



# FINAL OPERATIONAL BUDGET 2023

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## EXECUTIVE SUMMARY

This report provides an overview of the proposed 2023 Operating Budget. The Operational Budget is one component of the Town's overall annual budget process and supports delivery of all the Town's services except for Water and Wastewater Services.

2023 represents a challenging budget year for the Town of Aylmer. Significant pressures place the Town in a difficult starting position with increased costs of goods and services in all departments.

The Town of Aylmer is well positioned in terms of our Reserves Fund positions for the short-term, however, the replenishment of these reserves is essential for capital replacement of aging infrastructure. The investment in the Industrial lands purchased in 2021 will ensure tax revenue generation for the future including the addition of more jobs for the community. These strengths do not however provide significant assistance with the 2023 Operational Budget as reserves are not expected to be utilized to support operational costs.

Despite 2023 being a challenging budget year, the foundation for future year improvements has already been laid. Council's continuing focus upon growth, development supports, and modernization will lead to an increase in the local assessment base by 2025. Strategic priorities like; affordable housing, the AIM Industrial Park development and the new water tower will assist Council and provide them greater options in future operational budgeting.

When staff began the 2023 Operational budget our starting point was over a 10.5% levy rate increase. Senior Management staff have been meeting since the early summer upon the budget and through those meetings were able to present a memo stating the preliminary operating budget levy amount would be around 8.96% in December. Upon further review with council on February 1, 2023, the following reductions to reserves amounted to 93k and 100k from the council initiatives reserves was taken to help offset the tax levy for 2023. A new target tax levy increase of 5.82% has been achieved for 2023 but that leaves the starting point for 2024 at around 3%.



## BUDGET METHODOLOGY

A key focus of the 2023 Budget process is desire to make incremental process improvements, review headcount in-depth to ensure proper utilization of labour, and come up with departmental cost savings initiatives that are feasible. We have continued to separate the capital budget from the operational budget which allows for earlier tendering of projects with the intent to receive better costs in the off season. Similarly, the accelerated budget timelines limit the amount of spending that occurs prior to actual budget approval. Earlier budget presentations and approvals can also be anticipated to lead to earlier year ends, audits, and Financial Information Reporting. This in turn provides Council and the public with time relevant metrics upon the Town's financial performance for the quarterly reporting schedule successfully implemented in 2022 which has increased transparency.

A guiding principle of the 2023 Budget process is the effort to continue to make our financial presentations as clear, timely and as transparent as possible. This approach builds upon the dialogue with the community initiated through the budget survey. Building awareness and understanding of budget process is important to not only community engagement but overall fiscal accountability. We have carefully considered this feedback from the past two years in building the budget for 2023.

### Considerations in Developing the Budget & Goals

- Deliver a transparent and fiscally responsible budget
- Balance needs of ratepayer with funding constraints
- Analyze and search for cost reductions and increased efficiencies
- Close infrastructure gap per Asset Management Plan (AMP)
- Ensure maximization of headcount utilization
- Ensure fairness to all departments to maintain levels of service

The 2023 budget was prepared with the intent of utilizing surplus or deficits as a key performance measure. Significant deviations in either direction indicate a departure from the budget plan that can be analyzed upon a case specific basis to improve future budgeting. The process of approaching a neutral budget is more challenging than budgeting for a modest surplus it can however avoid taxation in excess of operational needs.

The delay of the MPAC reassessment of property taxes until 2024 at the earliest, this is probably one of the largest contributing factors to the severe budget pressures experienced by every municipality.

Without generalizing, the uncertainty of inflationary rates driving the costs of goods and services has led to significant budget variances in many municipalities. We have significant challenges for 2023 to 2024 until we receive the MPAC reassessment and until the development plans are fulfilled for the town. Surpluses from capital projects that did not proceed are fundamentally different than operational surpluses. This is because the capital need still exists but has simply been pushed forward to a future year whereas an operation surplus is not allocated towards future years operations but is represents an unanticipated additional transferred to reserves.



## COMMUNITY PROFILE

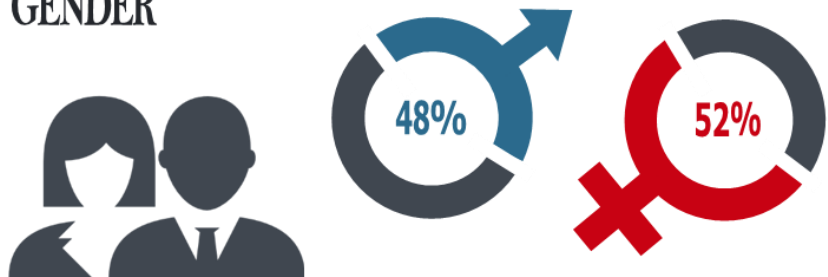
From its roots as a crossroads settlement, the Town of Aylmer has evolved to become the epicentre of business and commerce for eastern Elgin County. Since its founding in 1817, the community of Aylmer has provided its residents and its neighbouring communities with a variety of services and facilities including medical centres, churches, schools, emergency services, and recreational facilities.

Today, Aylmer is a small urban community of 7,699 people. Strategically located on Highway 3, and within easy distance to Highway 401 and a variety of urban centres, the Town is home to a broad range of manufacturing firms, as well as a variety of small and medium-sized businesses. Our community spirit and pride are hallmarks of a town which combines the best of rural relaxation and urban services making it the perfect place to live, work, and grow.

### POPULATION



### GENDER



*Of Aylmer's 7,699 residents, **58%** of the female population and **61%** of the male population are of working age. \**

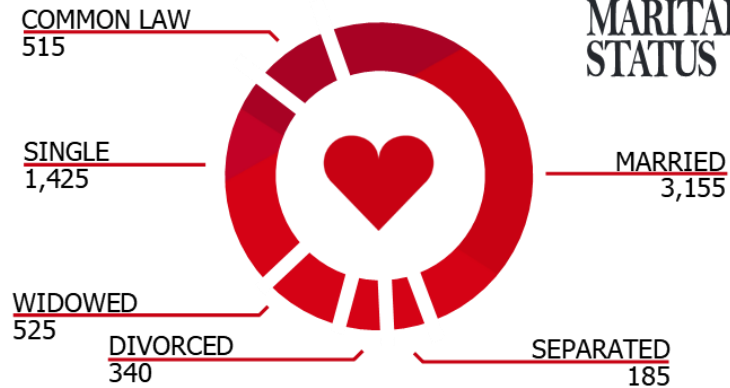
*\*Between 15 and 64 years of age.*

## EDUCATION

Of Aylmer's resident population, **1,790** people have secondary school diplomas, **1,560** have college or other certificates and **510** have university degrees. The field of study most pursued is **Engineering & Related Technologies**.



## MARITAL STATUS



## HOME OWNERSHIP

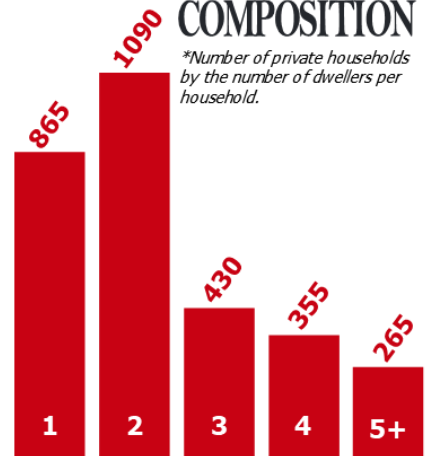


Median Household Income: **\$56,806**

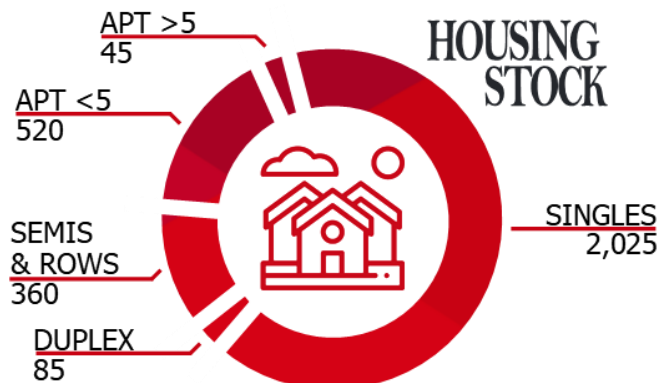


## HOUSEHOLD COMPOSITION

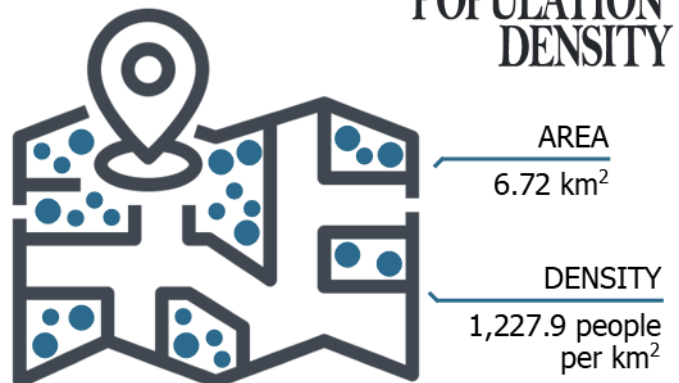
\*Number of private households by the number of dwellers per household.



## HOUSING STOCK



## POPULATION DENSITY

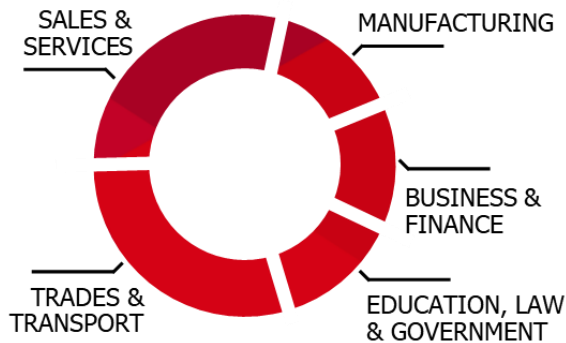


## LABOUR FORCE



The Town of Aylmer has an unemployment rate of **9.1%**.

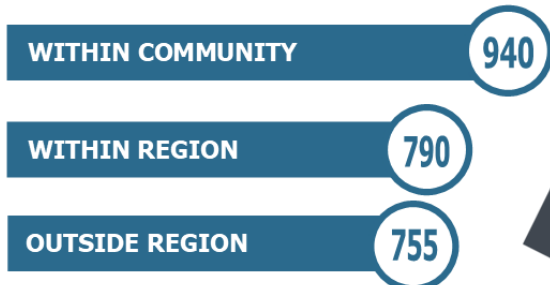
## TOP 5 OCCUPATION SECTORS



## TOP 10 EMPLOYMENT SECTORS



## COMMUTE TO WORK



The average home to work commute for residents in Aylmer is **19 Minutes** with the majority of workers commuting to work by **vehicle**.





## COUNCIL & TOWN ADMINISTRATION

Councils and their administration have different roles within the municipality, but their roles have common goals and purposes. In general, it is the role of the elected council to represent the community and set the direction and policy for the municipality, and it is the role of staff to manage people and resources to achieve Council's vision. For the term of 2022 to 2026, council includes one Mayor, one Deputy Mayor and five Councillors.

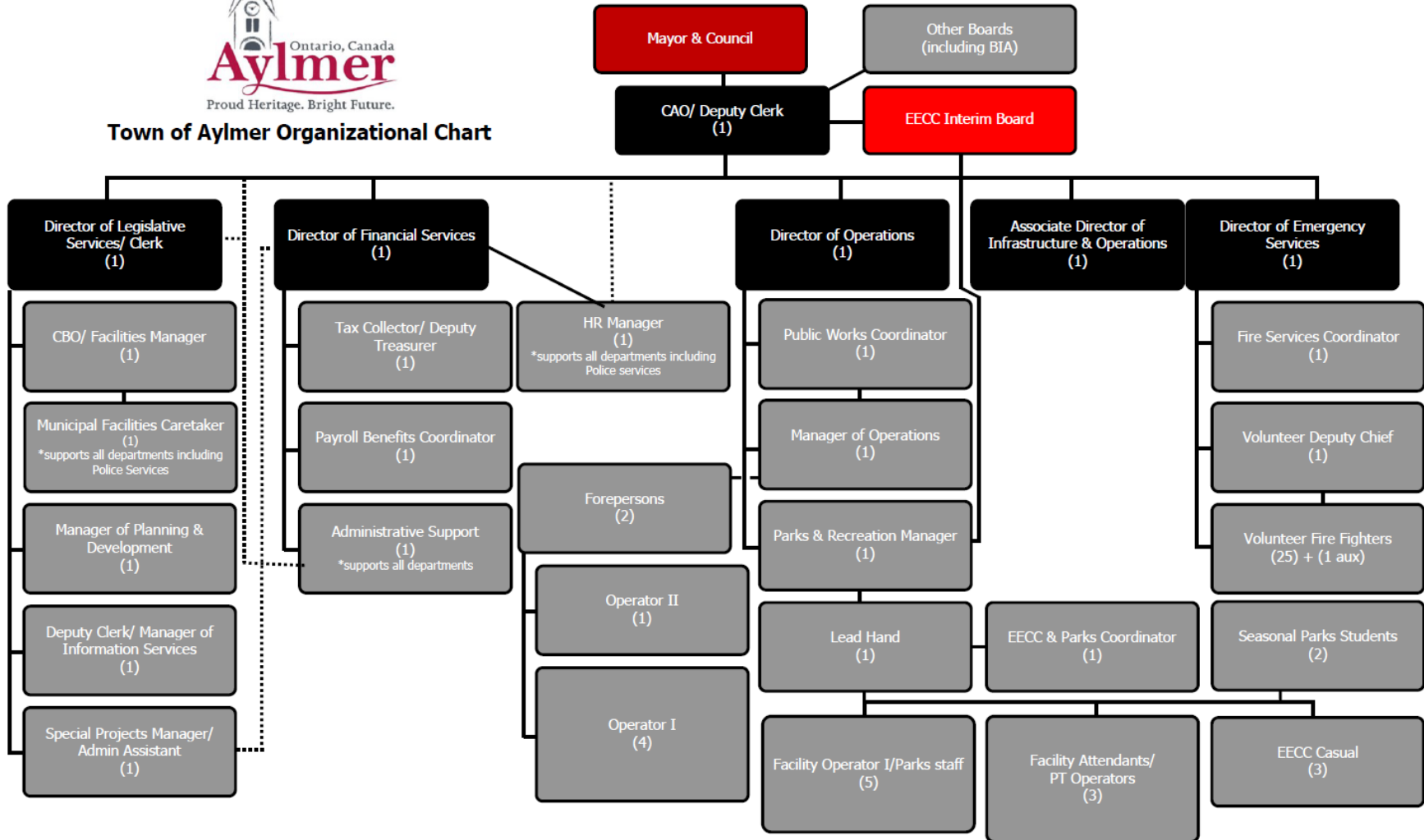
The Town of Aylmer manages its work through a number of Departments.

