 sq. ft. addition, at an original cost of \$3.15M, was to be funded with \$1.2M coming from the Tax Rate Stabilization Reserve and \$1.95M coming from the Infrastructure Reserve. Final costs including approved change orders will total \$3.45M with additional funding to come from the Infrastructure Reserve, Building Lifecycle Reserve and use of Municipal Modernization Grant Funding.

- 7) The CIP Streetscape Plan was approved by Council in principal. The approved Plan carries a price tag in excess of \$30M. Administration is currently overseeing engineering design of the Plan as well as options for phasing in construction. Detailed design for Phase 1 is to be completed in early 2022. It is expected that updated financial impacts will be provided as the project progresses.
- 8) The construction of a Multi-Use Sportsplex has been identified as a top community priority. Detailed design and construction costing suggest the preferred facility will cost in excess of \$50M. The Town was not successful in its bid for ICIP Recreation Stream grant funding that would have enabled this project to proceed in 2020. Updated costing and alternative options will be considered by Council in 2021/2022. \$550,000 of the NIL annual target allocation of \$2.35 million was established for debt financing of the-then anticipated Town share of the cost. This allocation will support approximately \$10 million worth of debt over a 25-year payment term.
- 9) The (Tecumseh) Storm Drainage Master Plan completed in 2019 recommended \$107 million in capital projects. The Lifecycle Storm Reserve is intended to replace existing storm infrastructure. The recommendations propose enhanced replacements whose costs far exceed the Lifecycle Storm purpose and capability.

Administration updated the NIL annual target level to \$2.35M in 2020 (allocation of \$550,000 to fund the Sportsplex project; \$1.8M to fund other new infrastructure). The 2021 allocation is \$1.75M with no increase budgeted for 2022 as part of the Town's Organization Review Implementation Plan funding strategy. Annual increases are proposed to resume with an addition of \$100,000 in 2023 and additional increases of \$200,000 in each of 2024 to 2025, allowing to reach the annual target amount of \$2,350,000 in 2026.

The Infrastructure Reserve has a projected 2022 year-end balance of only \$12.8M. Other sources, such as Grants and Debt, will need to be obtained to move major projects such as the CIP Streetscape Plan and Multi-Use Sportsplex forward in the near term. Recent news of the Town's successful application towards the Federal Disaster Mitigation and Adaptation Fund (DMAF) will provide the Town with up to \$10.7M to put towards two major storm pump station replacements carrying an estimated total cost of \$26.75M. The grant funding is a welcome announcement, however commits the Town to fund just over \$16M within the next five years.

## Capital Projects

For budget purposes, we have included committed projects as well as estimates of what typically would be spent on capital projects. **Actual approval of specific projects will come back to Council prior to proceeding with any project.**

The following highlights some of the significant capital investments and initiatives included in the 2022 Lifecycle Budget:

### Recurring projects:

- **Tar and Chip, Asphaltting, and Crack Sealing** – \$1.3M has been allocated for the asphaltting of roads.

### Significant/Non-Recurring projects:

- **Culvert Works (Structures with Spans < 3.0m)** – The 2016 Culvert Needs Study (Structures with Spans < 3.0m) had identified two structures to be replaced immediately; 10 structures to be rehabilitated or replaced within a 1-5 year timeframe; and three structures to be rehabilitated or replaced within a 6-10 year timeframe. The recommended works for 2021 consisted of completing the engineering design of Culverts numbered 42, 53 and 54 at a cost of \$0.19M. Design will continue into 2022 with construction anticipated in 2023.
- **Tecumseh Road – Storm and Sanitary Improvements** – In anticipation of the new North Shore School, engineering was commenced on this project in 2021. The estimated cost for storm sewer and road improvements is \$4.8M with construction projected to commence in 2022 subject to final school board approval for the new school.
- **Sylvestre Drive Sanitary Sewer Extension** – This project proposes the Environmental Assessment to be completed in 2019 and engineering to be completed in 2019 and 2020, with construction commencing beyond 2022. The estimated cost, including sanitary, road and storm works is \$2.1M with \$0.95M being recovered from property owners as a sanitary connection charge.
- **County Road 46/Webster Drive/Laval Easement Sanitary Sewer Extension** – This project proposes engineering to be completed in 2019-2022 and construction commencing in 2023. The estimated costs, including sanitary, water, road and storm works is \$5.4M with an estimated \$1.5M being recovered from property owners as a sanitary connection charge.
- **Del Duca Drive Sanitary Sewer Extension** – This project proposes engineering to be completed in 2019-2022, with construction commencing in 2023. The estimated cost, including sanitary, road and storm works is \$3.8M with an estimated \$1.2M being recovered from property owners as a sanitary connection charge.

- **Scully and St. Mark's Storm Pump Stations** – This project proposes engineering to be completed in 2022. The estimated cost, including storm pump stations, trunk storm sewers and road is \$17.05M. Recently awarded DMAF grant funding of up to 40% of eligible costs will require the Town to complete this project within the next five years.
- **P.J. Cecile Storm Pump Station** - This project proposes to commence engineering in 2022. The estimated cost is \$9.7M. Recently awarded DMAF grant funding of up to 40% of eligible costs will require the Town to complete this project within the next five years.
- **(Oldcastle Hamlet) Storm Drainage Master Plan** – The stormwater infrastructure network located within the Oldcastle Hamlet area is comprised of a combination of roadside ditches, Municipal Drains, storm sewers, swales/sub-drains, as well as County and Provincial storm infrastructure. There are three distinct watershed areas within the Oldcastle Hamlet, which include Little River, Turkey Creek, and River Canard. This study will focus on an analysis of the stormwater infrastructure within these watersheds and will set the framework for how stormwater is addressed for new and re-developments. This study commenced in 2018 and is projected to be completed in early 2022. The estimated cost for this study is \$0.535M.
- **Tecumseh Road Community Improvement Project (CIP) Streetscape Plan and Detail Design** – The Tecumseh Road Main Street area represents the historical commercial core of the former Town of Tecumseh settlement area. It comprises an approximate 1.2 kilometer corridor centered on Tecumseh Road, from its border with the City of Windsor to the west to its intersection with the Via Rail crossing to the east. The **Streetscape Plan and Final Design (Streetscape Plan)** will direct the future construction of public capital infrastructure projects in road allowances of Tecumseh and Lesperance Roads in the CIP area. The Town retained the services of Dillon Consulting Limited and Dialog to assist in the completion of the Streetscape Plan. A detail design for Phase 1 is to be completed in 2022. The Streetscape Plan will establish hard landscape elements and design specifications, sidewalk improvements and the introduction of curb extensions, street furnishing, soft landscaping elements and design specifications.
- **Lanoue Street Improvements** – The Town is expediting this project in order to coordinate with the planned improvements to the Manning Road/Lanoue Street intersection and the Lanoue Street extension, which are being triggered by development pressures within the Town of Lakeshore. Engineering was initiated in 2020 and it is anticipated to have tender ready drawings in 2022. Timing of construction will depend on the results of funding application for other infrastructure improvement projects within the Lanoue/Lemire area. The estimated cost for this project is \$1.1M.
- **Lesperance Road/VIA Rail Improvements** – This project proposes to complete the engineering in 2021, with construction commencing in 2022 in order to address gradient issues identified by Transport Canada & VIA Rail on the north side of the rail. The estimated cost for the project is \$2.1M. Based on recently awarded RSIP grant funding, the Government of Canada will fund 80% of eligible costs up to a maximum of approximately \$1.03M.

- **Shoreline Management Plan** – This study was contained within the Town’s Flood Mitigation Strategy that was adopted by Council in 2018. This study will undertake modelling of Lake St. Clair, identify low and vulnerable areas along Lake St. Clair and Pike Creek, identify flood risks under different circumstances and recommend solutions to mitigate those risks. The estimated costs for this study is \$0.35M.
- **Lesperance Road Multi-Use Trail** - As part of the Tecumseh Transportation Master Plan, a network of key Active Transportation facilities was developed to ensure connectivity in the large network. The expansion of the Active Transportation Network is a municipal focus because it promotes Environmental Sustainability, it promotes personal health and it promotes equity in transportation services. The Lesperance Road Multi-Use Trail is located between County Road 22 and County Road 42. The trail will be a minimum of 2.4m wide with a length of approximately 3.0km. Design is proposed in 2021-2022 with construction in 2023. The total project cost estimate is \$1.2M. Grant funding of approximately \$466,000 (\$254k Federal and \$212k Provincial) is available through the ICIP Public Transit stream towards this project.
- **Riverside Drive Trail** – This trail is part of the County Wide Active Transportation System and is proposed for Riverside Drive from the Tecumseh/Windsor municipal boundary to Manning Road. The trail will be a minimum of 2.4m wide with a length of approximately 2.4km. Design commenced in 2017 with construction anticipated in 2022. The total project cost estimate is \$1.2M. Recently awarded Canada Community Revitalization Fund (CCRF) grant funding will contribute up to \$750,000 towards construction costs.
- **CR42 and CR43 Watermain and Sanitary Sewer** – The County of Essex is planning improvements to CR42 (just east of CR19 to just west of CR43) and CR43. Administration identified municipal services within the project limits that need to be designed and incorporated into the County’s project. These services include watermains and sanitary sewers. Design for these services commenced in 2019 with the County originally planning to start construction in 2020. The County is currently proposing that this project will be constructed in five phases. Phase 1 is tentatively re-scheduled to start in 2022 with construction continuing to 2026+ (to be confirmed). The estimated cost for the Town’s municipal services is \$4.5M.
- **Snake Lane Culverts (Culverts #42, 53 and 54)** – The 2016 Culvert Needs Study (Structures with Spans < 3.0m) identified two (2) culverts to be replaced immediately; ten (10) structures to be rehabilitated or replaced within a 1-5 year timeframe; and three (3) structures to be rehabilitated or replaced within a 6-10 year timeframe. Snake Lane Culverts #42, 53 and 54 were included in the 1-5 year timeframe. Design for all three structures is proposed in 2021/2022 with construction in 2023. The total project cost estimate is \$1.8M.

The summary of proposed projects includes a certain amount of grant funding from Federal and Provincial governments. Two major factors allowing the Town to access these grants include the current practice of having **projects engineered and ready to go**

on short notice and the fact that our lifecycle funding program allows us to provide the Town's share of funding required. **The 2022 budget continues to enhance the Town's financial strength with support for the New Infrastructure Levy.**

## OCIF

The Ontario Community Infrastructure Fund (OCIF) is a relatively new grant that has an Application Based Component and a Formula Based Component. Both grants are multi-year programs that were scheduled to end March 31, 2027. **The provincial government advised municipalities in 2019 that OCIF grant funding for 2020 going forward has not been confirmed.** The province subsequently confirmed the 2020 and 2021 allocations and has recently announced support for 2022 and 2023, including a one-time doubling for 2022. The Town banked its 2018-2020 allocations with those accumulated funds of \$3.03M, to be used towards the Manning Road Phase 2 project currently under construction in 2021. OCIF is dedicated to 1) the development and implementation of asset management plans and 2) the renewal, rehabilitation and replacement of core infrastructure assets or capital construction of new core infrastructure that addresses an existing health or safety issue.

Eligible core infrastructure categories include:

- 1) Water:
  - a) Treatment
  - b) Distribution/Transmission
- 2) Wastewater:
  - a) Treatment and disposal
  - b) Sanitary sewer systems
  - c) Storm sewer systems (urban and rural)
- 3) Roads:
  - a) Paved
  - b) Unpaved
  - c) Bus-only lanes
  - d) Street lighting when part of a road project
  - e) Sidewalks and/or cycling lanes located along an existing road

4) Bridges and Culverts:

- a) Sidewalks and/or cycling lanes located along an existing road

The Application Component is based on a competitive process. The Town has submitted applications with no success.

The Formula Component provides a fixed annual amount which for 2017 was \$494,000 and increased to \$700,000 for 2018 and \$1,077,000 in 2019. \$1,175,703 in each of 2020 and 2021. Funding can be accumulated from year to year but must be spent within five funding years of the year the funds were allocated.

Based on eligible core infrastructure categories and the relative funding the Town has available for each category, Administration is recommending funds be saved for the short term and consideration be given to using the funds to address storm sewer requirements arising from the (Tecumseh) Storm Drainage and (Oldcastle Hamlet) Storm Drainage Master Plans.

## Debt

The Town has, since 2005, adopted an aggressive strategy to use 10-year debt for financing long-term capital requirements for sanitary and water purposes to ready the Town for development when circumstances dictate. Over this period the Town has issued \$12.2M and \$2.0M for sanitary and water purposes respectively.

At the same time the Town embarked on a Lifecycle program in order to ensure funding for replacement of existing infrastructure was in place. As part of the program, the Town agreed to borrow 20-year debt for road and bridge requirements to provide full funding of these two categories. Borrowing has totaled \$10.4M. No further debt issuance is expected.

In addition, 25-year debt was issued in December 2011 to fund the Lakewood Park North and South property acquisitions in the amount of \$11.2M.

In 2012, the Town completed sewage works to service parts of the North Talbot Road Sanitary Sewer Area. As part of the program it was agreed that property owners could repay their share of the connection charge over a five-year period, or over ten years in hardship cases. To date the Town has borrowed \$2.3M. The amount of borrowing required for future projects will not be known until after the project is complete. **The Town is recovering these funds from the property owners as a charge on the tax roll.**

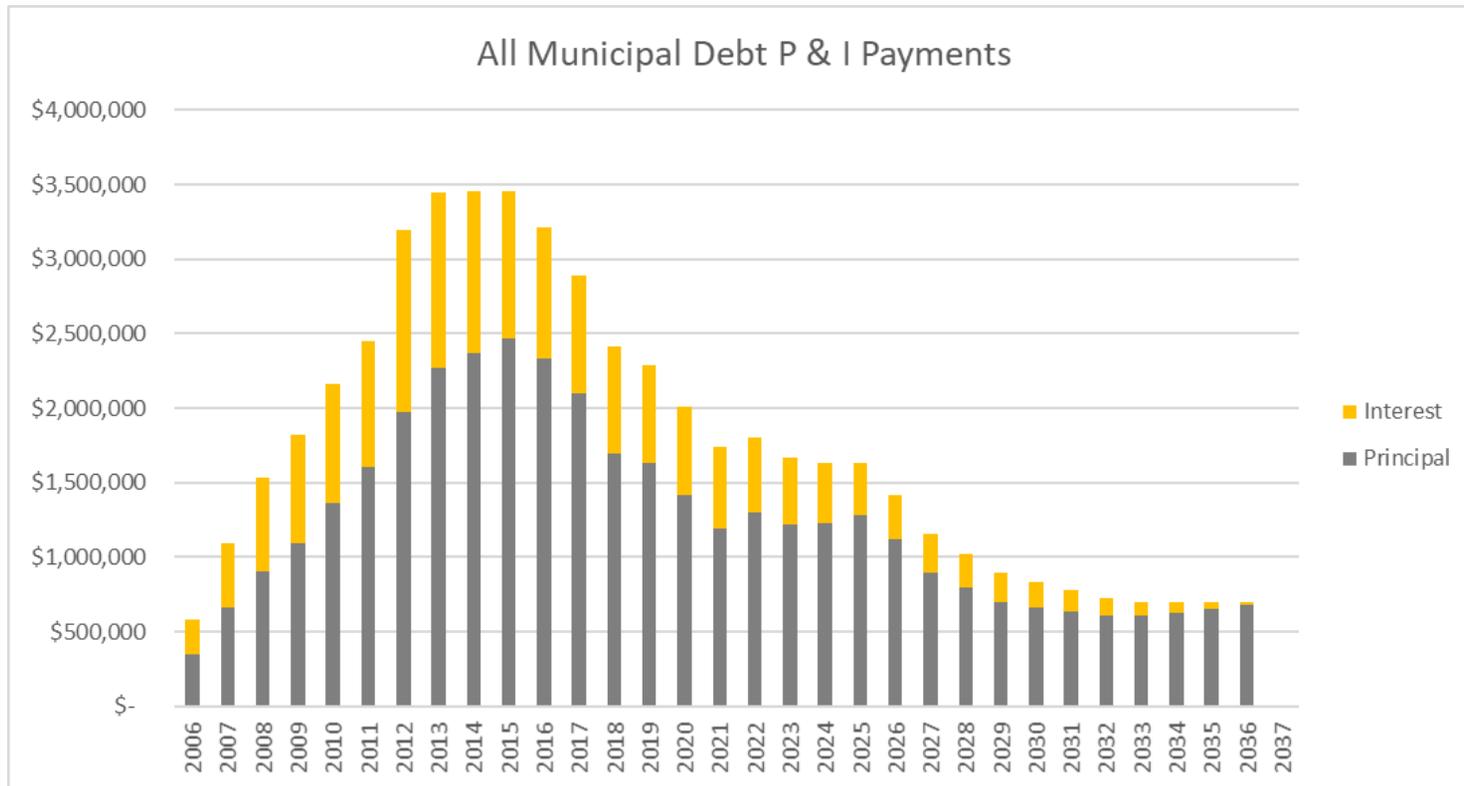
The Town is in the process of finalizing the program and cost recovery By-law for servicing the 8<sup>th</sup> Concession Road Sanitary Sewer Outlet area. The Town's share of the total cost of the program is estimated to be \$27.0M over a 30-year period. Almost \$9.8M was constructed between 2009 and 2012 utilizing grants under the Infrastructure Stimulus Fund (ISF). The nature of this project is that the Town has to make a substantial upfront investment in infrastructure with landowner recoveries occurring as connections are made. In order to fund this initial investment, the Town will need to borrow an as yet undetermined amount of funds.

Outstanding debt balances and principal and interest payments expected, for selected years, are outlined in the table below.

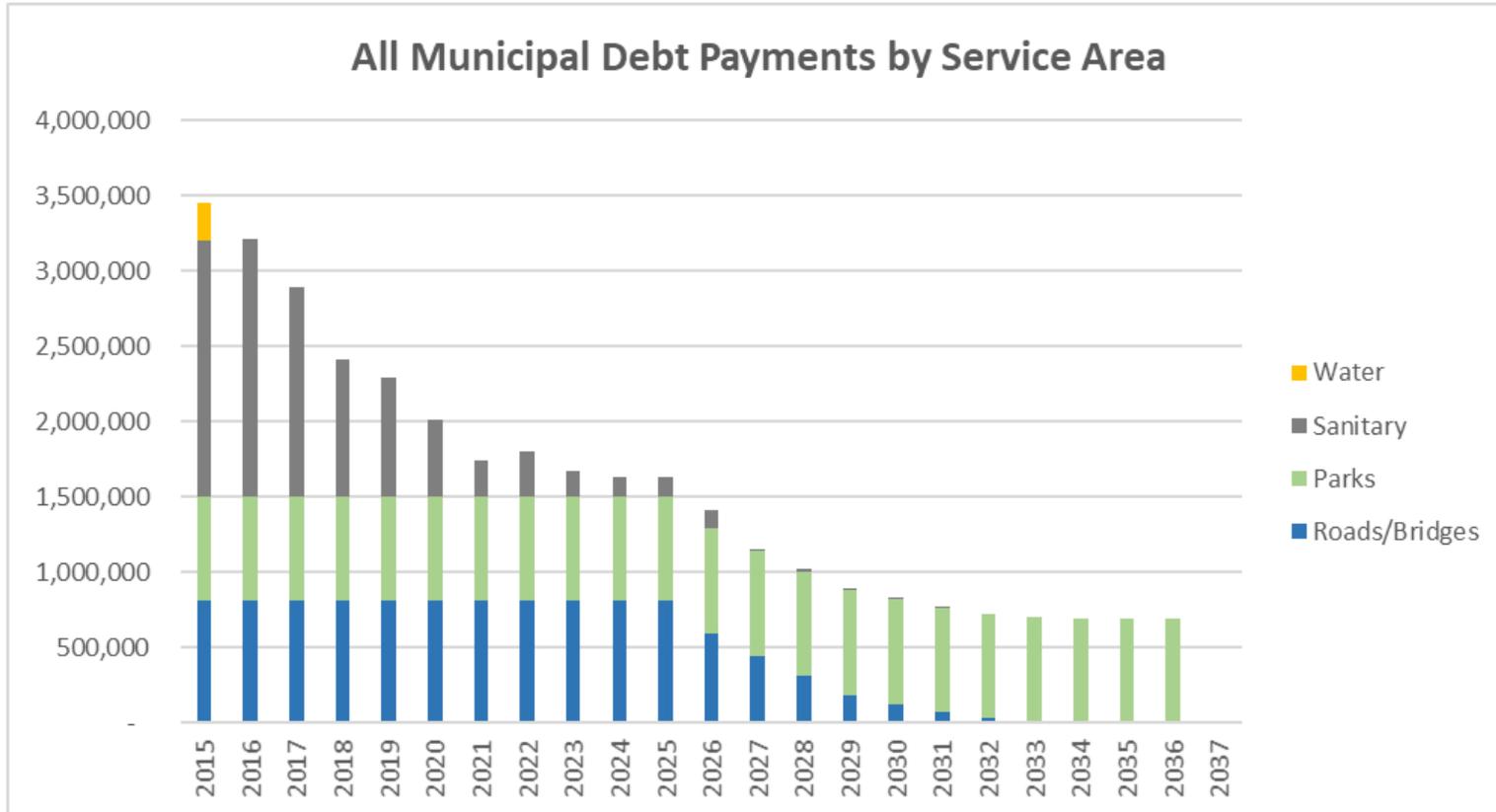
	2004	2020	2021	2022	2032
Debt	\$1,633,734	\$15,021,000	\$13,605,000	\$12,556,000	\$3,180,000
Principal and Interest	\$570,593	\$2,102,000	\$1,739,000	\$1,586,000	\$725,000

The remaining debt outstanding in 2032 is the balance remaining on the purchase of a portion of the Lakewood Golf Course, which will be paid off in 2036.

This chart shows the annual principal and interest payments required for all municipal debt.



The chart below shows annual debt payments by service area.



The need for these levels of debt has arisen due to a number of factors including:

- Little development over the last 15 plus years
- Reduction in long term sustainable grant funding from the Provincial and Federal levels
- Unexpected opportunities being available to acquire parkland property, and
- Requirement to invest in sanitary sewer capacity to accommodate growth

The Town's Debt to Reserves Ratio has ranged from 0.28 to 0.63 over the course of the past five years (2020 – 28%). The general benchmark for this ratio is 1.00. A measure of 0.28 or 28% suggests that the Town is not over-leveraged.

Additional debt expected over the next few years will generally be related to infrastructure improvements required for sanitary sewer purposes in the North Talbot Road Sanitary Sewer Area and then in the 8<sup>th</sup> Concession Road Sanitary Sewer Area. The (Tecumseh) Storm Drainage Master Plan identifies capital projects in excess of \$100M, including the Scully & St. Mark's Storm Pump Station and PJ Cecile Storm Pump Station projects identified in Public Works 5-year capital plan in excess of \$26M. With a current annual allocation to Lifecycle Storm Reserve of approximately \$1.2M, it is likely that debt will be necessary in the coming years. The 2015 Water/Wastewater Rate Study contemplates little debt being required. The 2016-2019 update to the Water/Wastewater Master Plan suggests significant capital funding may be required within five years.

The Town has approved, in principal, the Tecumseh Road Main Street CIP Streetscape Plan as well as the Multi-Use Sportsplex Feasibility Study and Business Plan. Both of these plans, if fully implemented, are in excess of \$32M and \$54M respectively. Implementation of either or both of these plans is likely to require some debt to enable the projects to move ahead in the near term. Funding considerations are more fully discussed in the Capital Projects section.

Advancing development in the MRSPA area and the Tecumseh Hamlet Secondary Plan area may require front-end financing by the Town for storm infrastructure, which will necessitate at minimum the incurrence of short-term debt until such time as recoveries can be made from developing land owners. Estimated total construction cost of a stormwater facility in the MRSPA area is in excess of \$12M.

## Annual Repayment Limit

The annual repayment limit is a Ministry formula which limits the amount of debt repayment a Municipality can commit to without requiring OMB approval. The limit is based on a maximum of 25% of municipal (own purposes) revenues based on the Financial Information Return and as adjusted by the Treasurer. The Town's current ratio of Net Debt Charges to Own Purposes Revenue is 5.5% (2019 FIR). The limit as of November 1, 2021 is estimated at \$7,380,000. The following table illustrates the potential debt that could be issued within the ARL at current Infrastructure Ontario lending rates.

Term	Interest Rate	Principal
5	1.84%	\$35,000,000
10	2.26%	\$65,000,000
20	2.82%	\$111,000,000
30	3.02%	\$144,000,000

It is important to be aware that as our ARL decreases, our ability to fund additional projects is impaired and our cost of debt may increase.

## Operating Impacts by Functional Area

### General Government

A total budget of \$297,000 has been allocated for Information and Communications capital initiatives. Generally speaking, the impact to operations is minimal. Computer replacements, network upgrades, video surveillance and AV systems hardware, and street photo purchases have no impact. Some of the more noteworthy items are as follows:

- Virtual server upgrades of \$90,000 and an allocation for Payroll Time and Attendance software of \$50,000 are the more costly expenditures planned. No impact to operating is expected during the year of implementation.
- Town Hall HVAC replacement is planned for 10-units totaling \$240,000. Total project cost will be funded from the ICIP-COVID Resilience stream grant. The new units will be more energy efficient and will provide an enhanced air filtration system.

### Protection to Persons and Property

#### Fire

The annual allocation of \$29,000 for the replacement of Firefighter PPE and \$16,000 for replacement of lockers has no bearing on operating costs.

The replacement of the Fire Aerial Truck, at an estimated \$1.9M, should have no impact to operating costs. The addition of a Command 3 truck and High Water Rescue Vehicle to the department fleet will increase annual insurance and operating costs of approximately \$5,000

### Transportation Services

Rehabilitation or replacement of existing transportation infrastructure generally has no operating impact. Annual operating costs (as of 2006) for additional lane kilometers of road are approximately \$7,400 for Public Works and \$760 for Winter Control.

### Roads

An amount of \$1,300,000 has been allocated for the annual asphaltting program. There is no direct operating budget impact as this budget is for the paving of existing roads.

On January 12, 2016, Council adopted the Tecumseh Road Main Street Community Improvement Plan (CIP)

in accordance with Section 28(2) of the Planning Act. The CIP applies to an area that represents the historical commercial core of the Town, encompasses 96 acres and approximately 115 properties with a mix of commercial and residential along with many tracks of underutilized land. The tentative phasing and associated project costs are broken up into the five following phases:

- Phase 1: \$15.0M - Tecumseh Road (St. Anne's to VIA) and Lesperance (St. Denis to Arbour)
- Phase 2: \$8.5M - Tecumseh Road (St. Anne's to Shawnee)
- Phase 3: \$2.0M - Tecumseh Road (Shawnee to Southfield)
- Phase 4: \$2.6M - Tecumseh/Southfield intersection
- Phase 5: \$2.2M - Lesperance (McNorton to St. Denis)

The continued design in 2021/2022 for the Tecumseh Road CIP project Phase 1 is largely for design of the Road component. There is no operating impact at this point. There is no construction date scheduled as per the current PWES Five Year Capital Works Plan. Further analysis as to the operating impact of this project is warranted.

Budget allocation for engineering of Lanoue Street has no immediate operating budget impact. The Traffic Signal Controllers Upgrade will improve operational efficiencies amongst the Town's and County's traffic signal infrastructure.

TTMP Bicycle Sharrows will incur an estimated labour and material cost of \$6,600 every three years with respect to re-painting of sharrows commencing in 2024.

The following projects and studies are in the design phase and would not have any impact on operations:

- Scully and St Mark's Storm pump station project
- County Road 46, Webster, and Laval Sanitary Sewer project
- Del Duca Drive Sanitary Sewer project
- Sylvestre Drive Sanitary Sewer project
- Lesperance Road/VIA Rail Improvements

Once operational, hydro and generator operating costs related to the Scully and St Mark's Storm pump station are expected to increase by \$10,000 annually as the enhanced storm water capacity will demand greater energy consumption.

Servicing of existing debt has been provided for in the base budget. No additional debt is planned for Roads for 2022.

## **Bridges**

The budget allocation of \$0.18 million for the engineering design of Culvert Structures 42, 53 and 54 have no operating budget impact as the capital works involve the construction for the rehabilitation of existing culverts.

The 2020 Bridge and Culvert Needs Study would not have any immediate impact on operations.

Servicing of existing debt has been provided for in the base budget. No additional debt is planned for Bridges for 2022.

## **Sidewalk**

An amount of \$69,000 has been allocated for the annual sidewalk program. There is no direct operating budget impact as this budget is for the repair/replacement of existing sidewalk segments.

A new trail is proposed for Riverside Drive from Lesperance Road to Manning Road. The trail will be a minimum of 2.4m wide with a length of approximately 2.4km. The trail will be included in the network of roads to be cleared of snow as required. The estimated operating impact is \$12,900 per year starting in 2022.

A new trail is proposed for Lesperance Road from County Road 22 to County Road 42. The trail will be a minimum of 2.4m wide with a length of approximately 3.0km. The trail will tie into the existing path at the CPR Railway Crossing with no anticipated changes to the pedestrian maze and pavement within the CPR Rail Right-of-Way. The trail will be included in the network of roads to be cleared of snow as required. It is estimated that winter control will cost \$16,100 every year starting in 2023.

## **Storm Sewer**

The following projects and studies are in the design phase and would not have any impact on operations:

- Scully and St Mark's Storm pump station project
- County Road 46, Webster, and Laval Sanitary Sewer project
- Del Duca Drive Sanitary Sewer project
- Sylvestre Drive Sanitary Sewer project
- Lesperance Road/VIA Rail Improvements
- Oldcastle Storm Drainage Master Plan
- Shoreline Management Plan

The storm sewer improvements as part of Manning Road Phase 2 will likely reduce the impacts on operations as it involves the enclosure of an open drain within an urban setting.

There is no direct operating impact of the (Tecumseh) Storm Drainage or (Oldcastle Hamlet) Storm Drainage Master Plans and the Pump Station Emergency Response.

## Sanitary Sewers

The following projects and studies are in the design phase and would not have any impact on operations:

- Scully and St Mark's Storm pump station project
- Sanitary Sewer Model Update and Analysis
- County Road 46, Webster, and Laval Sanitary Sewer project
- Del Duca Drive Sanitary Sewer project
- Sylvestre Drive Sanitary Sewer project

## Water

The following projects and studies are in the design phase and would not have any impact on operations:

- County Road 46, Webster, and Laval Sanitary Sewer project

## Recreation and Culture

### Parks

The 2022 budget contains an allocation of \$75,000 to replace the play equipment at Baillargeon Park, and Rocheleau Parks toddler playset; there is no direct impact on operations.

A 10 Court Pickle Ball Complex at Lacasse Park commenced construction in 2021 and is expected to be operational in early spring 2022. An increase to volumes of park users is expected, and as a result of this amenity annual operational impact is estimated to be at a cost of \$1,000 per year starting in 2021, as mainly waste management and minor cleaning will be required.

There is \$30,000 budgeted for Tree Planting in 2022. The majority of trees are planted by Town staff, requiring approximately 6 days for 3 staff at a total of 144 labour hours. Equipment needs include a truck, trailer, and one tractor. The estimated operating impact is \$5,040 for labour with some associated fuel and equipment maintenance costs. The tree planting program is a normal ongoing project and is included in the Parks budget allocation.

The Parks fleet budget includes a truck, utility tractor, trailer, and 2 zero-turn mowers at an estimated cost of \$115,000. All are replacement of existing assets with no operational impact.

Other budgeted line items for Parks generally include the replacement of existing facility components or are maintenance in nature with no operating impact.

## **Arena**

The 2022 budget contains a replacement of Rink B Brine Pump and Chiller, which is budgeted at \$160,000. The benefits are the unit is more efficient and can cool down the ice surface quicker than the existing equipment in addition the efficiency of the new chiller will reduce energy consumption and costs. Two HVAC units will be replaced at a cost of \$60,000 increasing energy efficiency and will provide greater protection against all particle impurities through an enhanced filtration system utilizing Minimum Efficiency Reporting Value (MERV) 13 filters.

The Multi-Use Sports Plex updated costing continues to rise, and as we did not receive approval through the Federal/Provincial Recreation ICIP Grant Program the project as originally proposed is not financially attainable as a stand-alone funded Municipal project at this time. Administration has met with Council “Capital Project Focus Group” with the goal of reviewing proposed capital project commitments for all departments, to confirm Council priorities and timelines when these project can reasonably be completed. This includes reviewing options to incorporate components of the Multi Use Sports Plex into a revised plan. Administration will be bringing a report to Council in late November providing those options for their consideration.

Other budgeted line items for the Arena generally include the replacement of existing facility components or are maintenance in nature with no operating impact.

## **Pool**

Budgeted line items for the pool include replacement pumps and motors and one chlorine tank and are maintenance in nature with no operating impact.

## **Libraries**

Budgeted Items for the Library include \$44,000 for replacement of 2 HVAC Units, \$60,000 for Architect Services to carry out public consultations and develop a concept design and pricing for renovations to the Library Building and \$20,000 for remediation work to help waterproof the existing building.

## **Planning and Development**

### **Drains**

The Town of Tecumseh is responsible for the repair, maintenance and/or improvements to the municipal drainage systems located within the Town boundaries on behalf of the community of affected landowners involved. All costs to repair or improve municipal drainage systems are assessed to the affected upstream landowners who benefit from the drains.

### **Issues**

#### **1. Sanitary Sewer and Water Revenues**

Volumes continue to decline on a per household basis which has caused some funding concerns on the revenue side of budget forecasts. A detailed analysis of the full impact will form part of the 2021 Water Wastewater Rate study update, to be completed in early 2022.

#### **2. Funding Major Capital Projects – CIP and Sportsplex**

The approval in principal of two major projects has highlighted budget issues with respect to funding new projects. Main Street CIP Streetscape and Multi-Use Sportsplex projects are multi-million dollar projects for which the Town has insufficient funding included in the budget. If Council wishes to do these projects in the near-term, long-term debt will likely be required in order to proceed. The 2018 budget took the initial steps to identify funding for Sportsplex debt payments, however additional allocations will be required if grants are not achieved. No funding has currently been identified for the Main Street CIP Streetscape project.

#### **3. Funding of Storm Infrastructure**

The (Tecumseh) Storm Drainage Master Plan was completed in 2019. The 2D Modelling and resulting recommendations to address surface flooding and improve the level of service for the storm infrastructure was estimated at \$107M. Design and construction of the MRSPA Stormwater Pond was proposed for 2020. The design has started and will continue in 2022. As this is development related, costs will ultimately be borne by developers, however the Town will likely advance the funding for this project from reserves that are already depleted.

The current allocation to the Storm Sewer Reserves (2021 - \$1,227,700) is intended for the replacement of the existing assets and not meant for 'level of service improvements'. An increase of \$25,000 is included for the Lifecycle Storm Sewer Reserves

within the 2022 budget, however it is intended that the 'level of service improvements' may be funded from the New Infrastructure Reserve in the interim. This approach may find storm infrastructure projects competing for funding with other Council initiatives. Administration has, and will continue to apply to upper levels of government funding for the storm infrastructure projects. As part of the 2020 PWES Capital Works Plan, Administration commissioned a study to develop a funding strategy through the use of Storm Rates. It is anticipated the study will be completed in 2022 and could be implemented as part of the 2023 budget.

