

TOWNSHIP OF ADMASTON/BROMLEY  
FINANCE & ADMINISTRATION COMMITTEE

AGENDA

November 7, 2024

At 5:00 pm

1. Call meeting to order
2. Declaration of Pecuniary Interest
3. Approval of Agenda
4. Approval of Minutes
  - i. [October 3, 2024](#)
5. Renfrew Detachment OPP Board 2025 Budget
  - i. [2025 OPP Board Budget](#)
6. [Information Technology Services Report](#)
7. [Employment By-Law Updates Report](#)
  - i. [Draft Employment By-Law](#)
  - ii. [2025 Draft Wage Grid](#)
8. [Draft Reserve Policy](#)
9. Next meeting - November 21, 2024 5:00 – 7:00 pm (Budget)
10. Adjournment

TOWNSHIP OF ADMASTON/BROMLEY  
FINANCE AND ADMINISTRATION COMMITTEE  
MINUTES

**Thursday, October 3rd, 2024**

**At 6:01 p.m.**

Present – Mayor Michael Donohue, Keith Gourley and Kevin Legris

Staff present – CAO/Clerk Charkavi, Treasurer-Deputy CAO/Clerk Coughlin,  
and Finance Clerk Fraser

Guest – None.

1. Kevin LeGris called the meeting to order at 6:01 p.m.
2. Declaration of Pecuniary Interest – None.
3. Approval of Agenda – June 6, 2024

**Resolution No. 01/10/24**

Moved by Kevin Legris

Seconded by Keith Gourley

BE IT RESOLVED that the Committee approve the agenda for the October 3, 2024 Finance and Administration Committee meeting.

“Carried”

4. Minutes
  - September 19, 2024

**Resolution No. 02/10/24**

Moved by Kevin Legris

Seconded by Keith Gourley

BE IT RESOLVED that the Finance & Administration Committee approve the following Committee minutes:

- September 19, 2024

“Carried”

5. Draft Reserve Policy – Continued review of policy

Committee continued discussion on the draft reserve policy. Committee requested that several reserves be combined with the Working Fund Reserve.

Mayor Donohue recommended changing some of the wording in the different reserves to clarify between operating and capital as there was

some discussion on what was deemed capital in the Waste Capital Reserve.

Mayor Donohue recommended having limits for a few of the reserves rather than “no limit”, maybe a percentage of the departmental budget, the life cycle of the item could drive what limits are. The Asset Management Plan (AMP) is the used for threshold for capitalization and replacement costs.

Committee has done a complete run through of the Draft Reserve Policy, Mayor Donohue wanted to know how many reserve have been merged/removed. There was eighteen reserves presented to committee, it has been reduced/merged to ten.

Councillor Legris asked to see what the reserve amounts were over the years, Treasurer Coughlin provided committee with a chart dating back to 2013 with the reserve amounts recognized.

Treasurer Coughlin will consolidate and adjust the reserves remaining. Mayor Donohue would like to see the benchmarks, what is being contributed, an actuarial perspective, and brought back for discussions on specifics.

6 Budget Timelines

- Confirm Dates

Committee confirmed the proposed budget meeting dates Treasurer Coughlin had proposed budget meeting dates.

7. Next meeting – November 7, 2024 at 5:00 pm

8. Adjournment

**Resolution No. 03/10/24**

Moved by Keith Gourley

Seconded by Kevin Legris

BE IT RESOLVED that the October 3, 2024, Township of Admaston/Bromley Finance & Administration Committee meeting be adjourned at 7:02 p.m.

“Carried”

\_\_\_\_\_  
Chair

\_\_\_\_\_  
CAO/Clerk



## Renfrew and Area OPP Detachment Board

### Budget 2025

#### PREAMBLE

The Renfrew and Area OPP Detachment Board (the Board) is established under authority of Section 67 of the Community Safety and Policing Act, 2019 (CSPA), and its supporting regulations.

Entered into force on April 1, 2024, the CSPA recognizes the need for co-operation between policing providers and the communities they serve, and further upholds the principle that police services and police service boards should be representative of the communities they serve.

The legislation (Section 71(1)) provides that Boards shall prepare annual budget estimates for the operation of the Board and its remuneration of board members, the funding of which falls to the responsibility of the municipalities. Further, the Board is to provide a statement of each municipality's equal share of the costs, or in the unanimous agreement of all municipalities an alternative allocation of costs between all municipalities. Under the legislation, should a municipality not approve the budget the municipality may give the board written notice referring the matter to arbitration.

The 2025 Board budget is attached with an explanation of each budget line and general observations and funding calculations for the municipalities.

## DECISION REQUIRED

Each of the seven councils served by the Renfrew OPP Detachment are asked to approve the 2025 budget of the Renfrew and Area OPP Detachment Board in the amount of \$114,644.