- Chief Administrative Officer includes oversight and assistance of all Municipal Departments and Special Projects
- Corporate Services includes Legislative/Council Services, Corporate Communications, IT, Enforcement and Protection Services, Building/ Facilities/ Planning Services
- Financial Services includes Budget, Property Taxation, Purchasing, Payroll, Human Resources and Asset Management
- Operations Services includes Water Services, Road Maintenance, Capital Projects, Waste Collection and Parks and Recreation
- Emergency Services includes Fire Services, Emergency Management and Planning and Enforcement



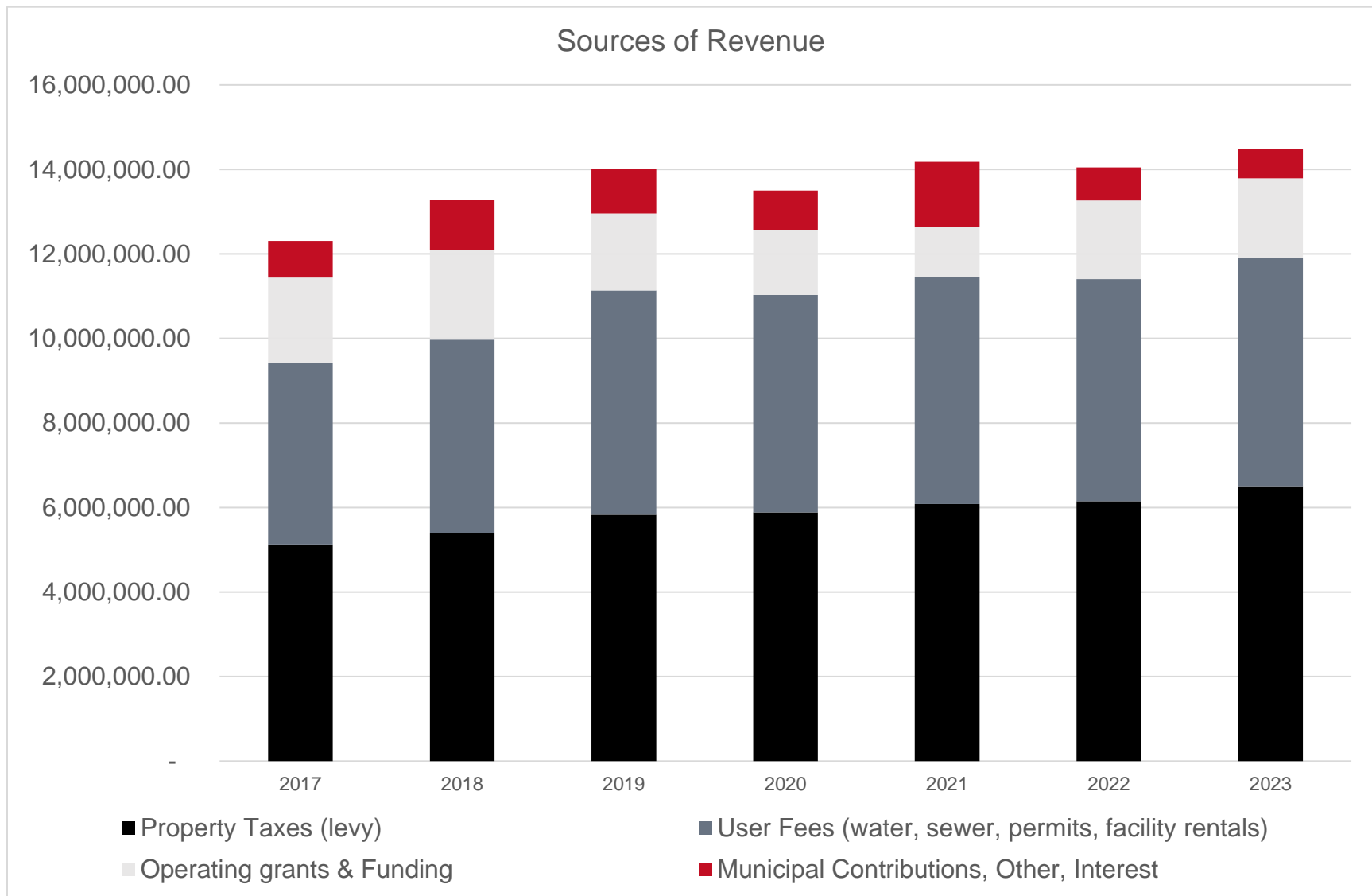


## Town of Aylmer Organizational Chart



## FUNDING SOURCES

The focus of Operational Budgets is often the levy funded portion. Levy dollars however only account for under half of the overall funding. The basic target as described by the Ministry of Municipal Affairs and Housing is for municipalities to recover 40-60% of our own costs through our own revenue generation. A decrease to OMPF funding of approx. 77k will contribute another about 1.5% of the tax levy pressures. In 2021 Council approved new Water and Wastewater rates, new Development Charges, and new User Fees. These updates will benefit the Town moving forward and avoid additional pressures on levy funding or reserves in 2023 and onward. Estimates upon increased revenues inputted into the 2023 budget have been conservative in nature however will be updated in 2024 to reflect learned experiences of a full year's worth of rate increases upon 2022 close.



## 2022/2023 FUNDING BREAKDOWN

In 2023, the Town is expecting obligatory grants to remain the same at 6% of the overall funding for 2023 and this amount is booked as deferred revenue. OCIF has increased to 728k in 2023 from 633k in 2022.

Budget 2022	Budget 2023

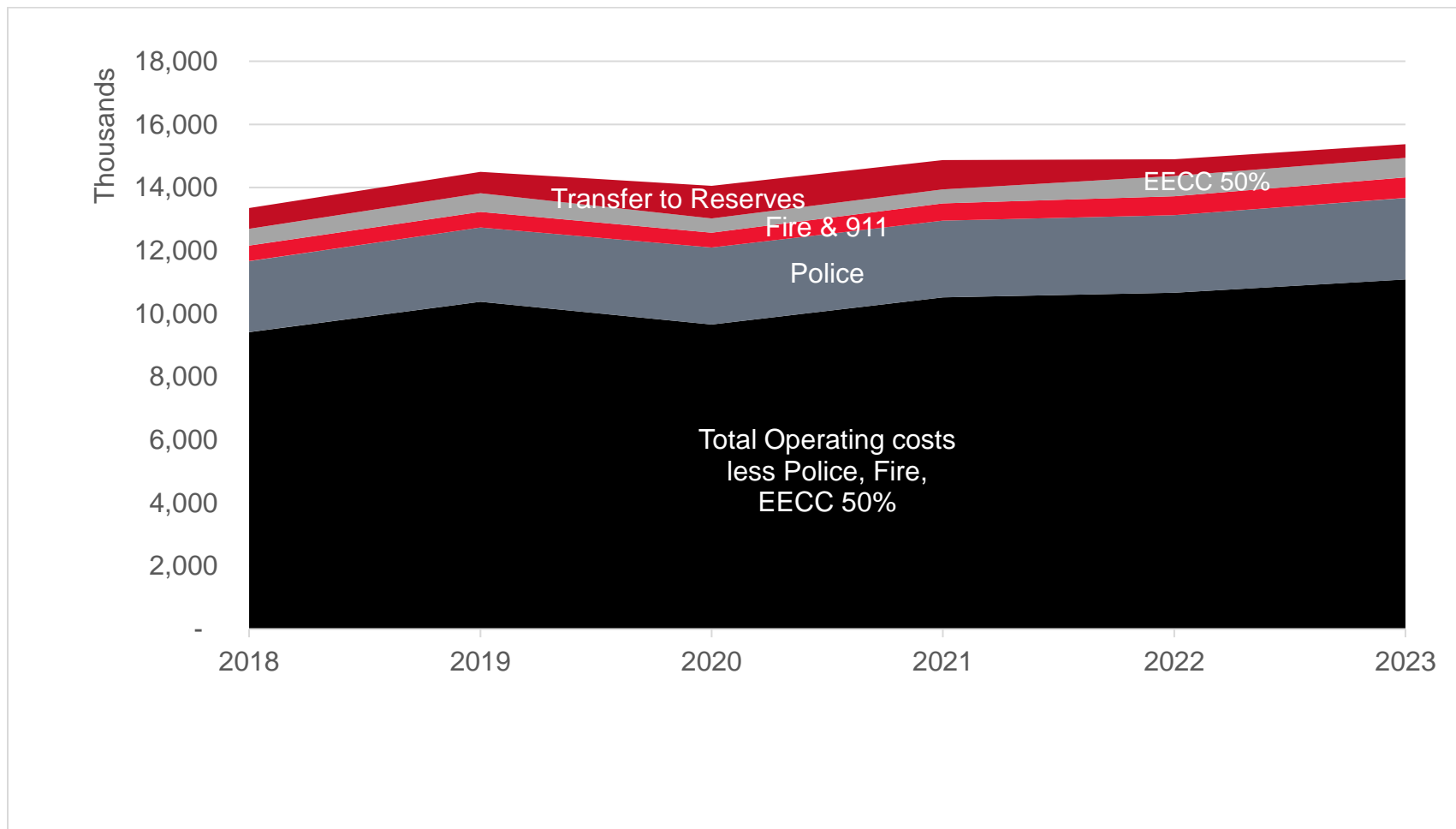


## 2022/2023 EXPENDITURE BREAK DOWN

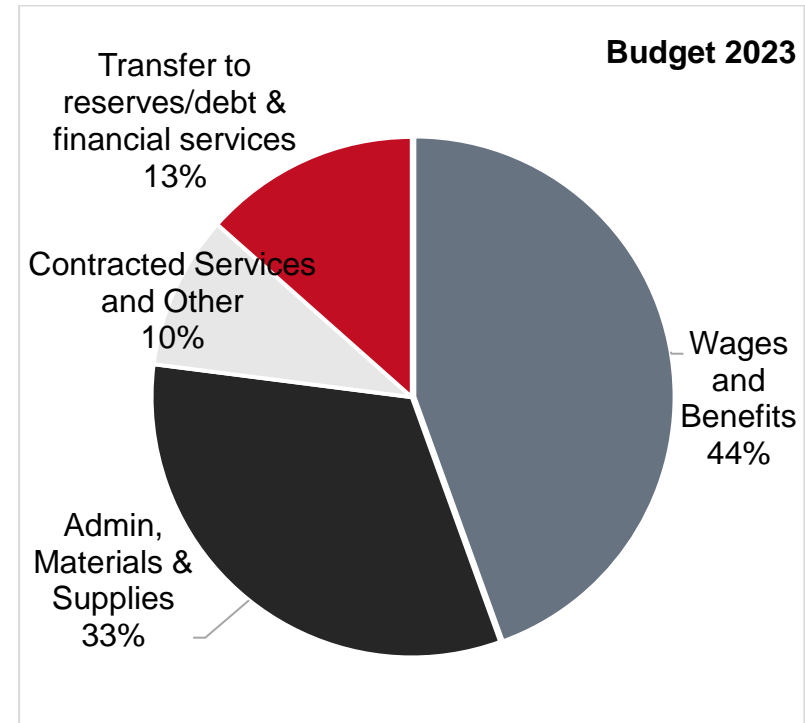
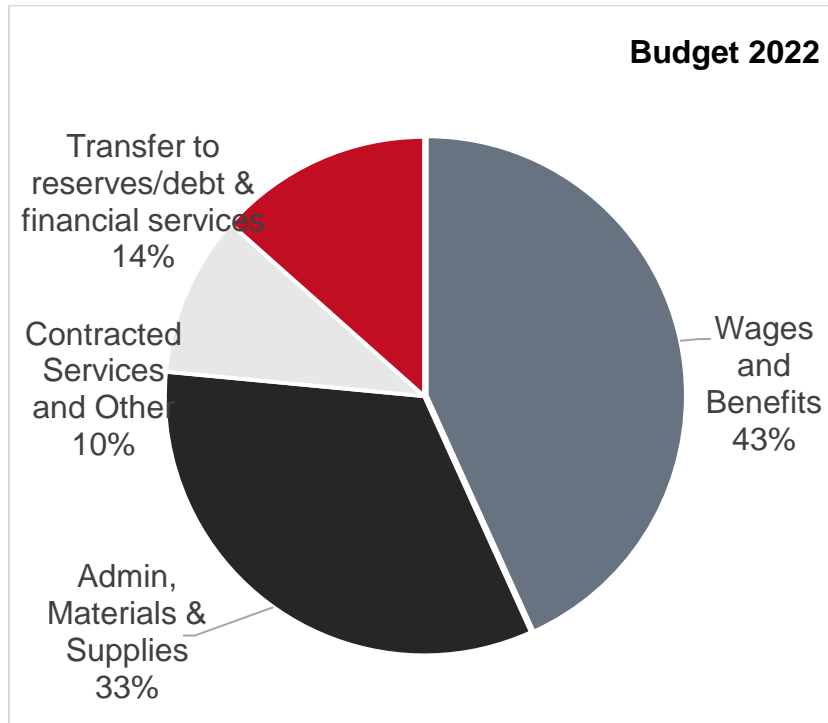
From 2022 to 2023, the amount of funds transferred to debt reduced since the lagoons loan was paid off mid-2022. Wages increased overall by adding one position was added in 2023 for the Associate Director of Infrastructure and Operations which contributes to the percentage change and contracted services slightly decreased due to the reduction of the recycling contracts costs for 2023. Proportionally, admin, materials and supplies stayed the same year-over-year.

## 2023 PROJECTED EXPENDITURES

Salaries and benefits account for the largest budgetary expenditures. This is normal for municipal budgets however is not frequently highlighted in budget processes. Town staff have focused upon reducing costs on materials and supplies to what is necessary.



Similarly, there has been a concerted focus to manage contracted services. The issues relating to increased costs in labour and materials are driving costs up related to supplies that are unprecedented. All costs related to commodities are out of our control are substantial for this budget year.

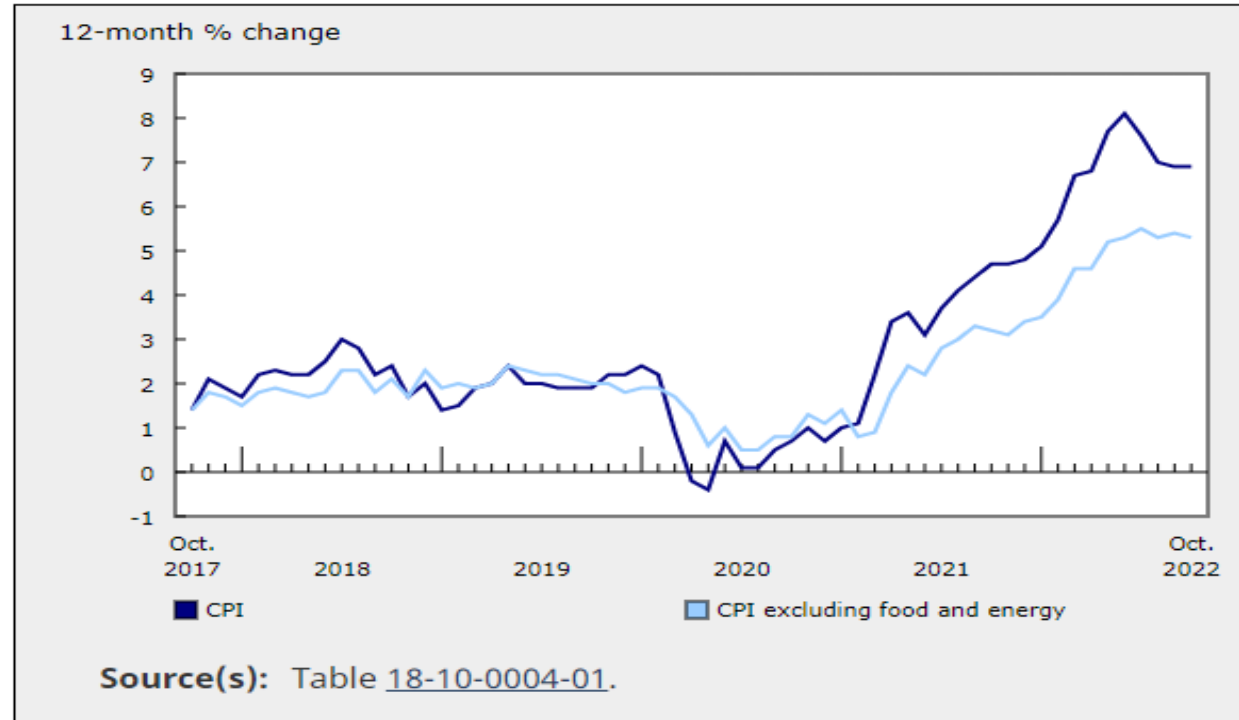


## 2023 OPERATIONAL PRESSURES

The main pressures or budget drivers upon the 2023 Operating budget are:

- Significant inflationary pressures due to labour bottlenecks, supply chain and transport issues
- Increased costs to commodities such as diesel
- Vendor cost increases due to labour and materials
- MPAC assessment result in only marginal growth in 2023
- Addition of one permanent and one temporary employee position in 2022 to support future growth

**Inflationary Increases**  
 Ontario's Consumer Price Index (CPI) for October 2022 was 6.9% increase, excluding food and energy it is at 5.3%. The CPI represents a combination of various sectors of increased costs and as a result some prices have exceeded this relevant to Town services such as gas which has increased over 17% since October 2021. In October 2022, the average hourly wage increased over 5.6% per the CPI index.