**2022 Budget  
Lifecycle Summary  
with Annual Requirements**

	<b>Tax &amp; Revenues</b>	<b>Annual Requirement</b>	<b>Deficiency</b>
<b>Lifecycle - Replace Existing Capital</b>			
<b>Assets</b>			
Arenas	170,000	220,000	50,000
Bridges and culverts	410,000	500,000	90,000
Buildings	205,000	230,000	25,000
Drains	100,000	100,000	-
Fire apparatus	214,000	294,000	80,000
Fire equipment	75,000	90,000	15,000
Fleet	560,000	660,000	100,000
ITS infrastructures	173,000	190,000	17,000
Outdoor pool	65,000	80,000	15,000
Roads	4,160,000	4,160,000	-
Sidewalks	74,000	74,000	-
Storm sewers	1,252,700	2,000,000	747,300
<b>Total</b>	<b>7,458,700</b>	<b>8,598,000</b>	<b>1,139,300</b>
<b>Lifecycle - Replace Existing Capital and Provision for New Assets</b>			
Park development & play equipment	390,000	500,000	110,000
Reforestation	30,000	30,000	-
Community trails	70,000	120,000	50,000
	<b>490,000</b>	<b>650,000</b>	<b>160,000</b>
<b>Lifecycle - Operating Cyclical Expenditures</b>			
Election	16,000	16,000	-
Transit	100,000	100,000	-
	<b>116,000</b>	<b>116,000</b>	<b>-</b>
<b>Lifecycle - Other</b>			
New lifecycle issues	100,000	100,000	-
Strategic issues - one time	50,000	50,000	-
	<b>150,000</b>	<b>150,000</b>	<b>-</b>

**2022 Budget  
Lifecycle Summary  
with Annual Requirements**

	<b>Tax &amp; Revenues</b>	<b>Annual Requirement</b>	<b>Deficiency</b>
<b>Lifecycle Total</b>	8,214,700	9,514,000	1,299,300
<b>Debt payments</b>	1,505,800	1,505,800	-
<b>Miscellaneous</b>			
Small equipment	150,000	150,000	-
Rehabilitation/Renewal	-	-	-
New Infrastructure Levy	1,750,000	2,350,000	600,000
	1,900,000	2,500,000	600,000
<b>Total</b>	<b>11,620,500</b>	<b>13,519,800</b>	<b>1,899,300</b>
<b>Reconciliation</b>	<b>2022</b>	<b>2021</b>	<b>2020</b>
Lifecycle - prior year	8,578,000	8,212,000	8,024,000
Lifecycle - increase	45,000	366,000	188,000
<b>Total</b>	<b>8,623,000</b>	<b>8,578,000</b>	<b>8,212,000</b>
New Infrastructure Levy - prior year	1,750,000	1,550,000	1,350,000
New Infrastructure Levy - increase	-	200,000	200,000
<b>Total</b>	<b>1,750,000</b>	<b>1,750,000</b>	<b>1,550,000</b>
	10,373,000	10,328,000	9,374,000
Water/Sanitary rates	120,000	120,000	120,000
Share of gas tax	1,127,500	1,127,500	1,127,500
OCIF Grant	-	1,175,000	1,077,000
<b>Total</b>	<b>11,620,500</b>	<b>12,750,500</b>	<b>11,698,500</b>

Town of Tecumseh  
Requested 2022 Lifecycle Budget

	Uses of Funds				Sources of Funds									
	Unfinanced Capital Dec.31/21Est	Expenditures	Transfer to Reserve/Reserve Fund	Grants	Sale of Property	Owners/ Other Munic	Total Other Revenues	Reserve Funds	Reserves	Total Reserve and Reserve Funds	Long Term Debt	From Taxation/ Rates	Revenues	Unfinanced Capital Dec.31/22
<b>Tax Supported General Government Lifecycle</b>														
Arena	-	-	170,000	-	-	-	-	-	-	-	-	170,000	170,000	-
Bridges	-	-	410,000	-	-	-	-	-	-	-	-	410,000	410,000	-
Buildings	-	-	205,000	-	-	-	-	-	-	-	-	205,000	205,000	-
Community Trails	-	-	70,000	-	-	-	-	-	-	-	-	70,000	70,000	-
Drains	-	-	100,000	-	-	-	-	-	-	-	-	100,000	100,000	-
Elections	-	-	16,000	-	-	-	-	-	-	-	-	16,000	16,000	-
Fire Apparatus	-	-	214,000	-	-	-	-	-	-	-	-	214,000	214,000	-
Fire Equipment	-	-	75,000	-	-	-	-	-	-	-	-	75,000	75,000	-
Fleet	-	-	440,000	-	-	-	-	-	-	-	-	440,000	440,000	-
ITS	-	-	173,000	-	-	-	-	-	-	-	-	173,000	173,000	-
New issues	-	-	100,000	-	-	-	-	-	-	-	-	100,000	100,000	-
Outdoor Pool	-	-	65,000	-	-	-	-	-	-	-	-	65,000	65,000	-
Park Development	-	-	390,000	-	-	-	-	-	-	-	-	390,000	390,000	-
Reforestation	-	-	30,000	-	-	-	-	-	-	-	-	30,000	30,000	-
Roads	-	-	4,160,000	1,127,500	-	-	1,127,500	-	-	-	-	3,032,500	4,160,000	-
Sidewalks	-	-	74,000	-	-	-	-	-	-	-	-	74,000	74,000	-
Storm Sewers	-	-	1,252,700	-	-	-	-	-	-	-	-	1,252,700	1,252,700	-
Strategic Issues - One Time	-	-	50,000	-	-	-	-	-	-	-	-	50,000	50,000	-
Transit	-	-	100,000	-	-	-	-	-	-	-	-	100,000	100,000	-
<b>Total Lifecycle</b>	-	-	<b>8,094,700</b>	<b>1,127,500</b>	-	-	<b>1,127,500</b>	-	-	-	-	<b>6,967,200</b>	<b>8,094,700</b>	-
<b>Administration</b>														
TCS - Virtual Server Upgrades - CFWD	-	90,000	-	-	-	-	-	-	90,000	90,000	-	-	90,000	-
TCS - Computer Replacements	-	45,000	-	-	-	-	-	-	45,000	45,000	-	-	45,000	-
TCS - Network Upgrades	-	25,000	-	-	-	-	-	-	25,000	25,000	-	-	25,000	-
TCS - Video Surveillance	-	6,000	-	-	-	-	-	-	6,000	6,000	-	-	6,000	-
TCS - AV Systems	-	5,000	-	-	-	-	-	-	5,000	5,000	-	-	5,000	-
TCS - Misc. Software	-	3,000	-	-	-	-	-	-	3,000	3,000	-	-	3,000	-
TCS - Microsoft Office	-	30,000	-	-	-	-	-	-	30,000	30,000	-	-	30,000	-
TCS - GPS Data Collector Units	-	6,000	-	-	-	-	-	-	6,000	6,000	-	-	6,000	-
TCS - FMW Updates	-	20,000	-	-	-	-	-	-	20,000	20,000	-	-	20,000	-
TCS - Email Server	-	15,000	-	-	-	-	-	-	15,000	15,000	-	-	15,000	-
TCS - Copier - CFWD	-	2,200	-	-	-	-	-	-	2,200	2,200	-	-	2,200	-
TCS - Time and Attendance software	-	50,000	-	-	-	-	-	-	50,000	50,000	-	-	50,000	-
Town Hall HVAC Unit Replacement (10 units)	-	240,000	-	240,000	-	-	240,000	-	-	-	-	-	240,000	-
Small Equipment	-	150,000	-	-	-	-	-	-	-	-	-	150,000	150,000	-
New Infrastructure Funding Enhancement	-	-	1,750,000	-	-	-	-	-	-	-	-	1,750,000	1,750,000	-
<b>Total Administration</b>	-	<b>687,200</b>	<b>1,750,000</b>	<b>240,000</b>	-	-	<b>240,000</b>	-	<b>297,200</b>	<b>297,200</b>	-	<b>1,900,000</b>	<b>2,437,200</b>	-
<b>Total General Government</b>	-	<b>687,200</b>	<b>9,844,700</b>	<b>1,367,500</b>	-	-	<b>1,367,500</b>	-	<b>297,200</b>	<b>297,200</b>	-	<b>8,867,200</b>	<b>10,531,900</b>	-
<b>Protection to Persons and Property</b>														
<b>Fire</b>														
Pagers	-	600	-	-	-	-	-	-	600	600	-	-	600	-
Firefighter Helmets	-	2,875	-	-	-	-	-	-	2,875	2,875	-	-	2,875	-
Firefighter Boots	-	5,500	-	-	-	-	-	-	5,500	5,500	-	-	5,500	-
Bunker Gear	-	16,800	-	-	-	-	-	-	16,800	16,800	-	-	16,800	-
Vehicle Extrication	-	50,000	-	-	-	-	-	-	50,000	50,000	-	-	50,000	-
Locker Replacement-Stn 2	-	16,000	-	-	-	-	-	-	16,000	16,000	-	-	16,000	-
HVAC Unit Replacement at Fire Hall #2	-	20,000	-	-	-	-	-	-	20,000	20,000	-	-	20,000	-
Fire Hall #1 Building Expansion Design 2022	-	60,000	-	-	-	-	-	-	60,000	60,000	-	-	60,000	-
New Pickup Truck Command 3	-	55,000	-	-	-	-	-	-	55,000	55,000	-	-	55,000	-
Aerial Sutphen Platform (Truck 1)	-	1,900,000	-	-	-	-	-	-	1,900,000	1,900,000	-	-	1,900,000	-
<b>Total Fire</b>	-	<b>2,126,775</b>	-	-	-	-	-	-	<b>2,126,775</b>	<b>2,126,775</b>	-	-	<b>2,126,775</b>	-

Town of Tecumseh  
Requested 2022 Lifecycle Budget

	Unfinanced Capital Dec.31/21Est	Expenditures	Transfer to Reserve/Reserve Fund	Grants	Sale of Property	Owners/ Other Munic	Total Other Revenues	Reserve Funds	Reserves	Total Reserve and Reserve Funds	Long Term Debt	From Taxation/ Rates	Revenues	Unfinanced Capital Dec.31/22
<b>Police</b>														
Fire Panel Upgrade/Replacement at OPP	-	6,500	-	-	-	-	-	-	6,500	6,500	-	-	6,500	-
<b>Total Police</b>	-	<b>6,500</b>	-	-	-	-	-	-	<b>6,500</b>	<b>6,500</b>	-	-	<b>6,500</b>	-
<b>Total Protection to Persons &amp; Property</b>	-	<b>2,133,275</b>	-	-	-	-	-	-	<b>2,133,275</b>	<b>2,133,275</b>	-	-	<b>2,133,275</b>	-
<b>Transportation Services</b>														
<b>Roads</b>														
Paving	-	1,300,000	-	-	-	-	-	-	1,300,000	1,300,000	-	-	1,300,000	-
PW Yard (North) Expansion/Improvements	-	50,000	-	-	-	-	-	-	50,000	50,000	-	-	50,000	-
Traffic Signal Upgrades/Maintenance	-	62,500	-	-	-	-	-	-	62,500	62,500	-	-	62,500	-
Tecumseh Signage Project	-	60,000	-	-	-	-	-	-	60,000	60,000	-	-	60,000	-
Scully & St Mark's Storm PS/Riverside Drive - CFWD +	-	609,570	-	243,800	-	-	243,800	-	365,770	365,770	-	-	609,570	-
Scully & St Mark's Storm PS/Riverside Drive - CFWD	-	89,100	-	35,640	-	-	35,640	-	53,460	53,460	-	-	89,100	-
Delduca Drive Sanitary Sewer (LRPCP - CFWD +	-	5,000	-	-	-	-	-	-	5,000	5,000	-	-	5,000	-
PJ Cecile Storm PS - CFWD	-	11,000	-	4,400	-	-	4,400	-	6,600	6,600	-	-	11,000	-
PJ Cecile Storm PS - CFWD +	-	28,000	-	11,200	-	-	11,200	-	16,800	16,800	-	-	28,000	-
Tecumseh Rd - Storm and Road Improvements - CFWD +	-	2,554,200	-	-	-	-	-	-	2,554,200	2,554,200	-	-	2,554,200	-
Riverside Drive Trail- CFWD	-	942,000	-	750,000	-	-	750,000	-	192,000	192,000	-	-	942,000	-
Cty Rd 46/Webster/Laval Sanitary Sewer Extension- CFWD	-	44,400	-	-	-	-	-	-	44,400	44,400	-	-	44,400	-
Lesperance/VIA Rail Improvements- CFWD	-	1,270,500	-	1,027,000	-	-	1,027,000	-	243,500	243,500	-	-	1,270,500	-
Lanoue Street Improvements- CFWD	-	142,400	-	-	-	-	-	-	142,400	142,400	-	-	142,400	-
CR42/43 Construction - CFWD	-	22,500	-	-	-	-	-	-	22,500	22,500	-	-	22,500	-
Tecumseh Hamlet EA and Functional Servicing Study- CFWD	-	82,800	-	-	-	-	-	-	82,800	82,800	-	-	82,800	-
Banwell-12th (N) Watermain Project- CFWD	-	23,100	-	-	-	-	-	-	23,100	23,100	-	-	23,100	-
Annual Project Contingency	-	250,000	-	-	-	-	-	-	250,000	250,000	-	-	250,000	-
PWE 11-12 Zetor Tractor with Bucket/Snow Box	-	136,000	-	-	-	-	-	-	136,000	136,000	-	-	136,000	-
New RTV- With Snow Plow	-	30,000	-	-	-	-	-	-	30,000	30,000	-	-	30,000	-
<b>Total Road Construction</b>	-	<b>7,713,070</b>	-	<b>2,072,040</b>	-	-	<b>2,072,040</b>	-	<b>5,641,030</b>	<b>5,641,030</b>	-	-	<b>7,713,070</b>	-
Debt payment - re 2005 debt	-	159,500	-	-	-	-	-	-	-	-	-	159,500	159,500	-
Debt payment - re 2006 debt	-	144,700	-	-	-	-	-	-	-	-	-	144,700	144,700	-
Debt payment - re 2007 debt	-	128,900	-	-	-	-	-	-	-	-	-	128,900	128,900	-
Debt payment - re 2008 debt	-	116,300	-	-	-	-	-	-	-	-	-	116,300	116,300	-
Debt payment - re 2009 debt	-	59,500	-	-	-	-	-	-	-	-	-	59,500	59,500	-
Debt payment - re 2010 debt	-	49,400	-	-	-	-	-	-	-	-	-	49,400	49,400	-
Debt payment - re 2011 debt	-	38,900	-	-	-	-	-	-	-	-	-	38,900	38,900	-
Debt payment - re 2012 debt	-	22,300	-	-	-	-	-	-	-	-	-	22,300	22,300	-
Debt payment - re 2013 debt	-	4,900	-	-	-	-	-	-	-	-	-	4,900	4,900	-
<b>Total Road Debt</b>	-	<b>724,400</b>	-	-	-	-	-	-	-	-	-	<b>724,400</b>	<b>724,400</b>	-
<b>Total Road Construction &amp; Debt</b>	-	<b>8,437,470</b>	-	<b>2,072,040</b>	-	-	<b>2,072,040</b>	-	<b>5,641,030</b>	<b>5,641,030</b>	-	-	<b>724,400</b>	<b>8,437,470</b>
<b>Bridges</b>														
Bridge & Culvert Needs Study (>3m Span)	-	39,000	-	-	-	-	-	-	39,000	39,000	-	-	39,000	-
Baseline Rd/Pike Cr Bridge # 1005 - Bank Stabilization- CFWD	-	250,000	-	-	-	-	-	-	250,000	250,000	-	-	250,000	-
<b>Total Bridge Construction</b>	-	<b>289,000</b>	-	-	-	-	-	-	<b>289,000</b>	<b>289,000</b>	-	-	<b>289,000</b>	-
Debt payment - re 2005 debt	-	54,000	-	-	-	-	-	-	-	-	-	54,000	54,000	-
Debt payment - re 2006 debt	-	5,800	-	-	-	-	-	-	-	-	-	5,800	5,800	-
Debt payment - re 2007 debt	-	7,300	-	-	-	-	-	-	-	-	-	7,300	7,300	-
Debt payment - re 2008 debt	-	6,700	-	-	-	-	-	-	-	-	-	6,700	6,700	-
Debt payment - re 2009 debt	-	3,600	-	-	-	-	-	-	-	-	-	3,600	3,600	-
Debt payment - re 2010 debt	-	3,100	-	-	-	-	-	-	-	-	-	3,100	3,100	-
Debt payment - re 2011 debt	-	2,400	-	-	-	-	-	-	-	-	-	2,400	2,400	-
Debt payment - re 2012 debt	-	1,600	-	-	-	-	-	-	-	-	-	1,600	1,600	-
Debt payment - re 2013 debt	-	400	-	-	-	-	-	-	-	-	-	400	400	-
<b>Total Bridge Debt</b>	-	<b>84,900</b>	-	-	-	-	-	-	-	-	-	<b>84,900</b>	<b>84,900</b>	-

Town of Tecumseh  
Requested 2022 Lifecycle Budget

	Unfinanced Capital Dec.31/21Est	Expenditures	Transfer to Reserve/Reserve Fund	Grants	Sale of Property	Owners/ Other Munic	Total Other Revenues	Reserve Funds	Reserves	Total Reserve and Reserve Funds	Long Term Debt	From Taxation/ Rates	Revenues	Unfinanced Capital Dec.31/22
<b>Total Bridge Construction &amp; Debt</b>	-	<b>373,900</b>	-	-	-	-	-	-	<b>289,000</b>	<b>289,000</b>	-	<b>84,900</b>	<b>373,900</b>	-
Sidewalk Repair Program	-	69,000	-	-	-	-	-	-	69,000	69,000	-	-	69,000	-
AODA Sidewalk Ramp Repair	-	100,000	-	-	-	-	-	-	100,000	100,000	-	-	100,000	-
<b>Total Sidewalk</b>	-	<b>169,000</b>	-	-	-	-	-	-	<b>169,000</b>	<b>169,000</b>	-	-	<b>169,000</b>	-
<b>Total Transportation Services</b>	-	<b>8,980,370</b>	-	<b>2,072,040</b>	-	-	<b>2,072,040</b>	-	<b>6,099,030</b>	<b>6,099,030</b>	-	<b>809,300</b>	<b>8,980,370</b>	-
<b>Environmental Services</b>														
<b>Storm Sewer</b>														
Lesperance/VIA Rail Improvements- CFWD	-	146,300	-	-	-	-	-	-	146,300	146,300	-	-	146,300	-
Lesperance/VIA Rail Improvements- CFWD +	-	120,400	-	-	-	-	-	-	120,400	120,400	-	-	120,400	-
Oldcastle Storm Drainage Master Plan - CFWD +	-	45,000	-	-	-	-	-	-	45,000	45,000	-	-	45,000	-
Scully & St Mark's Storm PS/Riverside Drive - CFWD	-	385,800	-	154,320	-	-	154,320	-	-	-	231,480	-	385,800	-
Scully & St Mark's Storm PS/Riverside Drive - CFWD +	-	6,028,000	-	2,411,200	-	-	2,411,200	-	-	-	3,616,800	-	6,028,000	-
Delduca Drive Sanitary Sewer (LRPCP) - CFWD	-	73,100	-	-	-	-	-	-	73,100	73,100	-	-	73,100	-
Delduca Drive Sanitary Sewer (LRPCP) - CFWD +	-	24,000	-	-	-	-	-	-	24,000	24,000	-	-	24,000	-
P.J. Cecile Storm PS * - CFWD	-	389,000	-	155,600	-	-	155,600	-	-	-	233,400	-	389,000	-
P.J. Cecile Storm PS * - CFWD +	-	972,000	-	388,800	-	-	388,800	-	-	-	583,200	-	972,000	-
Tecumseh Rd - Storm and Road Improvements - CFWD +	-	1,911,600	-	-	-	-	-	-	1,911,600	1,911,600	-	-	1,911,600	-
Riverside Drive Trail- CFWD	-	37,500	-	-	-	-	-	-	37,500	37,500	-	-	37,500	-
Cty Rd 46/Webster/Laval Sanitary Sewer Extension- CFWD	-	59,000	-	-	-	-	-	-	59,000	59,000	-	-	59,000	-
MRSPA Stormwater Facility- CFWD	-	1,469,300	-	-	-	-	-	-	1,469,300	1,469,300	-	-	1,469,300	-
Tecumseh Hamlet EA and Functional Servicing Study- CFWD	-	347,800	-	-	-	-	-	-	347,800	347,800	-	-	347,800	-
<b>Total Storm Sewer</b>	-	<b>12,008,800</b>	-	<b>3,109,920</b>	-	-	<b>3,109,920</b>	-	<b>4,234,000</b>	<b>4,234,000</b>	<b>4,664,880</b>	-	<b>12,008,800</b>	-
<b>Total Environmental Services</b>	-	<b>12,008,800</b>	-	<b>3,109,920</b>	-	-	<b>3,109,920</b>	-	<b>4,234,000</b>	<b>4,234,000</b>	<b>4,664,880</b>	-	<b>12,008,800</b>	-
<b>Community and Recreation Services</b>														
<b>Parks</b>														
Lakewood Park - Historical Story Board - CFWD	-	10,000	-	-	-	-	-	-	10,000	10,000	-	-	10,000	-
McAuliffe Park - Washroom Renovation - CFWD	-	15,000	-	-	-	-	-	-	15,000	15,000	-	-	15,000	-
Chippewa Park - Courtyard Refurbishing - CFWD	-	30,000	-	-	-	-	-	-	30,000	30,000	-	-	30,000	-
Lacasse Park - Ball Diamond Upgrades - For discussion at the November 23 Meeting of Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sports Field Top Dressing Over Seeding	-	15,000	-	-	-	-	-	-	15,000	15,000	-	-	15,000	-
Install Manufactured Wood Chips Under Play Sets	-	15,000	-	-	-	-	-	-	15,000	15,000	-	-	15,000	-
Annual Project Allocations TBD	-	45,000	-	-	-	-	-	-	45,000	45,000	-	-	45,000	-
Baillargeon Park - Playset Replacement	-	50,000	-	-	-	-	-	-	50,000	50,000	-	-	50,000	-
Lakewood Park Design Washrooms and Splash Pad	-	75,000	-	-	-	-	-	-	75,000	75,000	-	-	75,000	-
Rochelleau Park - Toddler Playset	-	25,000	-	-	-	-	-	-	25,000	25,000	-	-	25,000	-
Bench and Garbage Can Replacements	-	12,000	-	-	-	-	-	-	12,000	12,000	-	-	12,000	-
Weston Park Tennis Court Refurbishing	-	40,000	-	-	-	-	-	-	40,000	40,000	-	-	40,000	-
Weston Park Holding Tank Replacement	-	30,000	-	-	-	-	-	-	30,000	30,000	-	-	30,000	-
Tree Planting	-	30,000	-	-	-	-	-	-	30,000	30,000	-	-	30,000	-
P5-12 GM 2500 Crew Cab	-	37,000	-	-	-	-	-	-	37,000	37,000	-	-	37,000	-
P11-15 Tractor - Utility	-	35,000	-	-	-	-	-	-	35,000	35,000	-	-	35,000	-
P24-14 Trailer Flat Bed	-	7,000	-	-	-	-	-	-	7,000	7,000	-	-	7,000	-
P36-16 Mower - Zero-Turn	-	18,000	-	-	-	-	-	-	18,000	18,000	-	-	18,000	-
P37-16 Mower - Zero-Turn	-	18,000	-	-	-	-	-	-	18,000	18,000	-	-	18,000	-
Golf Cart	-	7,500	-	-	-	-	-	-	7,500	7,500	-	-	7,500	-
<b>Total Parks Construction</b>	-	<b>514,500</b>	-	-	-	-	-	-	<b>514,500</b>	<b>514,500</b>	-	-	<b>514,500</b>	-
Lakewood Park - Debt Payment	-	696,500	-	-	-	-	-	-	-	-	696,500	-	696,500	-
<b>Total Parks Construction &amp; Debt</b>	-	<b>1,211,000</b>	-	-	-	-	-	-	<b>514,500</b>	<b>514,500</b>	-	<b>696,500</b>	<b>1,211,000</b>	-
<b>Arena</b>														
Sports Plex project to be discussed at Nov 23 Council meeting through an Administrative report on component options	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Replace 2 HVAC Units - CFWD	-	60,000	-	-	-	-	-	-	60,000	60,000	-	-	60,000	-
Refrigeration Electrical Upgrades - CFWD	-	30,000	-	-	-	-	-	-	30,000	30,000	-	-	30,000	-

Town of Tecumseh  
Requested 2022 Lifecycle Budget

	Unfinanced Capital Dec.31/21Est	Expenditures	Transfer to Reserve/Reserve Fund	Grants	Sale of Property	Owners/ Other Munic	Total Other Revenues	Reserve Funds	Reserves	Total Reserve and Reserve Funds	Long Term Debt	From Taxation/ Rates	Revenues	Unfinanced Capital Dec.31/22
Annual General Lifecycle Repairs	-	20,000	-	-	-	-	-	-	20,000	20,000	-	-	20,000	-
Rink B Brine Pump and Chiller Replacement	-	160,000	-	-	-	-	-	-	160,000	160,000	-	-	160,000	-
Arena Roof Refurbishment	-	50,000	-	-	-	-	-	-	50,000	50,000	-	-	50,000	-
Window Repair for Brett's Office & PowerTech	-	10,000	-	-	-	-	-	-	10,000	10,000	-	-	10,000	-
Fire Suppression System Repairs and Upgrades	-	20,000	-	-	-	-	-	-	20,000	20,000	-	-	20,000	-
<b>Total Arena</b>	-	<b>350,000</b>	-	-	-	-	-	-	<b>350,000</b>	<b>350,000</b>	-	-	<b>350,000</b>	-
<b>Pool</b>														
Annual General Lifecycle Repairs	-	10,000	-	-	-	-	-	-	10,000	10,000	-	-	10,000	-
Tot Pool Heater	-	10,000	-	-	-	-	-	-	10,000	10,000	-	-	10,000	-
Eavestroughs on South Building	-	3,000	-	-	-	-	-	-	3,000	3,000	-	-	3,000	-
Inlet Replacement at Beach Entry of Tot Pool	-	2,000	-	-	-	-	-	-	2,000	2,000	-	-	2,000	-
Lap Pool Painting	-	20,000	-	-	-	-	-	-	20,000	20,000	-	-	20,000	-
Upgrade Facility Light Fixtures to LED	-	10,000	-	-	-	-	-	-	10,000	10,000	-	-	10,000	-
Coping Repairs to Concrete Surface	-	3,000	-	-	-	-	-	-	3,000	3,000	-	-	3,000	-
<b>Total Pool</b>	-	<b>58,000</b>	-	-	-	-	-	-	<b>58,000</b>	<b>58,000</b>	-	-	<b>58,000</b>	-
<b>Other Recreational</b>														
Annual General Repairs	-	40,000	-	-	-	-	-	-	40,000	40,000	-	-	40,000	-
St. Clair Beach Community Centre HVAC Replacement (1unit)	-	22,000	-	-	-	-	-	-	22,000	22,000	-	-	22,000	-
<b>Total Other Recreational</b>	-	<b>62,000</b>	-	-	-	-	-	-	<b>62,000</b>	<b>62,000</b>	-	-	<b>62,000</b>	-
<b>Total Recreation</b>	-	<b>1,681,000</b>	-	-	-	-	-	-	<b>984,500</b>	<b>984,500</b>	-	<b>696,500</b>	<b>1,681,000</b>	-
<b>Cultural Services</b>														
<b>Library</b>														
Cada Library HVAC Replacement (2 Units)	-	44,000	-	-	-	-	-	-	44,000	44,000	-	-	44,000	-
Cada Library Architect Services - CFWD	-	60,000	-	-	-	-	-	-	60,000	60,000	-	-	60,000	-
Remediation Work to Waterproof Facility	-	20,000	-	-	-	-	-	-	20,000	20,000	-	-	20,000	-
<b>Total Library</b>	-	<b>124,000</b>	-	-	-	-	-	-	<b>124,000</b>	<b>124,000</b>	-	-	<b>124,000</b>	-
<b>Total Cultural Services</b>	-	<b>124,000</b>	-	-	-	-	-	-	<b>124,000</b>	<b>124,000</b>	-	-	<b>124,000</b>	-
<b>Planning Services and Economic Development</b>														
<b>Total Planning</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Agriculture and Reforestation (Drains)</b>														
Summarized (approx. 50 drains)	4,107,700	900,000	-	100,000	-	700,000	800,000	-	100,000	100,000	-	-	900,000	4,107,700
Drain improvement deposits	(19,600)	-	-	-	-	-	-	-	-	-	-	-	-	(19,600)
<b>Total Drains</b>	<b>4,088,100</b>	<b>900,000</b>	-	<b>100,000</b>	-	<b>700,000</b>	<b>800,000</b>	-	<b>100,000</b>	<b>100,000</b>	-	-	<b>900,000</b>	<b>4,088,100</b>
<b>Total Planning &amp; Development</b>	<b>4,088,100</b>	<b>900,000</b>	-	<b>100,000</b>	-	<b>700,000</b>	<b>800,000</b>	-	<b>100,000</b>	<b>100,000</b>	-	-	<b>900,000</b>	<b>4,088,100</b>
<b>Total Tax Supported</b>	<b>4,088,100</b>	<b>26,514,645</b>	<b>9,844,700</b>	<b>6,649,460</b>	-	<b>700,000</b>	<b>7,349,460</b>	-	<b>13,972,005</b>	<b>13,972,005</b>	<b>4,664,880</b>	<b>10,373,000</b>	<b>36,359,345</b>	<b>4,088,100</b>
<b>Rate Supported</b>														
<b>Sanitary Sewers</b>														
SCADA Software/Server/Nodes Update	-	20,000	-	-	-	-	-	20,000	-	20,000	-	-	20,000	-
Sylvestre Drive Sanitary PS Improvements	-	25,000	-	-	-	-	-	25,000	-	25,000	-	-	25,000	-
Lakewood Sanitary PS Improvements	-	22,000	-	-	-	-	-	22,000	-	22,000	-	-	22,000	-
Gauthier Sanitary Pump Station	-	15,000	-	-	-	-	-	15,000	-	15,000	-	-	15,000	-
Scully & St Mark's Storm PS/Riverside Drive - CFWD	-	52,400	-	20,960	-	-	20,960	31,440	-	31,440	-	-	52,400	-
Scully & St Mark's Storm PS/Riverside Drive - CFWD +	-	135,500	-	54,200	-	-	54,200	81,300	-	81,300	-	-	135,500	-
Delduca Drive Sanitary Sewer (LRPCP) - CFWD	-	70,000	-	-	-	-	-	70,000	-	70,000	-	-	70,000	-
Delduca Drive Sanitary Sewer (LRPCP) - CFWD +	-	20,000	-	-	-	-	-	20,000	-	20,000	-	-	20,000	-
Sanitary Sewer Model Update - CFWD +	-	30,000	-	-	-	-	-	30,000	-	30,000	-	-	30,000	-
CR42/43 Construction - CFWD	-	58,400	-	-	-	-	-	58,400	-	58,400	-	-	58,400	-
CR42/43 Construction - CFWD +	-	1,861,700	-	-	-	-	-	1,861,700	-	1,861,700	-	-	1,861,700	-
Cty Rd 46/Webster/Laval Sanitary Sewer Extension- CFWD	-	74,500	-	-	-	-	-	74,500	-	74,500	-	-	74,500	-

Town of Tecumseh  
Requested 2022 Lifecycle Budget

	Unfinanced Capital Dec.31/21Est	Expenditures	Transfer to Reserve/Reserve Fund	Grants	Sale of Property	Owners/ Other Munic	Total Other Revenues	Reserve Funds	Reserves	Total Reserve and Reserve Funds	Long Term Debt	From Taxation/ Rates	Revenues	Unfinanced Capital Dec.31/22
Tecumseh Hamlet EA and Functional Servicing Study- CFWD	-	86,400	-	-	-	-	-	86,400	-	86,400	-	-	86,400	-
Tecumseh Rd - Storm and Road improvements	-	38,300	-	-	-	-	-	38,300	-	38,300	-	-	38,300	-
<b>Total Sanitary Sewer Construction</b>	-	<b>2,509,200</b>	-	<b>75,160</b>	-	-	<b>75,160</b>	<b>2,434,040</b>	-	<b>2,434,040</b>	-	-	<b>2,509,200</b>	-
Sanitary Sewers	-	-	2,053,280	-	-	-	-	-	-	-	-	2,053,280	2,053,280	-
Facilities	-	-	450,000	-	-	-	-	-	-	-	-	450,000	450,000	-
Fleet	-	-	60,000	-	-	-	-	-	-	-	-	60,000	60,000	-
Rate Stabilization	-	-	25,000	-	-	-	-	-	-	-	-	25,000	25,000	-
<b>Total Lifecycle/Capital</b>	-	-	<b>2,588,280</b>	-	-	-	-	-	-	-	-	<b>2,588,280</b>	<b>2,588,280</b>	-
Debt payment - re 2010 debt	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt payment - re 2012 debt	-	57,400	-	-	-	-	-	57,400	-	57,400	-	-	57,400	-
Debt payment - re 2012 debt NTR NTR/Halford	-	22,800	-	-	-	22,800	22,800	-	-	-	-	-	22,800	-
Debt payment - re 2015 debt NTR Brendan/Binder	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt payment - re 2016 debt NTR Burke/Outer/Morro	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt payment - re 2017 debt NTR Dumouchelle Outer	-	41,900	-	-	-	41,900	41,900	-	-	-	-	-	41,900	-
Debt payment - re 2018 debt NTR Pulleyblank/Crowder/Moro	-	21,300	-	-	-	21,300	21,300	-	-	-	-	-	21,300	-
Debt payment - re 2018 debt NTR Rossi	-	34,000	-	-	-	34,000	34,000	-	-	-	-	-	34,000	-
<b>Total Sanitary Sewer Debt</b>	-	<b>177,400</b>	-	-	-	<b>120,000</b>	<b>120,000</b>	<b>57,400</b>	-	<b>57,400</b>	-	-	<b>177,400</b>	-
<b>Total Sanitary Sewers</b>	-	<b>2,686,600</b>	<b>2,588,280</b>	<b>75,160</b>	-	<b>120,000</b>	<b>195,160</b>	<b>2,491,440</b>	-	<b>2,491,440</b>	-	<b>2,588,280</b>	<b>5,274,880</b>	-
<b>Water</b>														
Watermain Anode Program - Inspection/Replace - CFWD +	-	20,000	-	-	-	-	-	20,000	-	20,000	-	-	20,000	-
Delduca Drive Sanitary Sewer (LRPCP) - CFWD +	-	3,000	-	-	-	-	-	3,000	-	3,000	-	-	3,000	-
CR42/43 Construction - CFWD	-	740,000	-	-	-	-	-	740,000	-	740,000	-	-	740,000	-
CR42/43 Construction - CFWD +	-	1,372,100	-	-	-	-	-	1,372,100	-	1,372,100	-	-	1,372,100	-
Cty Rd 46/Webster/Laval Sanitary Sewer Extension- CFWD	-	4,000	-	-	-	-	-	4,000	-	4,000	-	-	4,000	-
Tecumseh Hamlet EA and Functional Servicing Study- CFWD	-	98,000	-	-	-	-	-	98,000	-	98,000	-	-	98,000	-
Banwell-12th (N) Watermain Project- CFWD	-	535,500	-	-	-	-	-	535,500	-	535,500	-	-	535,500	-
Hwy 3/CR34 Water Valve Replacement- CFWD	-	431,300	-	-	-	-	-	431,300	-	431,300	-	-	431,300	-
Old Tecumseh-12th (S) Watermain Project- CFWD	-	215,000	-	-	-	-	-	215,000	-	215,000	-	-	215,000	-
County Rd 19 Watermain-CR22 to Jamsyl- CFWD	-	738,000	-	-	-	-	-	738,000	-	738,000	-	-	738,000	-
Tecumseh Rd - Storm and Road Improvements	-	67,000	-	-	-	-	-	67,000	-	67,000	-	-	67,000	-
North Tecumseh Water Distribution Model	-	70,000	-	-	-	-	-	70,000	-	70,000	-	-	70,000	-
Water Sampling Station Replacements	-	37,000	-	-	-	-	-	37,000	-	37,000	-	-	37,000	-
New 3500 Pickup Truck with Service Body	-	90,000	-	-	-	-	-	-	90,000	90,000	-	-	90,000	-
WE10-04 Utility Trailer	-	6,500	-	-	-	-	-	-	6,500	6,500	-	-	6,500	-
<b>Total Water Construction</b>	-	<b>4,427,400</b>	-	-	-	-	-	<b>4,330,900</b>	<b>96,500</b>	<b>4,427,400</b>	-	-	<b>4,427,400</b>	-
Water Surplus	-	-	1,607,169	-	-	-	-	-	-	-	-	1,607,169	1,607,169	-
Facilities	-	-	199,000	-	-	-	-	-	-	-	-	199,000	199,000	-
Fleet	-	-	60,000	-	-	-	-	-	-	-	-	60,000	60,000	-
Rate Stabilization	-	-	30,000	-	-	-	-	-	-	-	-	30,000	30,000	-
<b>Total Lifecycle/Capital</b>	-	-	<b>1,896,169</b>	-	-	-	-	-	-	-	-	<b>1,896,169</b>	<b>1,896,169</b>	-
<b>Total Water</b>	-	<b>4,427,400</b>	<b>1,896,169</b>	-	-	-	-	<b>4,330,900</b>	<b>96,500</b>	<b>4,427,400</b>	-	<b>1,896,169</b>	<b>6,323,569</b>	-
<b>Total Rate Supported</b>	-	<b>7,114,000</b>	<b>4,484,449</b>	<b>75,160</b>	-	<b>120,000</b>	<b>195,160</b>	<b>6,822,340</b>	<b>96,500</b>	<b>6,918,840</b>	-	<b>4,484,449</b>	<b>11,598,449</b>	-
<b>Total Tax and Rate Supported</b>	<b>4,088,100</b>	<b>33,628,645</b>	<b>14,329,149</b>	<b>6,724,620</b>	-	<b>820,000</b>	<b>7,544,620</b>	<b>6,822,340</b>	<b>14,068,505</b>	<b>20,890,845</b>	<b>4,664,880</b>	<b>14,857,449</b>	<b>47,957,794</b>	<b>4,088,100</b>

Construction/Equipment	31,945,445				
Debt	1,683,200			Transfer Payments =	6,724,620
	<b>33,628,645</b>				
					5,597,120
					1,127,500
					Grants
					Gas tax
					Other Municipalities
					Donations
					Property Owners
					Contributed Assets
					820,000
					<b>7,544,620</b>

# Reserves

## Glossary

**Reserve:** A reserve is an allocation of accumulated net revenues. Reserves can be established for any predetermined purpose and applied for that purpose at the discretion of Council.