In addition, Councils served by the Renfrew OPP Detachment are requested to consent to an equal billing model, or to present to the Renfrew and Area OPP Detachment Board an alternative funding arrangement under the unanimous consent of all Councils.

### Key Assumptions

The Budget is based on discussions with other OPP Detachment Board budget exercises, ministry officials and with guidance from the Ontario Association of Police Service Boards.

Budget estimates for the inaugural years are complex, recognising that the budget cannot be based on previous budget estimates or actuals. The inaugural budget is presented to ensure the Board has the financial resources to achieve its legislated mandate during the implementation phase of the Board and its mandated activities.

The budget will be reviewed at mid-year with a report to municipalities on actuals to budget and considerations for future budgets. Subsequent budgets will be developed based on previous years actuals.

A quarterly report will be provided to municipalities and semi-annual reports published on the Board's website for public transparency.

If surplus funds are accumulated at year options exist to:

1. Return the surplus to the municipalities based on the funding model established by the municipalities
2. Move the surplus into a reserve trust for use in future years as required. This would remove the need in future budgets to include contingency funds
3. A hybrid model where part of the surplus fund is returned with a portion directed to support a reserve fund.

## Municipal Funding Direction

The Ontario Regulation 135/24 OPP Detachment Boards provides that:

- Each municipality in the area for which the OPP detachment board has responsibility shall pay to the OPP detachment board an equal share of the amount set out in the boards' estimates.
- A provision exists in that municipalities may unanimously agree to allocate the costs among themselves on a basis other than equal shares. For as long as the municipalities remain in unanimous agreement, the costs may be shared in a manner agreed to by all municipalities.

The funding model falls to the municipalities to reach consensus. Preliminary discussions have taken place with CAO's with a trend towards equal billing. However, it is to the municipalities to inform the Board on the preferred billing formal by consensus.

The default position would be for equal shared billing. This would apply for the inaugural 2025 budget year and open for discussion in future budget cycles.

The Board notes that it is a governing board offering civilian oversight to the Detachment. It is not engaged in township specific operation activities but rather provides oversight to the entire catchment area served by the Renfrew OPP Detachment with each township getting equal representation on the board.

### Funding Models:

Equal billing model:

The 2025 budget amount of \$114,644 would be equally shared by all seven municipalities for an amount of \$16,377.71 for each municipality.

Weighted billing based on 2025 household count based of a budget of \$114,644 are estimated at;

Township	HH Count	Percentage.	Budget Share
Admaston/Bromley Township	1495	6.58%	\$7,543.36
Town of Arnprior	5062	22.28%	\$25,541.48
Greater Madawaska Township	2946	12.97%	\$14,864.72
Horton Township	1607	7.07%	\$8,108.49
McNab/Braeside Township	3423	15.07%	\$17,271.53
Renfrew Township	4330	19.06%	\$21,848.00
Whitewater Region Township	3858	16.98%	\$19,466.42

Note: Calculations are based on 2025 numbers received on population count and are to serve as a guide to the determination of amounts should Councils move towards a population-based billing model.

## Budget Line Description

### Board Member Honorarium: (\$17,442.00)

The *Ontario Regulation 135/24 OPP Detachment Boards* of the CSPA provides that Boards are to provide remuneration to board members. The amount to be paid to a member of the Board shall be determined by the unanimous agreement of the municipalities. If municipalities are unable to reach a unanimous agreement, the Minister shall determine the remuneration to be paid to board members.

In discussion with the other OPP Detachment Boards, the Ontario Association of Police Service Boards, and ministry officials the Board agreed to an honorarium of \$150 for the 2025 period based on the average of other OPP Detachment Boards. This calculation reflects attendance at one meeting every two months (6) and two committee/special meetings for a total of 8 meetings per year for 10 members. (\$10,500).

Recognizing the additional workload of the Chair during the implementation phase of the Board, governance function, and meetings with officials the Board Chair shall receive an honorarium of \$400/month. The Board Chair will not receive the \$150 per diem rate for general meeting attendance. This policy and remuneration is in line with other Boards (\$4,800)

A budget line is included to offset employer costs should there be a ruling by CRA that an employer /employee relationship exists. This is a line item that may be removed in future budgets once determination is made. Taxes will be deducted at source and remitted as prescribed by CRA. (\$2,142)

### Travel (\$19,040)

Mileage is to be provided to board members on request for their travel from place of residence to meeting locations while on official business of the Board. The budget provides for a cap on members mileage which will be included in forthcoming board policies on travel expenditures. (\$3,200)

A separate allowance is provided for the Chair, recognizing the increased duties to attend meetings in advance of Board meetings and other related meetings carried out in the capacity as Chair of the Board. (\$1,920)

The Board is encouraged as part of its training to participate in region meetings (Zone 2) of the Ontario Association of Police Service Boards (OAPSB). Funds are allocated for mileage, accommodation and meals on request of the board representative attending the meeting. It is recommended that the Chair and 2 representatives from the Board attend the meetings. (\$3,600)