<https://www150.statcan.gc.ca/n1/daily-quotidien/221116/cg-a001-eng.htm>

Aylmer has taken a balanced approach to mitigate the impact of inflationary increases. Staff have built anticipated increases in material and supplies due to the labour bottlenecks, transport, and supply chain issues.

In terms of employee related costs, the Town of Aylmer has taken a progressive approach by focusing upon enhanced benefits for employees. This combined with the ongoing Compressed Work Week (CWW) trial and the general shift to a Results Orientated Work Environment (ROWE) has maintained Aylmer as a competitive employer. Aylmer has established annual salary increases of 1.5% in 2023 & 2024 and 1.75% in 2025. As an outcome, the Town has a greater ability to project future labour costs. Adjustments to this strategy may be required in 2023 scheduled market review.

Given the current market competitiveness for qualified employees, some municipalities may pass wage increases closer to the 6.9% if tied to CPI this year or are backtracking to rush and reduce labour costs. Staff believe the proposed



increase along with the Town's enhanced benefit plan, CWW and flexible work approaches deliver good overall value to employees during a challenging budget year. While the EI premium increase from 1.58% to 1.63% in 2023, the maximum insurable earnings will increase from 60,300 in 2022 to 61,500 in 2023. The CPP contribution rate is set to increase to 5.95% up from 5.70% in 2022 and the maximum pensionable earnings will increase to \$66,600 from \$64,900 in 2022. The maximum insurable earnings for WSIB will be \$110,000 up from \$100,422 in 2022.

### MPAC Appeals / Outcomes / Changes for 2023

In 2022, the town had a decrease in assessment of -0.04% which is extremely rare. For 2023, the town has a very small increase in assessment of 0.99% overall. After several years of being stagnant, the new developments happening now will cause an anticipated growth for 2023 and 2024 as the homes in these new subdivisions gain occupancy.

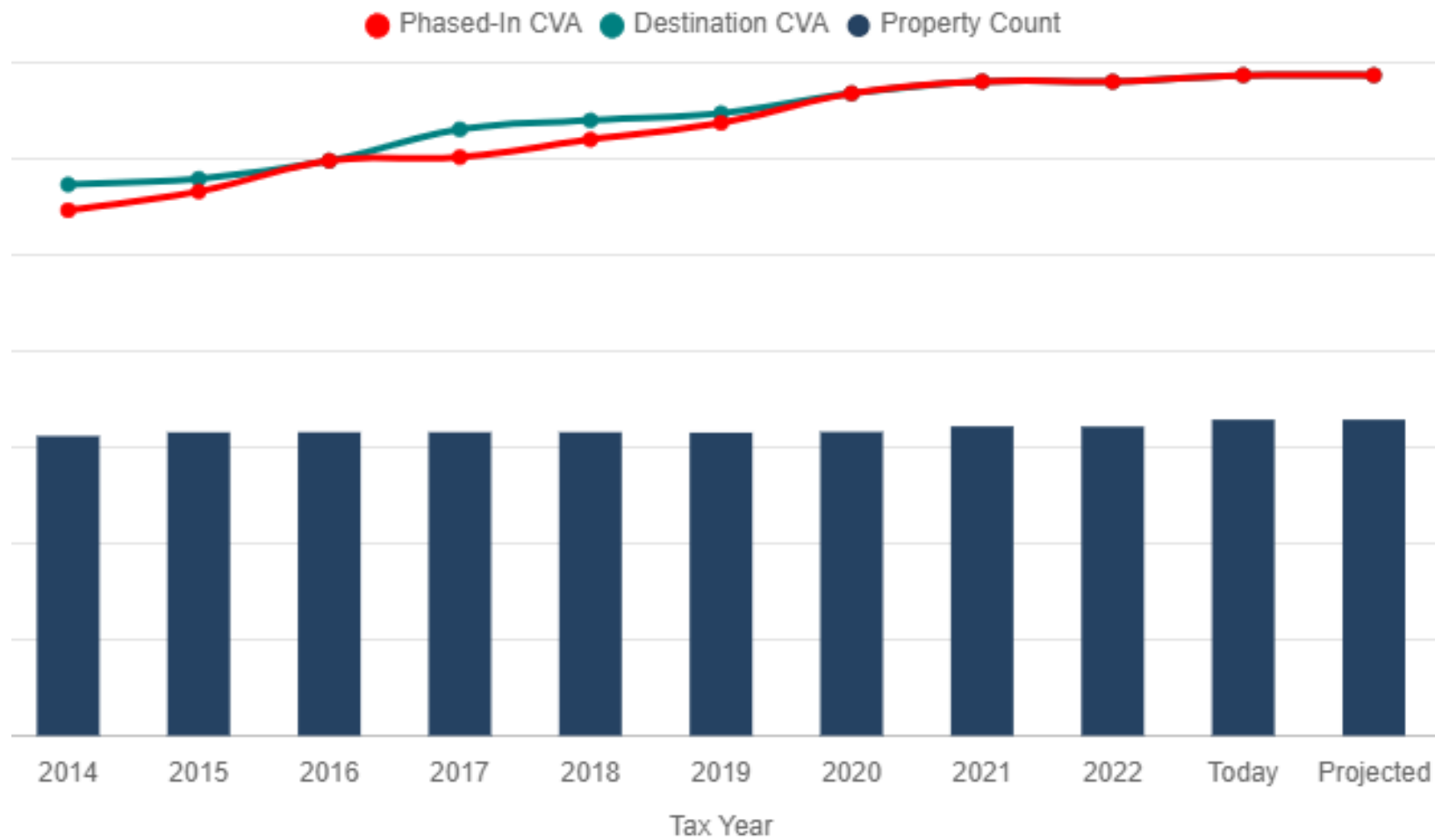
Estimated Growth by Property Code - Summary						
Property Code Category	2021 Roll for Tax Year 2022		During Tax Year 2022		Growth Estimate	Growth %
	Property Count	2016 CVA	Property Count	2016 CVA Estimate		
Commercial	162	79,876,400	164	81,209,900	1,333,500	1.67
Farm	10	2,697,100	10	2,807,100	110,000	4.08
Industrial	56	38,511,000	56	38,542,000	31,000	0.08
Multi-Residential	16	23,097,000	16	23,066,000	-31,000	-0.13
Residential	2,500	529,865,100	2,560	535,118,600	5,253,500	0.99
Special/Exempt	6	5,024,000	6	5,024,000	0	0.00
<b>Total</b>	<b>2,750</b>	<b>679,070,600</b>	<b>2,812</b>	<b>685,767,600</b>	<b>6,697,000</b>	<b>0.99</b>

Table 3.

### Estimated Growth by Property Code - Summary

Property Code Category	2021 Roll for Tax Year 2022		During Tax Year 2022		Growth Estimate	Growth %
	Property Count	2016 CVA	Property Count	2016 CVA Estimate		
Commercial	162	79,876,400	164	81,209,900	1,333,500	1.67
Farm	10	2,697,100	10	2,807,100	110,000	4.08
Industrial	56	38,511,000	56	38,542,000	31,000	0.08
Multi-Residential	16	23,097,000	16	23,066,000	-31,000	-0.13
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<b>Total</b>	<b>2,750</b>	<b>679,070,600</b>	<b>2,812</b>	<b>685,767,600</b>	<b>6,697,000</b>	<b>0.99</b>

It is important to note that the hold upon CVA by the Province in 2021, 2022 and 2023 does not benefit local rate payers. The simplest manner to explain it is that the Town of Aylmer has a certain dollar amount to raise for our operations in 2023. This dollar amount does not change based upon CVA's. While we had seen 0.99% increase in residential assessment, this alone is not enough to help offset the other adjustments. The end outcomes of holds on CVA assessments is an added pressure on the levy and the preservation of any existing inequities in the property taxation.



### Recycling Contract Ending 2023

The Environmental Services budget sees a reduction in area of recycling costs from 2022 due to the provincial requirements. O. Reg 349/22 as established that municipalities will no longer operate Blue Box programs. The Town of Aylmer has been assigned a transfer date of July 2023. We are currently negotiating with the Circular Materials Ontario and Miller Waste to receive the best outcome for local rate payers. We do anticipate that this change will result in Operational savings in the second half of 2023 with full savings being realized in 2024. Further details upon this transition will be presented to Council in February of 2023.

This change is anticipated to result in a cost savings of \$65,000 in 2023 with a full realization of approximately \$130,000 starting in 2024. Blue Box services will continue past the transition date with producers of recyclable materials being responsible for the costs associated.

### Increase Employee Complement to Support Growth

The Town has had a few position restructurings during 2022 geared towards improved business functionality. These restructurings have repurposed existing complements however there has been some upward movement due to position reclassification. One new position was added in 2022, the Associate Director of Infrastructure and Operations. This role was added to support growth and there is an expectation that this position will assist in expediting development and growth in the Industrial Sector of Aylmer along with helping prioritize capital projects and residential growth.

Another contract position was added in 2022 for an Administrative Records Assistant as this position will help in moving forward the business process systems initiatives and modernization.

The previously proposed increase of two additional volunteer firefighters has been scaled back to help with budgetary pressures in 2023. Staff will present the further two volunteer fire positions in the 2024 budget as we will see the subdivision developments fill creating a need.

### Contribution to Reserves 2023

For 2023, the contribution to reserves was reduced to by 93k upon council review to an overall at 433k. A departmental allocation from the Police for 25k transfer to reserves was reduced for 2023 since a small surplus for this department is projected this year. The 25k to Parks contribution would therefore be reinstate in 2023.



## 2023 PRELIMINARY BUDGET

Table 1. 2023 Preliminary Town Budget

Capital	\$11,479,000
Expenditures*	\$15,352,812
<small>*includes reduction offset from reserves</small>	
<b>Revenue</b>	
User Fees (Water, Sewer, Permits, Facilities)	\$ 5,400,755
Grants	\$ 2,750,212
Investments/Other	\$ 694,268
<b>Levy Requirement</b>	<b>\$ 6,507,577</b>

Table 2. Potential Additional Levy Impact

<b>2022 Levy:</b> \$6,149,820	<b>2023 Levy:</b> \$6,507,577
2022 Mill Rate: 0.862287	2023 Mill Rate: 0.906030
2022 Levy Increase: 2.70%	2023 Levy Increase: 5.82%
2022 Additional Impact: \$49.27	2023 Additional Impact: \$93.61