**Reserve Fund:** A reserve fund is established to account for assets that have been segregated for a specific purpose, either voluntarily or because of legal or contractual reasons.

**Discretionary Reserve Fund:** These are established whenever Council wishes to earmark funds to finance a future project for which it has the authority to spend money. A municipality may, by by-law, provide that the money raised for a reserve fund be applied to another purpose.

**Obligatory Reserve Fund:** These must be created whenever a statute requires revenues received for special purposes to be segregated from the general revenues of the municipality.

## 2022 Budget Estimated Balances

Funding included in budget estimates are based on normal annual projected works and pre-approved projects. As per policy, any allocation of new funds for specific projects will be first brought before Council for approval.

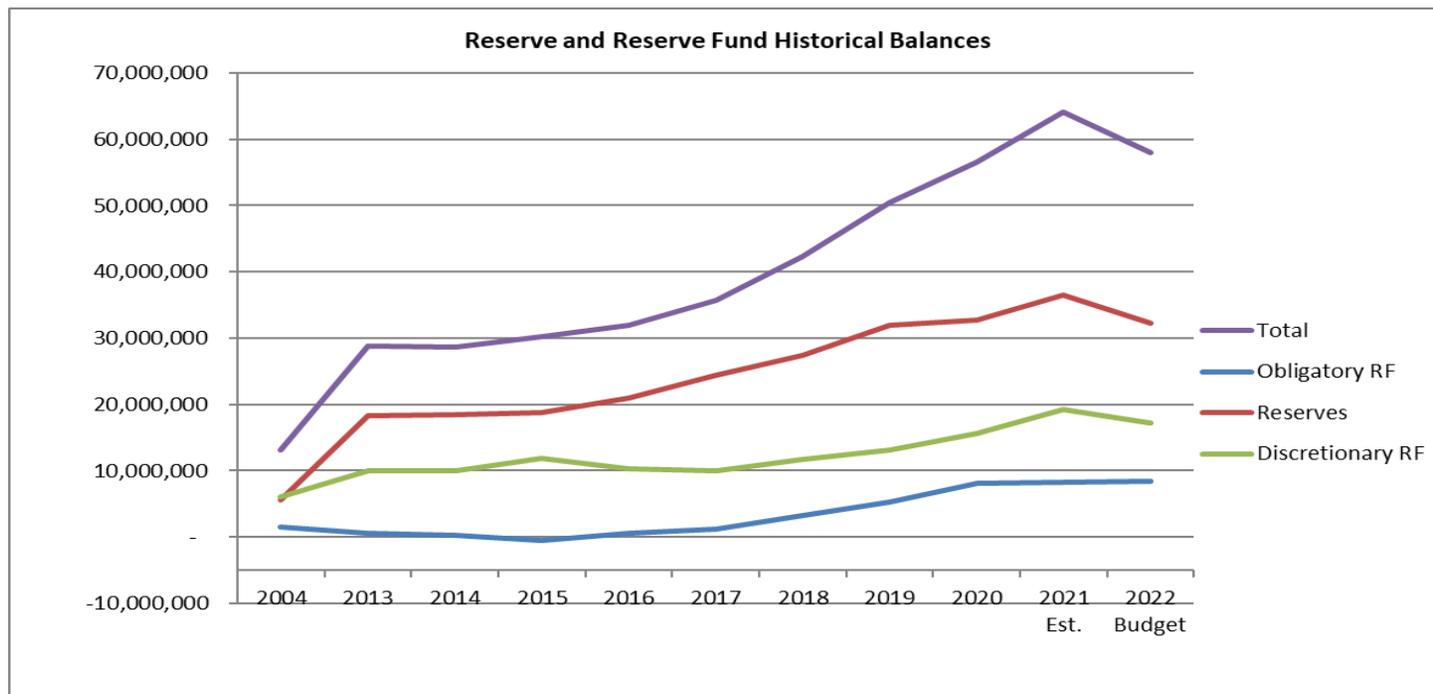
Budgeted reserve and reserve fund (reserves) balances at the end of 2022 are projected to be \$58.0M, which compares to \$64.2M for 2021 (estimate), \$56.6M for 2020 and \$50.4M for 2019.

Major balances, in millions of dollars, projected to December 31, 2022 are:

- Infrastructure \$ 12.8
- Lifecycle (LC) \$ 13.8
- Water \$ 11.7
- Gas Tax \$ 4.5

- Sanitary Sewer                                 \$     3.6
- Tax Rate Stabilization                         \$     3.2
- Post-Employment Benefits                    \$     1.9
- Development Charges                         \$     1.9
- Storm OCIF                                     \$     1.3
- Remainder                                     \$     3.3
- \$    58.0

The following chart shows a ten-year history of reserve and reserve fund year-end balances by Reserves, Discretionary Reserve Funds and Obligatory Reserve Funds. In addition, 2004 has been included to show a comparison to the year prior to implementation of the Lifecycle Plan in 2005.



## 2022 Budget Highlights

The budget anticipates funding \$21.1M for operating and capital purposes in 2022. Major items include:

Items Requiring Funding	Amount Funded From Reserves
Tecumseh Road Storm and Road Improvements	\$ 4.6M
County Road 42/43 Construction – Municipal Water and Wastewater	\$ 4.1M
Watermain Replacement – Various Locations	\$ 1.9M
Fire Aerial Truck	\$ 1.9M
MRSPA Stormwater Facility – Engineering and Design	\$ 1.5M
Annual Roads Paving	\$ 1.3M
Lesperance/VIA Rail Improvements	\$ 0.5M

Administration has targeted a Tax Rate Stabilization reserve balance of 15% of the municipal tax levy, or approximately \$3.9M. The 2022 budgeted reserve balance is estimated to be \$3.2M. Contributions to the reserve are made annually from bank interest and dividend income over base budget amounts. (Base budgets are used for those sources of revenue that are subject to significant fluctuation due to factors outside the Town's control).

Should the Tax Rate Stabilization reserve balance target be reached, any additional bank interest and dividend income contributions will be allocated to the Infrastructure reserve.

In 2022 transfers out of the Tax Rate Stabilization reserve include an estimated \$781k to Operating for: Ongoing legal matters (\$200,000), Tecumseh 100<sup>th</sup> Anniversary Celebration (\$158,000), Fire Master Plan (\$130,000), COVID-related revenue shortfalls (\$85,000), and for various one-time operating expenditures (\$208,000).

The 2015 budget implemented a special New Infrastructure Levy (NIL). The NIL is contributed to the Infrastructure (Capital) reserve to partially address funding shortfalls required for constructing new and/or enhanced infrastructure. The target annual levy for the NIL is \$2.35M. The current NIL is \$1.75M with no increase budgeted in 2022, and projected annual increases of \$100k in 2023, \$200k in 2024 and \$200k in 2025. The target will be reached by 2026 if the increases proceed at this level.

## Challenges

Development Charge Reserve Funds: Development Charge (DC) funds have historically been the main category making up Obligatory Reserve Fund (RF) balances. For those projects where available DC funds are insufficient to fund projects, temporary funding has been provided from other reserves. As DC revenue is received, funds are transferred to reduce the unfinanced DC balances. Unfinanced balances, as reported in Financial Services Report FS-2021-05 “2020 Development Charge Reserve Fund Statement”, are:

<b>Unfinanced Balance</b>	<b>Amount</b>
Roads	\$ 361,000
Wastewater	\$ 11,896,000
Watermain	\$ 747,000
Recreation – Outdoor	\$ 1,070,000
Studies	\$ 1,118,000
Total	\$ 15,192,000

The Wastewater DC Reserve Fund has a significant deficit; this has typically been funded by the Sanitary Sewers RF. This has positioned the Sanitary Sewers RF in a deficit position as a result. The accumulated deficit position in the Sanitary Sewers RF has improved significantly, benefitting from a light capital works program in 2021, some maturing debt and improving development conditions. The recently completed 2019 Development Charge Study increased the Wastewater component of the town-wide development charge by 4%, partly due to accumulated debt obligations. The calculated DC rate charge is based on a population increase of 1,770 residents and 1,350 households by 2029 (an average of 135 household additions per year). For reference purposes, the current Town population is unchanged from 2011 with household additions of 490 during that eight-year period (an average of 61 household additions per year).

**Storm Sewers LC Reserve:** The Storm Sewer Lifecycle Reserve is expected to be in a deficit position of \$3.6M by the end of 2022. This is mainly due to the funding of proposed 2022 projects including the Tecumseh Road Storm and Road Improvements and MRSPA Stormwater Facility projects; both investments necessary to enable development.

A major contributor to the accumulated deficit is that the Town has significantly enhanced storm infrastructure with funding coming from the Storm Sewer LC whereas a portion of the funds should really come from the Infrastructure reserve (for new and/or enhanced assets). Examples include improvements to the Brighton and Manning Road pump stations along with certain road projects in the St. Clair Beach and Oldcastle areas where the storm system was enhanced. Up until now, deficits have been managed using grants and additional funding provided by the Road LC. A Stormwater Rate Study was initiated in 2020, with completion expected in 2022, the results of which may provide a long-term solution for storm infrastructure funding.

The Town was recently awarded DMAF grant funding of up to \$10.7M towards the Scully & St. Mark's Storm Pump Station Improvements and the PJ Cecile Storm Pump Station Improvement. DMAF program requirements call for these projects to be completed by March 2028. Total combined project costs are estimated at \$26.75M, which notwithstanding grant funding, would put the reserve in a significant deficit position. The 2022 capital budget includes \$8.7M for the completion of engineering and design works and commencement of construction, \$7.8M of which should be funded through a combination of Storm Sewers LC Reserve and Infrastructure Reserve. The Town is in the process of securing a financing agreement with Infrastructure Ontario that will allow for access to up to \$12M in long-term debt towards the funding of these projects.

Storm related works in the MRSPA development area include final engineering and design of the stormwater management pond in 2022 following land expropriation in 2020. The timing for construction of the pond, at an approximate cost of \$10m, is dependent on many factors, and a timetable is currently not fixed. It is anticipated that costs related to the MRSPA development will be recoverable from the benefitting land owners, however this may take several years.

The Town has designated use of OCIF grant funding to be used towards storm-related capital projects, which will help offset some of the financial pressures. 2018-2020 accumulated OCIF grant funding, totalling \$3.03M will be used in 2021 towards the Manning Road Phase 2 project. 2021 OCIF grant funding will likely be used towards the Tecumseh Road Storm and Road Improvements project budgeted for 2022.

**Fire Apparatus Lifecycle Reserve:** The Fire Apparatus Lifecycle Reserve will drop into a deficit position following the 2022 budgeted replacement of the department's Aerial Truck. Fire will also add a High Water Rescue Vehicle to its fleet in late 2021. The growing fleet and rising replacement costs of all Fire Apparatus necessitate increased funding. The Town's 20-year replacement and funding schedule is updated periodically to account for inflationary pressures. The latest update was completed

in 2021 and calls for an annual target allocation for the Fire Apparatus Lifecycle Reserve of \$294,000. The 2021 allocation to this reserve is \$194,000 and a \$20,000 increase is included in the 2022 budget with further increases required in following years.

**Town of Tecumseh  
Summary of Reserves and Reserve Funds  
Proposed 2022 Budget**

The schedules below provide information about amounts that are available to offset future revenue requirements and amounts that have been set aside to finance future expenditures.

			<b>Actual Balance 12/31/20</b>	<b>Projected Balance 12/31/21</b>	<b>Estimated Net Activity 2022</b>	<b>Projected Balance 12/31/22</b>
Reserves			32,796,600	36,564,800	(4,306,600)	32,258,200
Discretionary Reserve Funds			15,694,200	19,301,200	(2,046,200)	17,255,000
Obligatory Reserve Funds			8,062,000	8,291,900	183,300	8,475,200
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>56,552,800</b>	<b>64,157,900</b>	<b>(6,169,500)</b>	<b>57,988,400</b>

The following schedules provide detailed information on Reserves, Obligatory Reserve Funds and Discretionary Reserve Funds.

<b>Reserves</b>	<b>Purpose</b>	<b>Source of Funding</b>	<b>Actual Balance 12/31/20</b>	<b>Projected Balance 12/31/21</b>	<b>Estimated Net Activity 2022</b>	<b>Projected Balance 12/31/22</b>
Lifecycle *	Long-term funding for Lifecycle costs	Budget allocation and proceeds from disposal of assets	19,715,000	19,643,600	(5,838,700)	13,804,900
Tax Rate Stabilization	Smoothing tax rate impacts due to unusual/unexpected requirements	Budget allocations of excess interest and dividend income above base levels	2,653,300	3,459,200	(244,400)	3,214,800
Infrastructure (Capital)	Long-term funding for capital projects	Budget allocation and proceeds from disposal of assets	8,316,000	10,956,200	1,798,500	12,754,700
Sick/Vacation Pay	Fund payout of sick leave and vacation pay on retirement	Contribution from operating surplus	535,900	746,800	-	746,800
ASO Benefits	Offset possible increase in employee health benefit costs	Surplus funds from Administrative Services Only benefits program	419,900	419,900	-	419,900
Community Improvement Plan	Encourage development in the downtown	Budget allocation	385,400	585,500	-	585,500
West St. Louis Pump	2nd pump for West St. Louis development area	Developer contributions	284,300	284,300	-	284,300
Working Capital	Reorganization costs and special project carry forward costs	Special project surplus funds	216,300	216,300	-	216,300
Insurance	Offset possible future rate increases or establishing self insurance reserve	Administration department budget provision	211,000	191,000	(20,000)	171,000

**Town of Tecumseh  
Summary of Reserves and Reserve Funds  
Proposed 2022 Budget**

Meeting Investigator/Integrity Commissioner	Fund costs of investigation/commissioner	Unspent operating budget funds	34,600	37,100	-	37,100
General Purpose	Art work and environment protection	Budget allocation	17,400	17,400	(2,000)	15,400
Fire Education & Awareness	Special publication education and promotion	Firefighter fundraising events	7,500	7,500	-	7,500
<b>Total</b>	-	-	<b>32,796,600</b>	<b>36,564,800</b>	<b>(4,306,600)</b>	<b>32,258,200</b>

\*Lifecycle reserves include individual reserves for the following categories: Arenas; Bridges & Culverts; Buildings; Community Trails; Drains; Elections; Fire Apparatus; Fire SCBA; Fleet; Information Technology

New Lifecycle Issues; Outdoor Pool; Park Development; Reforestation; Roads; Sidewalks; Storm Sewers; One Time Strategic Issues; Transit

<b>Discretionary Reserve Funds</b>	<b>Purpose</b>	<b>Source of Funding</b>	<b>Actual Balance 12/31/20</b>	<b>Projected Balance 12/31/21</b>	<b>Estimated Net Activity 2022</b>	<b>Projected Balance 12/31/22</b>
Water	Capital purchases, fleet replacement and Lifecycle	Annual budget transfer. Based on rate study	13,475,100	13,997,800	(2,261,300)	11,736,500
Post Retirement Benefits	Partial funding post retirement benefits	Annual budget transfer	1,826,100	1,877,400	31,900	1,909,300
Sanitary Sewer	Capital purchases	Annual budget transfer. Based on rate study	393,000	3,426,000	183,200	3,609,200
<b>Total</b>	-	-	<b>15,694,200</b>	<b>19,301,200</b>	<b>(2,046,200)</b>	<b>17,255,000</b>
<b>Obligatory Reserve Funds</b>	<b>Purpose</b>	<b>Source of Funding</b>	<b>Actual Balance 12/31/20</b>	<b>Projected Balance 12/31/21</b>	<b>Estimated Net Activity 2022</b>	<b>Projected Balance 12/31/22</b>
Development Charges	Growth-related capital requirements for water, sewer,	Developer contributions	1,091,000	1,896,400	66,600	1,963,000
Parkland Development	Park improvements and expansions	Developer contributions	691,700	701,200	19,900	721,100
Gas Tax	Environmentally sustainable infrastructure	Federal/Provincial gas tax contribution	3,243,400	4,453,300	75,700	4,529,000
Storm OCIF	Infrastructure needs of small communities	Ontario Community Infrastructure Fund	3,035,900	1,241,000	21,100	1,262,100
<b>Total</b>	-	-	<b>8,062,000</b>	<b>8,291,900</b>	<b>183,300</b>	<b>8,475,200</b>

**Town of Tecumseh  
Proposed 2022 Reserve and Reserve Fund Budget**

<b>RESERVES</b>	<b>Est. Balance @ Dec 31/21</b>	<b>Transfer (To) From Other Reserve</b>	<b>From Current Operations</b>	<b>From Capital Operations</b>	<b>From Developers</b>	<b>Interest Earned</b>	<b>2022 Revenues</b>	<b>To Current</b>	<b>To Capital</b>	<b>2022 Expenditures</b>	<b>Est. Balance @ Dec 31/22</b>
<b>General Reserves</b>											
Sick/Vacation Pay	746,833						0			0	746,833
Working Fund	216,300						0			0	216,300
Tax Rate Stabilization	3,459,189		536,275				536,275	780,714		780,714	3,214,750
Health ASO	419,920						0			0	419,920
Meeting Investigator	37,087						0			0	37,087
Fire Education and awareness	7,500						0			0	7,500
Insurance	191,000						0	20,000		20,000	171,000
Infrastructure (NIL)	10,956,240	217,000	23,500	1,750,000			1,773,500		192,000	192,000	12,754,740
Community Improvement Plan	585,427						0			0	585,427
Cada Complex Art Work	17,435						0	2,000		2,000	15,435
West St. Louis Pump	284,345						0			0	284,345
<b>General Reserves</b>	<b>16,921,277</b>	<b>217,000</b>	<b>559,775</b>	<b>1,750,000</b>	<b>0</b>	<b>0</b>	<b>2,309,775</b>	<b>802,714</b>	<b>192,000</b>	<b>994,714</b>	<b>18,453,338</b>

<b>Lifecycle Reserves</b>											
Arenas	918,886		40,300	170,000			210,300		350,000	350,000	779,186
Bridges and culverts	827,000			410,000			410,000		289,000	289,000	948,000
Buildings	715,029			205,000			205,000		272,500	272,500	647,529
Community trails	354,800			70,000			70,000			0	424,800
Drains	310,888			100,000			100,000		100,000	100,000	310,888
Elections	40,750			16,000			16,000	61,025		61,025	-4,275
Fire Apparatus	1,384,158			214,000			214,000		1,900,000	1,900,000	-301,842
Fire Equipment	-50,805			75,000			75,000		91,775	91,775	-67,580
Fleet	1,117,888			560,000			560,000		440,000	440,000	1,237,888
Information Technology	549,211			173,000			173,000		297,200	297,200	425,011
New lifecycle issues	975,589			100,000			100,000			0	1,075,589
Outdoor Pool	319,942			65,000			65,000		58,000	58,000	326,942
Park development	1,159,810	79,900		390,000			390,000		362,000	362,000	1,267,710
Reforestation	131,245			30,000			30,000		30,000	30,000	131,245
Roads	10,418,077		10,000	4,160,000			4,170,000	60,416	5,283,030	5,343,446	9,244,631
Sidewalks	454,598			74,000			74,000		169,000	169,000	359,598
Storm sewers	-639,426			1,252,700			1,252,700	32,266	4,234,000	4,266,266	-3,652,992
One Time Strategic Issues	231,142			50,000			50,000	40,000		40,000	241,142
Transit	424,783			100,000			100,000	113,400		113,400	411,383
<b>Lifecycle Reserves</b>	<b>19,643,565</b>	<b>79,900</b>	<b>50,300</b>	<b>8,214,700</b>	<b>0</b>	<b>0</b>	<b>8,265,000</b>	<b>307,107</b>	<b>13,876,505</b>	<b>14,183,612</b>	<b>13,804,853</b>

<b>Grand Total Reserves</b>	<b>36,564,842</b>	<b>296,900</b>	<b>610,075</b>	<b>9,964,700</b>	<b>0</b>	<b>0</b>	<b>10,574,775</b>	<b>1,109,821</b>	<b>14,068,505</b>	<b>15,178,326</b>	<b>32,258,191</b>
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**Town of Tecumseh  
Proposed 2022 Reserve and Reserve Fund Budget**

<b>RESERVE FUNDS</b>	<b>Est. Balance @ Dec 31/21</b>	<b>Transfer (To) From Other Reserve</b>	<b>From Current Operations</b>	<b>From Capital Operations</b>	<b>From Developers</b>	<b>Interest Earned</b>	<b>2022 Revenues</b>	<b>To Current</b>	<b>To Capital Projects</b>	<b>2022 Expenditures</b>	<b>Balance @ Dec 31/22</b>
<b><i>Discretionary Reserve Funds</i></b>											
Water	5,449,081	55,800		1,607,169		92,600	1,699,769	60,411	4,330,900	4,391,311	<b>2,813,339</b>
Water - Facilities	7,574,607			199,000		128,800	327,800			0	<b>7,902,407</b>
Water rate stabilization	974,079			30,000		16,600	46,600			0	<b>1,020,679</b>
Sanitary Sewers	172,531	148,600		2,053,280		2,900	2,056,180	60,411	2,409,440	2,469,851	<b>-92,540</b>
Sanitary Sewer - Facilities	2,588,939			450,000		44,000	494,000		82,000	82,000	<b>3,000,939</b>
Sanitary Sewer - Rate Stabilization	664,528			25,000		11,300	36,300			0	<b>700,828</b>
Post employment benefits	1,877,436					31,900	31,900			0	<b>1,909,336</b>
<b>Discretionary Reserve Funds</b>	<b>19,301,201</b>	<b>204,400</b>	<b>0</b>	<b>4,364,449</b>	<b>0</b>	<b>328,100</b>	<b>4,692,549</b>	<b>120,822</b>	<b>6,822,340</b>	<b>6,943,162</b>	<b>17,254,988</b>
<b><i>Obligatory Reserve Funds</i></b>											
Studies	269,541				50,100	4,600	54,700	35,000		35,000	<b>289,241</b>
Fire	384,289				11,100	6,500	17,600			0	<b>401,889</b>
Police	93,343				5,400	1,600	7,000			0	<b>100,343</b>
Roads	0	-217,000			217,000	0	217,000			0	<b>0</b>
Wastewater	0	-148,600			148,600	0	148,600			0	<b>0</b>
Water	0	-55,800			55,800	0	55,800			0	<b>0</b>
Library	114,610				2,800	1,900	4,700			0	<b>119,310</b>
Outdoor Recreation	0				0	0	0			0	<b>0</b>
Indoor Recreation	1,034,648	-79,900			79,900	17,600	97,500			0	<b>1,052,248</b>
<b>Development Charges</b>	<b>1,896,431</b>	<b>-501,300</b>	<b>0</b>	<b>0</b>	<b>570,700</b>	<b>32,200</b>	<b>602,900</b>	<b>35,000</b>	<b>0</b>	<b>35,000</b>	<b>1,963,031</b>
Gas Tax	4,453,291					75,700	75,700			0	<b>4,528,991</b>
Parkland	701,154				8,000	11,900	19,900			0	<b>721,054</b>
Storm Sewer - (OCIF)	1,241,015					21,100	21,100		0	0	<b>1,262,115</b>
<b>Total Obligatory Reserve Funds</b>	<b>8,291,891</b>	<b>-501,300</b>	<b>0</b>	<b>0</b>	<b>578,700</b>	<b>140,900</b>	<b>719,600</b>	<b>35,000</b>	<b>0</b>	<b>35,000</b>	<b>8,475,191</b>
<b>Grand Total Reserve Funds</b>	<b>27,593,092</b>	<b>-296,900</b>	<b>0</b>	<b>4,364,449</b>	<b>578,700</b>	<b>469,000</b>	<b>5,412,149</b>	<b>155,822</b>	<b>6,822,340</b>	<b>6,978,162</b>	<b>25,730,179</b>
<b>Grand Total Reserve &amp; Reserve Funds</b>	<b>64,157,934</b>	<b>0</b>	<b>610,075</b>	<b>14,329,149</b>	<b>578,700</b>	<b>469,000</b>	<b>15,986,924</b>	<b>1,265,643</b>	<b>20,890,845</b>	<b>22,156,488</b>	<b>57,988,370</b>

# 2022 Business Plan and Budget Supplementary Budget Information





## About Tecumseh

Tecumseh is one of the Windsor-Essex region's best-kept secrets. With a population of just under 24,000, Tecumseh provides community living with big city access and opportunities. Since 2011, the Town has been working to implement policies and procedures that follow a strategic plan for the municipality. We want to ensure the Town is an even better place to live, work and invest through a shared vision.

The Town is located in the northwest corner of Essex County on the south shoreline of Lake St. Clair and has a combination of both urban and rural characteristics.

Our residents agree with our approach. For the last eight years, Tecumseh has received a 97% or higher citizen satisfaction rating. Four out of five respondents believe Tecumseh is heading in the right direction. Yet we believe there is still room for improvement and we continue to demonstrate leadership by promoting good governance and community engagement—our people are what makes us great.

With successful industrial and business sectors, a commitment to sustainable, planned development, and a wealth of cultural and recreational opportunities, Tecumseh offers a vibrant destination to visit or to call home.

Council and Administration believe in a healthy, liveable approach to the community through planning as well as supporting our staff. The Town is an eight-time recipient of the Gord Smith Healthy Workplace and Bike Friendly Workplace awarded by the Windsor-Essex Health Unit.

The Town radiates small-town charm, natural beauty and cultural vitality while providing all the advantages of an economically diverse and well-serviced urban community.

While a majority of Tecumseh's 94.7 square kilometres of land area continues to be used for agricultural production, three distinct and separate areas contain the community features typical of an urban area, including residential, recreational, institutional, commercial and industrial development.

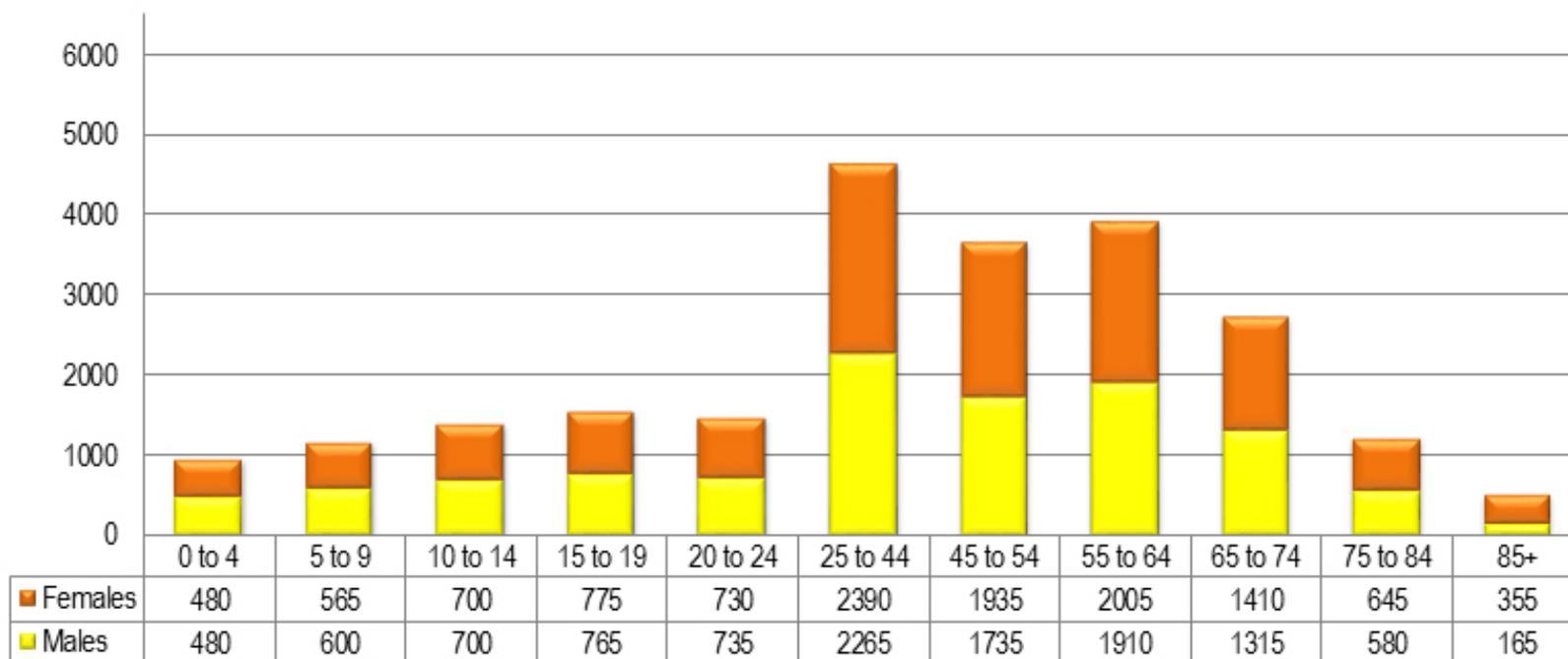
The Town offers a number of events with a distinct local flavour. Key among those is the Tecumseh Corn Festival which has been officially ranked as a Top 100 festival by Ontario.

Tecumseh was the first local community to introduce a transit system that connects to the City of Windsor, bringing riders into the City of Windsor to connect to the broader city transportation system.

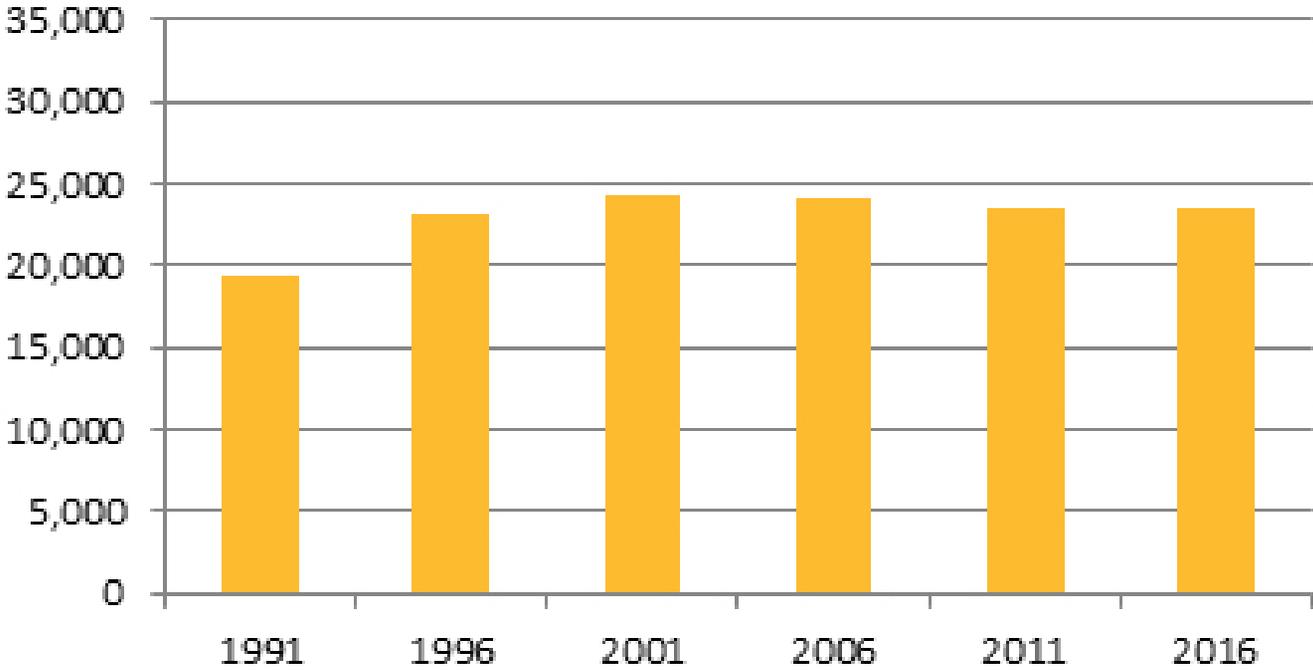
The majority of the urbanized area of Tecumseh is serviced by active transportation infrastructure in the form of sidewalks, bike lanes and/or multi-purpose trails. The goal of the Town is to ensure that transportation choices for all residents are available or planned. Tecumseh is working with the County of Essex as part of the County Wide Active Transportation System to add and improve connections to trails and cycling infrastructure including more than \$200,000 in trail construction in the last three years.