\* Additional Impact based upon 2022 Average single home CVA of \$214,000

\*\* Amounts exclude Upper-Tier and Educational Levy

\*\*\* Assumptions are based upon MPAC data as of December 10, 2022

## DETAILED BUDGET SUMMARY



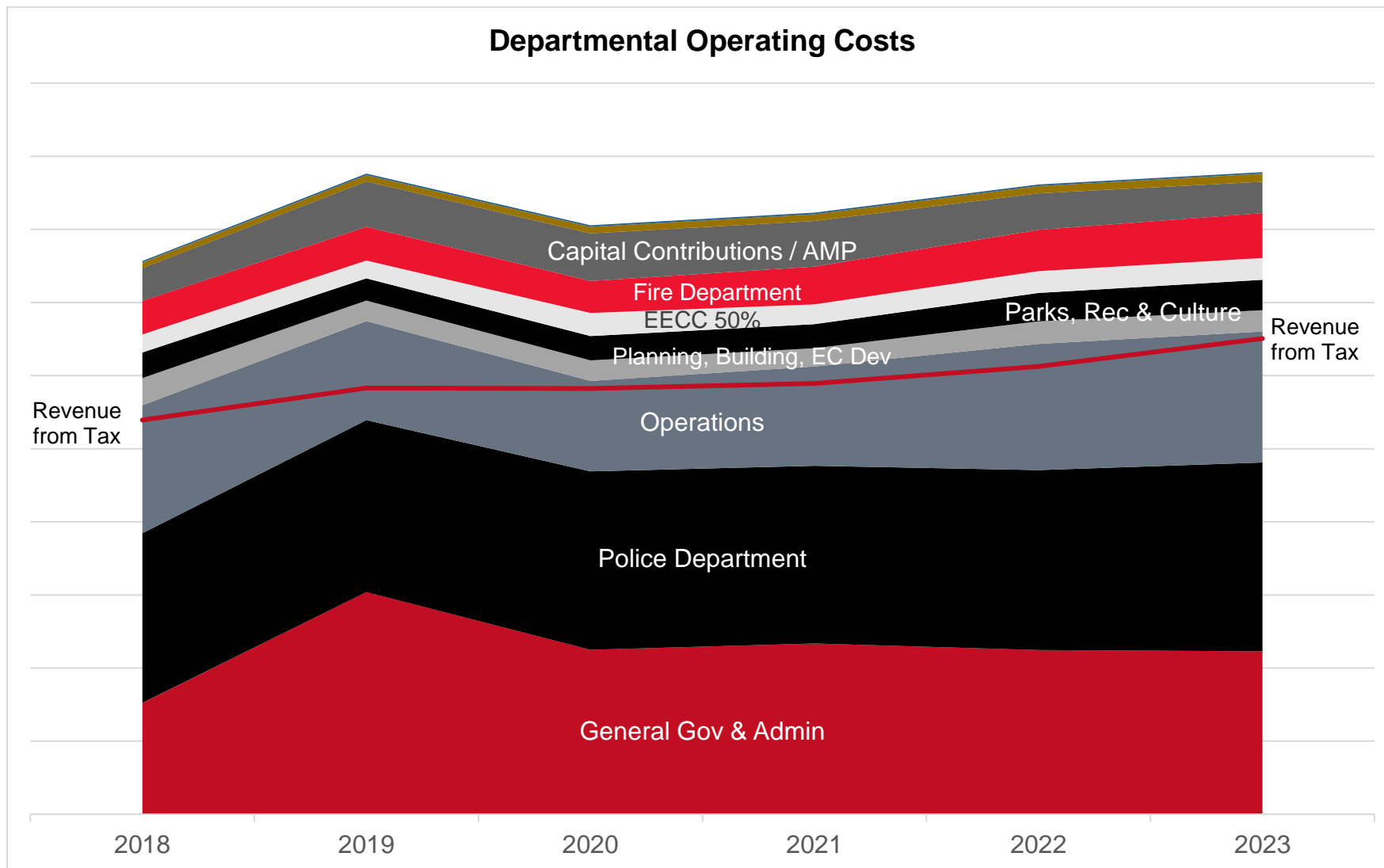
### TOWN OF AYLMER Summary of All Units

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	<b>Budget</b>	<b>Budget</b>	<b>Roll 2022 to 2023</b>	<b>Roll 2022 to 2023</b>
	<b>2022</b>	<b>2023</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenses</b>				
Total Salaries, Wages & Benefits	6,252,653.00	6,691,588.13	438,935.13	7.02%
Total Admin, Materials and Supplies	4,811,476.95	4,895,951.35	84,474.40	1.76%
Total Contracted Services	1,456,480.00	1,433,940.01	-22,539.99	-1.55%
Total Rents and Financial Services	15,189.00	15,589.00	400.00	2.63%
Transfer to Own Funds	1,837,741.00	1,939,416.00	101,675.00	5.53%
Total Long Term Debt	89,225.00	67,803.00	-21,422.00	-24.01%
<b>Total General Fund Expenses</b>	<b>14,462,764.95</b>	<b>15,044,287.49</b>	<b>581,522.54</b>	<b>4.02%</b>
<b>General Fund Revenues</b>				
Total Taxation Revenues	-6,149,819.95	0.00	6,149,819.95	-100.00%
Total Payments in Lieu of Taxes	0.00	0.00	0.00	0.00%
Total Tax Write-offs	25,000.00	25,000.00	0.00	0.00%
Total Canada / Ontario Grants	-2,740,150.00	-2,750,211.59	-10,061.59	0.37%
Total Municipal Contributions	-462,907.00	-425,268.00	37,639.00	-8.13%
Total User Fees and Charges	-5,035,370.00	-5,166,670.00	-131,300.00	2.61%
Total Licenses, Permits and Rentals	-150,868.00	-165,185.00	-14,317.00	9.49%
Total Fines and Penalties	-70,400.00	-68,900.00	1,500.00	-2.13%
Total Other Revenues	-344,000.00	-294,000.00	50,000.00	-14.53%
Total Transfer To / From Own Funds	-60,774.00	-125,000.00	-64,226.00	105.68%
<b>Total General Fund Revenues</b>	<b>-14,989,288.95</b>	<b>-8,970,234.59</b>	<b>6,019,054.36</b>	<b>-40.16%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>-526,524.00</b>	<b>6,074,052.90</b>	<b>6,600,576.90</b>	
<b>Total Operating Projects / Capital from Operating</b>	<b>526,524.00</b>	<b>433,524.00</b>	<b>-93,000.00</b>	<b>-17.66%</b>
<b>Tax Levy</b>	<b>0.00</b>	<b>6,507,576.90</b>	<b>6,507,576.90</b>	<b>0.00%</b>

## OPERATIONAL OVERVIEW

This graph illustrates the operating department costs stacked up for comparison purposes. The revenue from tax line shows that in order to fund operations, we are reliant on other funding sources such as a provincial funding source like OMPF. During the pandemic some of these costs were offset by the emergency provincial funding for covid relief funds and closures reduced expenses in some areas also which is some of the reason why the operating costs show as being lower in these specific years compared to 2019. Other operational restructuring has occurred in the past two years since the beginning of the pandemic.

## Departmental Operating Costs





## GENERAL GOVERNMENT & ADMINISTRATION

Labour and benefits make up the majority of the cost in this department. Exceptional increases recently communicated from our benefits provider will see an increase of over 20%-25% in life and LTD premiums and health and dental benefits are expected to increase by 6% and 4% respectively for the Town. WSIB rates are forecasting to show an increase in 2023 for all sectors mainly due to covid claims. The modernization of the workplace and technology improvement initiatives are continuing into 2023 which are driving incremental information technology and information services, contracts requirements and costs of approximately 29k per year. We are also targeting specialized temporary contract employment opportunities to fulfill these requirements. Through the continual creation and maintenance of the IT inventory tracking sheet, we will be able to better anticipate and budget these costs to smooth year-over-year. Increased association fees and training expenses are the cost of hiring designated employees.

The 2022 election has driven new training requirements as new Council members enter the chambers. Contributions from reserves have changed from 2022 since the election is finished 24k was paid from reserves in 2022 and 11k from the council initiatives reserves was removed for 2023 since it was one-time funding approval from the prior Council to reduce the tax rate. Upon further review with council on February 1, 2023, the following reductions to reserves amounted to 93k and 100k from the council initiatives reserves was taken to help offset the tax levy for 2023.



**TOWN OF AYLMER  
General Government**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	<b>Budget</b>	<b>Budget</b>	<b>Roll 2022 to 2023</b>	<b>Roll 2022 to 2023</b>
	<b>2022</b>	<b>2023</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	1,114,131.00	1,234,687.80	120,556.80	10.82%
Total Admin, Materials and Supplies	343,942.00	341,885.00	-2,057.00	-0.60%
Total Contracted Services	52,500.00	81,500.00	29,000.00	55.24%
Total Rents and Financial Services	1,100.00	1,100.00	0.00	0.00%
<b>Total General Fund Expenses</b>	<b>1,511,673.00</b>	<b>1,659,172.80</b>	<b>147,499.80</b>	<b>9.76%</b>
<b>General Fund Revenues</b>				
Total User Fees and Charges	-15,000.00	-19,000.00	-4,000.00	26.67%
Total Licenses, Permits and Rentals	-11,500.00	-12,000.00	-500.00	4.35%
Total Fines and Penalties	0.00	0.00	0.00	0.00%
Total Transfer To / From Own Funds	-35,774.00	-100,000.00	-64,226.00	179.53%
<b>Total General Fund Revenues</b>	<b>-62,274.00</b>	<b>-131,000.00</b>	<b>-68,726.00</b>	<b>110.36%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>1,449,399.00</b>	<b>1,528,172.80</b>	<b>78,773.80</b>	<b>5.43%</b>
<b>Total Operating Projects / Capital from Operating</b>	<b>501,524.00</b>	<b>408,524.00</b>	<b>-93,000.00</b>	<b>-18.54%</b>
<b>Tax Levy</b>	<b>1,950,923.00</b>	<b>1,936,696.80</b>	<b>-14,226.20</b>	<b>-0.73%</b>





## PLANNING & ECONOMIC DEVELOPMENT

Through the restructuring to improve business functionality, the addition of the Associate Director of Infrastructure & Operations in 2022 should help offset future savings in engineering services as well. Efficiencies because of structural changes include reduced planning and engineering consultancy costs as a result of recruiting a Registered Professional Planner at the Town in 2021, reduced GIS service costs as a result of relying upon the Town Planner and County of Elgin provision for GIS services, and an anticipated further reduction in engineering consultancy costs when the Associate Director is able to take on more of these duties.

With the addition of the Associate Director of Infrastructure and Operations, there is possibility for new revenue streams to be added to the user fees for 2023. There is currently an expertise in lot grading plan assessment and inspections which may be able to generate revenue for the town which would have otherwise been subcontracted by homeowners in fulfilling the permitting process. In addition, there is an inhouse ability to complete general development reviews to potentially offer these services to those residents looking to complete site alterations such as infill development, site plan inspection and review which would help the Chief Building Official.

**TOWN OF AYLMER**  
**Plan and Development**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	<b>Budget</b>	<b>Budget</b>	<b>Roll 2022 to 2023</b>	<b>Roll 2022 to 2023</b>
	<b>2022</b>	<b>2023</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	296,312.00	294,858.00	-1,454.00	-0.49%
Total Admin, Materials and Supplies	71,400.00	50,150.00	-21,250.00	-29.76%
Total Contracted Services	0.00	0.00	0.00	0.00%
Transfer to Own Funds	0.00	40,000.00	40,000.00	0.00%
<b>Total General Fund Expenses</b>	<b>367,712.00</b>	<b>385,008.00</b>	<b>17,296.00</b>	<b>4.70%</b>
<b>General Fund Revenues</b>				
Total User Fees and Charges	-10,000.00	-42,500.00	-32,500.00	325.00%
Total Other Revenues	-50,000.00	-50,000.00	0.00	0.00%
Transfer To / From Own Funds	0.00	0.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>-60,000.00</b>	<b>-92,500.00</b>	<b>-32,500.00</b>	<b>54.17%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>307,712.00</b>	<b>292,508.00</b>	<b>-15,204.00</b>	<b>-4.94%</b>
<b>Operating Projects / Capital from Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Tax Levy</b>	<b>307,712.00</b>	<b>292,508.00</b>	<b>-15,204.00</b>	<b>-4.94%</b>



## OPERATIONS

The operations department at the Town of Aylmer includes Water, Wastewater, Roads, and Environmental Services. Our operations team is incredibly unique in the way that they have been cross trained on various aspects of operations including water, wastewater, and road maintenance. These business units that operate as one for the Town are heavily regulated environments. The regulations have been created ensuring municipalities meet a standard of care. Since the team members at the Town can flex between all three areas being Water, Wastewater and Roads, it strengthens the ability to rotate staff to different positions throughout the year and when seasons change.

While the Environmental Services budget had a reduction in cost from 2022 the majority of it was due to the provincial requirements for recycling changing in 2023. The transportation budget has anticipated operating increases related to diesel/oil, hydro, IT, and salary. With the addition of the Associate Director of Infrastructure and Operations, the salary has been split between all of the operational departments that they will be supporting including planning, development, wastewater, water, and transportation.

The new water and wastewater rates for 2023 have been approved by council as passed onto ERT for January 1, 2023.



## ENVIRONMENTAL SERVICES

The environmental services department includes collection including solid waste, solid waste disposal and recycling. On average the Town collects 150 tonnes of solid waste per month and on average the Town collects 45 tonnes of recyclable material every month. Recently, O.Reg 349/22 as established that municipalities will no longer operate Blue Box programs. The Town of Aylmer has been assigned a transfer date of July 2023. As we transition to full producer responsibility for the curbside collection of recyclable materials, the Town is currently negotiating with Circular Materials Ontario and Miller Waste to obtain the best possible outcome for local rate payers. The goal is to transfer the financial obligation to collect and manage recyclable materials from the municipalities to the producers. This is a complex transition given the intricacies of the legislation and contractual obligations. Staff are hopeful that this change will result in Operational savings in the second half of 2023 with full savings being realized in 2024.





## TOWN OF AYLMER Environ Services

	<i><b>Current Year</b></i>	<i><b>Future</b></i>	<i><b>Future</b></i>	<i><b>Future</b></i>
	Budget	<i><b>Budget</b></i>	<i><b>Roll 2022 to 2023</b></i>	<i><b>Roll 2022 to 2023</b></i>
	2022	<i><b>2023</b></i>	<i><b>increase/(decrease)</b></i>	<i><b>increase/(decrease)</b></i>
	YTD	<i><b>YTD</b></i>	<i><b>YTD</b></i>	<i><b>%</b></i>
<b>General Fund Expenditures</b>				
Total Admin, Materials and Supplies	25,800.00	25,800.00	0.00	0.00.%
Total Contracted Services	708,400.00	608,400.00	-100,000.00	(14.12.%)
<b>Total General Fund Expenses</b>	<b>734,200.00</b>	<b>634,200.00</b>	<b>-100,000.00</b>	<b>(13.62.%)</b>
<b>General Fund Revenues</b>				
Total Canada / Ontario Grants	-35,000.00	-17,500.00	17,500.00	(50.00.%)
Total Municipal Contributions	-35,000.00	-17,500.00	17,500.00	(50.00.%)
Total User Fees and Charges	-300.00	-300.00	0.00	0.00.%
<b>Total General Fund Revenues</b>	<b>-70,300.00</b>	<b>-35,300.00</b>	<b>35,000.00</b>	<b>(49.79.%)</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>663,900.00</b>	<b>598,900.00</b>	<b>-65,000.00</b>	<b>(9.79.%)</b>
<b>Tax Levy</b>	<b>663,900.00</b>	<b>598,900.00</b>	<b>-65,000.00</b>	<b>(9.79.%)</b>





## TRANSPORTATION

The transportation department is responsible seasonal and regular maintenance activities regarding roads, sidewalks, street sweeping, signals, streetlights, and management thereof. Labour and benefits have an increase of 65k, and all other admin, materials and supplies increased by 61k. The largest adjustments of cost for transportation services were gas/diesel estimates which would add 20k, vehicle repairs & maintenance is also increased by 15k due to aging fleet, and the initial hydro estimates were inserted from market projections plus the actuals for 2022 were trending to be over 77k so we have added an additional 15k for 2023.

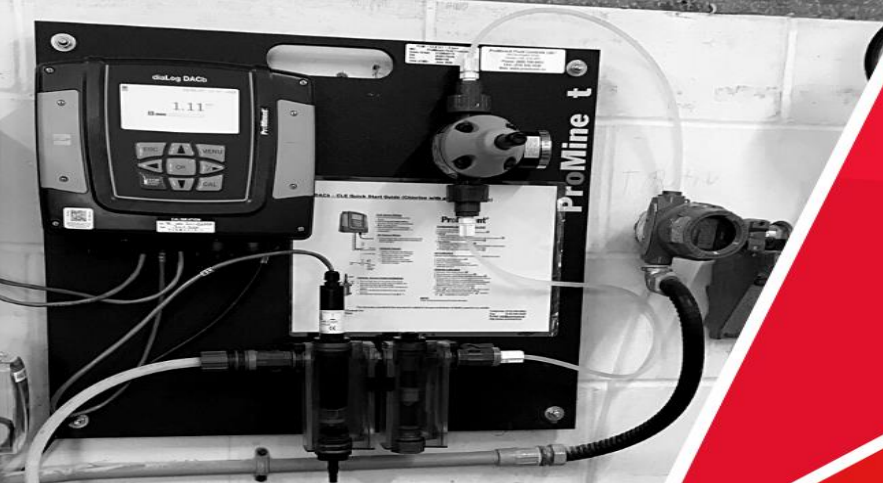




## TOWN OF AYLMER Transportation Services

	<i>Current Year</i>	<i>Future</i>	<i>Future</i>	<i>Future</i>
	Budget	<i>Budget</i>	<i>Roll 2022 to 2023</i>	<i>Roll 2022 to 2023</i>
	2022	2023	<i>increase/(decrease)</i>	<i>increase/(decrease)</i>
	YTD	YTD	YTD	%
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	648,202.00	713,652.74	65,450.74	10.10%
Total Admin, Materials and Supplies	370,900.00	431,888.00	60,988.00	16.44%
Total Contracted Services	27,114.00	27,114.00	0.00	0.00%
Total Rents and Financial Services	1,200.00	1,200.00	0.00	0.00%
Transfer to Own Funds	0.00	0.00	0.00	0.00%
Total Long Term Debt	67,803.00	67,803.00	0.00	0.00%
<b>Total General Fund Expenses</b>	<b>1,115,219.00</b>	<b>1,241,657.74</b>	<b>126,438.74</b>	<b>11.34%</b>
<b>General Fund Revenues</b>				
Total Municipal Contributions	-21,500.00	-21,500.00	0.00	0.00%
Total User Fees and Charges	0.00	0.00	0.00	0.00%
Total Licenses, Permits and Rentals	-10,000.00	-8,000.00	2,000.00	-20.00%
Total Fines and Penalties	-5,000.00	-3,500.00	1,500.00	-30.00%
Total Other Revenues	-15,000.00	-15,000.00	0.00	0.00%
Transfer To / From Own Funds	0.00	0.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>-51,500.00</b>	<b>-48,000.00</b>	<b>3,500.00</b>	<b>-6.80%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>1,063,719.00</b>	<b>1,193,657.74</b>	<b>129,938.74</b>	<b>12.22%</b>
<b>Operating Projects / Capital from Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Tax Levy</b>	<b>1,063,719.00</b>	<b>1,193,657.74</b>	<b>129,938.74</b>	<b>12.22%</b>





## WATER

The Province has put legislation in place that requires municipal drinking water systems be self-funded through the rates imposed on customers. The water rates are required to be sufficient to maintain operating and capital infrastructure costs. Water is purchased from the Aylmer Area Secondary Water Supply System which receives treated water from the Elgin Area Primary Water Supply System. In the Town of Aylmer, there are currently over 2,900 metered customers and on average the Town purchases 134,750,000 litres of water every month (134,750 cubic meters) to sustain those customers. Since the Water rate study was completed in 2021, the rates for 2023 have been established per this study and approved by council as of January 1, 2023. The Town of Aylmer has water and wastewater rates that are lower than most neighbouring communities. The availability of fully serviced land and affordable water serve as a competitive advantage to our community.



The benefit from the water rates being adjusted will help offset the aging capital infrastructure and allow for large capital projects to begin from the contribution to the water reserve. The incremental costs have been adjusted by changing the contribution to reserve and the impact to the levy is zero. For 2023, we are anticipating issuing debt related to the water tower, at this point we are unsure of the timing for principal and interest payments as the loan amounts and structure still have to be confirmed and estimated with the engineering estimates and timing expected in Q1 2023. We will use this debt structure to fund the capital infrastructure through this means to smooth the spending from reserves. Estimated revenues from the preliminary water revenues have been input into the 2023 budget and remain conservative in nature to allow for analysis and reconciliation of the first full year with the new rates and covid volume adjustments. An additional report will be presented to council next year with the assorted options for debt issuance.



## TOWN OF AYLMER Waterworks

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	Budget	Budget	Roll 2022 to 2023	Roll 2022 to 2023
	2022	2023	increase/(decrease)	increase/(decrease)
	YTD	YTD	YTD	%
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	329,835.00	374,623.00	44,788.00	13.58%
Total Admin, Materials and Supplies	2,256,321.00	2,262,784.00	6,463.00	0.29%
Total Contracted Services	126,660.00	126,660.00	0.00	0.00%
Total Rents and Financial Services	1,000.00	1,000.00	0.00	0.00%
Transfer to Own Funds	566,184.00	514,933.00	-51,251.00	-9.05%
Long Term Debt	0.00	0.00	0.00	0.00%
<b>Total General Fund Expenses</b>	<b>3,280,000.00</b>	<b>3,280,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>General Fund Revenues</b>				
Total User Fees and Charges	-3,280,000.00	-3,280,000.00	0.00	0.00%
Total Other Revenues	0.00	0.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>-3,280,000.00</b>	<b>-3,280,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Tax Levy</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>



## WASTEWATER

The wastewater collection system is a large network of sanitary sewers with transmit wastewater to the Lagoons outside of town. The Town collects and treats approximately 1,500,000 cubic meters (1,500,000,000 litres) of wastewater annually. Similarly, to the water department, the Province has put legislation in place that requires municipal Wastewater systems be funded through the recovery of costs through user rates and not through the town levy. Since the Wastewater rates were adjusted from the wastewater study completed in 2021, the benefit from these rate adjustments will help offset the aging capital infrastructure issues to fund major capital investment projects such as the lagoon optimization through contribution to reserve. The incremental costs to operate this department have been adjusted by changing the contribution to reserve and the impact to the levy is zero. The Town's debt repayment of the lagoon loan ceased in 2022 which has decreased the long-term debt repayment. For 2023, we are not anticipating issuing debt related to the wastewater and the lagoons this year, but we will look at funding future capital infrastructure through this means to smooth the spending from reserves in the near future and possibly through issuance of debt. Estimated revenues from the wastewater study have been input into the 2023 budget and remain conservative in nature to allow for analysis and reconciliation of the first full year of the new rates.



## TOWN OF AYLMER Water Sewer

	<i><b>Current Year</b></i>	<i><b>Future</b></i>	<i><b>Future</b></i>	<i><b>Future</b></i>
	Budget	Budget	Roll 2022 to 2023	Roll 2022 to 2023
	2022	2023	increase/(decrease)	increase/(decrease)
	YTD	YTD	YTD	%
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	0.00	34,910.00	34,910.00	0.00%
Total Admin, Materials and Supplies	440,241.00	459,943.00	19,702.00	4.48%
Total Contracted Services	246,479.00	304,839.00	58,360.00	23.68%
Transfer to Own Funds	389,778.00	407,628.00	17,850.00	4.58%
Total Long Term Debt	21,422.00	0.00	-21,422.00	-100.00%
<b>Total General Fund Expenses</b>	<b>1,097,920.00</b>	<b>1,207,320.00</b>	<b>109,400.00</b>	<b>9.96%</b>
<b>General Fund Revenues</b>				
Total User Fees and Charges	-1,097,920.00	-1,207,320.00	-109,400.00	9.96%
<b>Total General Fund Revenues</b>	<b>-1,097,920.00</b>	<b>-1,207,320.00</b>	<b>-109,400.00</b>	<b>9.96%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Tax Levy</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>





## PARKS, RECREATION & CULTURE

The Parks and Recreation department is comprised of all parks, pool, splash pad, and East Elgin Community Complex. For the Park Recreation and Culture Division, only minor changes have been noted related to revenue which has been adjusted downward to reflect current trends and a contribution to reserves of 25k for parks was deferred in 2022 but added back in for 2023. We are awaiting the preliminary outcomes of Parks and Recreation master plan for 2023 before making any other operational adjustments.

Parks and Recreation Department is responsible for:

- Overseeing and coordinating all maintenance and inspections at all recreation facilities.
- Annual budgets and long-term capital objectives
- Co-ordinate and maintenance to all green spaces within town boundaries including:
  - Inspection to playground equipment (repair and/or replace)
  - Baseball diamonds-daily/ weekly grooming.
  - Design and layout of flower beds, bridge boxes, and hanging planters
  - Horticultural and sports field maintenance. (Roll, aerate, dead head, mulch etc.)
  - Tree planting program (boulevard tree replacement and memorials).
  - Projects for AODA (trails, rest stops, downtown, parks and EECC)
- Co-ordinate maintenance, cleaning, and scheduling of inspections for the Pool and Splash Pad including:
  - Order chemicals (de-chlorination, chlorine etc.) and maintain daily inspection reports (water sampling/testing).
  - Opening and closing procedures (daily/seasonally).
  - Ensure proper water chemistry as per the Safe Water Act and Southwestern Public Health.
  - Proper training for staff involved with aquatics.

Total Municipal Contributions remain unchanged and are calculated through a longstanding agreement with Malahide, whereby the municipality pays for the apportioned amount as some of the users are from outside of Aylmer. (Joint use of Aylmer Pool agreement) The main outdoor pool is the largest in Elgin county. The outdoor pools contain 1,001,600 liters of water, treated, and filtered daily during operation. The splash pad is also accounted for within this departmental budget which is free for use between May and September.

There is approximately 1.58 km of paved walking trails with AODA rest stops throughout the Town. Tree policies and planting guidelines and procedures are followed for replenishment of the trees and native tree species are used. There is an 18-hole disc golf course in Steen North & South which is free for use.



**TOWN OF AYLMER  
Parks-Recs**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	<b>Budget</b>	<b>Budget</b>	<b>Roll 2022 to 2023</b>	<b>Roll 2022 to 2023</b>
	<b>2022</b>	<b>2023</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	231,643.00	229,729.00	-1,914.00	-0.83%
Total Admin, Materials and Supplies	162,642.00	168,030.00	5,388.00	3.31%
Total Contracted Services	20,070.00	20,070.00	0.00	0.00%
Total Rents and Financial Services	0.00	0.00	0.00	0.00%
<b>Total General Fund Expenses</b>	<b>414,355.00</b>	<b>417,829.00</b>	<b>3,474.00</b>	<b>0.84%</b>
<b>General Fund Revenues</b>				
Total Canada / Ontario Grants	-2,019.00	-4,200.00	-2,181.00	108.02%
Total Municipal Contributions	-18,000.00	-18,000.00	0.00	0.00%
Total User Fees and Charges	-6,100.00	-6,100.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>-26,119.00</b>	<b>-28,300.00</b>	<b>-2,181.00</b>	<b>8.35%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>388,236.00</b>	<b>389,529.00</b>	<b>1,293.00</b>	<b>0.33%</b>
<b>Total Operating Projects / Capital from Operating</b>	<b>0.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00%</b>
<b>Tax Levy</b>	<b>388,236.00</b>	<b>414,529.00</b>	<b>26,293.00</b>	<b>6.77%</b>





## EECC

The East Elgin Community Complex sits on fourteen (14) acres and was built in 2004 as a joint project between Aylmer and Malahide. There are two NHL sized ice surfaces and space to host events or activities in three community rooms which have capacity of six hundred (600) people.

The staff at the EECC are responsible for:

- Day to day operation of refrigeration system, weekly ice maintenance, and preventative maintenance
- Set up, co-ordinate and promote community events and in-house programming (i.e., Seniors Day Out, Family New Years Eve, Canada Day, etc.)
- Cleaning of the facility to ensure private and public spaces are hygienic & highest level of quality.
- Perform a variety of financial transactions (processing payments, bank deposits, cash handling, etc.), source funding for recreation equipment, and programming.
- Update and distribute facility schedules to concession and pro-shop and review contracts for services.
- Work with specialized contractors to maintain mechanical equipment and perform facility inspections.
- Emergency generator maintenance: co-ordinate service, (refuel, oil & filter changes).
- Annual facility inventory including replacing/repairing recreational equipment.

Pending EECC board approval, the slight operational increase of approximately 5k will translate to 2.5k increase to the Town's levy in 2023. Uncertainty continues around recreation services but the eagerness for user groups to access recreational opportunities could create a strong return to ice utilization in the EECC in 2023. A deep dive on the operations including labour utilization, programming structure and detail of

revenues has been ongoing during 2022. The analysis including the finalization of the parks and recreation master plan slated to finish in Q1-2 of 2023 will provide the board with options to consider for the 2023 operating year. [Link to EECC](#)

Factors that are suggesting a decline in demand for ice time include social, physical & economic barriers for participation. As well as other competing sports found during the pandemic and throughout the various shutdowns of the EECC in 2020 to 2022 seem to be drawing people away from hockey/ ringette/ figure skating and outdoors. While staff can remain hopeful that people will return to the ice, it remains to be seen if uptake around advertisers and room bookings will also return to pre-pandemic levels. Revenues have been adjusted to a conservative budgetary amount and in turn, labour has also been adjusted to help offset the burden to the tax levy. The EECC Board previously approved no increases to user fees until the end of the pandemic which will be realized as of September 2022, but we will only see one quarter worth of user fee increases by this year end. Staff are continuing to support user groups during a challenging time by engaging the EECC followers on social media, increasing programming for seniors, youth and compiling a list of changes for the board's review in early 2023.



## TOWN OF AYLMER EECC

	<i><b>Current Year</b></i>	<i><b>Future</b></i>	<i><b>Future</b></i>	<i><b>Future</b></i>
	Budget	Budget	Roll 2022 to 2023	Roll 2022 to 2023
	2022	2023	increase/(decrease)	increase/(decrease)
	YTD	YTD	YTD	%
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	654,835.00	662,683.00	7,848.00	1.20%
Total Admin, Materials and Supplies	559,937.00	531,414.00	-28,523.00	-5.09%
Total Contracted Services	61,930.00	42,160.00	-19,770.00	-31.92%
Total Rents and Financial Services	3,090.00	3,090.00	0.00	0.00%
Transfer to Own Funds	0.00	0.00	0.00	0.00%
Long Term Debt	0.00	0.00	0.00	0.00%
<b>Total General Fund Expenses</b>	<b>1,279,792.00</b>	<b>1,239,347.00</b>	<b>-40,445.00</b>	<b>-3.16%</b>
<b>General Fund Revenues</b>				
Total Canada / Ontario Grants	-5,840.00	-3,600.00	2,240.00	-38.36%
Total Municipal Contributions	-55,000.00	-35,000.00	20,000.00	-36.36%
Total User Fees and Charges	-609,800.00	-592,900.00	16,900.00	-2.77%
Total Licenses, Permits and Rentals	-13,718.00	-7,685.00	6,033.00	-43.98%
Total Fines and Penalties	-400.00	-400.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>-684,758.00</b>	<b>-639,585.00</b>	<b>45,173.00</b>	<b>-6.60%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>595,034.00</b>	<b>599,762.00</b>	<b>4,728.00</b>	<b>0.79%</b>
<b>Operating Projects / Capital from Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Tax Levy</b>	<b>595,034.00</b>	<b>599,762.00</b>	<b>4,728.00</b>	<b>0.79%</b>

## PROTECTION SERVICES

The Protection services budget below includes, Fire, 911 Dispatch services, County of Elgin POA, Building By-Law enforcement and animal control. Excluding the Fire Department changes outlined below, the only changes to note were relatively minor such as increasing revenue of 22k for building permits for 2023 and the remaining costs are related to the salary increases.



### TOWN OF AYLMER Protection Services

	<i><b>Current Year</b></i> Budget 2022 YTD	<i><b>Future</b></i> Budget 2023 YTD	<i><b>Future</b></i> Roll 2022 to 2023 increase/(decrease) YTD	<i><b>Future</b></i> Roll 2022 to 2023 increase/(decrease) %
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	527,986.00	571,016.00	43,030.00	8.15%
Total Admin, Materials and Supplies	173,493.00	181,492.01	7,999.01	4.61%
Total Contracted Services	89,527.00	93,527.00	4,000.00	4.47%
Total Rents and Financial Services	3,700.00	4,100.00	400.00	10.81%
<b>Total General Fund Expenses</b>	<b>794,706.00</b>	<b>850,135.01</b>	<b>55,429.01</b>	<b>6.97%</b>
<b>General Fund Revenues</b>				
Total Municipal Contributions	-5,000.00	-5,000.00	0.00	0.00%
Total Licenses, Permits and Rentals	-103,000.00	-125,000.00	-22,000.00	21.36%
Total Other Revenues	0.00	0.00	0.00	0.00%
Total Transfer To / From Own Funds	0.00	0.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>-108,000.00</b>	<b>-130,000.00</b>	<b>-22,000.00</b>	<b>20.37%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>686,706.00</b>	<b>720,135.01</b>	<b>33,429.01</b>	<b>4.87%</b>
<b>Tax Levy</b>	<b>686,706.00</b>	<b>720,135.01</b>	<b>33,429.01</b>	<b>4.87%</b>



## FIRE SERVICES

As previously mentioned, the budget includes a nominal salary increase for full-time staff and a review has been requested by the Fire Association for an honorarium increase for the volunteer fire fighters. In the past year, calls for service have increased by 22% which equates to 127 emergency response calls for 2022 and the average response time is just over 8 minutes. The Fire Services team has increased their community presence since the pandemic to advocate for fire safety, educate and engage junior community members. In 2022, 14 public education events were hosted where 560 public participants had received fire safety material and it is expected to be similar in 2023. The Fire Services are also responsible for enforcement including laying charges, issuing orders, completing site visits and inspections, and responding to community complaints.