## Tecumseh Demographics & Statistics

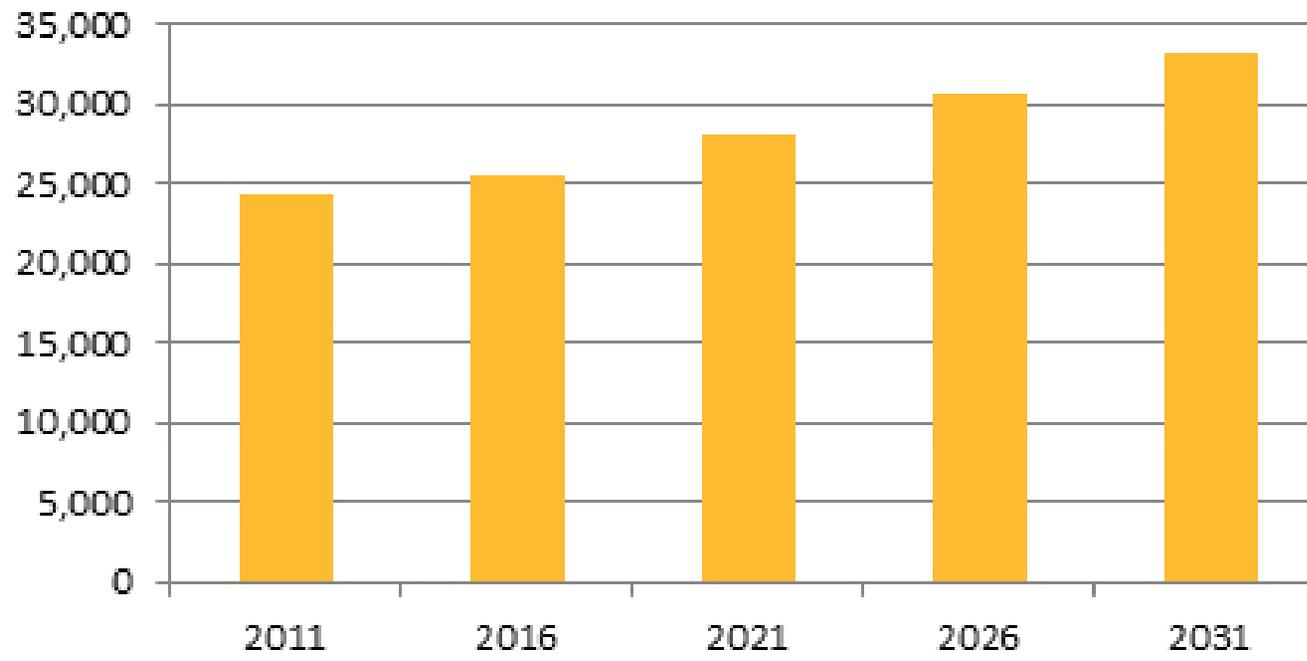
### Population



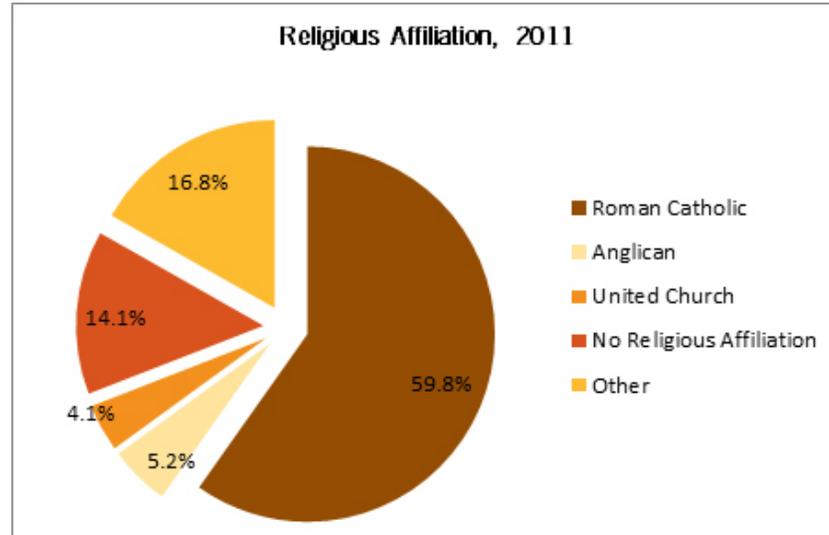
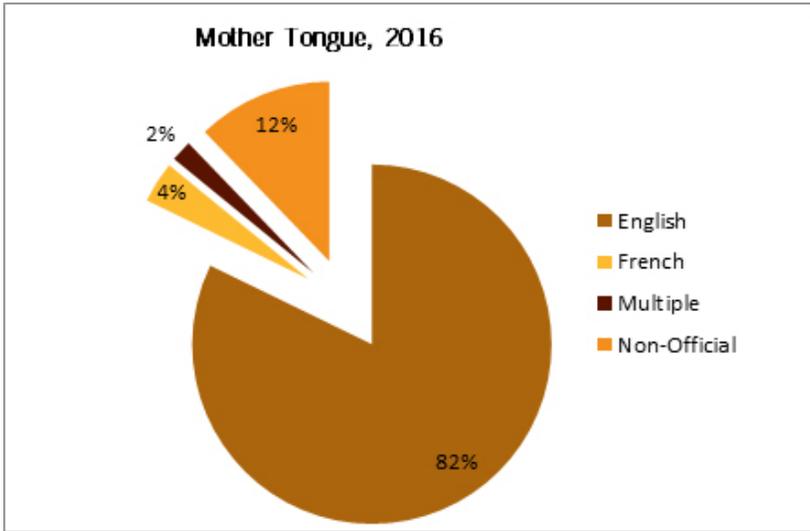
### Population Growth: 1991-2016



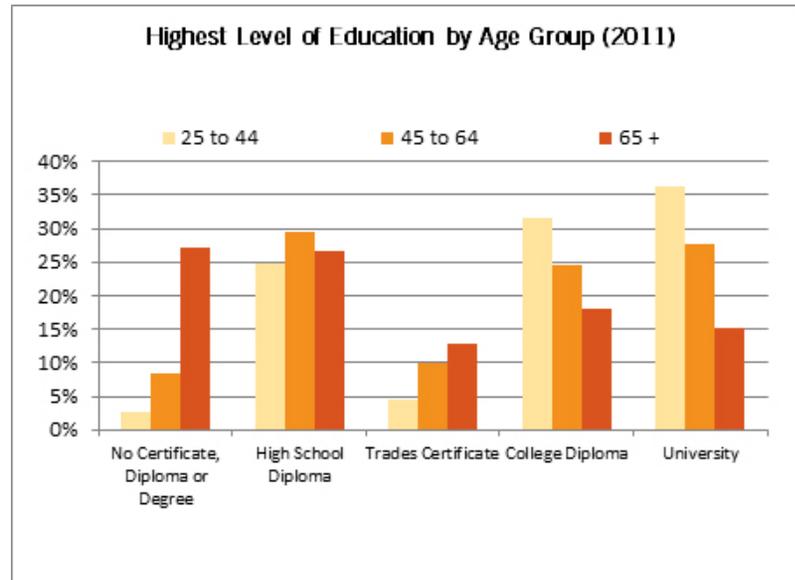
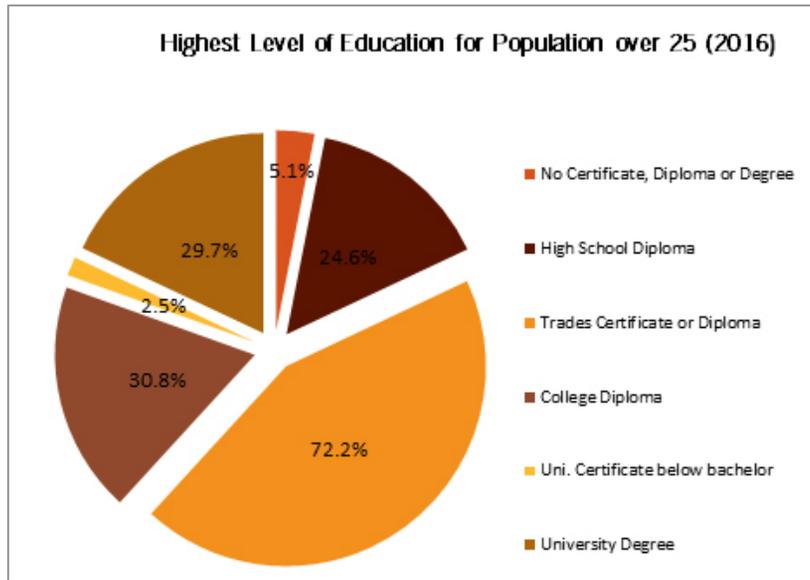
### Population Projections: 2011-2031



## Language & Religion

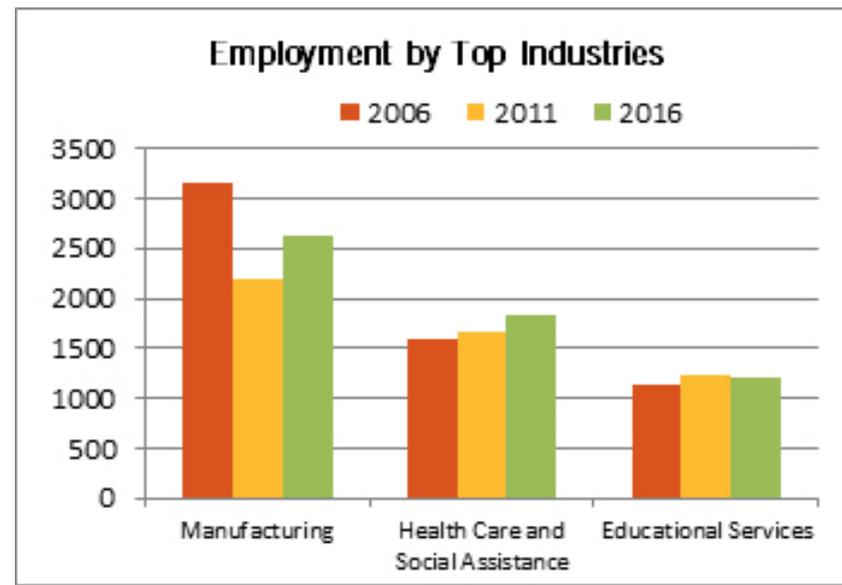
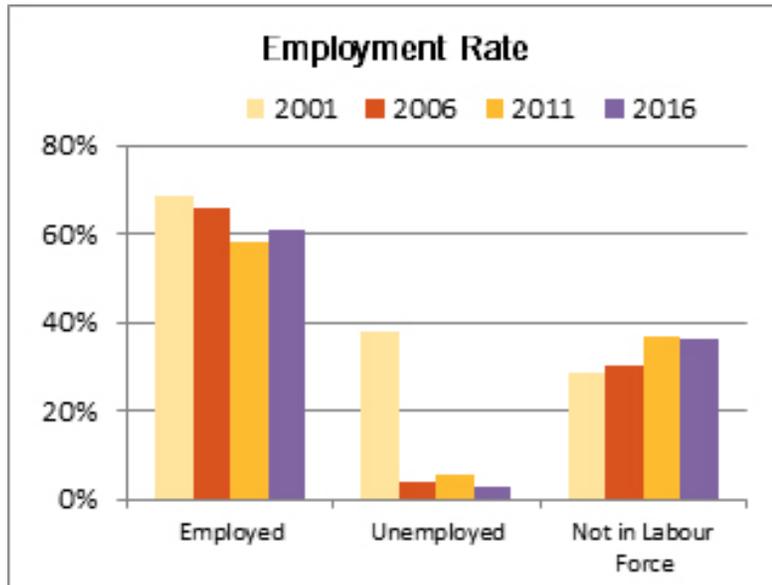


## Education

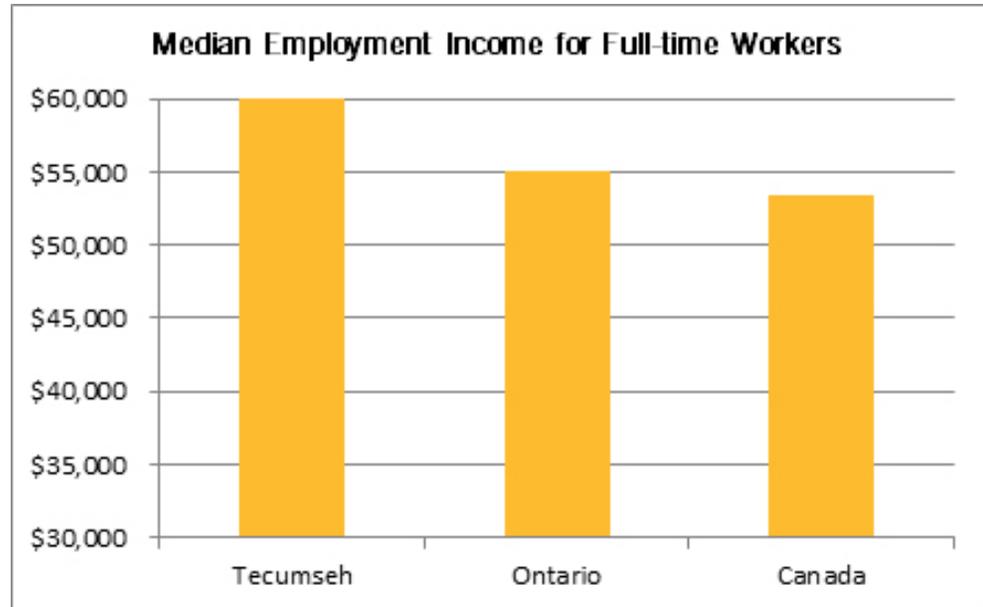
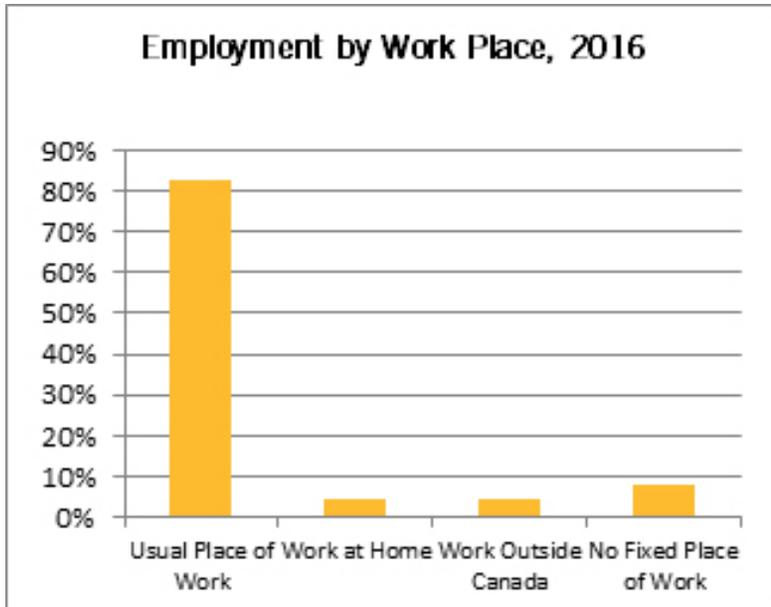


Statistics Canada, Community Profile, Census 2016; National Household Survey, Focus on Geography Series, 2011 (Tecumseh)

## Labour / Employment

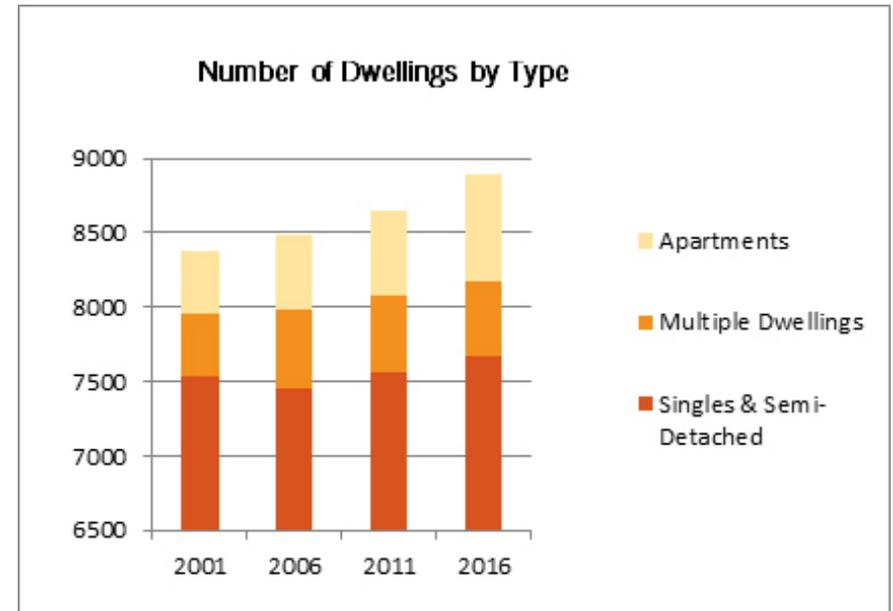
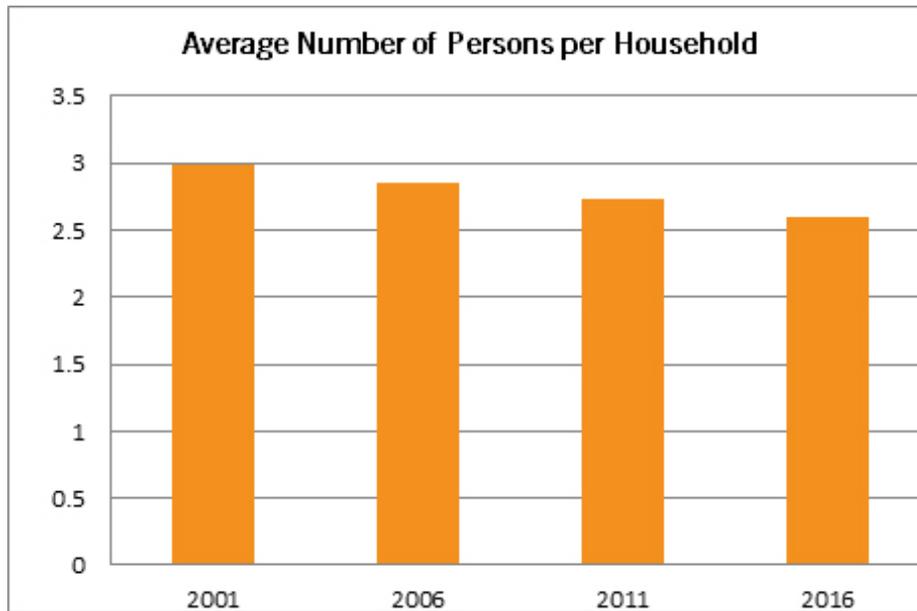


Statistics Canada, Community Highlights for Tecumseh, 2001; Statistics Canada, Community Profile, Census 2016; National Household Survey, Focus on Geography Series, 2011 (Tecumseh)



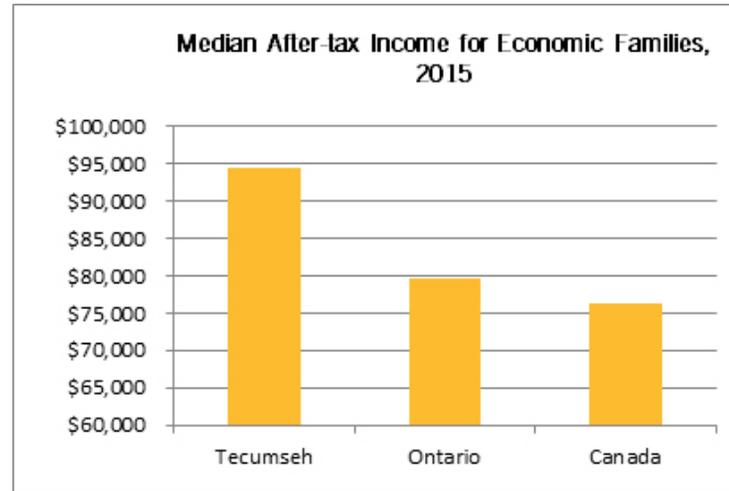
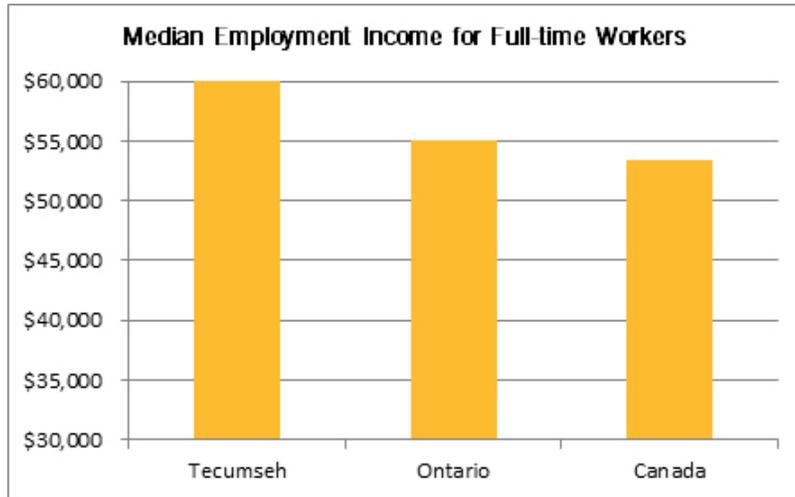
National Household Survey, Focus on Geography Series, 2011 (Tecumseh), Statistics Canada, Community Profile, Census 2016

## Households

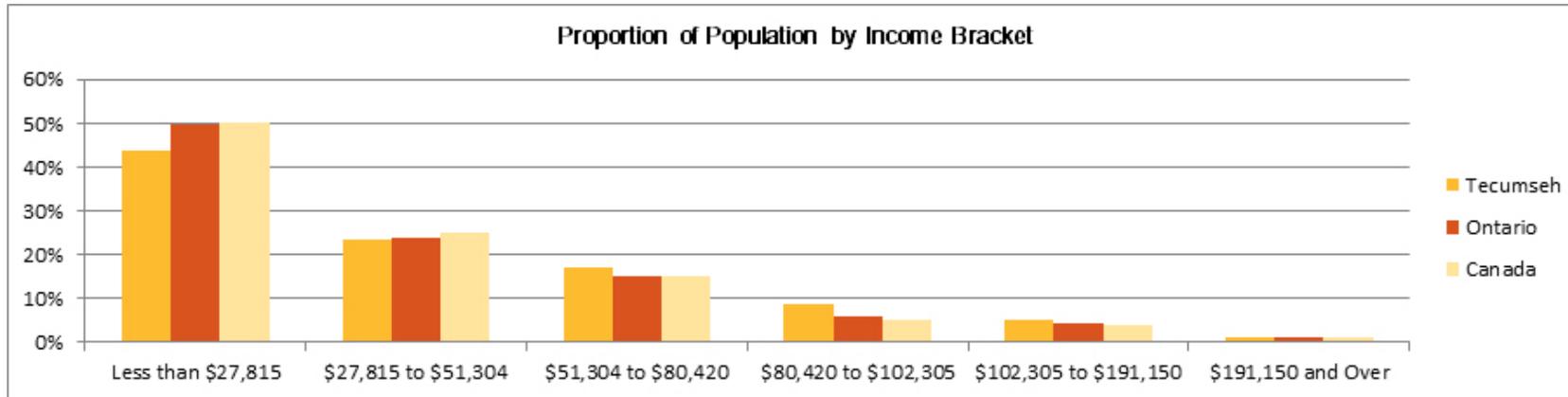


Statistics Canada, Community Profile, Census 2016; Watson & Associates Economists Ltd., 2014

## Income



National Household Survey, Focus on Geography Series, 2011 (Tecumseh); Citizens for Public Justice, Income, Wealth and Inequality



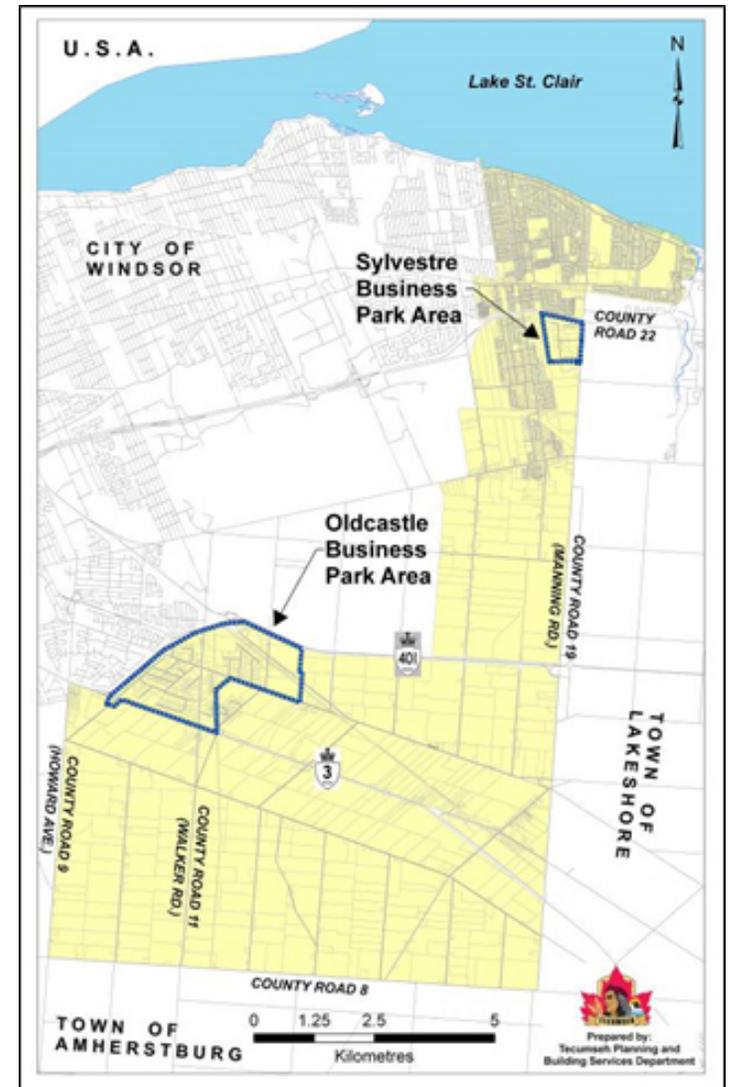
## Top Employers

Tecumseh has two significant employment areas—the Oldcastle and Sylvestre Business Parks. The Oldcastle Business Park is a major regional employment centre located in the southwest portion of the Town adjacent to the City of Windsor with access to Highways 401 and 3. The Sylvestre Business Park is located southwest of County Road 22 and County Road 19 in the northerly settlement area of the Town.

(Chart provided by Windsor Essex Economic Development Corporation)

### Top 10 Employers in Tecumseh in 2015

No.	Employer	Full time Employees
1	AP Plasman	950
2	Integrity Tool & Mold Inc.	385
3	Lakeside Plastics Ltd.	330
4	Active Burgess Mould & Design	300
5	Moir Crane & Machinery Movers Limited	300
6	Bonduelle Ontario Inc.	250
7	Town of Tecumseh	200
8	Zehrs Markets	200
9	Village of Aspen Lake	190
10	Tool-Plas Systems Inc.	185



## 2021 Business Utility Rates

Water Rate / cubic metre	\$1.2373
Wastewater Rate / cubic metre	\$1.2836
Electricity Distribution Rate < 50 kw	\$0.0123 /kWh
Electricity Distribution Rate > 50 kw	\$6.32 /kWh
Electricity Monthly Fixed Charge < 50 kw	\$37.77
Electricity Monthly Fixed Charge >50 kw	\$247.29

## Rates and Charges 2021 Tax Rates

	Municipal	County	Education	Total
Residential	0.00745062	0.00489430	0.00153000	0.01387492
Multi-Residential	0.01297563	0.00852367	0.00153000	0.02302930
Farmland	0.00186266	0.00122358	0.00038250	0.00346874
Commercial	0.00806190	0.00529585	0.00880000	0.02215775
Shopping Centre	0.00806190	0.00529585	0.00880000	0.02215775
Office Building	0.00806190	0.00529585	0.00880000	0.02215775
Industrial	0.01447283	0.00950718	0.00880000	0.03278001
Large Industrial	0.02001311	0.01314658	0.00880000	0.04195969



**2021 Development Charges - Effective September 1, 2021 to August 31, 2022**

	Residential					Non-residential
	Single-Detached and Semi-detached Dwelling	Apartments (2+Bedrooms)	Apartments (Bachelor and 1 Bedroom)	Multiple Dwellings	Special Care Dwellings and Senior's Homes	Per ft2 of Gross Floor Area
Total Municipal Wide (Urban and Rural) Development Charges	\$14,257	\$7,949	\$6,145	\$9,090	\$5,136	\$5.20
Additional Charge Affecting Urban Service Area	\$5,051	\$2,816	\$9,090	\$3,220	\$1,819	\$2.22
<b>Total</b>	<b>\$19,308</b>	<b>\$10,765</b>	<b>\$15,235</b>	<b>\$12,310</b>	<b>\$6,955</b>	<b>\$7.43</b>

**Community / Culture 2021**

Municipal Libraries	1
Municipal Community Centres	3
Retirement Homes / Nursing Homes	3
Museums	1

**Education 2021**

Elementary Schools	9
Secondary Schools	2
Private Schools	2
Colleges (within 1 hour drive)	8
Universities ( within 1 hour drive)	3

<b>Recreation 2021</b>	
Parks	40
Dog Owner Parks	1
Parks Area	147 hectares
Length of Trails/Pathways	31 km
Length of Sidewalks	62.5 km
Gold Courses	1
Soccer Fields	23
Baseball Diamonds	18
Basketball Courts	11
Tennis Courts	7
Hockey Rinks	2
Swimming Pools	1
Pickleball Courts	14

<b>Municipal Services 2021</b>	
Total Sanitary Infrastructure	127 km
Total Stormwater Infrastructure	154 km
Total Watermain Infrastructure	225 km
Total Municipal Roadways	180 km
Total County Roadways	72 km
Total Provincial Roadways	41 km

<b>Public Transportation 2021 (Tecumseh Transit Service)</b>	
Hours of Operation	Mon - Sat. (6a.m. - 6 p.m.)
Service Area Population	14,099
Transit Route Length	30 km
2020 Total Annual Ridership	13,021
2019 Average Daily Ridership	95 passengers per day

# Budget Process

## Timelines

The 2022 Operating, Lifecycle and Reserve Budget process began in August 2021 with the goal of tabling the 2022 Operating, Lifecycle and Reserve Budgets in November 2021 and potential adoption at the December 14, 2021 Regular Council Meeting. Strategic Priorities are set by Council at the beginning of their four-year term and reviewed halfway through the term for update. Council was elected in the fall 2018 and adopted the 2019-2022 Strategic Priorities in July 2019. The third report detailing progress on the Strategic Priorities will be brought forth to Council in the spring of 2022.

The planned budget timeline, including scheduled dates for council deliberation is illustrated below.



## Planned Budget Timeline

Budget deliberations are to occur at a Special Council Meeting on November 16, 2021 with potential adoption on December 14, 2021. Once the budget is set, no further amendments would be anticipated. However, there is a policy in place should amendments be required. Refer to the Financial Policies and Goals section of the budget document for details.

## Public Input

Notice of Council's intention to adopt budgets is advertised on the Town's website and social media.

Public input on the budget is encouraged. Regular Council Meetings are open to the community for those that wish to be present for Council deliberations. Residents may present opinions at Regular Council Meetings by requesting to appear before Council as a delegation. Alternately, Mayor and Council contact information is listed on the Town website for those that wish to call or email and/or residents can provide input via the Town's Budget Survey.

Comments by residents are noted and considered throughout the budget process.

### **Budget Development – 2022 Challenges**

Council and Administration have emphasized the importance of long-term planning and have incorporated that philosophy within the operating budget process by including two forecast years. Although the budget process seeks only to adopt a budget for 2022, it is critical to acknowledge the anticipated budget demands of the forecasted budget years when making current budget year decisions.

### **Department Requested Budget**

An overall increase of \$1,884,000 to the Operating Net Expenditures was requested for 2022, an increase of 6.7% net of growth.

The most significant budget pressures for 2022 and corresponding tax rate impacts identified in the Requested Budget included:

<b>Description</b>	<b>Amount</b>	<b>Impact</b>
Organizational Review Implementation	\$400,000	1.59%
Salaries and Benefits	\$300,000	1.19%
Staffing Enhancements	\$179,000	0.71%
HR Service Delivery Review Implementation	\$144,000	0.57%
Fire Master Plan	\$130,000	0.52%
Lifecycle	\$100,000	0.40%
Maintenance Services & Materials/Supplies	\$100,000	0.40%
Insurance & Utilities	\$92,000	0.37%
Cloud Strategy and Cyber Security	\$90,000	0.36%
Records Management Service Review	\$80,000	0.32%

<b>Description</b>	<b>Amount</b>	<b>Impact</b>
Contracted Services (Garbage, ERCA etc.)	\$65,000	0.26%
PD & Education (partial reversal of one-time reductions)	\$47,000	0.19%
Other miscellaneous	\$157,000	0.62%
Sub-total	\$1,884,000	7.50%
Growth	\$(200,000)	(0.80)%
<b>Total</b>	<b>\$1,684,000</b>	<b>6.70%</b>

### **Proposed Budget**

During Senior Management review sessions, Administration was able to reduce the increase by \$853,000. The result is a budget calling for a proposed municipal levy increase of \$1,031,000 or 3.10% net of \$250,000 in assessment growth.

The more significant changes to the requested budget are:

<b>Description</b>	<b>Amount</b>	<b>Impact</b>
Transfer from Reserves for one-time items, insurance	\$(409,000)	(1.63)%
Staffing Enhancements	\$(123,000)	(0.49)%
Various Revenues (POA, inflationary increases, return to normal operations etc.)	\$(120,000)	(0.48)%
Lifecycle	\$(55,000)	(0.22)%
Bank Interest Revenue	\$(50,000)	(0.20)%
Records Management Service Review	\$(40,000)	(0.16)%
Maintenance Service & Materials/Supplies	\$(37,000)	(0.15)%
Various (other miscellaneous adjustments)	\$(19,000)	(0.07)%

Description	Amount	Impact
Sub-total	\$(853,000)	(3.40%)
Growth	\$(50,000)	(0.20%)
<b>Total</b>	<b>\$(903,000)</b>	<b>(3.60)%</b>

Transfer from Reserve was increased by \$409,000 to offset one-time budgetary expenditures or provide for smoothing of increases. Some of the more notable transfers include the following:

- Fire – \$130,000 for the Fire Master Plan
- CAO - \$64,000 to fully fund 100<sup>th</sup> Anniversary Celebration
- Building - \$40,000 to fund contract inspections and plans review
- ITS - \$40,000 to fund Cloud Strategy
- Corporate Shared - \$40,000 for smoothing of organizational review phased implementation
- Corporate Shared - \$20,000 to mitigate expected insurance increase.
- Planning - \$16,000 to offset one-time legal fees
- Legislative Services & Clerks - \$13,000 for the Records Management Service Review
- Street Lighting - \$10,000 for increased Maintenance Service costs resulting from the installation of the fibre network.

The request for staffing enhancements originally included provisions for two COVID-19 ambassadors. The 2022 budget assumes a return to normal, pre-COVID-19 operations, and as such these two positions were removed from the proposed budget. In addition, it was decided to phase in the Fire Prevention Officer position, thus budgeting for a mid-year start.

During the budget review sessions, revenues were scrutinized and increased by \$120,000. Some of the more notable adjustments include:

- Arena – User charges increased by \$28,000 with the assumption that ice rentals will return to pre-COVID-19 levels
- Legislative Services & Clerks - \$27,000 grant revenue budgeted for the Records Management Service Review (assuming 2/3 grant funding).
- Building – Permits revenue increased by \$21,000, maintaining prior year levels.

- Corporate Shared – Provincial Offences Fines increased by \$25,000 as a one-time adjustment to reflect an anticipated catch up as a result of easing of pandemic restrictions.
- Planning – Planning Fees increased by \$9,000 as a result of greater activity.

The 2022 budget proposes an **increase to Lifecycle of \$45,000** for 2022, and projects annual increases of \$200,000 for 2023 and 2024. The Lifecycle Program was designed as a 10-year program with the objective to fully fund the replacement of existing assets. The initial target was reached with the 2014 budget. However, as assets are added and new information from studies becomes available, it is imperative to review and adjust the annual requirement on a year to year basis. Although most Lifecycle categories are well-funded and generally require periodic inflationary increases, studies such as the (Tecumseh) Storm Drainage Master Plan and the Culvert Need Study highlighted areas that may require significant and costly remedies.

The 2022 budget **maintains the New Infrastructure Levy (NIL)** in 2022, and projects annual increases of \$100,000 for 2023 and \$200,000 for 2024. It is anticipated that the revised annual target amount of \$2,350,000 will be reached in 2026. The target has an allocation of \$550,000 to fund the Sportsplex project with the balance to fund other new infrastructure.

Table 1 illustrates the proposed municipal levy increase for 2022 with forecast increases for years 2023 to 2026. This multiple year forecasting has assisted in long range financial planning and strategic priority development.

Budget Drivers	2021	2022	2023	2024	2025	2026
		Proposed				
Base Department Operations (excl Pay/Ben)	0.31%	0.03%	2.28%	1.04%	1.34%	1.29%
Service Level Enhancements	0.39%	2.70%	0.44%	0.96%	0.00%	0.00%
Payroll/Benefits	0.83%	1.19%	1.27%	1.11%	1.06%	1.02%
Police Services	0.14%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Sub-total - Operating</b>	<b>1.67%</b>	<b>3.92%</b>	<b>3.99%</b>	<b>3.11%</b>	<b>2.40%</b>	<b>2.31%</b>
Lifecycle	1.52%	0.18%	0.77%	0.73%	0.87%	0.84%
New Infrastructure Levy	0.83%	0.00%	0.38%	0.73%	0.70%	0.67%
<b>Sub-total - Capital</b>	<b>2.35%</b>	<b>0.18%</b>	<b>1.15%</b>	<b>1.46%</b>	<b>1.57%</b>	<b>1.51%</b>
<b>Total</b>	<b>4.02%</b>	<b>4.10%</b>	<b>5.14%</b>	<b>4.57%</b>	<b>3.96%</b>	<b>3.82%</b>
Assessment (Growth)/Loss	-1.22%	-1.00%	-1.15%	-1.09%	-1.04%	-1.00%
<b>Total w/ Growth factor</b>	<b>2.80%</b>	<b>3.10%</b>	<b>3.99%</b>	<b>3.48%</b>	<b>2.92%</b>	<b>2.81%</b>

Table 2 compares the 2022 Proposed Budget and future levy forecast to the previous three years' Approved Budgets and future levy forecasts.

	2019	2020	2021	<b>2022</b>	2023	2024	2025	2026
<b>2017</b> Municipal Budget and projected future levy increases	2.50%	3.06%	2.84%	N/A	N/A	N/A	N/A	N/A
<b>2018</b> Municipal Budget and projected future levy increases	2.63%	3.01%	2.61%	2.21%	N/A	N/A	N/A	N/A
<b>2019</b> Municipal Budget and projected future levy increases	<b>2.70%</b>	3.14%	2.29%	2.10%	1.66%	N/A	N/A	N/A
<b>2020</b> Municipal Budget and projected future levy increases	N/A	<b>3.27%</b>	3.11%	2.49%	2.72%	2.67%	N/A	N/A
<b>2021</b> Municipal Budget and projected future levy increases	N/A	N/A	<b>2.79%</b>	2.40%	2.27%	3.34%	3.28%	N/A
<b>2022 Proposed</b> Municipal Budget and projected future levy increases	N/A	N/A	N/A	<b>3.10%</b>	3.99%	3.48%	2.92%	2.81%



## **Preparation of Financial Information**

### **Preparation of Financial Statements**

The Public Sector Accounting Board (PSAB) Handbook Sections PS1200 and PS3150 require that financial statements, including budgeted amounts on the statements, are presented using the full accrual basis.

Tecumseh is in full compliance with the requirements set forth by the PSAB of the Chartered Professional Accountants Canada (CPA) regarding presentation of financial statements.

### **Basis of Accounting**

Accounting is done on a full accrual basis. This means that revenues are recognized/recorded when earned and expenses are recognized when incurred and measurable as a result of receipt of goods or services.

### **Basis of Budgeting**

The Town's budgeting process starts with the modified accrual basis to determine the tax levy and user fees required to meet the priorities and objectives of the Town. This means that revenues are recognized when measurable and available and expenditures are recognized when the liability is incurred. The modified accrual basis does not take into account expenses such as amortization, post-employment benefits and solid waste landfill closure and post-closure expenses.

PSAB requires the budgeted amounts on the financial statements to be presented on a full accrual basis. To bridge this gap, Financial Services staff completes a series of accounting adjustments to convert the budgeted amounts from modified accrual to full accrual.

## Asset Management Plan

The Town's investment in tangible capital assets is significant, with the current replacement cost of infrastructure totaling hundreds of millions of dollars. This underscores the need for long-term financial planning for the eventual replacement of these assets. Tecumseh's initial Asset Management Plan was completed in 2013. An update was adopted by Council on May 8, 2018 (RCM-157/18).

## Financial Information Return (FIR)

The Ministry of Municipal Affairs is responsible for establishing requirements for municipal accounting, financial reporting, municipal auditing and other matters related to the financial health of municipalities as set out in Section 3 of the *Municipal Affairs Act*. Section 294(1) of the *Municipal Act* specifically states that each municipality will annually report on its financial affairs, accounts and transactions. This takes the form of the annual Financial Information Return (FIR).

**Purpose of the FIR** - Information reported in the Financial Information Return is extracted and stored in the Municipal Analysis and Retrieval System (MARS) database. The data is available to ministries, municipalities, other local government agencies and municipal associations for the following purposes:

- Developing provincial fiscal policy
- Developing municipal finance policy
- Monitoring local sector performance
- Examining the financial status of municipalities
- Municipal debt limit reports
- Forecasting and budgeting

- Local economic profiles and information on local services and service levels for use by industry
- Financial and statistical data requests
- Municipal management tool/comparative tool.



## Fiscal Policy

Town of Tecumseh by-laws, policies and long-standing practices formulate the overall fiscal policy of the Town. The major components of the fiscal policy are as follows:

### Annual Budget Development (Policy 19-2002)

The budget outlines the business plans for the operating and support service departments' delivery of programs and services. It links the Town's strategic priorities with business plans, budget allocations, performance indicators and measures. Achievement of the target outcomes becomes the focal point for program and service delivery, performance measurement, monitoring and reporting. The proposed budget is balanced with revenues equaling expenses for the year and is tabled before Council for review and adoption.

Council shall adopt a budget for each year that meets all the requirements of the Municipal Act.

### Asset Management (Policy 82 through 82.5-2014, Policy 95-2019)

In June 2011, the Provincial government released a long-term infrastructure plan called "Building Together". To receive provincial funding, a municipality must show that the project for which grant funding is sought is included in a detailed Asset Management Plan (AMP). The Ministry of Infrastructure released "Building Together – Guide for Municipal Asset Management Plans" (Guide) to assist municipalities with AMPs. In accordance with the Guide, policy 82, 82.1, 82.2, 82.3, 82.4 and 82.5 provide direction on data verification and condition assessment for roads, bridges, storm sewer, water distribution system and sanitary sewer collection system.

The Town's initial AMP was adopted by Council in 2013 (RCM-457/13). The first update was completed in 2018 and approved by Council on May 8, 2018 (RCM-157/18).

The Province announced authority for the regulation of AMPs with the *Infrastructure for Jobs and Prosperity Act 2015*. Subsequently, *O. Reg. 588/17: Asset Management Planning for Municipal Infrastructure* set out the details. The first milestone was the development of a formal asset management policy by July 1, 2019. *O. Reg. 588/17* specifies content requirements. The Town's formal policy was approved by Council on June 25, 2019 (RCM-177/19). The purpose of the policy is to establish consistent standards and guidelines for the management of Town assets applying sound technical, social and economic principles that consider present and future needs of users, and the service expected from the assets.

### **Debt Management (Long-standing practice)**

Since 2005, the Town has adopted an aggressive strategy to use long-term debt for financing sanitary and water long term capital requirements in order to ready the Town for development when circumstances dictate. At the same time, the Town embarked on a Lifecycle plan to fund the replacement of existing infrastructure assets. Part of the plan involved borrowing for roads and bridges in order to provide full funding for these two categories. Long-term debt is only issued to fund large capital projects.

The debt program is actively managed to preserve the financial integrity and flexibility of the Town. Debt does not exceed the Annual Repayment Limit set by Ministry of Municipal Affairs and Housing. The issuance of long-term debt is approved by Council through by-law.

### **Development Charges By-law (By-law 2019-63)**

Development charges are a means of recovering the net cost of capital expenditures attributable to growth, within the limits permitted by law. By-law 2019-63 provides guidance on the collection and payment of development charges in accordance with the Development Charges Act, 1997. This replaces the original By-law 2014-68.

### **Financial Management Policy (Policy 102-2020)**

The foundation of the Financial Policy Framework is the set of overarching principles of responsible financial management. The principles outline the Town's basic philosophy on financial matters and align with the Town's strategic plan. The purpose of this policy is a framework that provides decision-making guidance to allow for financial sustainability through changing conditions. This policy framework applies to Budget and Financial Planning, Revenues, Expenditures, Reserve and Reserve Funds, Asset Management Planning, Debt, Investments and Accounting, Auditing & Financial Reporting.

### **Investment Policy (Policy 87-2016)**

The Town strives for the optimum utilization of its cash resources within statutory limitations and the basic need to protect and preserve capital, while maintaining solvency and liquidity to meet ongoing financial requirements. The purpose of the policy is to govern the prudent management of the Town's surplus funds and investment portfolio. This applies to all of the Town's surplus cash, reserve and reserve funds, sinking funds, deposits and other cash resources.

### **Lifecycle Program (Long-standing practice)**

Council approved a Lifecycle program as part of the 2005 budget process. The plan contemplated annual tax increases of 2.9% for the 2005 to 2014 tax years in order to fulfill full funding requirements. Funds raised through taxation for lifecycle purposes are segregated into lifecycle reserves. The plan provides the Town with the ability and resources to respond to capital infrastructure replacement needs and ensures prudent capital asset management. The annual allocation must be adjusted to reflect new or deleted assets and to reflect changes in estimated replacement costs.

## **Operating Budget Implementation and Reporting (Policy 21-2002)**

A system of reviewing actual and forecast results to budgeted amounts has been established to ensure budgetary control. Budget variance analysis and reporting is completed for the periods ending March, June, August and December. Noteworthy budget line item variances and overall departmental variances as defined in the policy are reported to Council.

## **Post Budget Adjustments (Policy 22-2002)**

Any post budget adjustment is to be approved by motion of Council. Budget adjustments refer to any change that requires expenditure not originally contemplated in the budget or any restrictions on the budget subsequently imposed by Council.

## **Purchasing By-law (By-law 2021-60)**

The Purchasing By-law provides a system for the procurement of goods and services for the Town. It includes the Purchasing Policy, which outlines responsibilities and authorities, and details the various purchasing standards sanctioned for the procurement of goods and services at all monetary levels. The guiding principle is that procurement decisions will be made using a competitive process that is open, transparent and fair, and in accordance with applicable regulatory Trade Agreements. This by-law replaces By-law 2017-63.

## **Surplus/Deficit Management (Long-standing practice)**

An annual surplus represents one-time funding that cannot be relied upon on an ongoing basis. As such, an annual surplus should be allocated to a stabilization, contingency or infrastructure reserve which is used to fund one-time items.

Conversely, an annual deficit is usually the result of unexpected one-time items, and as such should be funded from a stabilization, contingency or infrastructure reserve.

The Director Financial Services makes recommendations regarding the management of a surplus or deficit. Council approves transfers to/from reserves.

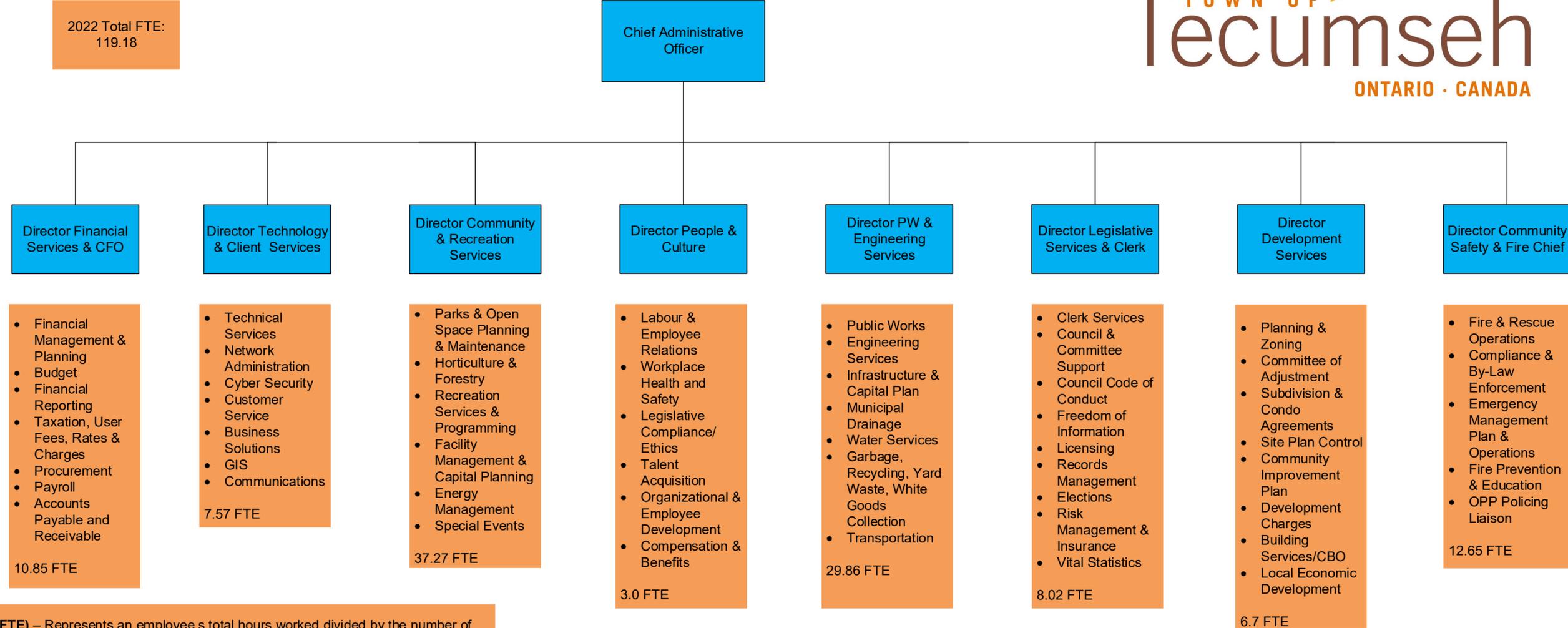
## Tangible Capital Asset Accounting (Policy 83-2014)

Canada's accounting standard-setting body, the Chartered Professional Accountants Canada (CPA), through its Public Sector Accounting Board (PSAB), establishes reporting requirements for municipalities. Current PSAB reporting requirements dictate that Canadian municipalities must account for and report Tangible Capital Assets (TCAs) on their financial statements. This mandatory reporting of assets has been in effect since 2009, and applies to both newly acquired assets and existing assets.

Capital asset accounting is necessary in order to determine the values that appear on the financial statements. Capital asset accounting involves the recording, tracking and reporting of the Town's assets. A TCA inventory is maintained so that original historical costs are recorded and accumulated depreciation from year of acquisition can be calculated. A summary of this data, along with yearly depreciation, is shown on the Town's financial statements.

The Town of Tecumseh employs the necessary and appropriate controls required for the recording and reporting of TCAs. The Town successfully met the 2009 PSAB reporting requirements and has been in compliance since.

2022 Total FTE:  
119.18



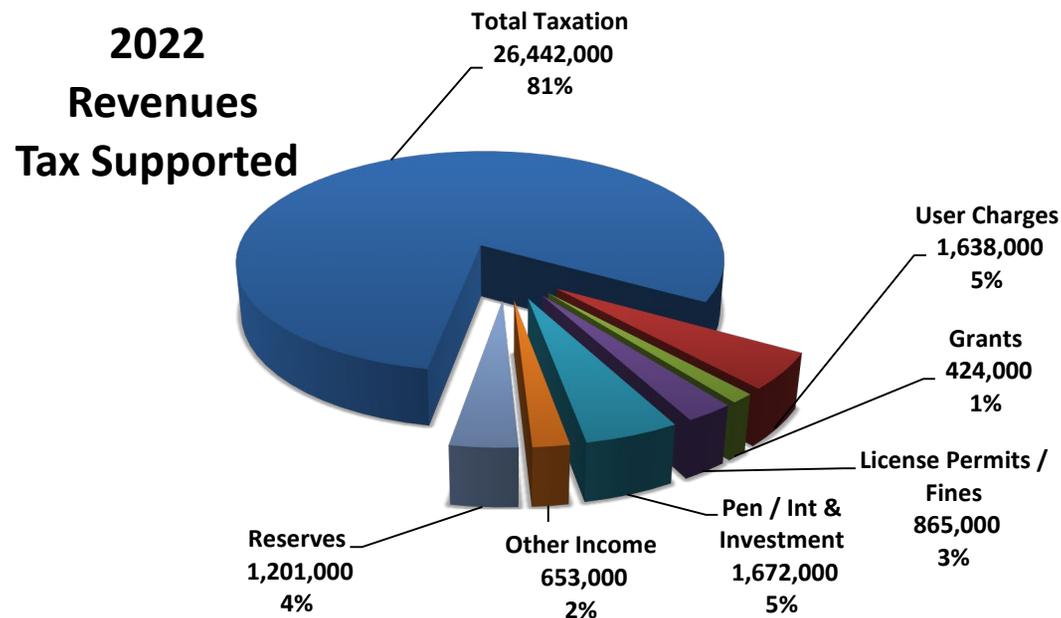
**Full Time Equivalent (FTE)** – Represents an employee's total hours worked divided by the number of compensable hours in a full-time schedule during a fiscal year. A year round full-time position has an FTE of 1.00.  
For the Town of Tecumseh, 1.0 FTE equates to 35 or 40 hours/week of work or 1820/2080 hours of work annually.



# General Operating Budget Overview

## Revenues

The 2022 Operating and Lifecycle Budgets, excluding Water and Sanitary, include \$32.9 million in revenues, which is a \$1,414,000 increase or 4.5% over the 2021 Operating and Lifecycle Budgets. The primary source of revenue is Taxation, which accounts for 81% of all revenue. Revenue by major category is depicted below.



## Total Taxation - \$26,442,000

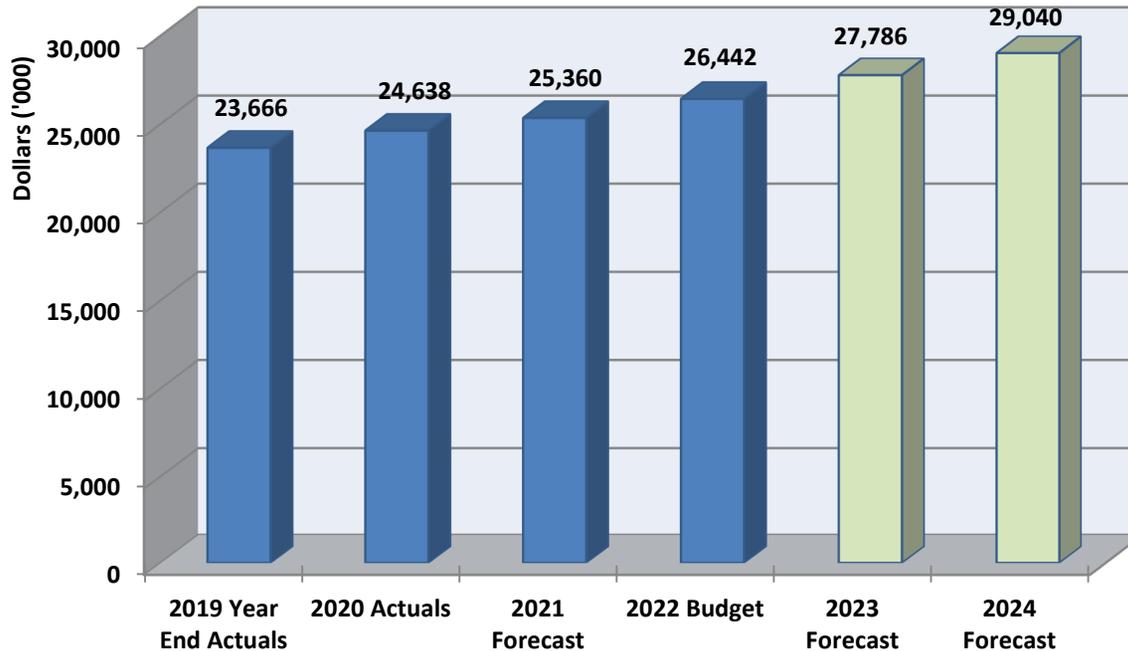
Total Taxation revenue is comprised of general levy taxes, supplementary taxes, right of way taxation, special charges and payments in lieu. General levy taxation accounts for \$26,147,000, or 99% of Total Taxation. General tax levy revenues increased by \$1,031,000 or 4.10%.

The estimated total tax impact on an “average” Residential home assessed at \$250,000 is summarized as follows:

Levying Authority	2022	2021	\$ Change	% Change
Town	\$1,942	\$1,863	\$79	4.25%
County (Estimate)	\$1,242	\$1,224	\$18	1.50%
Education (Estimate)	\$383	\$383	\$0	0.00%
<b>Total</b>	<b>\$3,567</b>	<b>\$3,470</b>	<b>\$97</b>	<b>2.81%</b>

Average residential property assessments increased by 14% during the last assessment revaluation (2016 CVA vs. 2012 CVA) based on data provided by MPAC. As a result of COVID-19, the province has again postponed the Municipal Property Assessment update which was scheduled to take effect January 1, 2021. Therefore, property valuations will remain unchanged from the 2021 assessment (based on fully phased in Jan 1, 2016 CVA).

## Total Taxation

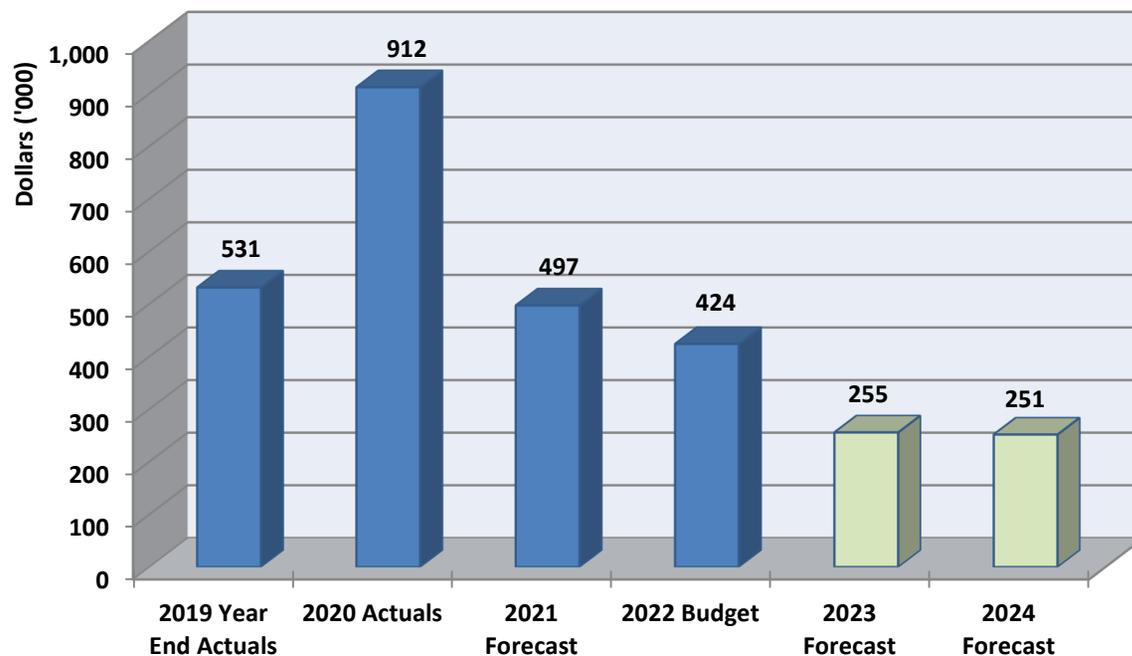


The 2022 budget maintains the New Infrastructure Levy and includes a \$45,000 increase to the Lifecycle allocation. Further details can be found in the Lifecycle section of this document.

Projected Municipal Taxation requirements for 2023 and 2024 call for general levy increases of 5.14% and 4.57% respectively, of which approximately 1.15% for 2023 & 1.46% for 2024 is Lifecycle/Capital related. Some of the increase in the outlook years is expected to be generated from assessment growth, so that increases to the tax levy, net of growth, should be closer to 4% and 3.5% for the outlook years.

## Grants - \$424,000

### Grants



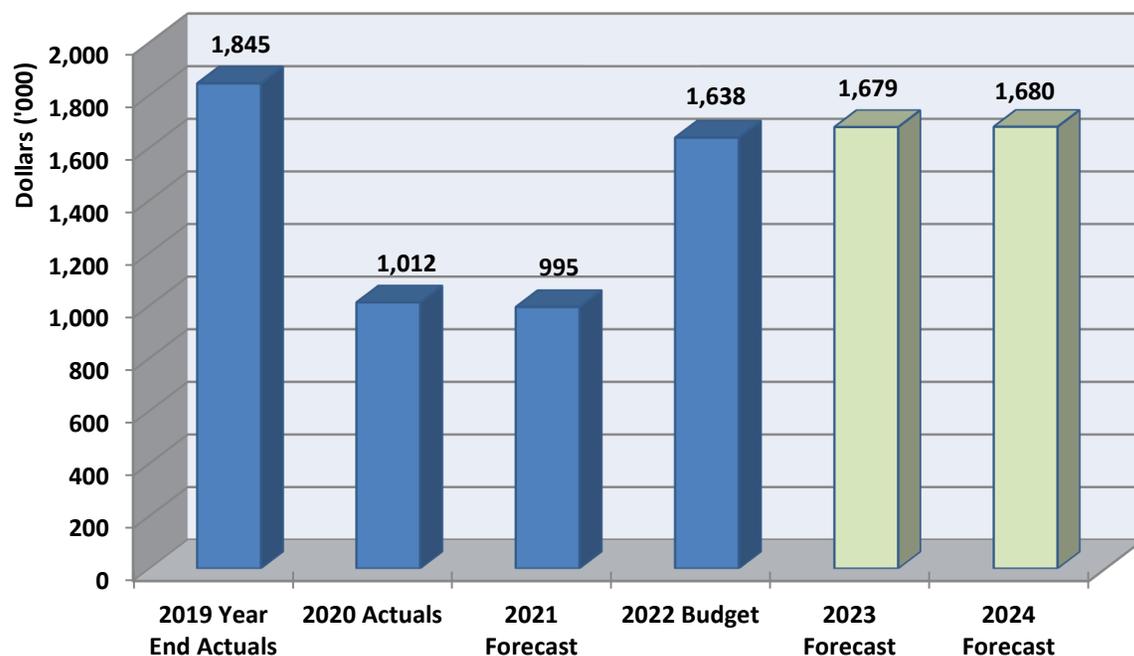
The significant decrease in 2021 forecasted grant revenue compared to the prior year can be attributed to the one-time receipt of the Safe Restart Grant Phase 1 funding of \$587,994 in 2020. This funding was provided by the federal/provincial government to help municipalities continue to deliver critical public services during the pandemic. The Town has received additional funding in the form of SRA Phase 2 Municipal Stream funding of \$234,000 and 2021 COVID-19 Recovery funding of \$450,000 that, at the time of budget, have been deferred and not taken into revenue. Grant funding will be recognized and allocated based on actual year-end results.

Ontario Municipal Partnership Fund (OMPF) grant revenue is estimated at \$27,200 in 2022. Tecumseh's share of this grant has generally declined as the program was re-designed so that northern and rural municipalities would gain a greater proportion of the available funding.

Ontario Specific Grants are expected to decrease by \$43,000 primarily due to the elimination of the Community Safety and Policing Grant funding while Canada Specific Grants are expected to increase by \$115,000, primarily due to the receipt of the Heritage Canada Grant funding.

**User Charges - \$1,638,000**

### User Charges



User Charges are fees imposed for a variety of municipal services such as arena ice rental, land lease and pool programs. The three largest generators of User Charges are:

- Arena ice rentals - \$800,000
- Hall rentals - \$105,000
- Registration/Entry Fee - \$99,700

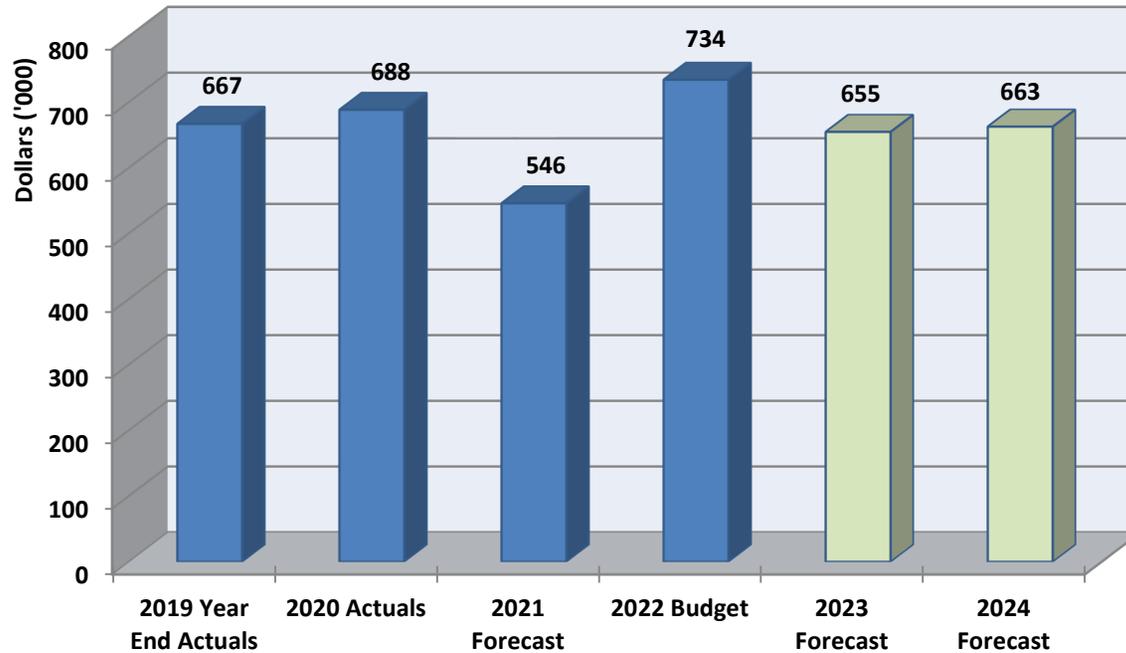
COVID-19 has had a significant impact on 2021 revenues similar to 2020. Given the uptake in COVID-19 vaccination programs and the easing of provincial restrictions, the expectation is that User Charges will return to pre-COVID levels of activity in 2022. The 2021 Forecast is projected to be \$257,000, or 21% under budget.

Total 2022 User Charges are expected to increase by \$386,000, or 30.87% from 2021 budgeted revenues.

User Charges revenues (excluding Water and Sanitary) are reviewed annually and are generally adjusted by the Consumer Price Index (CPI) at September. The CPI at September 2021 was 4.0%. Departments will generally increase User Charges by CPI where market conditions allow. For 2022 the Town has made the decision to put a freeze on any recreation-based user charge increases due to limited availability of services in 2021.

## Licences and Permits - \$734,000

### Licences and Permits

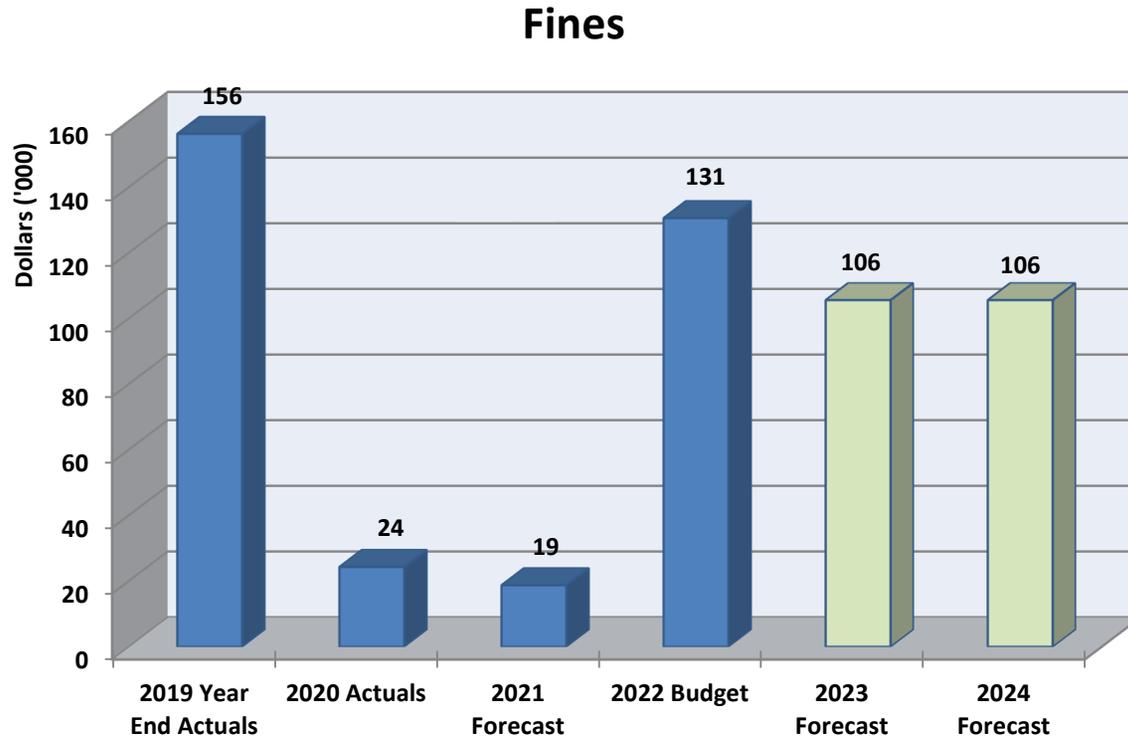


The Town generates revenue through the issuance of licenses (dog, taxi and lottery) and permits (building, culvert/driveway). The two largest sources of revenue under this grouping are:

- Building Permits \$563,000
- Lottery Licenses \$100,000

License and Permit revenues are expected to remain unchanged from 2021 budget levels. The Town has determined that the anticipated building permit revenue (\$563,000) is reasonable assuming a full year of development is able to take place. Lottery License revenue remains unchanged from 2021 as well, given the uncertainty with COVID-19.

## Fines - \$131,000



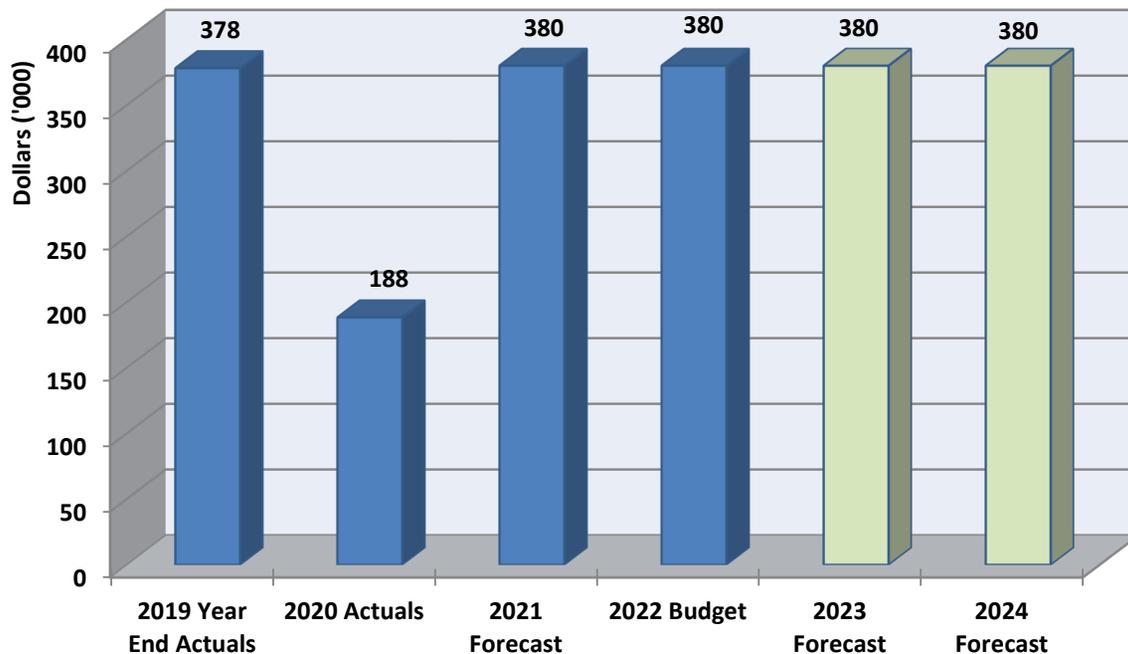
The municipality receives revenue for provincial offences, parking and dog fines. Provincial offences are non-criminal charges committed under the Highway Traffic Act, Compulsory Automobile Insurance Act, Liquor License Act, Trespass to Property Act or Town By-laws. Provincial offences fines are allocated proportionately based on assessment; the Town's share has been declining marginally over time.

As a result of COVID-19, 2021 Forecast revenue is anticipated to be minimal, but is expected to return to normal levels in 2022.

The 2022 budget has been decreased by \$3,000 for Parking Fines to reflect the downward trend based on historical actuals.

## Penalties and Interest - \$380,000

### Penalties and Interest



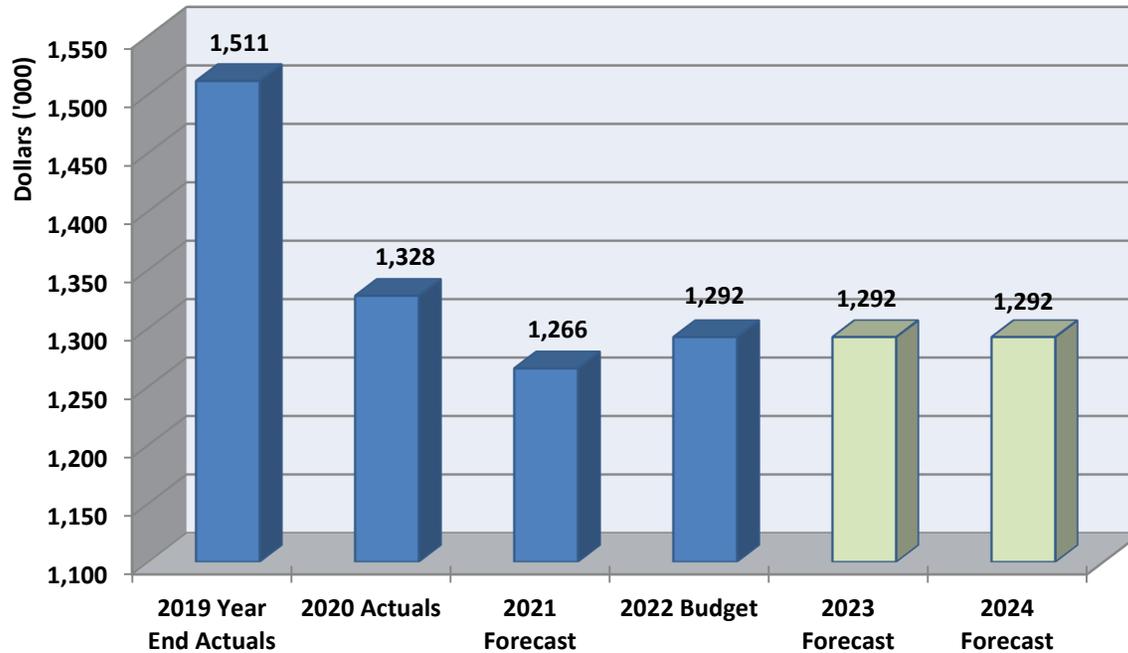
Penalties and Interest are charges for the late payment of property tax bills. The 2022 budget for penalties and interest on outstanding taxes remains consistent with 2021.

2021 Forecast is anticipated to be in-line with budget as the Town resumed the collection of interest and penalties throughout the full year. Interest & Penalties were temporarily waived in 2020 due to COVID-19.

Notwithstanding 2020, actual penalties and interest charges have remained relatively steady the past few years as Taxes Receivable balances have returned to historical norms following a period of difficult economic times. Forecasted charges for the outlook years are expected to remain at around \$380,000 per year.

## Investment Income - \$1,292,000

### Investment Income



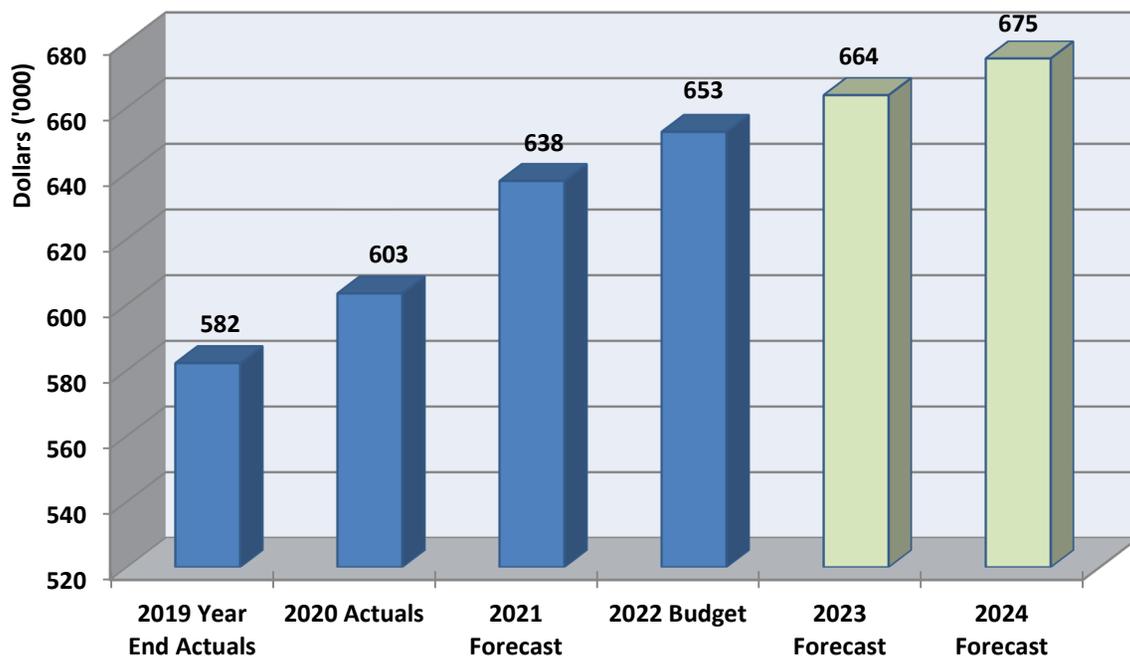
Investment income summarizes revenues generated through interest and dividends. Bank interest of \$800,000 and dividends of \$486,000 comprise the majority of the total budgeted amount.