The expansion of one additional headcount has been put on hold until 2024 but this would see the volunteer complement grow to 27 volunteers. Other than labour, the incremental increase in admin, materials and supplies relates to repairs and maintenance which puts the operating increase excluding salaries/benefits at approx. 48k for fire services for 2023. In 2022, the personnel training hours amounted to 2000 hours which covers a variety of subjects which will continue into 2023. Other increased costs in operations are due to gas/oil, insurance, and IT.



**TOWN OF AYLMER**  
**Fire (211)**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	Budget	Budget	Roll 2022 to 2023	Roll 2022 to 2023
	2022	2023	increase/(decrease)	increase/(decrease)
	YTD	YTD	YTD	%
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	395,420.00	429,640.00	34,220.00	8.65%
Total Admin, Materials and Supplies	152,678.00	164,505.00	11,827.00	7.75%
Total Contracted Services	13,500.00	15,500.00	2,000.00	14.81%
Total Rents and Financial Services	3,700.00	4,100.00	400.00	10.81%
<b>Total General Fund Expenses</b>	<b>565,298.00</b>	<b>613,745.00</b>	<b>48,447.00</b>	<b>8.57%</b>
<b>General Fund Revenues</b>				
Total Transfer To / From Own Funds	0.00	0.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>565,298.00</b>	<b>613,745.00</b>	<b>48,447.00</b>	<b>8.57%</b>
<b>Tax Levy</b>	<b>565,298.00</b>	<b>613,745.00</b>	<b>48,447.00</b>	<b>8.57%</b>



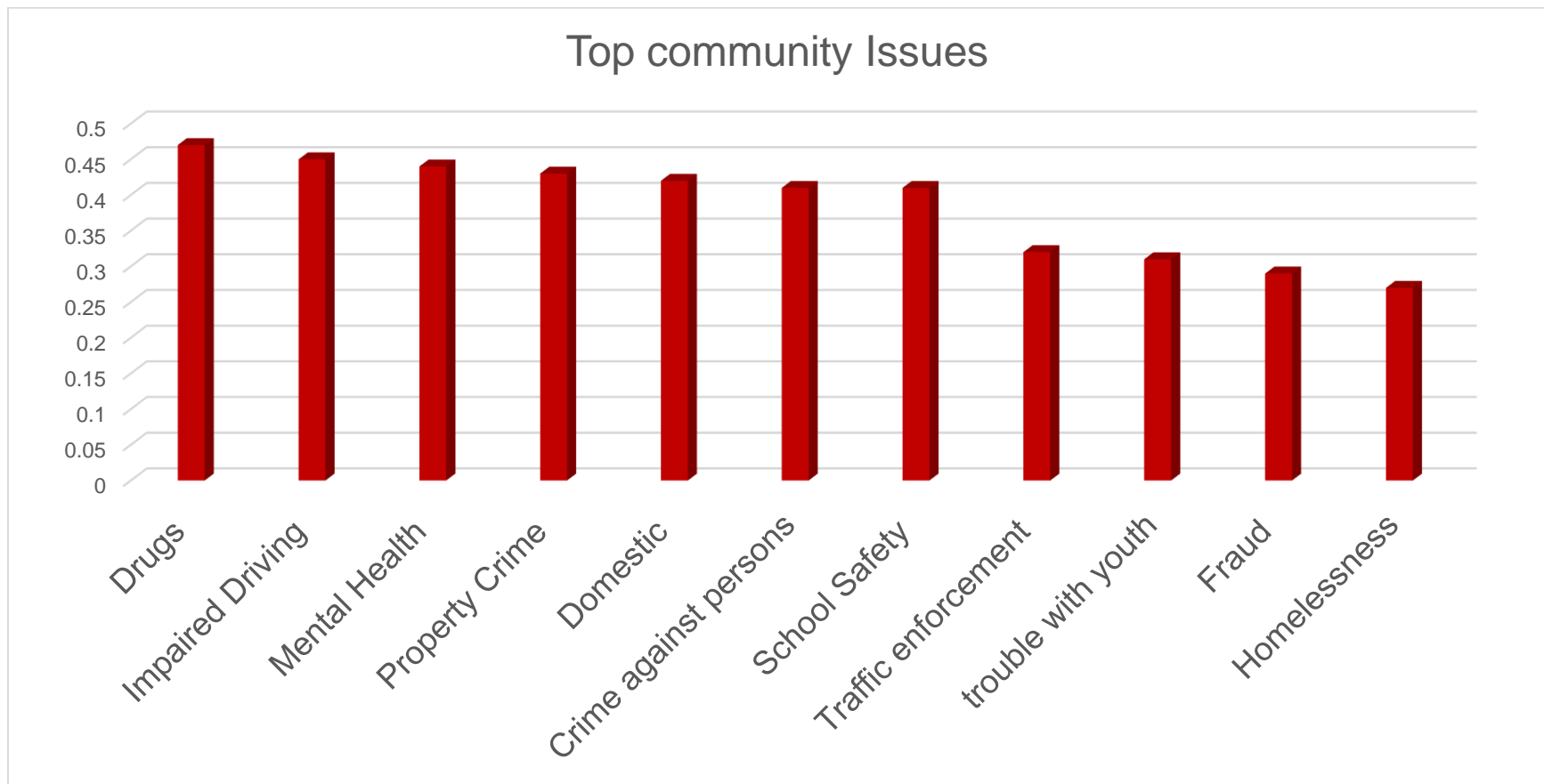


## POLICE

The Aylmer Police Service is responsible for all policing needs for the town of Aylmer and an estimated 8000 + residents. The Aylmer Police service provides 24/7 policing services in accordance with the Police Services Act and the Ministry of Policing Standards to ensure an adequate and effective police service.

Our staff are proud to have our own municipal police service in which we can more accurately and effectively respond to the specific needs of our community on a daily basis. Our service continues to seek ways in which to maximize our efficiency and effectiveness while providing a high quality of community policing services. Feeling of Community safety and deterrence of crime is directly related to officer availability and visibility through focused beat, vehicle, and bicycle patrols. The Aylmer Police department is dedicated to community engagement model of policing. The leadership team in cooperation with front line officers has seen a significant increase in officer visibility in our community year over year.





Over the last 3 years, the Aylmer Police have responded to an average of 3,500 reactive and proactive police occurrences. This has resulted in an average of nearly 1,600 charges laid annually over the same period, both criminal and provincial.

## Aylmer Police Service Staffing

Staffing Plan	2022 actual	2023 proposed	2024 forecast
Full time officers	13	14	14
Part time officers	3	3	3
Full time civilian	1	1	1
Full time Special Constable	1	1	1



### Administration

- (1) Chief of Police
- (1) Deputy Chief of Police
- (1) Civilian Executive Assistant

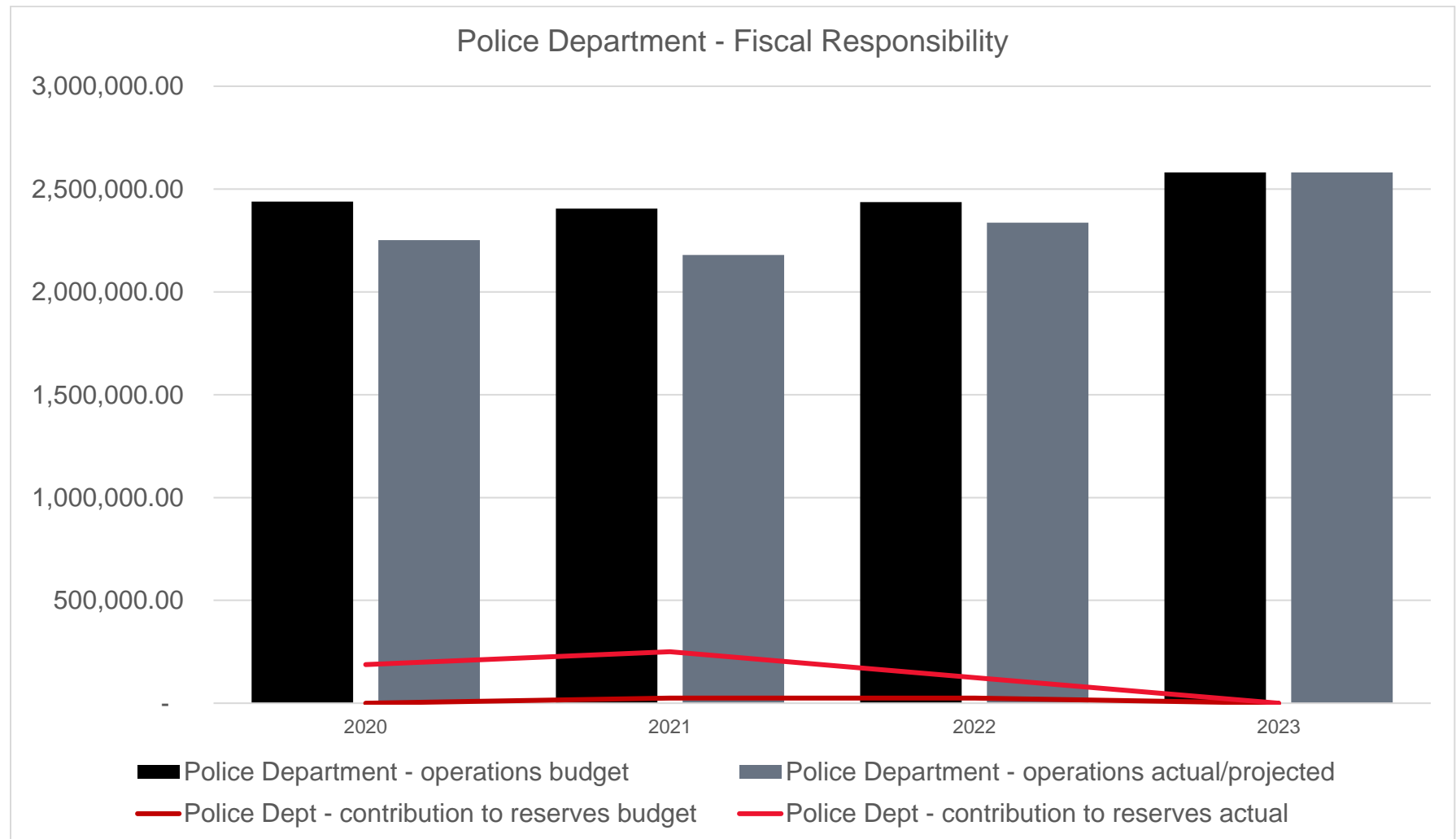
### Community Patrol

- (2) Sergeants
- (9) Constables (full time)
- (3) Constables (part time)

### Support Services

- (1) Special Constable – Court Services

Some noteworthy points regarding labour are that one full-time officer seconded to the Ontario Police College – with full cost recovery wages and benefits within the provincial grants line item. Historically, duties related to Officers on leave have not been backfilled and the addition of one (1) full-time officer is being sought to supplement frontline staffing to cover these duties.



Pending Police Services Board approval, the Police department has presented a minor increase to the tax levy in 2023. The Police have been able to marginally offset operating expenditures and target new grant opportunities for 2023. The current budget estimate is awaiting salary negotiations to be finalized with the police services and the PSB. The main increases are related to retiree health benefits, regular health benefits including life and long-term disability, salary increase due to cost-of-living, and insurance cost for property.

The Aylmer Police Service & Police Service Board has a 2023 proposed budget of \$2,580,779. This represents a 4.82% increase over the prior year approved budget of \$2,461,991.

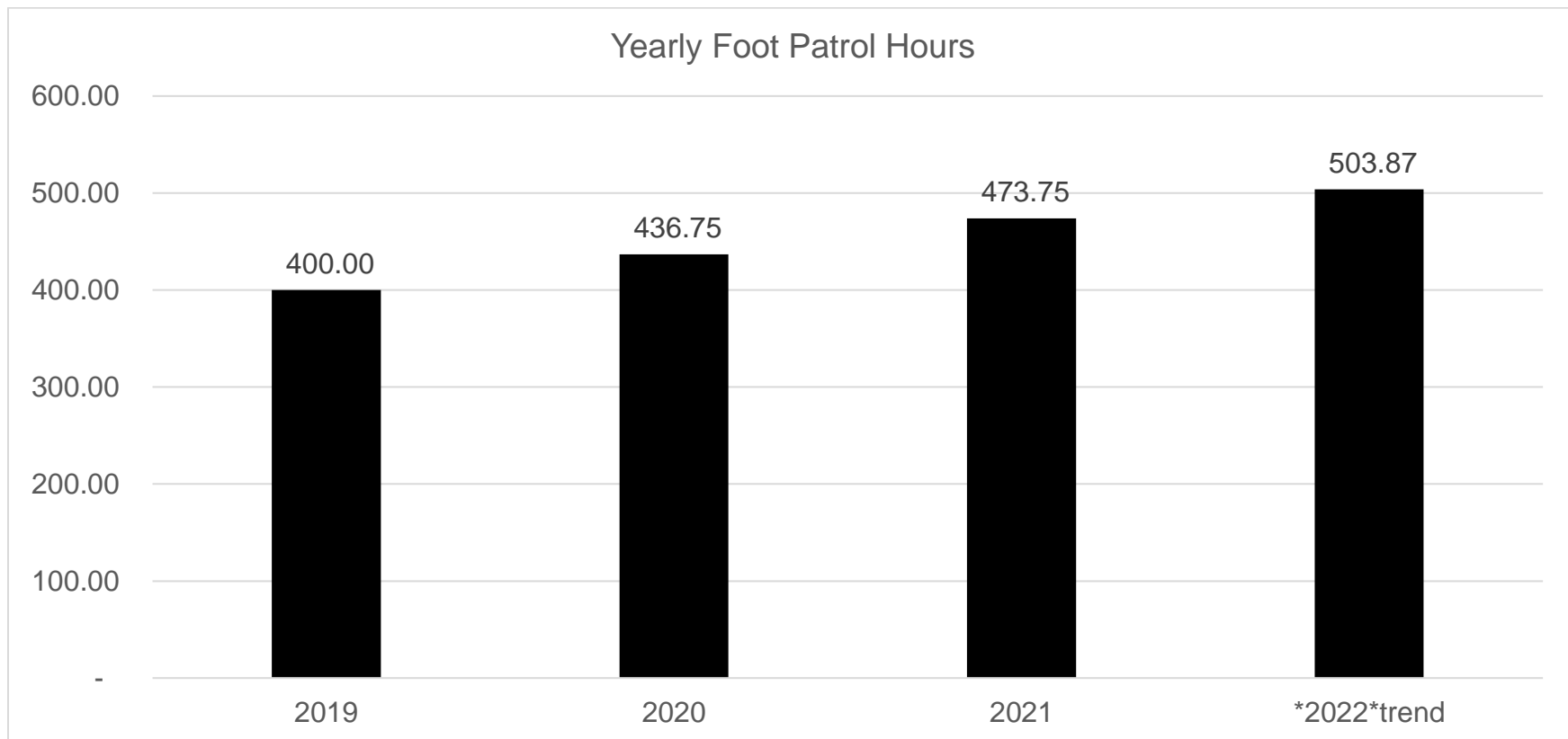
The net increase is primarily due to inflationary and contractual increases relating to wages and benefits.

- In 2022, calls for service are trending upwards as is the population of our town and surrounding areas.
- The COVID-19 pandemic and associated calls for service and investigations were taxing on staff but showed the dedication and capabilities of our organization.
- During this year Aylmer police have continued to realize the benefits of a partnership with the Canadian Mental Health Association and a dedicated mental health worker one day per week to better assist the public in such matters.
- Our service has continued to expand upon the use of social media and public messaging which has proven to be an excellent community resource.
- Aylmer Police continues to explore grants and other funding avenues to ensure fiscal responsibility. In 2022 the service obtained in excess of \$200,000 in provincial grant funding.
- As mandated by the province, all Ontario Police Services must establish a community safety and wellbeing plan. This plan directly impacts policing resources and a direct nexus to the budget and associated costs.
- Allocations and focus for the town of Aylmer on this basis will also include increasing traffic safety, enhance people's wellness and sense of well-being, encourage youth to actively participate in building a healthier community and Cultivate partnerships to create resilient and safe communities



## TOWN OF AYLMER Police Services

	<i><b>Current Year</b></i>	<i><b>Future</b></i>	<i><b>Future</b></i>	<i><b>Future</b></i>
	Budget	Budget	Roll 2022 to 2023	Roll 2022 to 2023
	2022	2023	increase/(decrease)	increase/(decrease)
	YTD	YTD	YTD	%
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	2,449,709.00	2,575,428.59	125,719.59	5.13%
Total Admin, Materials and Supplies	155,495.00	180,088.00	24,593.00	15.82%
Total Contracted Services	116,500.00	122,370.01	5,870.01	5.04%
Total Rents and Financial Services	5,099.00	5,099.00	0.00	0.00%
<b>Total General Fund Expenses</b>	<b>2,726,803.00</b>	<b>2,882,985.60</b>	<b>156,182.60</b>	<b>5.73%</b>
<b>General Fund Revenues</b>				
Total Canada / Ontario Grants	-285,412.00	-295,656.59	-10,244.59	3.59%
Total User Fees and Charges	-4,250.00	-6,550.00	-2,300.00	54.12%
Total Licenses, Permits and Rentals	-150.00	0.00	150.00	-100.00%
<b>Total General Fund Revenues</b>	<b>-289,812.00</b>	<b>-302,206.59</b>	<b>-12,394.59</b>	<b>4.28%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>2,436,991.00</b>	<b>2,580,779.01</b>	<b>143,788.01</b>	<b>5.90%</b>
<b>Total Operating Projects / Capital from Operating</b>	<b>25,000.00</b>	<b>0.00</b>	<b>-25,000.00</b>	<b>-100.00%</b>
<b>Tax Levy</b>	<b>2,461,991.00</b>	<b>2,580,779.01</b>	<b>118,788.01</b>	<b>4.82%</b>





### **Goals and Objectives for 2023**

- Continue to ensure community-based policing and keeping service delivery in line with the specific needs and requirements of the town of Aylmer.
- Continue to hold those accountable for criminal activity and traffic violations to ensure that our community remains a safe and desirable location.
- Dedicated Constable in Crime Unit to better assist victims of crime and conduct investigations, drug enforcement and intelligence
- Conduct research and explore the potential of body worn cameras for Aylmer officers.
- In order to address current and anticipated trends in policing over the next several years, the service will look at enhancing its' organizational structure through an increase in staffing strength to replace long term leaves and ensuring adequate frontline staffing.
- The Aylmer Police will focus patrol and enforcement in line with the top priorities specific to the town as identified by the residents through a community survey.



[Link to Aylmer Police website](#)

[Link to Police Stats & Reports for Download](#)



## AGENCIES, BOARDS & OTHER COMMITTEES

The operating budget for other boards, includes the request for funding for the [Catfish Creek Conservation Authority](#) which has asked for a 9% increase for 2023.



### TOWN OF AYLMER Other Boards

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	Budget 2022 YTD	Budget 2023 YTD	Roll 2022 to 2023 increase/(decrease) YTD	Roll 2022 to 2023 increase/(decrease) %
<b>GENERAL FUND EXPENDITURES</b>				
Other Contributions	99,470.95	108,423.34	8,952.39	9.00%
<b>Total General Fund Expenses</b>	<b>99,470.95</b>	<b>108,423.34</b>	<b>8,952.39</b>	<b>9.00%</b>
<b>General Fund Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>99,470.95</b>	<b>108,423.34</b>	<b>8,952.39</b>	<b>9.00%</b>
<b>Operating Projects / Capital from Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Tax Levy</b>	<b>99,470.95</b>	<b>108,423.34</b>	<b>8,952.39</b>	<b>9.00%</b>



## TOWN OF AYLMER Committees

### GENERAL FUND EXPENDITURES

Total Admin, Materials and Supplies

**Total General Fund Expenses**

**General Fund Revenues**

**Net General Fund (Revenue)/Expenditure**

**Tax Levy**

<i><b>Current Year</b></i>	<i><b>Future</b></i>	<i><b>Future</b></i>	<i><b>Future</b></i>
Budget 2022 YTD	<i><b>Budget</b></i> 2023 YTD	<i><b>Roll 2022 to 2023</b></i> <i><b>increase/(decrease)</b></i> YTD	<i><b>Roll 2022 to 2023</b></i> <i><b>increase/(decrease)</b></i> %
20,945.00	20,945.00	0.00	0.0%
<b>20,945.00</b>	<b>20,945.00</b>	<b>0.00</b>	<b>0.0%</b>
0.00	0.00	0.00	0.0%
20,945.00	20,945.00	0.00	0.0%
20,945.00	20,945.00	0.00	0.0%

Using the new grants and donations process established for the 2022 budget year, there was a total of ten applications received included in the Council Contribution and Committees budgets. In terms of requested financial contributions \$58,550 was requested by community organizations for 2023.



## TOWN OF AYLMER Council Cont

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	Budget 2022 YTD	Budget 2023 YTD	Roll 2022 to 2023 increase/(decrease) YTD	Roll 2022 to 2023 increase/(decrease) %
<b>General Fund Expenditures</b>				
Council Contributions	69,450.00	78,150.00	8,700.00	12.53%
<b>Total General Fund Expenses</b>	<b>69,450.00</b>	<b>78,150.00</b>	<b>8,700.00</b>	<b>12.53%</b>
<b>General Fund Revenues</b>				
Total Transfer To / From Own Funds	0.00	0.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>69,450.00</b>	<b>78,150.00</b>	<b>8,700.00</b>	<b>12.53%</b>
<b>Operating Projects / Capital from Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Tax Levy</b>	<b>69,450.00</b>	<b>78,150.00</b>	<b>8,700.00</b>	<b>12.53%</b>

<b>Organization</b>	<b>Request</b>
Aylmer & District Horticultural Society (ADHS)	\$3,200.00
Aylmer Area Community Band & Choir	\$1,000.00
Aylmer Cemetery Board	\$18,000.00
Aylmer & East Elgin Agricultural Society	\$5,000.00
Aylmer Lawn Bowling Club	\$2,000.00
Aylmer Performing Arts Council	\$500.00
Family Central	\$5,000.00
Kinsmen Club of Aylmer	\$2,500.00
Knights of Columbus	\$1,350.00
Aylmer & Malahide Museum & Archives	\$20,000.00

## CONCLUSION

The 2023 Operating Budget represents the key guidance document for Town Operations in the coming year. Town staff want to ensure that both Council and the public understand the budget process and pressures facing the Town. As highlighted in this report, 2023 has been another challenging budget year for the Town of Aylmer.

With future growth and additional tax revenues from the anticipatory MPAC reassessment in 2024, there is hope that the Town can start to close infrastructure gap identified in the asset management plan and continue to balance needs of ratepayer with the funding constraints that are apparent. The search for cost reductions and analysis of departmental spending habits will continue to take place by staff and council which will ensure fairness to all departments to maintain levels of service.

In recognition of the budget pressures, senior staff have continued to strive to find efficiencies and reductions to present an austerity budget for 2023. The administration is acutely aware of that many residents live in a precarious situation. This approach was balanced with outcomes of the 2023 public survey which indicated that residents do not desire to see reductions in local service levels.

The Annual Budget survey completed in the fall of 2022 sought to gather an understanding of the impacts of the pandemic and inflation upon the community. Contrary to our expectations the majority of respondents had not seen a decline in their lifestyle during this period. As anticipated though stress related to work, personal relationships and finances was on the rise. Despite or perhaps because of these factors the majority of respondents wanted to see service levels maintained or increased.

Staff view this response as positive indication of a growing community that is entering a period of significant revitalization and renewal. Despite this staff do feel 2023 represents a unique and unusual budget year across the province due to inflation and market factors. As a result the 2023 Operational Budget focuses upon austerity and identifying potential service reductions with the hope that additional assessment and grants can be secured in 2023 to allow broader visioning of the overall future of the community.

**TOWN OF AYLMER**  
**Summary of All Units**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	<b>Budget</b>	<b>Budget</b>	<b>Roll 2022 to 2023</b>	<b>Roll 2022 to 2023</b>
	<b>2022</b>	<b>2023</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	<b>YTD</b>	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenses</b>				
Total Salaries, Wages & Benefits	6,252,653.00	6,691,588.13	438,935.13	7.02%
Total Admin, Materials and Supplies	4,811,476.95	4,895,951.35	84,474.40	1.76%
Total Contracted Services	1,456,480.00	1,433,940.01	-22,539.99	-1.55%
Total Rents and Financial Services	15,189.00	15,589.00	400.00	2.63%
Transfer to Own Funds	1,837,741.00	1,939,416.00	101,675.00	5.53%
Total Long Term Debt	89,225.00	67,803.00	-21,422.00	-24.01%
<b>Total General Fund Expenses</b>	<b>14,462,764.95</b>	<b>15,044,287.49</b>	<b>581,522.54</b>	<b>4.02%</b>
<b>General Fund Revenues</b>				
Total Taxation Revenues	-6,149,819.95	0.00	6,149,819.95	-100.00%
Total Payments in Lieu of Taxes	0.00	0.00	0.00	0.00%
Total Tax Write-offs	25,000.00	25,000.00	0.00	0.00%
Total Canada / Ontario Grants	-2,740,150.00	-2,750,211.59	-10,061.59	0.37%
Total Municipal Contributions	-462,907.00	-425,268.00	37,639.00	-8.13%
Total User Fees and Charges	-5,035,370.00	-5,166,670.00	-131,300.00	2.61%
Total Licenses, Permits and Rentals	-150,868.00	-165,185.00	-14,317.00	9.49%
Total Fines and Penalties	-70,400.00	-68,900.00	1,500.00	-2.13%
Total Other Revenues	-344,000.00	-294,000.00	50,000.00	-14.53%
Total Transfer To / From Own Funds	-60,774.00	-125,000.00	-64,226.00	105.68%
<b>Total General Fund Revenues</b>	<b>-14,989,288.95</b>	<b>-8,970,234.59</b>	<b>6,019,054.36</b>	<b>-40.16%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>-526,524.00</b>	<b>6,074,052.90</b>	<b>6,600,576.90</b>	
<b>Total Operating Projects / Capital from Operating</b>	<b>526,524.00</b>	<b>433,524.00</b>	<b>-93,000.00</b>	<b>-17.66%</b>
<b>Tax Levy</b>	<b>0.00</b>	<b>6,507,576.90</b>	<b>6,507,576.90</b>	<b>0.00%</b>





**TOWN OF AYLMER**  
**General Government**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	Budget	<b>Budget</b>	<b>Roll 2022 to 2023</b>	<b>Roll 2022 to 2023</b>
	2022	<b>2023</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	YTD	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	1,114,131.00	1,234,687.80	120,556.80	10.82%
Total Admin, Materials and Supplies	343,942.00	341,885.00	-2,057.00	-0.60%
Total Contracted Services	52,500.00	81,500.00	29,000.00	55.24%
Total Rents and Financial Services	1,100.00	1,100.00	0.00	0.00%
<b>Total General Fund Expenses</b>	<b>1,511,673.00</b>	<b>1,659,172.80</b>	<b>147,499.80</b>	<b>9.76%</b>
<b>General Fund Revenues</b>				
Total User Fees and Charges	-15,000.00	-19,000.00	-4,000.00	26.67%
Total Licenses, Permits and Rentals	-11,500.00	-12,000.00	-500.00	4.35%
Total Fines and Penalties	0.00	0.00	0.00	0.00%
Total Transfer To / From Own Funds	-35,774.00	-100,000.00	-64,226.00	179.53%
<b>Total General Fund Revenues</b>	<b>-62,274.00</b>	<b>-131,000.00</b>	<b>-68,726.00</b>	<b>110.36%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>1,449,399.00</b>	<b>1,528,172.80</b>	<b>78,773.80</b>	<b>5.43%</b>
<b>Total Operating Projects / Capital from Operating</b>	<b>501,524.00</b>	<b>408,524.00</b>	<b>-93,000.00</b>	<b>-18.54%</b>
<b>Tax Levy</b>	<b>1,950,923.00</b>	<b>1,936,696.80</b>	<b>-14,226.20</b>	<b>-0.73%</b>



**TOWN OF AYLMER**  
**Plan and Development**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	Budget	<b>Budget</b>	<b>Roll 2022 to 2023</b>	<b>Roll 2022 to 2023</b>
	2022	<b>2023</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	YTD	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	296,312.00	294,858.00	-1,454.00	-0.49%
Total Admin, Materials and Supplies	71,400.00	50,150.00	-21,250.00	-29.76%
Total Contracted Services	0.00	0.00	0.00	0.00%
Transfer to Own Funds	0.00	40,000.00	40,000.00	0.00%
<b>Total General Fund Expenses</b>	<b>367,712.00</b>	<b>385,008.00</b>	<b>17,296.00</b>	<b>4.70%</b>
<b>General Fund Revenues</b>				
Total User Fees and Charges	-10,000.00	-42,500.00	-32,500.00	325.00%
Total Other Revenues	-50,000.00	-50,000.00	0.00	0.00%
Transfer To / From Own Funds	0.00	0.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>-60,000.00</b>	<b>-92,500.00</b>	<b>-32,500.00</b>	<b>54.17%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>307,712.00</b>	<b>292,508.00</b>	<b>-15,204.00</b>	<b>-4.94%</b>
<b>Operating Projects / Capital from Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Tax Levy</b>	<b>307,712.00</b>	<b>292,508.00</b>	<b>-15,204.00</b>	<b>-4.94%</b>