Actual income exceeded budgets in 2016 through 2019 due to greater bank interest income coming from higher rates and bank balances and significant increases to dividend income. Due to COVID-19, bank interest rates in 2021 have seen a sharp decline compared to prior years. It is forecast that 2021 investment income revenue will be slightly above the 2021 budget, but lower than in recent years.

The 2022 budget for bank interest and dividends increased by \$100,000 from 2021 due to greater reserves balances. Amount exceeding base budget, \$536,000 of the category total of \$1,292,000, is to be transferred to reserve for 2022.

**Other Income - \$653,000**

### Other Income



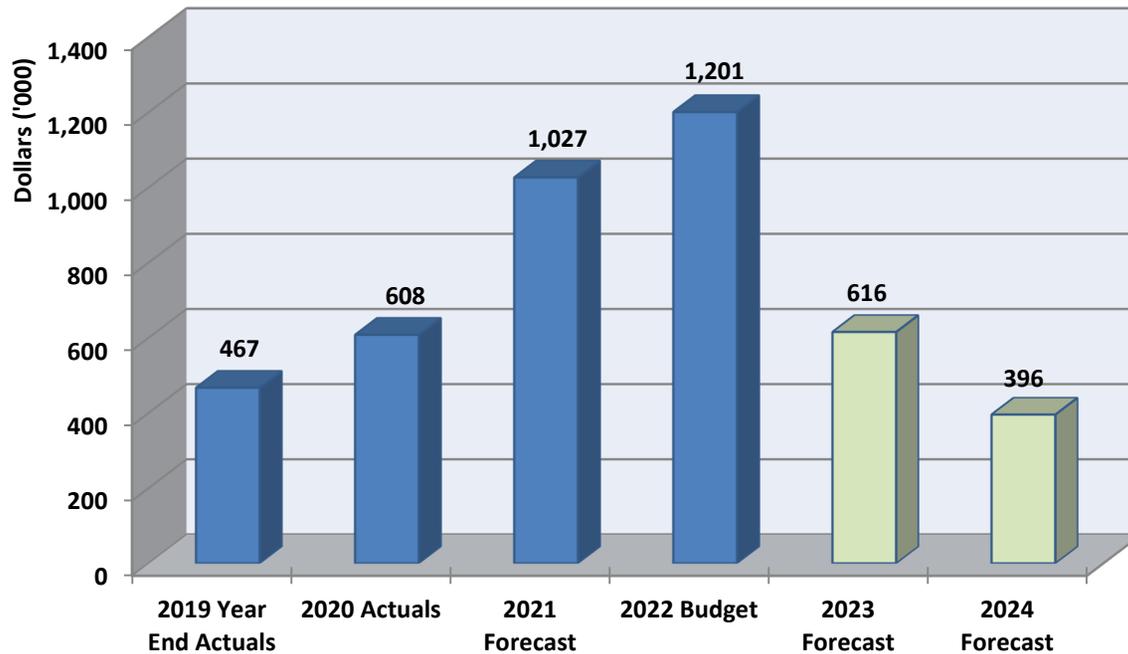
The Other Income category is comprised of royalties and interfunctional charges. Interfunctional - Administration charges comprise 99% of the total budgeted amount.

Interfunctional charges include Town General Administrative cost recoveries of \$611,000 that are charged to Sanitary and Water as part of the program to have Sanitary and Water services on a full cost recovery basis.

The 2022 budget for interfunctional charges has been increased by 2.00% as a result of contractual increases to staff wages. Outlook years' budgets have also been increased by inflation.

**Transfers from Reserves - \$1,201,000**

**Transfers from Reserves/Reserve Funds**



Reserves, which include reserve and reserve fund transfers to the Operating Budget, are \$1,201,000, which represents a decrease of \$185,000, or -13.36% from 2021 budget levels. 2022 transfers are as follows:

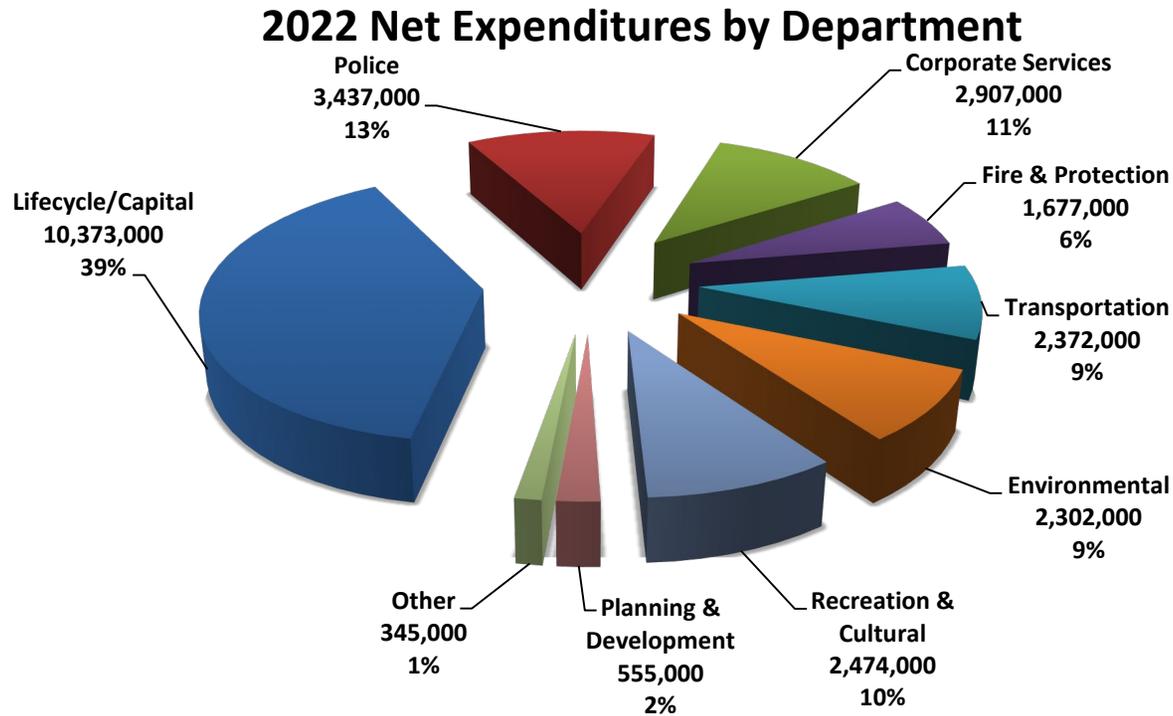
- Reserves - \$803,000
- Lifecycle Reserves - \$307,000
- Reserve Funds - \$91,000

Some of the more significant items include:

- \$200,000 transfer from Reserves – CAO – funding allocation for ongoing legal costs surrounding the Lottery Licensing lawsuit.
- \$158,500 transfer from Reserves – CAO – funding allocation for Tecumseh 100-year celebration.
- \$130,000 transfer from Reserves – Fire – to offset costs related to Fire Master Plan and Community Risk assessment.
- \$93,500 transfer from Reserves and \$35,000 transfer from Reserve Funds to offset 2022 Planning studies.
- \$93,400 transfer from Lifecycle Reserves – Transit- to support smoothing net Transit operating costs.
- \$85,000 transfer from Reserves – Legislative Services & Clerks – to offset COVID-19 impact to lottery license revenue.
- \$56,300 transfer from Reserve Funds – Technology & Client Services – funding allocation to offset department payroll and benefits costs related to GIS Technician work for Water/Sanitary.
- \$58,900 transfer from Lifecycle Reserves – Legislative Services & Clerks – funding allocation to offset 2022 election costs.
- \$40,000 transfer from Lifecycle Reserves – Corporate Shared – funding allocation from Lifecycle Strategic Issues related to the Organizational Review.

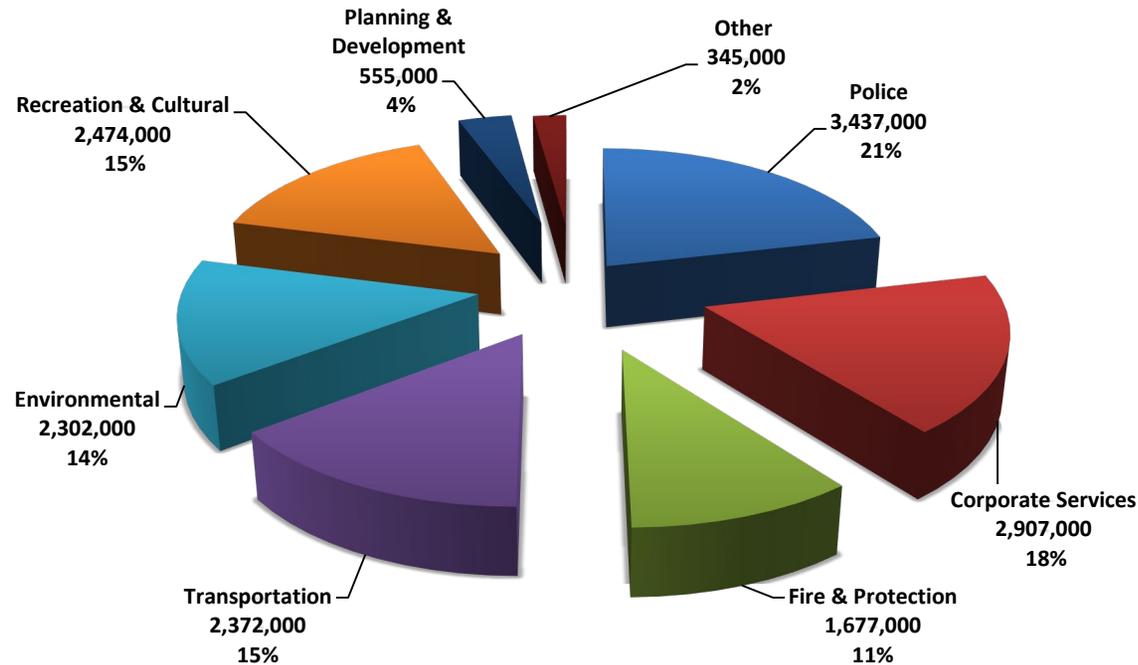
## Expenditures

The Operating Budget including allocation to Lifecycle/Capital is illustrated below as net expenditure by service category. Net expenditure of a service is the total cost less revenues, such as User Charges, License fees, Permit fees etc. It can be described as the net cost of that service to property taxpayers.



The chart below depicts 2022 Net Expenditure without Lifecycle/Capital allocation.

## 2022 Net Expenditures by Department

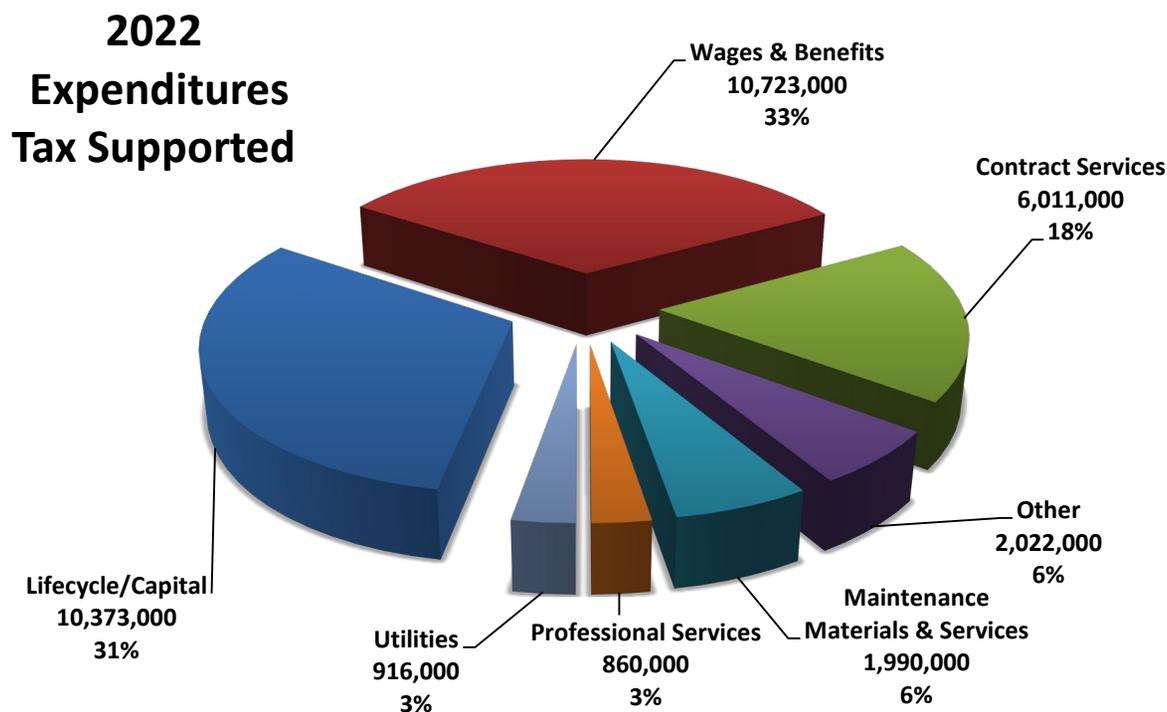


The Lifecycle (LC and NIL) contribution is greater than one third of the Operating Budget at 39%. The Lifecycle contribution is part of a plan adopted by Council in 2005 to address Lifecycle funding requirements. Infrastructure replacement costs of hundreds of millions of dollars identified through the tangible capital asset valuation project underscore the importance of this program.

Policing costs make up the second largest portion of the budget at 13%. There is a potential for impact to 2022 and future budgets from elimination of the policing contract under the new Community Safety and Policing Act, 2019, once implemented.

The 2022 Operating and Lifecycle Budgets for Town services, excluding Water and Sanitary, is \$32.9 million, which represents a \$1,414,000 or 4.5% increase from the 2021 Operating and Lifecycle Budgets.

The 2022 Budget by major expenditure type is shown below.



Lifecycle – New Infrastructure Levy and Lifecycle allocations increase a combined \$45,000.

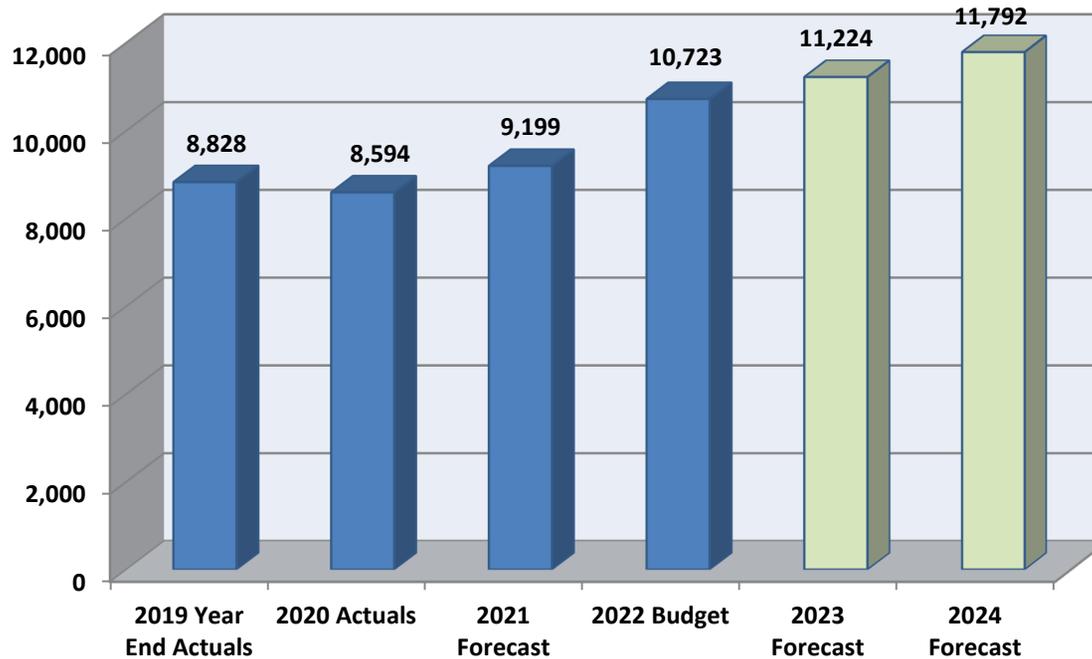
Net Operating expenditures, excluding Lifecycle, increased by \$1,369,000. Significant factors include:

- Wages & benefits - \$1,099,000 increase – includes new positions added for service level enhancements as part of the Organizational Review, step increases for non-union positions and contractual increases for union staff.
- Contract Services - \$142,800 increase – primarily due to a one-time increase in contract services for the Tecumseh 100 Celebration event.
- Professional Services - \$94,000 increase – includes costs to engage third-party services for the Fire Master Plan and Community risk assessment.

- Insurance - \$78,400 increase – Town-wide cost increase anticipated based on estimates provided.
- Transfers to Reserves - \$116,500 decrease – reversal of 2021 provision for salaries/benefits, offset by an increase in transfers for excess investment income above base budget.

**Wages and Benefits - \$10,723,000**

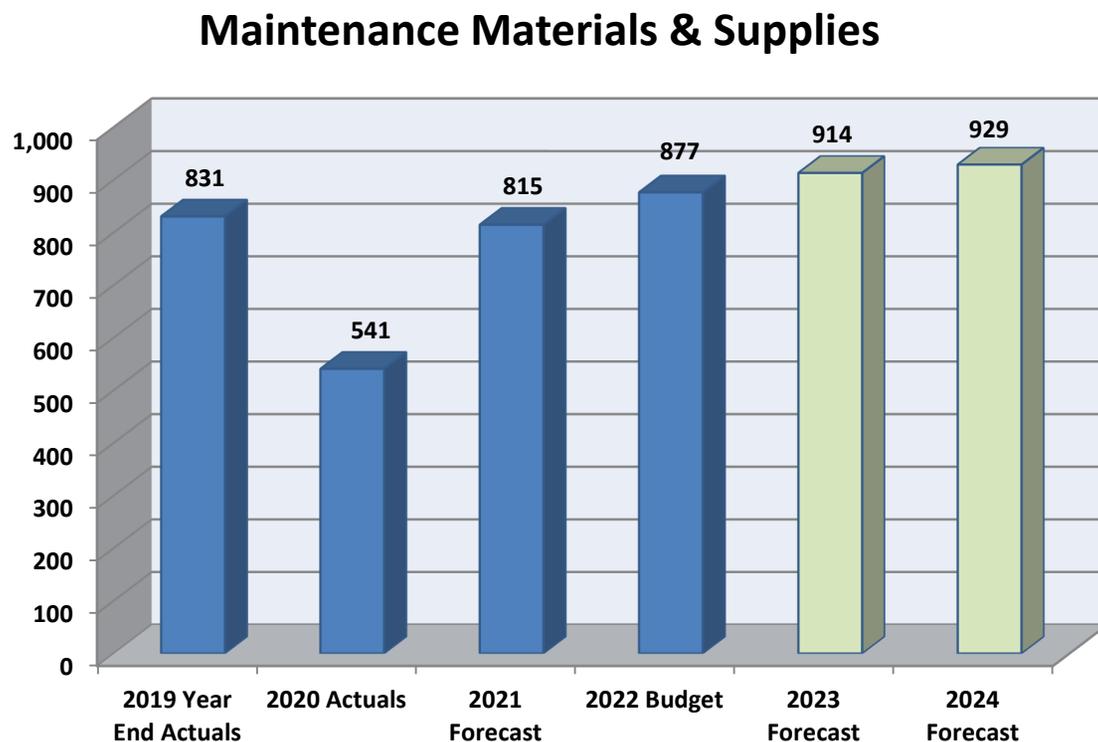
### Wages and Benefits



Wages and Benefits are expected to total \$10.723 million (2021 budget - \$9.62 million) or 49% (2021 – 47.3%) of expenditures before transfers. The \$1,099,000 increase to the budget takes into account service level changes arising out of the Organizational Review recommendations, reversals of 2021 temporary additions and deletions budgeted due to the pandemic, as well as contractual increases and wage adjustments.

The forecast for 2021 is \$9.2 million, significantly lower than budget, due to the impact of COVID-19 on program offerings, primarily affecting student and part-time positions.

### Maintenance Materials and Supplies – \$877,000



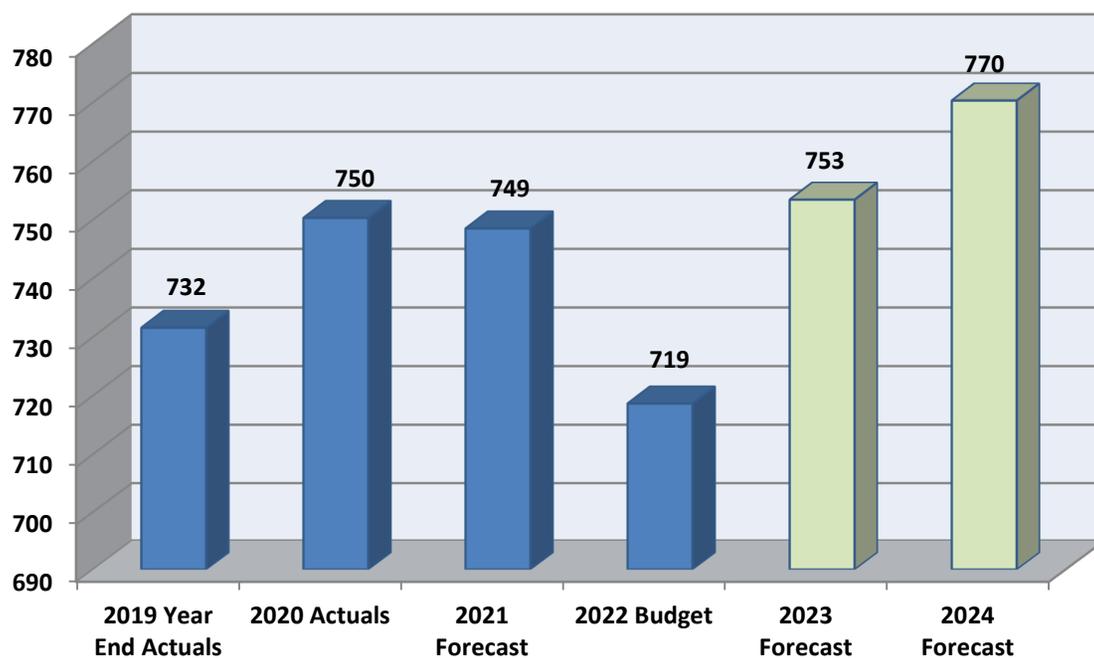
The Maintenance Materials and Supplies category includes costs such as general materials and supplies, trees, salt, street signs, gas, equipment purchases, building repairs and maintenance purchases. The 2022 budget remains relatively unchanged from 2021. The largest expenditure categories are:

- Salt - \$213,000
- Materials and supplies - \$196,000
- Gas - \$179,000

2021 expenditures are forecast to be \$71,000 under budget, primarily due to a favourable variances of \$35,000 in Materials & Supplies as a result of unused provisions for flood events and Miscellaneous expenditures of \$29,000 due to cancellation of special events as a result of COVID-19.

### Maintenance Services - \$719,000

## Maintenance Services



This category includes repairs on vehicles and equipment, building and grounds maintenance, tree trimming, and train crossing protection. Major expenditures in this category include:

- Vehicle Parts and Service - \$215,000
- Building Maintenance - \$154,000
- Maintenance Service (Street Lighting/Storm Sewer/Roadways) - \$152,000

The overall category remained relatively consistent with the 2021 budget, having a net increase of \$22,500, or 3.23%. Some increases/decreases include:

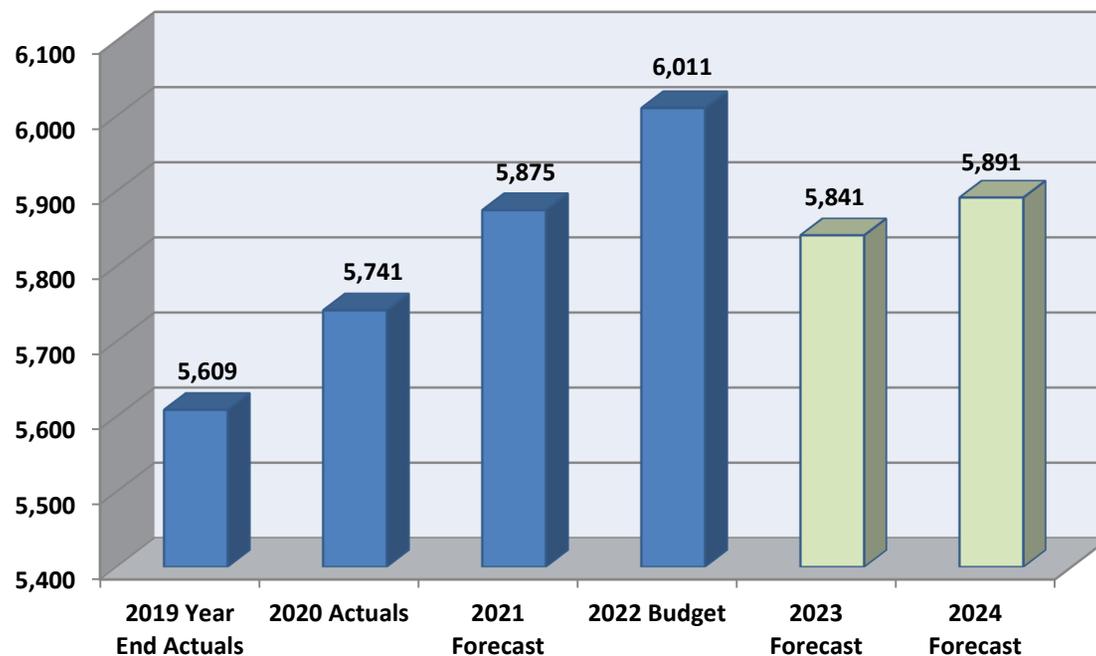
- Vehicle Parts and Service - \$10,000 – increased to reflect actual costs incurred for vehicle parts & service
- Tree trimming - \$5,000 – increase to reflect anticipated higher demand, based on recent trends.
- Maintenance Service – \$7,000 – increase to reflect anticipated inflationary costs for equipment rentals.

Forecast 2021 expenditures are \$52,000 over budget due to variances in Vehicle Parts and Service, Maintenance Service and Building Maintenance.

Outlook year budget for 2023 is expected to increase by \$35,000, reflecting the return of the Corn Fest. The 2024 forecasted increase is attributable to inflationary increases.

## Contract Services - \$6,011,000

### Contract Services



Major services contracted by the Town include:

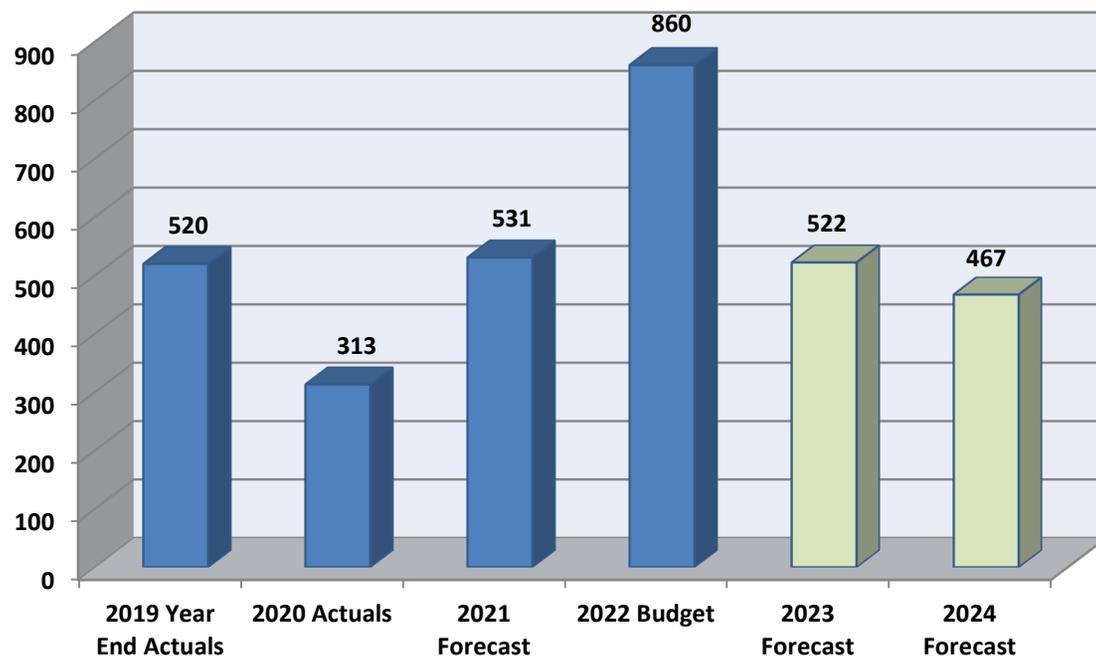
- OPP police service - \$3,405,000
- Garbage collection/disposal - \$1,514,000
- Conservation requisition - \$306,000
- Transit - \$289,000

The overall category increase is \$143,000 or 2.43% primarily due to one-time contract services for the Tecumseh 100 Celebration and 2022 Election, as well as contractual increases in garbage collection/disposal. The decrease in outlook years are

a result of the elimination of the one-time costs incurred in 2022, offset by inflationary increases for the major components in this area.

### Professional Services - \$860,000

## Professional Services



Professional Services primarily include legal, engineering, planning and audit services, with the largest being:

- Legal fees - \$304,000
- Other fees (planning, strategic, human resource etc.) - \$495,000
- Engineering fees - \$38,000
- Audit fees - \$23,000

The majority of legal fees are funded through reserves as the majority of costs pertain to specific one-time items. Other professional fees include amounts for economist fees regarding Planning studies, corporate strategic services and health and safety consultant services.

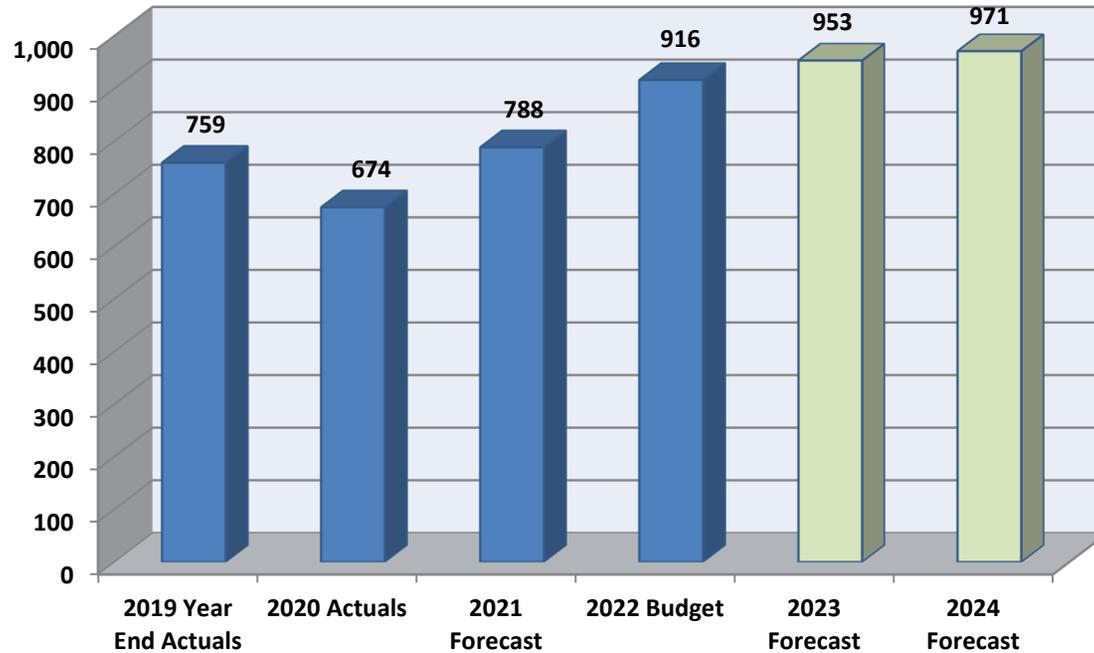
The overall category increase is \$94,000, or 12.26% over the 2021 budget, with the largest dollar increases/decreases attributable to:

- Professional Fees – Legal - \$21,500 – Decrease due to the removal of one-time increase in legal fees in 2021.
- Professional Fees – Other - \$116,000 – Increase is primarily due to one-time costs to complete the Fire Master Plan and Community risk assessment.

It is expected that Professional Services will decrease in the forecast years with the resolution of outstanding legal issues, the completion of the Fire Master Plan and other on-going Planning Department projects and studies.

## Utilities - \$916,000

### Utilities



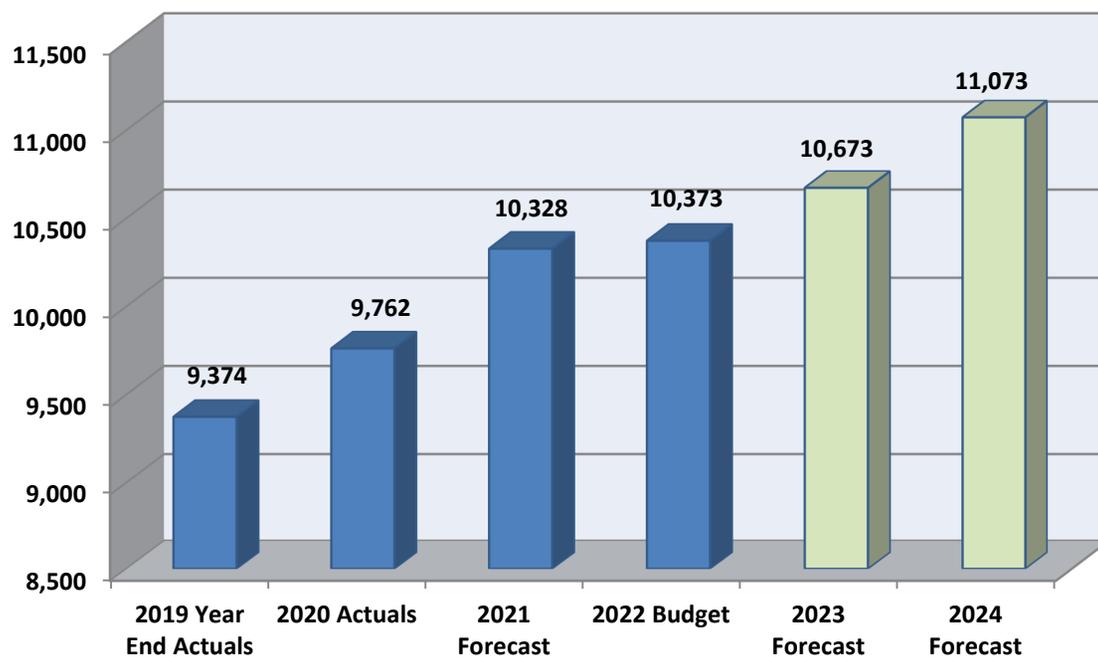
The utilities category includes gas, hydro and water, telephone and cell phone expenses. Utilities are expected to increase by \$14,000 or 1.55%, remaining relatively consistent with 2021 budget levels. Increases & decreases to individual departments were budgeted based on recent historical trends. Additionally, a portion of the increase (\$4,000) reflects the addition of the Maidstone Recreation Center.

The Town conducts facility walk-through audits on a rotational basis under the Energy Conservation and Demand Management (ECDM) plan for opportunities to reduce energy consumption and greenhouse gas emissions.

Energy audits have been performed on largest energy consumers with many recommendations implemented and the facilities are considered energy efficient. The greatest opportunity to impact energy costs and greenhouse gas emissions going forward will likely be through the reduction of fuel (gasoline and diesel) consumption.

**Transfer to Capital (Lifecycle) - \$10,373,000**

### Transfer to Capital (Lifecycle/Capital)



Transfer to Capital includes the following items:

- Lifecycle - \$8,623,000
- Lifecycle New Infrastructure - \$1,750,000

The Lifecycle amount represents the annual allocation of funds to Lifecycle reserves, which are used as the source of funding for capital replacements. The 2014 budget represented the final year of the Town's ten-year plan of annual increases in order to achieve full-funding of the Lifecycle program based on Lifecycle requirements established in 2005.

The 2022 budget includes an increase to the general Lifecycle reserve of \$45,000. Of this increase, \$25,000 is for Lifecycle – Storm to address projected future shortfalls identified in the next five years due to pump station rehabilitation and reconstruction works. The balance is to address funding shortfalls in Fire Apparatus.

The 2022 budget maintains the New Infrastructure Levy (NIL) with increases to resume in 2023 & 2024 to reach a revised annual target amount of \$2,350,000. The necessity for this consideration is explained in detail in the Lifecycle section, however in brief, addresses the lack of capital funding for new infrastructure absent in the Lifecycle Plan. Note that \$550,000 of the NIL has been earmarked for the Multi-Use Sportsplex.

The outlook years also include a Lifecycle increase of \$200,000 in both 2023 and 2024 as placeholders for contributions towards deficient categories such as Storm, Bridges/Culverts, Fleet and Parks Development discussed in more detail in the Lifecycle Plan.

### **2023 and 2024 Outlook**

The 2022 Operating, Lifecycle and Reserve Budget is developed with a two-year outlook or forecast years. The forecast years include known revenue and expenditure increases for those two years. Inflationary increases of 2% were built into outlook years' revenues and expenditures for select revenue and expenditure types.

The preliminary two-year outlook calls for tax levy increases of 3.99% in 2023 and 3.48% in 2024.

Some of the notable budget pressures identified for 2023 and 2024 include:

- Transfer to Capital, i.e. contributions to New Infrastructure Levy Reserve and Lifecycle Reserves of \$300,000 in 2023 & \$400,000 in 2024 (1.15% & 1.46% combined).
- Wages and Benefit increases of \$501,000 or 4.7% (2023); \$568,000 or 5.0% (2024). This includes negotiated and inflationary increases as well as service level enhancements as a result of the Organizational Review.

- Building Permit revenue expected to decrease \$164,000 in 2023 and increase by \$8,000 in 2024 as development is expected to gradually decline following the completion of current projects.
- There is a strong likelihood that significant funding will be required for rehabilitation and maintenance arising out of the (Tecumseh) and (Oldcastle Hamlet) Storm Drainage Master Plans that are currently being undertaken. Administration has allocated 2018, 2019, 2020 OCIF funding towards Manning Road Phase 2 – storm/drain works which are to be completed in 2021. The 2021 OCIF funding will also be used to support storm related works – the project is to be determined.

The noted outlook year pressures are expected to be offset by additional revenues and/or reduced expenses including:

- Tax revenue expected to increase by about \$300,000 in each of 2023 and 2024 due to assessment growth.
- Professional Services anticipated to decrease by \$338,000 in 2023 upon completion of the Fire Master Plan and on-going Planning studies.

# Water and Wastewater Operating Budget Overview

The population of the Town of Tecumseh is largely serviced by municipal water and wastewater. The Town purchases water from Windsor Utilities Commission (WUC) to service our water customers. The Town owns and operates the distribution system, an elevated storage facility and metering facilities at the Town boundary. Tecumseh also purchases wastewater treatment through the City of Windsor at its Little River and Lou Romano Plants.

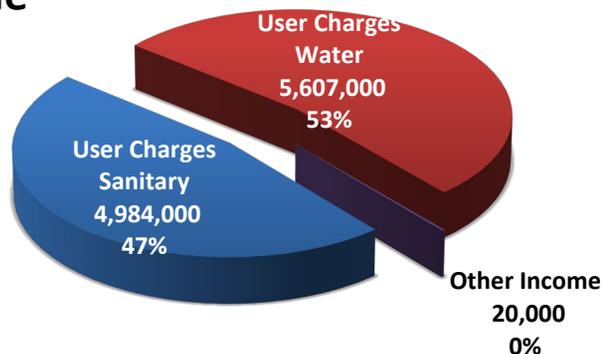
There are currently 9,090 metered customers receiving water services and 8,175 customers receiving wastewater services. Water and wastewater are billed based on a monthly charge and on a volume consumption basis. These charges provide funding for new capital, lifecycle and operating costs.

For transparency, the rate-supported Water and Wastewater Budget is shown separately from the tax-supported General Operating Budget.

## Revenues

Revenues for the most part are generated through water and wastewater billings. Water and wastewater rates are reviewed and set on an annual basis.

### 2022 Revenue Rate Supported



Council adopted the 2015 Water and Wastewater Rate Study (Rate Study) on November 24, 2015. The purpose of the document was to update the water and wastewater rates and charges to ensure a full cost recovery of water and wastewater services and to

guide rate setting for the years 2016-2020. The Rate Study noted that the former rate structure had resulted in an unreliable revenue stream. Generally, consumption continues to decrease while a large portion of costs are fixed. The Rate Study recommended increasing the fixed rate revenue in order to secure a larger portion of the revenue stream which is not dependent on volume. Annual increases were estimated at less than 3% for all stakeholders.

During 2018, the Town was advised by WUC that WUC would pursue an increase to the bulk water rate charged to the Town. The bulk water purchase agreement between the Town and WUC allows for rate adjustments, where warranted, at 10-year intervals of the 50-year agreement. Through a mediation process, it was agreed that a rate adjustment of 9% would be applied to the 2017 rate and would be effective January 1, 2017 through to December 31, 2026.

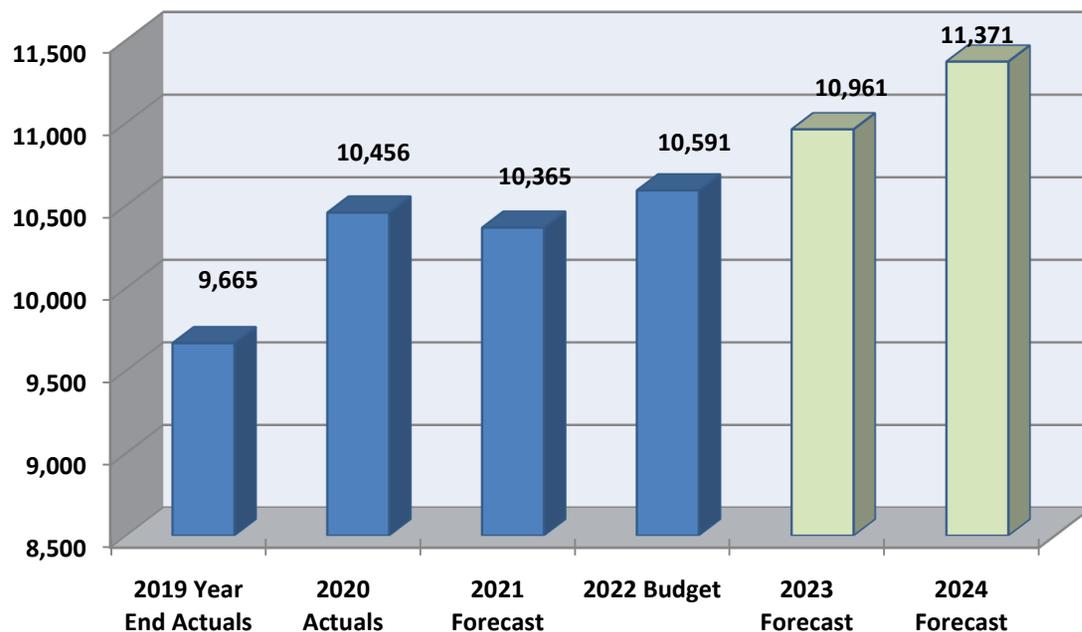
This increase was not anticipated during the preparation of the 2015 Water and Wastewater Rate Study. A financial analysis was subsequently performed and Administration recommended that the increased costs going forward necessitated a deviation from the Rate Study with respect to the metered water consumption charge and that retroactive costs be funded by the Water Rate Stabilization Reserve.

Specifically, the Rate Study recommends a 1% increase to the metered water consumption charge. Administration recommended a 3% increase to the metered water consumption charge for years 2019 and 2020 to cover this increased cost of bulk water supply. Having completed the two-years of greater rate increases, the 2022 Budget includes increases in line with the recommendation from the 2015 Rate Study.

The Town's Water and Wastewater Rate Study is reviewed every five years following which a rate schedule will be recommended for the next five-year period. The Study was due for review in 2020 and would have provided a rate schedule for years 2021-2025, however due to COVID-19, the review was deferred and will take place in Q1 2022.

## User Charges - \$10,591,000

### User Charges



User charges are revenues generated from the sale of water, sewer charges, hydrant rentals, work orders etc. The most notable budget items under User Charges include:

- Water Sales - \$ 5,570,000
- Sewer Charges - \$ 4,979,000

Based on recommendations included in the Town's 2015 Water and Wastewater Rate Study, the proportionate amount of fixed fees will increase year-over-year so that fixed revenue will make up a greater amount of total sales. In 2015, the water and sewer revenue mix was split 70/30 between variable and fixed fees. This ratio will gradually change to 60/40 by 2024.

User Charges are necessary to address funding requirements for new capital, lifecycle and operating costs.

The Rate Study recommends fixed rate increases of 6.0% per annum along with 1.0% and 2.0% annual increases to the water and sanitary variable rates respectively.

2021 Year End Forecast of \$10,365,000 is under budget by \$24,000. Although, the estimated year end volume is approximately 19,500 m<sup>3</sup> more than budget, the lower rates charged to Bonduelle are outweighed by the unfavourable higher rate variance for residential and non-residential consumption.

## Expenditures

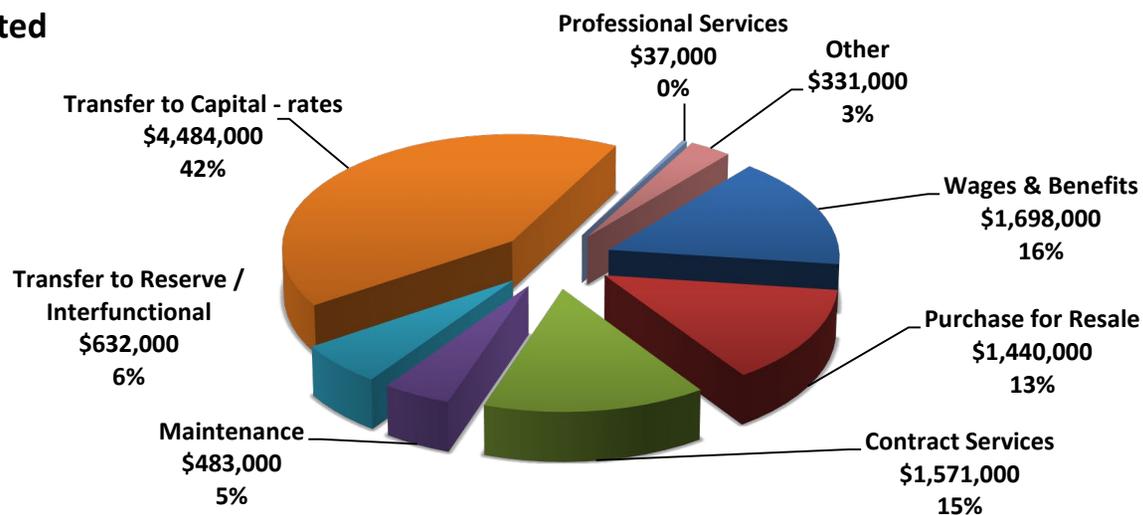
The 2022 Water and Wastewater Operating Budget totals \$10,675,000 (\$5,559,000 before transfers). This marks a \$142,000 increase from the prior year budgeted amount (before transfers).

As shown in the following graph, Transfer to Capital - Rates is the largest budgeted expenditure item. The transfer provides the ability to sustain future rehabilitation, replacement and growth requirements. Transfer to Capital - Rates represents 42% of the total expenditures and is \$110,000 greater than 2021, primarily due to increased water and wastewater fixed fees.

Other significant items are Contract Services for the cost of wastewater treatment; Purchases for Resale for the cost of water purchased from WUC; and Wages and Benefits.

## 2022 Expenditures

### Rate Supported



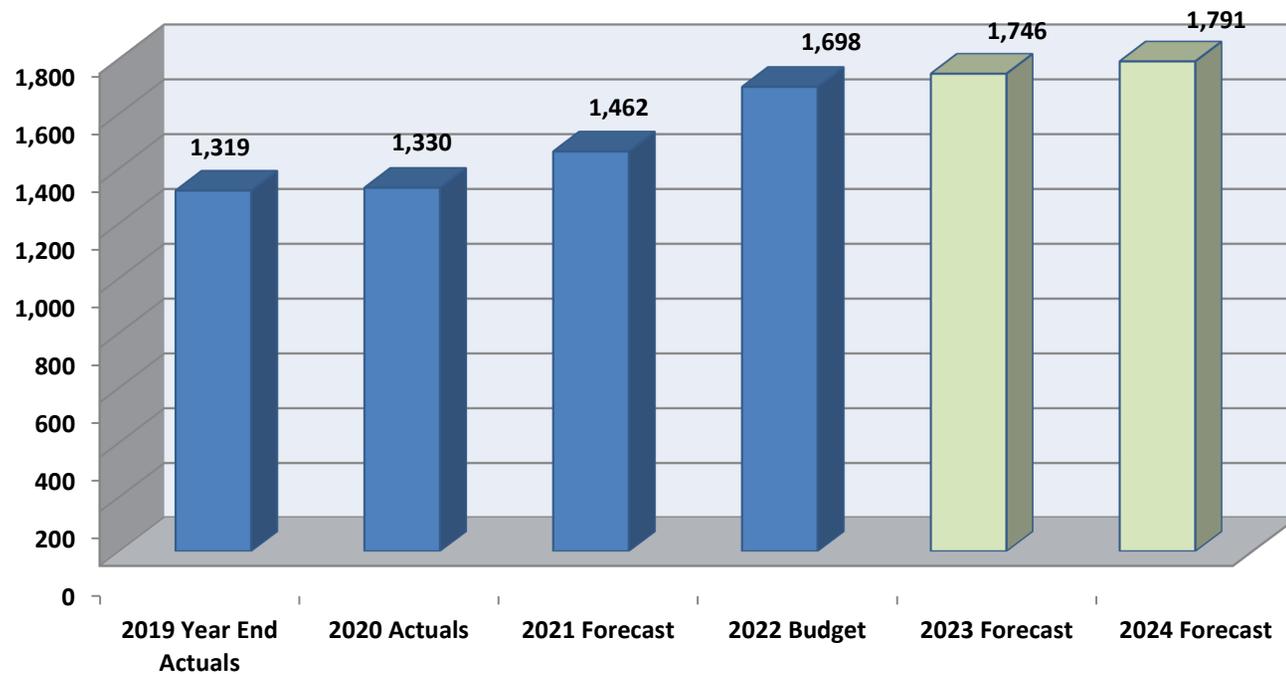
**Wages and Benefits** - \$ 1,698,000

Wages and Benefits are expected to total \$1.70 million (2021 budget \$1.46 million).

Budgeted wages and benefits increased by 16.70% from 2021 due to service level enhancements as a result of the Organizational review, in addition to contractual increases and wage adjustments. Actual 2021 wages and benefits are forecast to be approximately \$7,000 greater than budget.

Increases in outlook years are reflective of contractual increases.

### Wages and Benefits



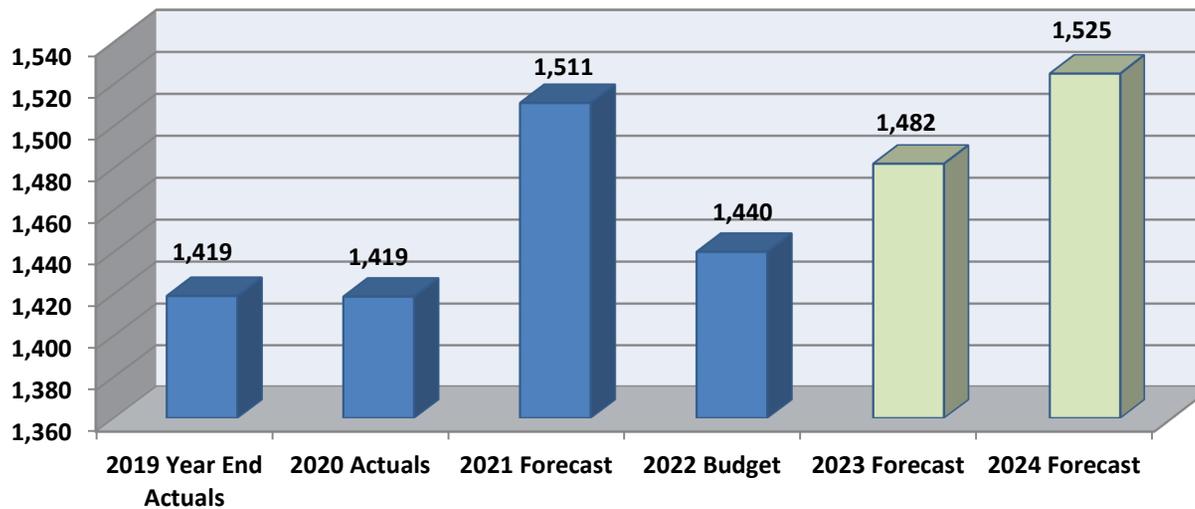
## Purchases for Resale - \$1,440,000

Purchases for Resale represent the cost of water purchased from WUC. The budgeted amount for this category decreased from 2021 to reflect a more accurate loss factor based on historical trends, offset by an inflationary increase of 4%. Volume purchased is expected to increase somewhat as residential growth occurs in 2022; however, volume per household is expected to continue to decline.

The outlook years include inflationary increases to purchase rates along with modest consumption increases spurred from residential growth. The Town's Bulk Water Supply agreement with WUC calls for annual inflationary increases to the purchase rate for the next several years, with the next opportunity for a rate adjustment to occur in 2026.

2021 Forecast Year End Actuals are expected to be above budget by 1.7% due to higher than estimated consumption by Bonduelle, partially offset by lower residential & non-residential consumption.

### Purchases for Resale



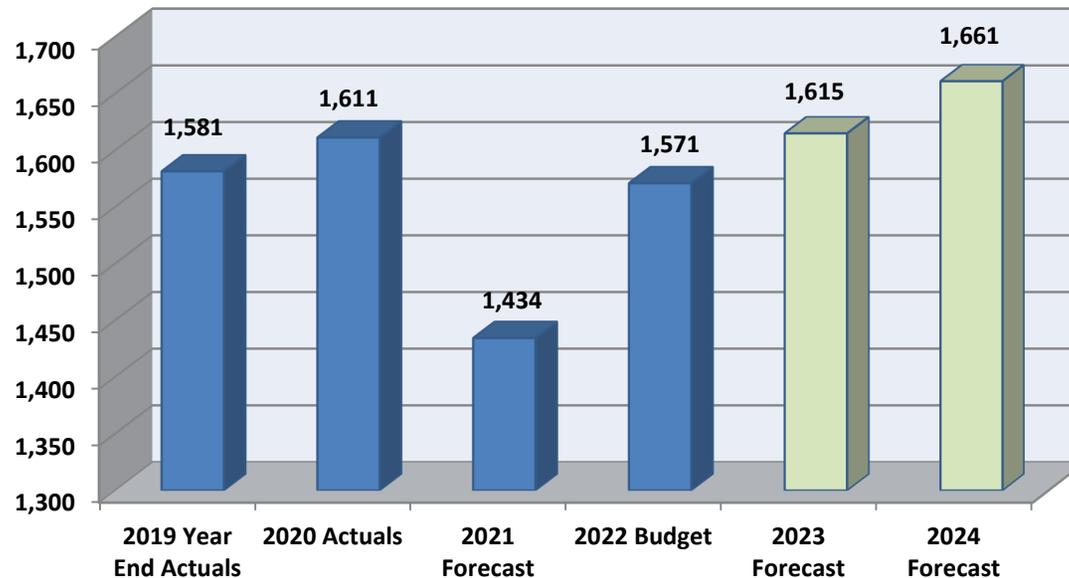
## Contract Services - \$ 1,571,000

This category covers all services contracted by the Town as related to water and wastewater operations, which includes Sewage Treatment, Sewer Maintenance and Billing and Collection fees.

Fees of \$160,000 for billing and collection services contracted to Essex Power are expected to remain unchanged from prior year.

Sanitary treatment costs contracted to the City of Windsor have decreased by \$101,000 due to lower actual rates than was budgeted. Treatment rates will fluctuate year over year based on the weather conditions experience by Windsor/Essex. Early indications suggest the improvements to the Town's wastewater collection system through the Inflow and Infiltration programs implemented during the course of the past several years have been successful in reducing the amount of rainwater entering the system. The outlook years include increases of approximately 3.0% for both 2023 and 2024. This includes estimated inflationary increases to sanitary treatment costs along with marginal increases to volumes treated due to new sanitary sewer connections.

### Contract Services



## Transfers to Capital - Rates – \$4,484,000

Transfers to Capital – Rates, includes sanitary and water funding for lifecycle purposes of \$2,588,000 and \$1,896,000 respectively.

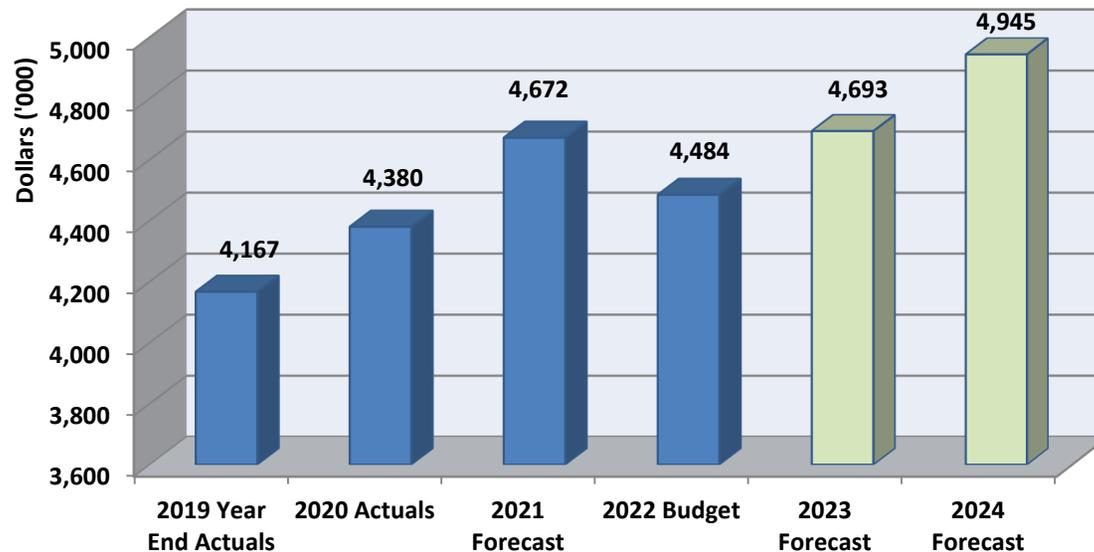
Preliminary 2021 August variance projects a \$297,000 surplus from water and wastewater operations, which will ultimately increase the amount transferred to reserves.

Favourable results can be attributed to lower than anticipated sanitary treatment costs and declining participation in the sanitary backwater valve grant program, offset by an increase in water purchases due to greater than anticipated water consumption volumes.

Transfers to Capital for the forecast years are as per the Rate Study with adjustments made, +/-, to balance the fund. For sanitary, surpluses of \$67,000 and \$18,000 are expected for 2023 and 2024 which increases the Transfer to Capital.

Conversely, deficits of \$612,000 and \$675,000 are expected for Water which results in a lower Transfer to Capital. Lower consumption volumes as a result of less growth than originally anticipated in the 2015 Rate Study is a major driver.

### Transfer to Capital - Rates



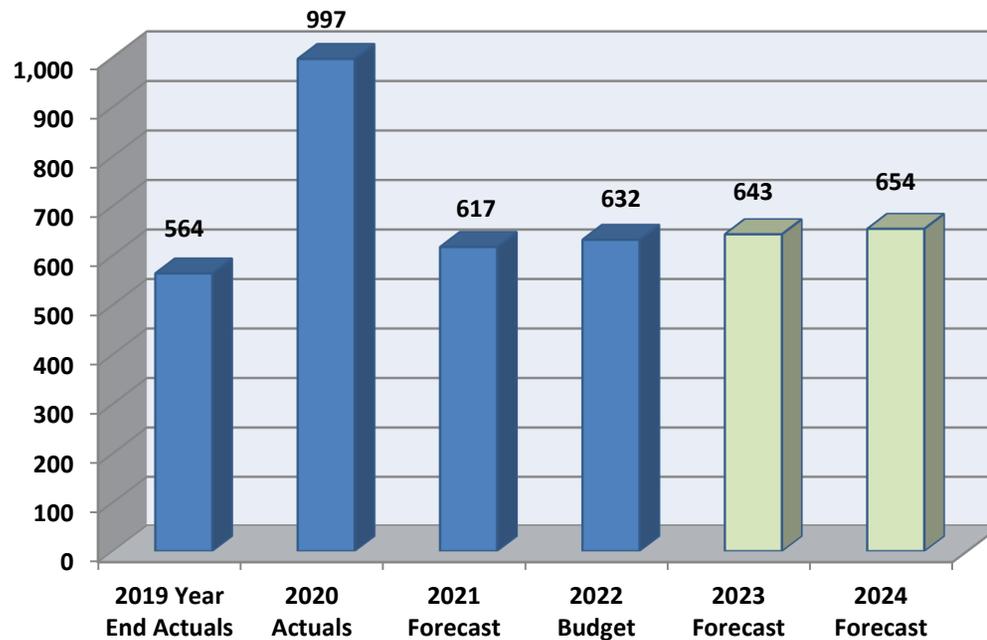
## Transfers to Reserves - \$ 632,000

Transfers to Reserves consists of Interfunctional Administrative charges, which are paid to the Town's general tax levy for support services. The amount for administrative support is increased annually by inflation. An inflation factor of 2.0% was used for 2022.

Direct charges, such as Public Works labour hours towards wastewater services and labour hours for One-Call services are based on actual hours worked. 2022 budget increases by \$15,000, or 2.37% from 2021 as a result of inflationary increases.

Inflationary increases of 2% have also been applied to outlook years.

### Transfers to Reserves/Reserve Funds



## 2023 and 2024 Outlook

Water and wastewater rates are forecast to increase as per the 2015 Rate Study recommendation for 2023/2024 as a placeholder, pending the completion of the Study update in Q1 2022.

Administration will update the Town's Water and Wastewater Rate Study during 2022, which will recommend rates for the next five-year period 2023-2027.

Expansion of the Town's wastewater system will continue in a phased-approach in the Town's Oldcastle industrial area.

Administration will negotiate a new billing & collection service agreement with Essex Power.



# 2022 Proposed Business Plan & Budget

Presentation to Town Council

November 9, 2021

# 2022 Proposed Budget

- Overview – Chief Administrative Officer
- Budget – Treasurer & Deputy Treasurer
  - Budget Document
  - Operations
    - General
    - Water & Wastewater
- Lifecycle
- Reserves
- Conclusion
- Q & A

## **Council Vision:**

The Tecumseh of tomorrow will be a community of economic vitality, environmental leadership and a high quality of life for all of our citizens.

## **Council Mission:**

We will work together strategically to accomplish sustainable growth that integrates the principles of health and wellness in everything we do.



# Strategic Priorities 2019-2022

## **Smart Growth**

Goal: Make the Town of Tecumseh an even better place to live, work and invest through a shared vision for our residents and newcomers.

## **Sustainable Infrastructure**

Goal: Ensure that the Town of Tecumseh's current and future growth is built upon the principles of sustainability and strategic decision making.

## **Community Health and Wellness**

Goal: Integrate the principles of health and wellness into all of the Town of Tecumseh's plans and priorities.

## **Continuous Improvement**

Goal: Steward the Town's "continuous improvement" approach to municipal service delivery to residents and businesses.

## **Good Governance**

Goal: Demonstrate the Town's leadership role in the community by promoting good governance and community engagement, by bringing together organizations serving the Town and the region to pursue common goals.



# 2021 Organizational Review

- In 2021, with Council's approval, an Organizational Review was completed with the assistance of KPMG Consultants

## Linked to Council Strategic Priorities:

- Continuous Improvement
    - A special focus on Customer Service
  - Smart Growth and economic development
  - Sustainable Infrastructure
- Organizational Review completed in June and Council direction given in July to proceed with implementation of findings over 2022 - 2024



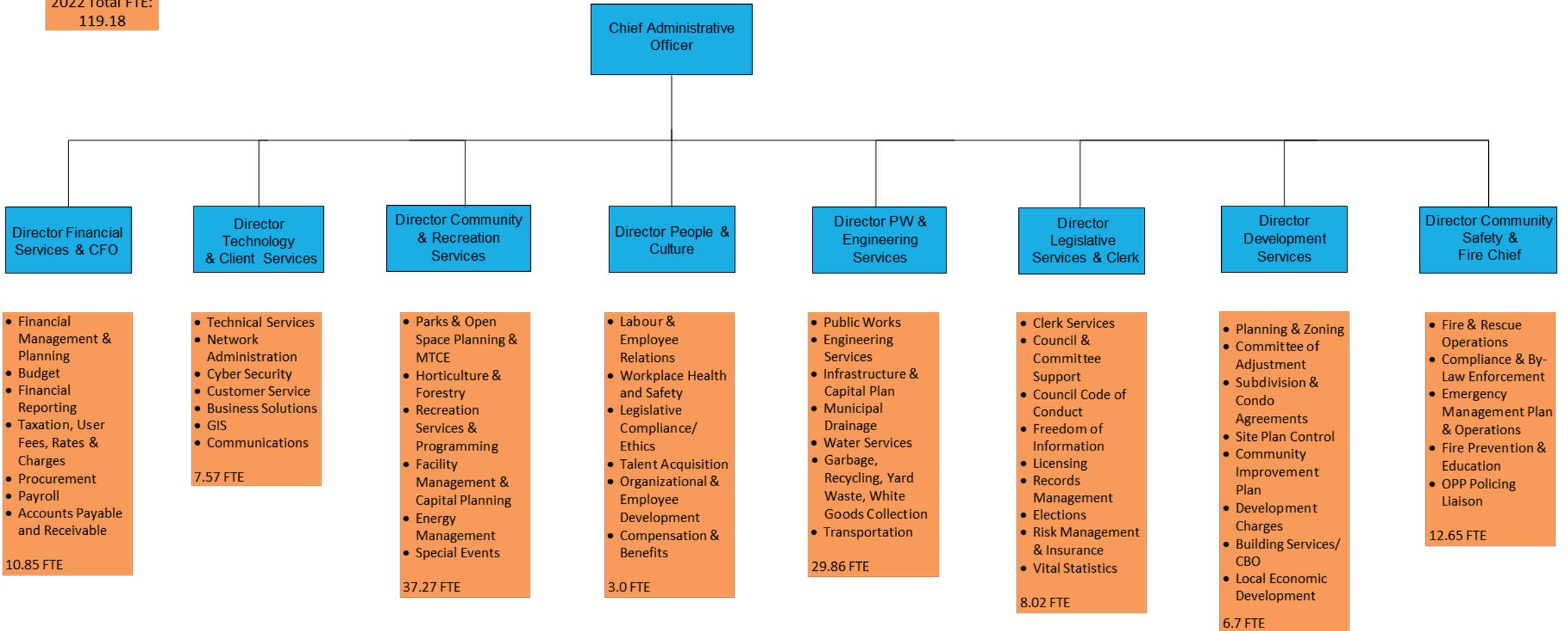
# 2021 Organizational Review: Findings

- Comparator analysis
  - Compared with high-performing municipalities of similar size and structure, yielded favourable results for Tecumseh
- Strong financial performance
  - Tecumseh's financials are in good order on such metrics as debt levels and reserves
- Below average staffing
  - Relative to comparators, Tecumseh staffing levels are below benchmark levels
  - Recommended staffing enhancements will address shortfalls, however, the Town will still be below average after implementation
- Competitive Service Delivery
  - Tecumseh generally performs well on service delivery relative to comparables
  - Areas for further analysis were identified, such as Payroll and Clerks
  - Specific attention to customer service with restructuring to a customer-centric model



# 2021 Organization Chart

2022 Total FTE:  
119.18



# 2022 Objectives: Chief Administrative Officer

- Implement 2021 Organizational Review and Information Technology Service Review recommendations
- Complete the Tecumseh-Lakeshore Economic Development Strategy
- Organize the 100<sup>th</sup> Anniversary Celebration of the Town and its Fire Service
- Initiate implementation of the Community Safety & Wellbeing Plan
- Transition to OPP Detachment Board Model
- Support the 2022 Customer Satisfaction Survey



# 2022 Objectives: People & Culture

- Conduct Pay Equity Plan maintenance for various CUPE Locals
- Undertake collective bargaining for two CUPE Locals
- Develop and implement a phased Human Resource Strategic Plan for the Town
- Conduct an employee health, safety and wellness audit



# 2022 Objectives: Legislative Services & Clerk

- Conduct the 2022 Municipal and School Board elections
- Implement the Clerks Department Business Optimization Service Review
- Implement webcasting and closed captioning of Council and Committee meetings
- Conduct a Records & Information Management Service Review
- Report out to Council on the Urban Hen Licensing Pilot Program



# 2022 Objectives: Financial Services

- Complete and implement 2021 Water and Wastewater Rate Study
- Update the Town's Asset Management Plan Financial Model
- Complete and implement Payroll Process Review
- Complete and implement Budget Software Enhancement
- Purchasing By-law and Policy 5-Year Review and Update
- Pursue GFOA Distinguished Budget Presentation Award
- Administer grants awarded to the Town departments by Provincial and Federal governments



# 2022 Objectives: Technology & Client Services

- Implement 2021 Information Technology Service Review
- Complete & implement Business Continuity & Disaster Recovery Plan
- Finalize a digital strategy for the Town
- Undertake virtual server and networking upgrades
- Implement additional public wireless hotspots where feasible
- Advocate for high-speed internet for underserved areas through the Tecumseh Rural Broadband Advisory Committee
- Launch an Open Data Portal
- Implement new customer service model from 2021 Organizational Review
- Undertake 2022 Customer Service Survey



# 2022 Objectives: Community Safety

- Support the celebration events for the Town and Tecumseh Fire Services 100th Anniversary
- Incorporate new high water rescue vehicle into the department fleet and undertake training for its use
- Complete a Community Risk Assessment and Fire Master Plan
- Update the Town of Tecumseh Emergency Response Plan
- Explore grants and sponsorship opportunities to refurbish the 1942 Fire Truck



# 2022 Objectives: Development Services

- Finalize Tecumseh Hamlet Secondary Plan and incorporate into the Town Official Plan
- Initiate the Oldcastle Hamlet Special Planning Study
- Complete detailed design for the Tecumseh Road Main Street Streetscape Master Plan
- Initiate the preparation of a new Comprehensive Zoning By-law
- Implement the Tecumseh Road Community Improvement Plan
- Implement the On-Demand Transit one-year pilot project
- Complete the Tecumseh-Lakeshore Economic Development Strategy



# 2022 Objectives: Community & Recreation Services

- Reintroduce recreational day camps and full pool programming
- Implement the Parks and Recreation Master Plan
- Plan a splash pad and outdoor washroom facility for Lakewood Park
- Develop a plan to update the Town's library facility
- Implement upgrades to the grandstands, field lighting and turf for the baseball field at Lacasse Park
- Design and construct a new artificial infield at McAuliffe baseball field
- Complete the new Pickleball Complex at Lacasse Park



# 2022 Objectives: Public Works & Engineering Services

- Prepare a cost recovery By-law for the 8th Concession Sanitary Service Area
- Finalize the Sanitary Sewer Model Update
- Continue installation of local sanitary sewers in the Oldcastle Hamlet Settlement Area
- Continue Sanitary Sewer Rehabilitation Program to eliminate inflow and infiltration
- Investigate options for Town-wide snow removal on sidewalks
- Undertake planned capital projects, focusing on those with secured Federal and/or Provincial funding
- Complete the Shoreline Management Plan
- Complete the Storm Water Rates study



# 2022 Proposed Business Plan and Budget



# 2022 Business Plan and Budget Overview

## Electronic Document Overview

1. Transmittal
2. Executive Summary
3. Budget Reconciliation – PSAB Adjustments
4. Recommended New Staffing Enhancements
5. Operating Budget
6. Lifecycle
7. Reserves
8. Supplementary Information
  - Budget Process
  - Revenue and Expenditure Analysis



# Council Consideration

- Municipal tax levy increase net of growth 3.10%
  - \$1.0M increase to \$26.1M

- Tax rate increase 4.25%
  - \$79 Town increase on \$250K home

Operations	5.37 %	\$ 100
Capital	0.25 %	\$ 5
Growth	-1.37 %	-\$ 26
<b>Total</b>	<b>4.25 %</b>	<b>\$ 79</b>

- Consolidated levy increase ~ 2.81% expected
  - \$97 consolidated increase on \$250K home
- Province again postponed the 2020 Assessment Update
  - 2022 property assessments based on fully phased-in January 1, 2016 values