**TOWN OF AYLMER**  
**Environ Services**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	Budget	<b>Budget</b>	<b>Roll 2022 to 2023</b>	<b>Roll 2022 to 2023</b>
	2022	<b>2023</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	YTD	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Admin, Materials and Supplies	25,800.00	25,800.00	0.00	0.00.%
Total Contracted Services	708,400.00	608,400.00	-100,000.00	(14.12.%)
<b>Total General Fund Expenses</b>	<b>734,200.00</b>	<b>634,200.00</b>	<b>-100,000.00</b>	<b>(13.62.%)</b>
<b>General Fund Revenues</b>				
Total Canada / Ontario Grants	-35,000.00	-17,500.00	17,500.00	(50.00.%)
Total Municipal Contributions	-35,000.00	-17,500.00	17,500.00	(50.00.%)
Total User Fees and Charges	-300.00	-300.00	0.00	0.00.%
<b>Total General Fund Revenues</b>	<b>-70,300.00</b>	<b>-35,300.00</b>	<b>35,000.00</b>	<b>(49.79.%)</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>663,900.00</b>	<b>598,900.00</b>	<b>-65,000.00</b>	<b>(9.79.%)</b>
<b>Tax Levy</b>	<b>663,900.00</b>	<b>598,900.00</b>	<b>-65,000.00</b>	<b>(9.79.%)</b>



**TOWN OF AYLMER**  
**Transportation Services**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	Budget	<b>Budget</b>	<b>Roll 2022 to 2023</b>	<b>Roll 2022 to 2023</b>
	2022	<b>2023</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	YTD	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	648,202.00	713,652.74	65,450.74	10.10%
Total Admin, Materials and Supplies	370,900.00	431,888.00	60,988.00	16.44%
Total Contracted Services	27,114.00	27,114.00	0.00	0.00%
Total Rents and Financial Services	1,200.00	1,200.00	0.00	0.00%
Transfer to Own Funds	0.00	0.00	0.00	0.00%
Total Long Term Debt	67,803.00	67,803.00	0.00	0.00%
<b>Total General Fund Expenses</b>	<b>1,115,219.00</b>	<b>1,241,657.74</b>	<b>126,438.74</b>	<b>11.34%</b>
<b>General Fund Revenues</b>				
Total Municipal Contributions	-21,500.00	-21,500.00	0.00	0.00%
Total User Fees and Charges	0.00	0.00	0.00	0.00%
Total Licenses, Permits and Rentals	-10,000.00	-8,000.00	2,000.00	-20.00%
Total Fines and Penalties	-5,000.00	-3,500.00	1,500.00	-30.00%
Total Other Revenues	-15,000.00	-15,000.00	0.00	0.00%
Transfer To / From Own Funds	0.00	0.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>-51,500.00</b>	<b>-48,000.00</b>	<b>3,500.00</b>	<b>-6.80%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>1,063,719.00</b>	<b>1,193,657.74</b>	<b>129,938.74</b>	<b>12.22%</b>
<b>Operating Projects / Capital from Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Tax Levy</b>	<b>1,063,719.00</b>	<b>1,193,657.74</b>	<b>129,938.74</b>	<b>12.22%</b>



**TOWN OF AYLMER**  
**Waterworks**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	Budget	<b>Budget</b>	<b>Roll 2022 to 2023</b>	<b>Roll 2022 to 2023</b>
	2022	<b>2023</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	YTD	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	329,835.00	374,623.00	44,788.00	13.58%
Total Admin, Materials and Supplies	2,256,321.00	2,262,784.00	6,463.00	0.29%
Total Contracted Services	126,660.00	126,660.00	0.00	0.00%
Total Rents and Financial Services	1,000.00	1,000.00	0.00	0.00%
Transfer to Own Funds	566,184.00	514,933.00	-51,251.00	-9.05%
Long Term Debt	0.00	0.00	0.00	0.00%
<b>Total General Fund Expenses</b>	<b>3,280,000.00</b>	<b>3,280,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>General Fund Revenues</b>				
Total User Fees and Charges	-3,280,000.00	-3,280,000.00	0.00	0.00%
Total Other Revenues	0.00	0.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>-3,280,000.00</b>	<b>-3,280,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Tax Levy</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>



**TOWN OF AYLMER**  
**Water Sewer**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	Budget	<b>Budget</b>	<b>Roll 2022 to 2023</b>	<b>Roll 2022 to 2023</b>
	2022	<b>2023</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	YTD	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	0.00	34,910.00	34,910.00	0.00%
Total Admin, Materials and Supplies	440,241.00	459,943.00	19,702.00	4.48%
Total Contracted Services	246,479.00	304,839.00	58,360.00	23.68%
Transfer to Own Funds	389,778.00	407,628.00	17,850.00	4.58%
Total Long Term Debt	21,422.00	0.00	-21,422.00	-100.00%
<b>Total General Fund Expenses</b>	<b>1,097,920.00</b>	<b>1,207,320.00</b>	<b>109,400.00</b>	<b>9.96%</b>
<b>General Fund Revenues</b>				
Total User Fees and Charges	-1,097,920.00	-1,207,320.00	-109,400.00	9.96%
<b>Total General Fund Revenues</b>	<b>-1,097,920.00</b>	<b>-1,207,320.00</b>	<b>-109,400.00</b>	<b>9.96%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Tax Levy</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>





**TOWN OF AYLMER**  
**Parks-Recs**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	Budget	<b>Budget</b>	<b>Roll 2022 to 2023</b>	<b>Roll 2022 to 2023</b>
	2022	<b>2023</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	YTD	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	231,643.00	229,729.00	-1,914.00	-0.83%
Total Admin, Materials and Supplies	162,642.00	168,030.00	5,388.00	3.31%
Total Contracted Services	20,070.00	20,070.00	0.00	0.00%
Total Rents and Financial Services	0.00	0.00	0.00	0.00%
<b>Total General Fund Expenses</b>	<b>414,355.00</b>	<b>417,829.00</b>	<b>3,474.00</b>	<b>0.84%</b>
<b>General Fund Revenues</b>				
Total Canada / Ontario Grants	-2,019.00	-4,200.00	-2,181.00	108.02%
Total Municipal Contributions	-18,000.00	-18,000.00	0.00	0.00%
Total User Fees and Charges	-6,100.00	-6,100.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>-26,119.00</b>	<b>-28,300.00</b>	<b>-2,181.00</b>	<b>8.35%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>388,236.00</b>	<b>389,529.00</b>	<b>1,293.00</b>	<b>0.33%</b>
<b>Total Operating Projects / Capital from Operating</b>	<b>0.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00%</b>
<b>Tax Levy</b>	<b>388,236.00</b>	<b>414,529.00</b>	<b>26,293.00</b>	<b>6.77%</b>



**TOWN OF AYLMER  
EECC**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	Budget	<b>Budget</b>	<b>Roll 2022 to 2023</b>	<b>Roll 2022 to 2023</b>
	2022	<b>2023</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	YTD	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	654,835.00	662,683.00	7,848.00	1.20%
Total Admin, Materials and Supplies	559,937.00	531,414.00	-28,523.00	-5.09%
Total Contracted Services	61,930.00	42,160.00	-19,770.00	-31.92%
Total Rents and Financial Services	3,090.00	3,090.00	0.00	0.00%
Transfer to Own Funds	0.00	0.00	0.00	0.00%
Long Term Debt	0.00	0.00	0.00	0.00%
<b>Total General Fund Expenses</b>	<b>1,279,792.00</b>	<b>1,239,347.00</b>	<b>-40,445.00</b>	<b>-3.16%</b>
<b>General Fund Revenues</b>				
Total Canada / Ontario Grants	-5,840.00	-3,600.00	2,240.00	-38.36%
Total Municipal Contributions	-55,000.00	-35,000.00	20,000.00	-36.36%
Total User Fees and Charges	-609,800.00	-592,900.00	16,900.00	-2.77%
Total Licenses, Permits and Rentals	-13,718.00	-7,685.00	6,033.00	-43.98%
Total Fines and Penalties	-400.00	-400.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>-684,758.00</b>	<b>-639,585.00</b>	<b>45,173.00</b>	<b>-6.60%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>595,034.00</b>	<b>599,762.00</b>	<b>4,728.00</b>	<b>0.79%</b>
<b>Operating Projects / Capital from Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Tax Levy</b>	<b>595,034.00</b>	<b>599,762.00</b>	<b>4,728.00</b>	<b>0.79%</b>



**TOWN OF AYLMER**  
**Protection Services**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	Budget	<b>Budget</b>	<b>Roll 2022 to 2023</b>	<b>Roll 2022 to 2023</b>
	2022	2023	increase/(decrease)	increase/(decrease)
	YTD	YTD	YTD	%
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	527,986.00	571,016.00	43,030.00	8.15%
Total Admin, Materials and Supplies	173,493.00	181,492.01	7,999.01	4.61%
Total Contracted Services	89,527.00	93,527.00	4,000.00	4.47%
Total Rents and Financial Services	3,700.00	4,100.00	400.00	10.81%
<b>Total General Fund Expenses</b>	<b>794,706.00</b>	<b>850,135.01</b>	<b>55,429.01</b>	<b>6.97%</b>
<b>General Fund Revenues</b>				
Total Municipal Contributions	-5,000.00	-5,000.00	0.00	0.00%
Total Licenses, Permits and Rentals	-103,000.00	-125,000.00	-22,000.00	21.36%
Total Other Revenues	0.00	0.00	0.00	0.00%
Total Transfer To / From Own Funds	0.00	0.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>-108,000.00</b>	<b>-130,000.00</b>	<b>-22,000.00</b>	<b>20.37%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>686,706.00</b>	<b>720,135.01</b>	<b>33,429.01</b>	<b>4.87%</b>
<b>Tax Levy</b>	<b>686,706.00</b>	<b>720,135.01</b>	<b>33,429.01</b>	<b>4.87%</b>



**TOWN OF AYLMER**  
**Fire (211)**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	Budget	<b>Budget</b>	<b>Roll 2022 to 2023</b>	<b>Roll 2022 to 2023</b>
	2022	<b>2023</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	YTD	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	395,420.00	429,640.00	34,220.00	8.65%
Total Admin, Materials and Supplies	152,678.00	164,505.00	11,827.00	7.75%
Total Contracted Services	13,500.00	15,500.00	2,000.00	14.81%
Total Rents and Financial Services	3,700.00	4,100.00	400.00	10.81%
<b>Total General Fund Expenses</b>	<b>565,298.00</b>	<b>613,745.00</b>	<b>48,447.00</b>	<b>8.57%</b>
<b>General Fund Revenues</b>				
Total Transfer To / From Own Funds	0.00	0.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>565,298.00</b>	<b>613,745.00</b>	<b>48,447.00</b>	<b>8.57%</b>
<b>Tax Levy</b>	<b>565,298.00</b>	<b>613,745.00</b>	<b>48,447.00</b>	<b>8.57%</b>



**TOWN OF AYLMER**  
**Police Services**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	Budget 2022 YTD	<b>Budget 2023 YTD</b>	<b>Roll 2022 to 2023 increase/(decrease) YTD</b>	<b>Roll 2022 to 2023 increase/(decrease) %</b>
<b>General Fund Expenditures</b>				
Total Salaries, Wages & Benefits	2,449,709.00	2,575,428.59	125,719.59	5.13%
Total Admin, Materials and Supplies	155,495.00	180,088.00	24,593.00	15.82%
Total Contracted Services	116,500.00	122,370.01	5,870.01	5.04%
Total Rents and Financial Services	5,099.00	5,099.00	0.00	0.00%
<b>Total General Fund Expenses</b>	<b>2,726,803.00</b>	<b>2,882,985.60</b>	<b>156,182.60</b>	<b>5.73%</b>
<b>General Fund Revenues</b>				
Total Canada / Ontario Grants	-285,412.00	-295,656.59	-10,244.59	3.59%
Total User Fees and Charges	-4,250.00	-6,550.00	-2,300.00	54.12%
Total Licenses, Permits and Rentals	-150.00	0.00	150.00	-100.00%
<b>Total General Fund Revenues</b>	<b>-289,812.00</b>	<b>-302,206.59</b>	<b>-12,394.59</b>	<b>4.28%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>2,436,991.00</b>	<b>2,580,779.01</b>	<b>143,788.01</b>	<b>5.90%</b>
<b>Total Operating Projects / Capital from Operating</b>	<b>25,000.00</b>	<b>0.00</b>	<b>-25,000.00</b>	<b>-100.00%</b>
<b>Tax Levy</b>	<b>2,461,991.00</b>	<b>2,580,779.01</b>	<b>118,788.01</b>	<b>4.82%</b>



**TOWN OF AYLMER**  
**Other Boards**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	Budget	<b>Budget</b>	<b>Roll 2022 to 2023</b>	<b>Roll 2022 to 2023</b>
	2022	<b>2023</b>	<b>increase/(decrease)</b>	<b>increase/(decrease)</b>
	YTD	<b>YTD</b>	<b>YTD</b>	<b>%</b>
<b>GENERAL FUND EXPENDITURES</b>				
Other Contributions	99,470.95	108,423.34	8,952.39	9.00%
<b>Total General Fund Expenses</b>	<b>99,470.95</b>	<b>108,423.34</b>	<b>8,952.39</b>	<b>9.00%</b>
<b>General Fund Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>99,470.95</b>	<b>108,423.34</b>	<b>8,952.39</b>	<b>9.00%</b>
<b>Operating Projects / Capital from Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Tax Levy</b>	<b>99,470.95</b>	<b>108,423.34</b>	<b>8,952.39</b>	<b>9.00%</b>



**TOWN OF AYLMER  
Committees**

	<b><i>Current Year</i></b>	<b><i>Future</i></b>	<b><i>Future</i></b>	<b><i>Future</i></b>
	Budget	<b><i>Budget</i></b>	<b><i>Roll 2022 to 2023</i></b>	<b><i>Roll 2022 to 2023</i></b>
	2022	<b><i>2023</i></b>	<b><i>increase/(decrease)</i></b>	<b><i>increase/(decrease)</i></b>
	YTD	<b><i>YTD</i></b>	<b><i>YTD</i></b>	<b><i>%</i></b>
<b>GENERAL FUND EXPENDITURES</b>				
Total Admin, Materials and Supplies	20,945.00	20,945.00	0.00	0.0%
<b>Total General Fund Expenses</b>	<b>20,945.00</b>	<b>20,945.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>General Fund Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>20,945.00</b>	<b>20,945.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Tax Levy</b>	<b>20,945.00</b>	<b>20,945.00</b>	<b>0.00</b>	<b>0.0%</b>





**TOWN OF AYLMER**  
**Council Cont**

	<b>Current Year</b>	<b>Future</b>	<b>Future</b>	<b>Future</b>
	Budget 2022 YTD	<b>Budget 2023 YTD</b>	<b>Roll 2022 to 2023 increase/(decrease) YTD</b>	<b>Roll 2022 to 2023 increase/(decrease) %</b>
<b>General Fund Expenditures</b>				
Council Contributions	69,450.00	78,150.00	8,700.00	12.53%
<b>Total General Fund Expenses</b>	<b>69,450.00</b>	<b>78,150.00</b>	<b>8,700.00</b>	<b>12.53%</b>
<b>General Fund Revenues</b>				
Total Transfer To / From Own Funds	0.00	0.00	0.00	0.00%
<b>Total General Fund Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Net General Fund (Revenue)/Expenditure</b>	<b>69,450.00</b>	<b>78,150.00</b>	<b>8,700.00</b>	<b>12.53%</b>
<b>Operating Projects / Capital from Operating</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Tax Levy</b>	<b>69,450.00</b>	<b>78,150.00</b>	<b>8,700.00</b>	<b>12.53%</b>