# Budget Process

Town staff drafts proposed budget

Public survey done to inform draft budget

Town staff presents recommended budget & business plans

Town Council deliberates & adopts budget



2022 Town Budget & Fees Presentation & Deliberations  
Tuesday, Nov. 9, 2021 @ 7 pm  
Tuesday, Nov. 16, 2021 @ 4 pm

Council via Zoom

2021 Town Budget & Fees Adoption Day  
Tuesday, Dec. 14, 2021 @ 7 pm



# Budget Process

- Department budgets formulated
  - **6.7% net of growth**
- Administration review
  - **3.1% net of growth**
- Table budget with Council
- Council Review
- Council budget by-law approval

**November 9**

**November 16**

**December 14**



# 2022 Proposed Levy Summary

Budget Drivers	2022					
	2021	Proposed	2023	2024	2025	2026
Base Department Operations (excl Pay/Ben)	0.31%	0.03%	2.28%	1.04%	1.34%	1.29%
Service Level Enhancements	0.39%	2.70%	0.44%	0.96%	0.00%	0.00%
Payroll/Benefits	0.83%	1.19%	1.27%	1.11%	1.06%	1.02%
Police Services	0.14%	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Sub-total - Operating</b>	<b>1.67%</b>	<b>3.92%</b>	<b>3.99%</b>	<b>3.11%</b>	<b>2.40%</b>	<b>2.31%</b>
Lifecycle	1.52%	0.18%	0.77%	0.73%	0.87%	0.84%
New Infrastructure Levy	0.83%	0.00%	0.38%	0.73%	0.70%	0.67%
<b>Sub-total - Capital</b>	<b>2.35%</b>	<b>0.18%</b>	<b>1.15%</b>	<b>1.46%</b>	<b>1.57%</b>	<b>1.51%</b>
<b>Total</b>	<b>4.02%</b>	<b>4.10%</b>	<b>5.14%</b>	<b>4.57%</b>	<b>3.96%</b>	<b>3.82%</b>
Assessment (Growth)/Loss	-1.22%	-1.00%	-1.15%	-1.09%	-1.04%	-1.00%
<b>Total w/ Growth factor</b>	<b>2.80%</b>	<b>3.10%</b>	<b>3.99%</b>	<b>3.48%</b>	<b>2.92%</b>	<b>2.81%</b>

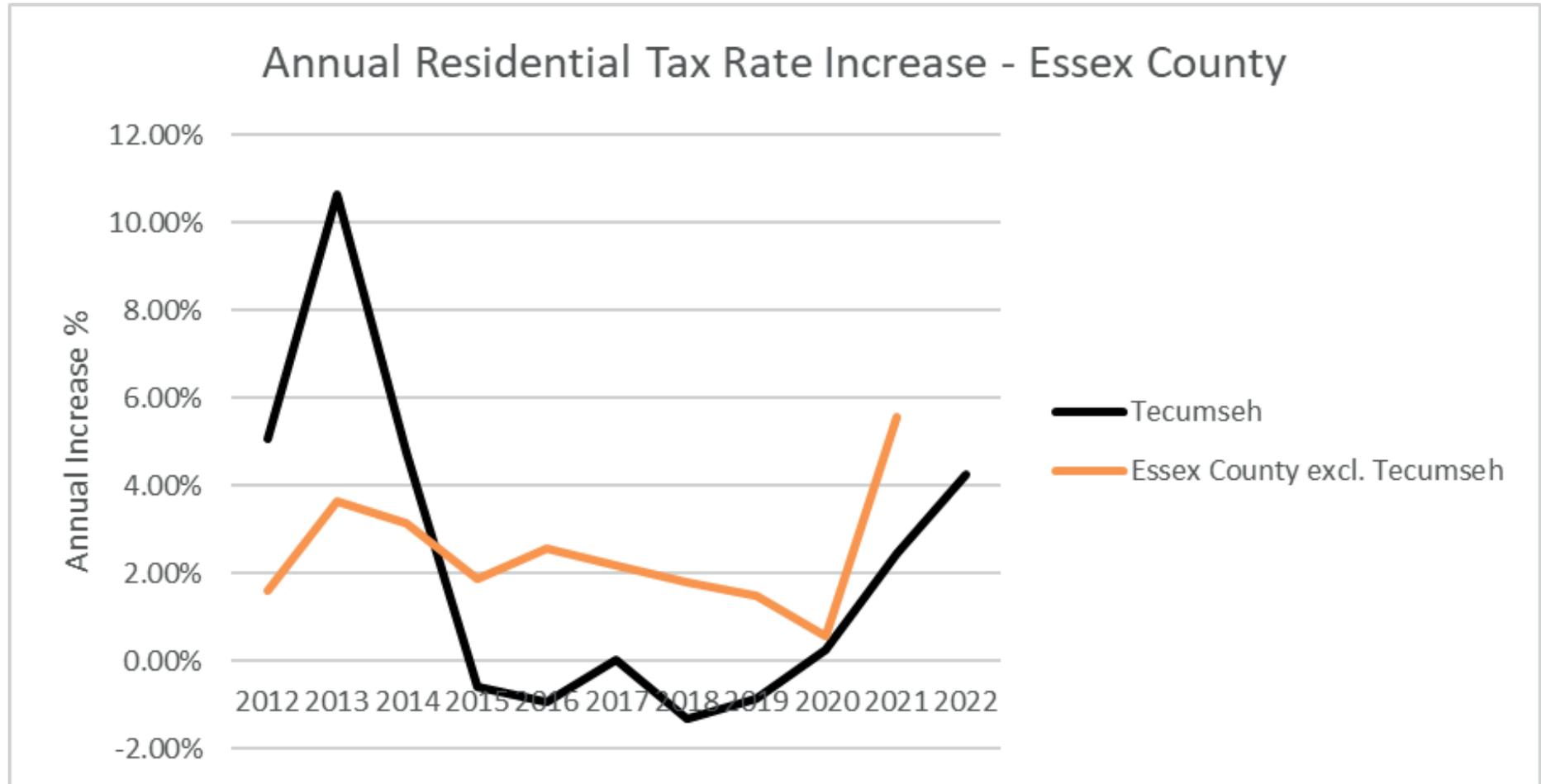


# Comparative Levy Forecasts

	2019	2020	2021	2022	2023	2024	2025	2026
<b>2017</b> Municipal Budget and projected future levy increases	2.50%	3.06%	2.84%	N/A	N/A	N/A	N/A	N/A
<b>2018</b> Municipal Budget and projected future levy increases	2.63%	3.01%	2.61%	2.21%	N/A	N/A	N/A	N/A
<b>2019</b> Municipal Budget and projected future levy increases	<b>2.70%</b>	3.14%	2.29%	2.10%	1.66%	N/A	N/A	N/A
<b>2020</b> Municipal Budget and projected future levy increases	N/A	<b>3.27%</b>	3.11%	2.49%	2.72%	2.67%	N/A	N/A
<b>2021</b> Municipal Budget and projected future levy increases	N/A	N/A	<b>2.79%</b>	2.40%	2.27%	3.34%	3.28%	N/A
<b>2022 Proposed</b> Municipal Budget and projected future levy increases	N/A	N/A	N/A	<b>3.10%</b>	3.99%	3.48%	2.92%	2.81%



# Tax Rate Increase – Essex County



# Dominant Themes

- Return budget formulation to represent normal, full capacity operations
  - Reversal of budgeted 2021 COVID-19 impacts
- Implementation of recommendations from the Town's Organizational Review – Phase 1
  - Full implementation phased-in over a three year period 2022-2024
- Completion and implementation of several operational process reviews
  - Human Resources Service Delivery Review – implementation 2021-2022
  - IT Service Delivery Review – implementation 2021-2024



# Dominant Themes

- Cont'd – operational process reviews
  - IT Digital Strategy, Business Continuity and Disaster Recovery Plan Review - review to be completed 2022 Q1 - recommendations/implementation to follow
  - Tecumseh and Lakeshore Economic Development Study – review to be completed 2022 Q1 – recommendations/implementation to follow
  - Payroll Process Review – review to be completed 2022 Q1 – recommendations/implementation to follow
  - Clerks Process Review – review to be completed 2022 Q1 – recommendations/implementation to follow
  - Records & Information Management Service Review – review to be completed 2022 Q1 – recommendations/implementation to follow



# COVID-19 Budgeted Impacts Reversed

- Revenue reductions \$ 389,000
  - Expenditure increases \$ 106,000
  - Program changes \$ (99,000)
  - Reserve transfers \$ (396,000)
  - Cost containment measures \$ (97,000)
- 
- Grant funding received during 2020 and 2021
  - Surplus to Tax Rate Stabilization Reserve
  - Mindful when comparing 2022 Budget against 2020 and 2021 actuals



# Organizational Review – Implementation Plan and Funding Strategy

- Staffing changes for 2022 referenced in Budget booklet – Recommended New Staffing Enhancements (RNSE)
- Recommendations phased-in over three years for operational and budgeting considerations
- Mid-year implementations also considered for budgeting considerations
- Funding strategy temporarily reduces annual increases to New Infrastructure Levy and Lifecycle Reserves to minimize tax rate impact



# Organizational Review – Implementation Plan and Funding Strategy

<b>General Tax Levy Impact</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Phased implementation	340,000	150,000	180,000
One-time sources		40,000	
<b>General Tax Levy Impact as %</b>	<b>1.35%</b>	<b>0.73%</b>	<b>0.67%</b>
<b>Funding Sources</b>			
NIL - no increase for 2022 / half for 2023	200,000	100,000	
LC - limit allocaton increase to \$100k yr 1	100,000		
LC Strategic Initiatives - One-time	40,000		
<b>Total Funding Sources</b>	<b>340,000</b>	<b>100,000</b>	<b>-</b>
Net General Levy Impact	-	90,000	180,000
<b>Net General Tax Levy Impact as %</b>	<b>0.00%</b>	<b>0.35%</b>	<b>0.67%</b>



# Organizational Review – Implementation Plan and Funding Strategy

- Water Operator position will be absorbed within existing Water Rate Structure
- Engineering Project Manager position supports capital budget
  - Funded indirectly through Lifecycle – New Issues Reserve
  - Annual allocation will be reallocated to appropriate Lifecycle Reserves in support of Public Works infrastructure projects



# Key Expenditure Impacts

- HR Service Delivery Review \$ 144,000
- Staffing Enhancement \$ 56,000
- Salaries & Benefits (contractual) \$ 300,000
- Insurance \$ 59,000
- Operations - Other \$ 87,000
- OPP Contract \$(119,000)
- 100<sup>th</sup> Anniversary (\$286k offset by grants and reserves)



# Key Revenue Impacts

- Assessment Growth \$ 250,000
- Bank Revenue \$ 50,000
- OPP – Community Policing Grant \$ (96,000)



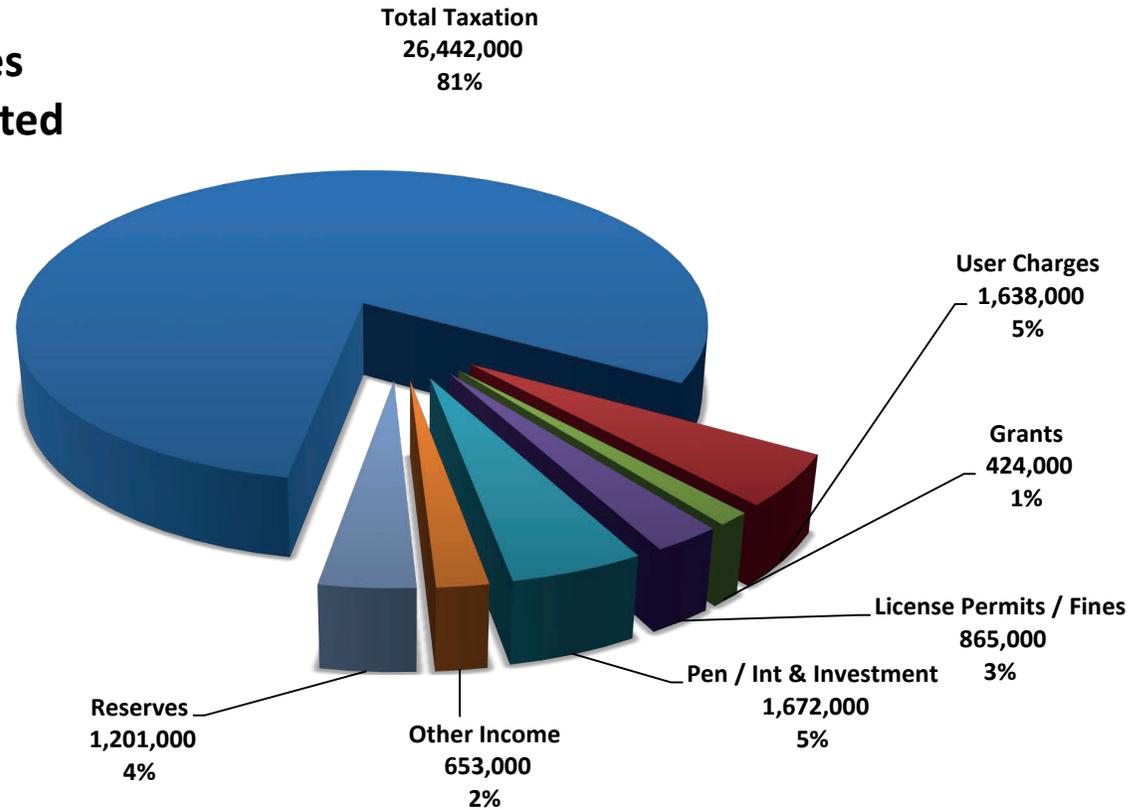
# What's Not in the Budget

- Collective Bargaining Agreements (CUPE 702.13 & Fire Association)
- Lottery License Litigation
  - up to \$7M



# Operating Budget Revenues

## 2022 Revenues Tax Supported



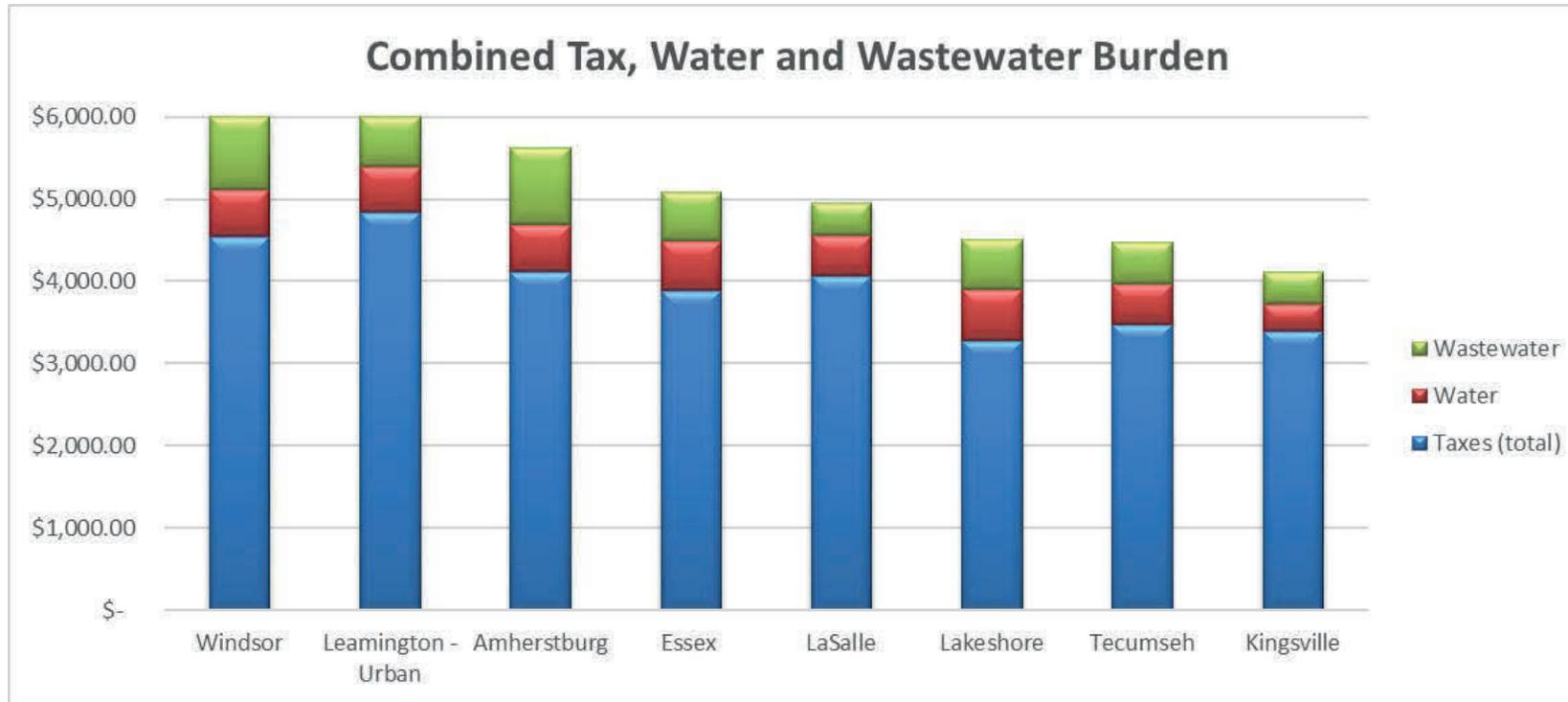
# 2022 Tax Levy Change - \$250K Home

Levying Authority	2022 Levy	2021 Levy	Dollar Difference	Percent Difference
Municipal	\$1,942	\$1,863	\$79	4.25%
County	\$1,242	\$1,224	\$18	1.50%
Education	\$383	\$383	\$0	0.00%
<b>Total</b>	<b>\$3,567</b>	<b>\$3,470</b>	<b>\$97</b>	<b>2.81%</b>

- Property Assessment update postponed by Province due to COVID-19
  - Property valuations unchanged from 2021, i.e. 2021 CVA of \$250,000 becomes 2022 CVA of \$250,000.



# 2021 Comparative – Essex County



\* Property Taxes calculated based on home with an assessed value of \$250,000. Water and Wastewater Fees based on monthly consumption of 20 cubic meters.



# Rate Supported – Water and Wastewater

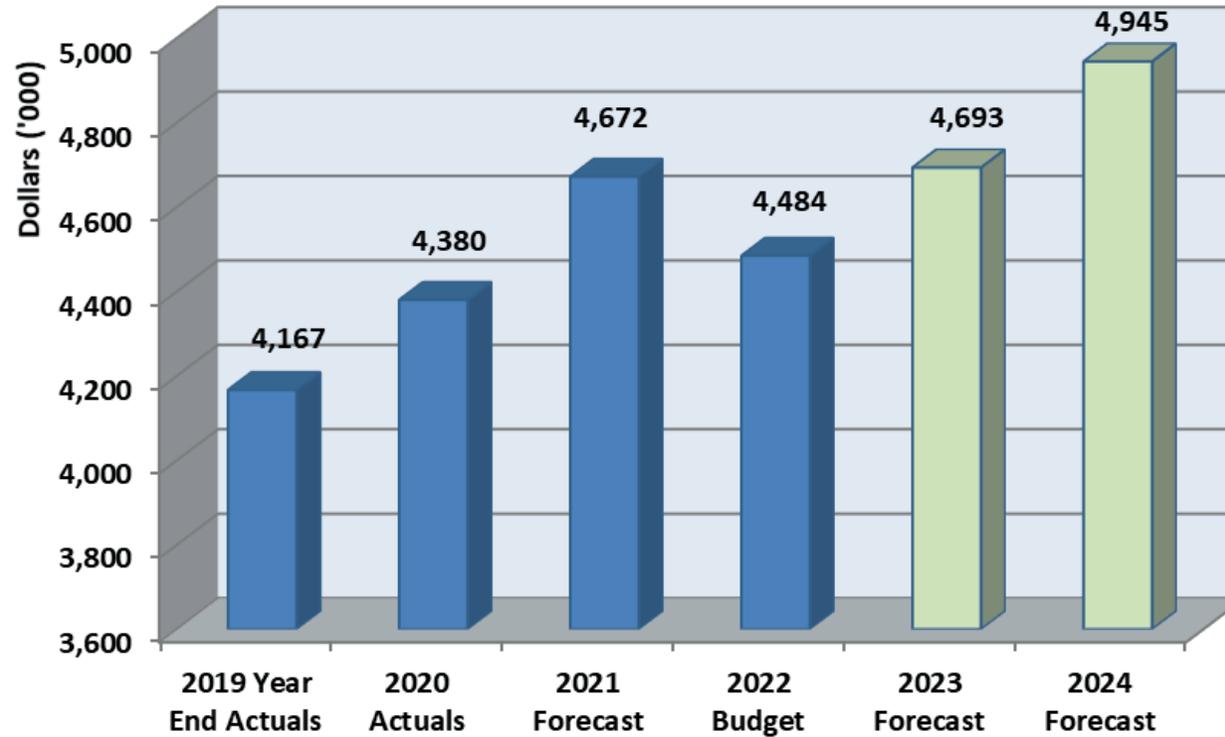
- Full Cost Recovery Rates - 2015 Rate Study (2020 Study update to be completed 2022 Q1)
- 2015-2021 Transfers to Reserve Funds within 0.5% of study targets
- Rate increase average residential user
  - 2022 \$33 or 3.3% (\$1,011 to \$1,044)\*
- Rate revenue
  - Wastewater \$5.0M
  - Water \$5.6M
- Annual target capital funding 4.5M

\*Based on monthly consumption of 20m<sup>3</sup>.



# Rate Supported Transfer to Capital

## Transfer to Capital - Rates



# Wastewater – Key Items

- 8th Concession sewer area
  - Cost recovery by-law to be created in 2022
  - Next phases County Road 46/Webster/Laval and Del Duca Drive extensions
  - Approximately 18 phases remain
- Flood mitigation measures
  - Sanitary sewer model update to be completed in 2022
    - Anticipated recommendations/improvements of \$30+ million
- Disaster Mitigation and Adaptation Fund – 2021 Intake
  - Town submitted application for \$28.7 million (\$26.6 million attributable to sanitary sewers)



# Water Key Items

- Watermain breaks
  - Replacement of various watermains to continue in 2022
  - 2021 watermain anode program delayed into 2022
- Watermain improvements associated with County projects
  - County roads 42, 43 and 19
- Water Model Update in 2022
- Investing in Canada Infrastructure Program – Green Stream II, 2021 Intake
  - Town submitted application for \$3.5 million in improvements



# Capital Program and Funding Strategy

- Lifecycle Funding – 2022 allocation \$8.6M (increase \$45,000)
  - Lifecycle Annual funding target = \$9.5M
- NIL – 2022 allocation \$1,750,000
  - NIL Annual funding target = \$2.35M
- Pay as you go Policy vs Debt
  - Annual interest on debt payments \$0.6M
  - Current debt balance \$13.6 million (\$0.5 million rate supported)
- Grant Funding
  - Pursue all opportunities – may impact our priorities
- County Capital Program
- Projects shovel-ready



# Capital Works Plans

- 5-Year Capital Plans - Approval for 2022 with forecasts 2023-2026
  - Recommendations for proposed projects follow budget process
- Over \$30M est. expenditures
  - Scully and St. Mark's Storm Pump Station
  - P.J. Cecile Storm Pump Station
  - Lesperance/VIA Rail Improvements
  - Tecumseh Road Storm and Road Improvements
  - Riverside Dr. Trail
  - County Road 19 Watermain
  - County Road 42 & 43 Watermain and Sanitary
  - Fire Aerial Truck
- Debt Payments \$1.7M



# Reserves Key Impacts

- Tax Rate Stabilization Reserve
  - Funding source for ongoing lottery litigation
  - Operating support for COVID-19 revenue and expenditure impacts
- Stormwater Lifecycle Reserve
  - Storm drainage Master Plans
  - Stormwater Rate Study
  - DMAF grant funding
- Sanitary sewer DC balances are insufficient
  - 2020 DC Report shows an \$11.9M deficit



# Conclusion

- Budget Deliberations
  - SCM – November 16 @ 4:00pm
- Budget Approval
  - RCM – December 14 @ 7:00 pm



# Discussion





# CORN MAZE

## Glossary and Acronyms

### Glossary

**Accrual Basis of Accounting** – A method of accounting that recognizes revenue as earned and expenditures as incurred rather than waiting until cash is exchanged.

**Actual** – Actual (as opposed to budget) revenues and expenditures for the fiscal year indicated.

**Amortization** – The gradual reduction of the value of an asset or liability by some periodic amount. In the case of an asset, it involves expensing the cost of the item over its useful “life” – the time period over which it can be used.

**Assessment** – The Municipal Property Assessment Corporation (MPAC) is responsible for placing an assessment value on all properties in Ontario. In 1998, the Province of Ontario reformed the property assessment and taxation system in Ontario with the implementation of Current Value Assessment (CVA). The CVA of a property represents its estimated market value, or the amount the property would sell for in an arm’s length, open market sale between a willing buyer and willing seller.

**Base Budget** – In simple terms, a reflection of the budget resources (financial, human and other) that are required

to maintain service levels at the level provided in the previous year.

**Budget** – A financial plan for a given fiscal year showing revenues and expenditures for different funds of the Town.

**Budgetary Basis** – This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: accrual, cash or modified accrual.

**Business Improvement Area (BIA)** – A Business Improvement Area (BIA) is an association of business people within a specified district, who join together with official approval of the Town, in a self-help program aimed at stimulating business.

**Business Plan** – This refers to a document that summarizes the operational and financial objectives of a business and contains the detailed plans and budgets showing how the objectives are to be realized.

**Canadian Union of Public Employees (CUPE)** – An association formed for protecting the rights of its members, usually employees in the public sector.

**Capital Budget** – The budget that provides for the funding of the Town’s expenditures on capital assets, i.e. assets which provide benefits to the Town over several years.

**Consumer Price Index (CPI)** – A statistical description of price levels provided by Statistics Canada. The index is used as a measure of the increase in the cost of living (i.e. economic inflation).

**Cost Centre** – An organizational unit with a specific strategic focus and the authority to expend corporate resources in order to deliver an internal or external service.

**COVID-19** – is a contagious disease caused by a new strain of coronavirus. ‘CO’ stands for corona, ‘VI’ for virus and ‘D’ for disease. Most people infected with the COVID - 19 virus will experience mild to moderate respiratory illness and recover without requiring special treatment. The COVID-19 virus spreads primarily through droplets of saliva or discharge from the nose when an infected person coughs or sneeze.

**Current Value Assessment (CVA)** – Property value set upon real estate under direction of the Province as a basis for levying property taxes.

**Debenture** – A formal written obligation to repay specific sums on certain dates. In the case of a municipality, debentures are typically unsecured.

**Debt** – Any obligation for the payment of money. For Ontario municipalities, debt would normally consist of debentures as well as either notes or cash loans from financial institutions but could also include loans from reserves.

**Deferral** – The act of putting off until another time, or postponing.

**Deficit** – The excess of liabilities over assets, or expenditures over revenues, in a fund over an accounting period.

**Development Charges Act (DCA)** – Provincial legislation that provides guidelines on funding of identified growth related projects in the Town from developers.

**Discretionary Reserve Fund** - These are established whenever Council wishes to earmark funds to finance a future project for which it has the authority to spend money. A municipality may, by by-law, provide that the money raised for a reserve fund be applied to another purpose.

**Expenditure** – The disbursement of appropriated funds to purchase goods and/or services. Expenditures include current operating expenses that require the current or future use of net current assets, debt service, and capital outlays. This term designates the cost of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlays.

**Fiscal Year** – Any period of 12 consecutive months designated as the budget year. The Town’s budget year begins January 1st and ends December 31st.

**Fleet** – The vehicles owned and operated in the Town.

**Forecast** – The projection of revenues and expenditures for future years.

**Full-Time Equivalent Position (FTE)** – A measure of effective authorized positions, indicating the percentage of time a position or group of positions is funded. FTE takes into account the number of hours per week and portion of the year the position is funded.  $FTE = (\text{hours worked per week} / \text{total weekly hours}) \times (\text{months funded} / 12)$ . A year-around full-time position has an FTE of 1.00. A full-time position funded for six months (1/2 year) has an FTE of 0.5.

**Fund** – A set of interrelated accounts to record revenues, and expenditures associated with a specific purpose. A fund has its own revenues, expenditures, assets, liabilities, and equity (fund balance).

**Fund Balance** – A term used to express the equity (assets minus liabilities) of governmental fund types and trust funds. A fund balance is the excess of cumulative revenues and other sources of funds over cumulative expenditures and other uses of funds.

**Gas Tax** – Funding provided by the Government of Canada as part of the New Deal for Cities and Communities. This Federal initiative is based on a long-term vision of sustainability for Canadian cities and communities, including four interdependent dimensions: economic, environmental, social and cultural. The program is intended to achieve results leading to cleaner air, cleaner water and reduced greenhouse gas emissions.

**Generally Accepted Accounting Principles (GAAP)** –

Nationally-recognized uniform principles, standards and guidelines for financial accounting and reporting, governing the form and content of many financial statements of an entity. GAAP encompasses the conventions, rules, and procedures that define accepted accounting principles at a particular time, including both broad guidelines and detailed practices and procedures.

**Grant** – A monetary contribution, typically from one level of government to another, as a means to lend support to a specific service, program or function.

**Inflation** – A rise in price levels caused by general economic activity and growth.

**Infrastructure** – The system of public works in the Town, consisting of immovable physical assets, that delivers an essential public service (e.g. road network, water and sewer systems, and lighting).

**Interest Income** – Revenue associated with the Town's cash management activities of investing cash balances.

**Levy** – The amount of property tax, in dollars, which is paid by the Town's taxpayers. To determine the tax levy for a particular property, the property's assessment value is multiplied by the appropriate rate for the property's tax class.

**Liability** – A financial obligation of the Town to others.

**Lifecycle** – Encompasses the Town's plan to provide funding for expenditure items that are cyclical in nature.

**Local Authority Services (LAS)** – Local Authority Services is mandated to work with municipalities to assist them in reducing the cost of their expenditures and to increase their revenues through the principles of economies-of-scale and co-operative procurement efforts.

**Long-term Debt** – Debt that matures more than one year after it is issued.

**Municipal Act** – Passed by the legislature in December 2001, the Act is designed to allow municipal leaders the autonomy, power and flexibility they need to chart their community's future in a meaningful way and react quickly to change.

**Objective** – A desired specific output-oriented accomplishment that can be achieved within a given time frame. Its achievement advances both the activity and organization toward a corresponding goal.

**Obligatory Reserve Fund** - These must be created whenever a statute requires revenues received for special purposes to be segregated from the general revenues of the municipality.

**Official Plan** – A document adopted by a municipal council pursuant to the *Planning Act* that contains goals, objectives and policies to manage and direct physical change in the Municipality. Official Plans are generally set for a planning period of 20 years and must be renewed and updated every five years.

**One-Time Item** – An item only approved for the current budget year that is not part of the base budget.

**Ontario Municipal Board (OMB)** – A provincial board that provides a forum to appeal planning and assessment decisions made by the Town.

**Ontario Municipal Employees Retirement System (OMERS)** – OMERS is a defined benefit plan that provides pension benefits for the Town's full-time employees. Employees and employers normally make equal contributions to the plan.

**Operating Budget** – The budget that provides the various departments with funding for their annual recurring operating costs (e.g. salaries, materials and supplies, contracted services, utilities). Compared to the capital budget, items funded in the operating budget do not give rise to assets that are expected to provide benefits over several years.

**Per Capita** – A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

**Property Tax** – An ad valorem (value-based) tax levied on real and personal property according to the property's assessed valuation and the tax rate.

**Provincial Dedicated Gas Tax** – Provincial gas tax funding that is provided to municipalities for public transportation expenditures.

**Public Sector Accounting Board (PSAB)** – The body of the Chartered Professional Accountants (CPA) that issues recommendations and guidance with respect to matters of accounting in the public sector. Its aim is to improve the

financial and performance information reported by governments and other public sector entities for the benefit of decision makers and other users of the information.

**Reserve** – An allocation of accumulated net revenue that is established by Council for a particular purpose. It has no reference to any specific asset and does not require the physical segregation of money or assets as in the case of a reserve fund. Interest earned on the invested earnings is reported as operating fund earnings and not accumulated in the reserve.

**Reserve Fund** – An allocation of accumulated net revenue, similar to a reserve. It differs from a reserve in that reserve fund assets are segregated and restricted to meet a specific purpose. There are two types of reserve funds. Obligatory reserve funds are required under provincial statute, while discretionary reserve funds are created by Council for a specified future use.

**Revenue** – Monies received from all sources (with exception of fund balances) that will be used to fund expenditures in a fiscal year.

**Stakeholders** – The person, group or organization that has direct or indirect stake in the Town because it can affect or be affected by the Town's actions, objectives and policies.

**Surplus** – The excess of actual revenue over operating expenditures incurred during a budget period.

**Tangible Capital Asset (TCA)** – Non-financial assets that have a lifespan that extends beyond an accounting period. Also known as 'fixed asset'.

**Tax Rate** – A percentage rate that is used to determine the property tax levy to be paid by a particular taxpayer within the Town. The rate for a property depends on its tax class, which in turn depends on the type of property (residential, commercial, industrial, etc.). The rate is multiplied by the assessment to provide the tax levy. Rates are established by Council by-law.

**User Fees and Service Charges** – Fees paid by individuals or organizations to the Town for the use of Town facilities (e.g. recreation fees) or for provision of municipal services (e.g. planning).

**Vacancy Rebate Program** – Provides tax relief to owners of vacant commercial and industrial buildings through rebates issued by a municipality.

**Vital Statistics Act** – Responsible for matters such as maintenance of the municipal birth and death registry and issuance of death and burial certificates.

## Acronyms

**AGCO** – Alcohol and Gaming Commission of Ontario

**AMCTO** – The Association of Municipal Managers, Clerks and Treasurers of Ontario

**AMO** – Association of Municipalities of Ontario

**AMP** – Asset Management Plan

**ARL** – Annual Repayment Limit

**BGAN** – Broadband Global Area Network

**CAO** – Chief Administration Officer

**CBC** – Community Benefits Charge

**CIP** – Community Improvement Plan

**COMRIF** – Canada-Ontario Municipal Rural Infrastructure Fund

**CPA** – Chartered Professional Accountants Canada

**CPI** – Consumer Price Index

**CWATS** – County Wide Active Transportation System

**CWWF** – Clean Water and Wastewater Fund

**DC** – Development Charge

**DRIC** – Detroit River International Crossing

**DWQMS** – Drinking Water Quality Management Standard

**EA** – Environmental Assessment

**EPC** – Essex Power Corporation

**EPS** – Earnings Per Share

**ERCA** – Essex Region Conservation Authority

**ERTs** – Electronic Radio Transmitters

**EWSWA** – Essex Windsor Solid Waste Authority

**FIR** – Financial Information Return

**FKPI** – Financial Key Performance Indicators

**GAC** – Golden Age Club

**GDP** – Gross Domestic Product

**GFOA** – Government Finance Officers Association of the United States and Canada

**GIS** – Geographic Information Systems

**HR** – Human Resources

**HVAC** – Heating, Ventilating and Air Conditioning

**ICS** – Information & Communication Services

**ISF** – Infrastructure Stimulus Fund

**LC** – Lifecycle

**LED** – Light-Emitting Diode

**LTFP** – Long Term Financial Plan

**MMS** – Minimum Maintenance Standards

**MPAC** – Municipal Property Assessment Corporation

**MPMP** – Municipal Performance Measurement Program

**MTO** – Ministry of Transportation  
**NIL** – New Infrastructure Levy  
**NFPA** – National Fire Protection Association  
**OCIF** – Ontario Community Infrastructure Fund  
**OCWA** – Ontario Clean Water Agency  
**ODSP** – Ontario Disability Support Program  
**OFM** – Ontario Fire Marshal  
**OILC** – Ontario Infrastructure and Lands Corporation  
**OMB** – Ontario Municipal Board  
**OMPF** – Ontario Municipal Partnership Fund  
**OPP** – Ontario Provincial Police  
**OReg** – Ontario Regulation  
**ORFA** – Ontario Recreation Facilities Association  
**PSAB** – Public Sector Accounting Board  
**PWES** – Public Works & Environmental Services  
**RCM** – Regular Council Meeting  
**RF** – Reserve Fund  
**RFP** – Request for Proposal  
**RinC** – Recreation Infrastructure Canada Program  
**SBEAT** – Steel Beam Energy Attenuating Terminals  
**SBGR** – Steel Beam Guide Rails  
**SCBA** – Self-Contained Breathing Apparatus

**SRA** – Safe Restart Agreement  
**TAAC** – Tecumseh Accessibility Advisory Committee  
**TFRS** – Tecumseh Fire Rescue Service  
**TSMHA** – Tecumseh-Shoreline Minor Hockey Association  
**WDS** – Windsor Disposal Service  
**WSO** – Windsor Symphony Orchestra  
**WTP** – Water Treatment Plant  
**WUC** – Windsor Utilities Commission



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