The Board is further encouraged to attend and participate in the Annual General Meeting and Conference of the OAPSB. Traditionally boards are represented by its

Chair, the Board's Corporate Secretary, a board member, and a representative from the OPP Detachment. The OPP attendance is self-funded by the OPP. The funding allocation represents the cost for the 3 board positions to attend the annual meeting. Funds represent travel expenses and conference fees (\$10,000)

#### Governance and Operational Expenditures (\$22,500)

As part of its function the Board is mandated to provide an annual report to the municipalities/communities served by the Board and, to develop a Strategic Plan in line with that of the OPP. The budget provides for \$2,500 and \$3,500 to support the annual and quarterly reports in addition to the collection of data, analysis, drafting and implementation of the Board's Strategic Plan.

The structure of the new legislation requires that Board insurance be secured, It was the decision of the Board to arrange for an annual insurance product negotiated through the OAPSB. (\$5,000)

As part of the Board's forthcoming policy on transparency and accountability a web site will be designed, launched and managed to ensure provisions of the legislation and supporting regulations are achieved. The site will host updates and reports from the Board and the OPP Detachment in addition to quarterly financial reports, listed Board Policies and Procedures and minutes of all meetings. Links will be included to and from each municipality to foster public accountability and community access to the Boards activities and achievements. (\$3,500)

Funding is provided for professional fees including legal assistance/review of key policy and governance policies procedures and fees associated with the presentation of annual review and report of financial accounts. (\$5,000)

Annual membership dues to the OAPSB is included (\$3,000)

#### Program (\$45,000)

The budget includes funding for the initial purchase of a stand-alone laptop for the sole use of the Board by its Corporate Secretary on matters related to the Board. A monthly stipend is budgeted to recognize the use of the incumbents existing cellular phone for Board related business. (\$3,000)

Funding is provided for office supplies used to support the administrative functions and activities of the Board. (\$2,000)

The budget provides for the part-time position of a Corporate Secretary to provide policy, administrative, governance and financial oversight to the Board. This position is a salaried position of the Board for which an employment contract will be issued in line with provisions and regulations provided of the Canada Revenue Agency.

Budgeted at \$30/hr for 20 hrs week it is acknowledged that some weeks may require additional hours and others less. The contract, supported by Board policies will stipulate up to a maximum of 80 hours per month, and over the annual period not to exceed the budgeted amount.

Activities will include, but not limited to:

- Act as the confidential Corporate Secretary for the Board on all matters and ensure that the Board and Committee Chairs are kept informed of urgent issues.
- Serve as a conduit of the Board between the municipalities, the Ministry, and the OASPB on matters of governance, administration, and fiscal management.
- Remain current on policy initiatives impacting the implementation of the *Community Police Service Act* and ensuring the Board is informed on emerging trends and opportunities as it relates to the Board's mandate. Research and prepare reports on topics as directed by the Chair and or Board motions on topics that may affect Board business.
- Assist in the drafting and presentation of board budgets for consideration of the Board and their presentation to municipalities, including coordinating financial reporting to the Board, and quarterly reporting to the municipalities and the public.
- Support the work of the Board's auditors in the preparation of annual financial reviews
- Overseeing, in partnership with the OPP Detachment the drafting of the Boards Strategic Plan and other deliverables as set out in the legislation
- Providing program management to key deliverables of the Board as provided in the CPSA, including but not limited to annual reporting requirements, board workplans and support to committees of the board.
- Oversee all fiduciary responsibilities of the Board in respect to meetings of the Board as provided in the Board's operational policies.
- Handle incoming correspondence for the Board in accordance with Board policy. Respond directly to routine correspondence on the Board's behalf, including letters to government agencies, association and the public.

The policy rationale and scope for this position is based on conversations with other Boards, Ministry officials and the OASPB trends and best practices. Actuals to budget will be monitored monthly during the inaugural year of the Board.

## Renfrew and Area OPP Detachment Board

Budget 2025

### Board Member Honorarium:

Estimated 8 meetings @ \$150 for 10 members @ \$1050	\$ 10,500.00	
Chair monthly Honorarium @\$400 x 12	\$ 4,800.00	
Employer cost @14%	\$ 2,142.00	
	<u>\$ 17,442.00</u>	\$ 17,442.00

### Travel

Mileage Estimated at \$40 @ 8 meetings/10 people	\$ 3,200.00	
Chair - weekly to Renfrew @\$40	\$ 1,920.00	
Conferences		
Zone 2 (3 Members at 3 meetings)	\$ 3,600.00	
OAPSB AGM 4 Ppl @ \$2500	\$ 10,000.00	
	<u>\$ 18,720.00</u>	\$ 18,720.00

### Governance and Operational

Insurance	\$ 5,000.00	
Reporting	\$ 2,500.00	
Strategic Plan Development	\$ 3,500.00	
Web site Design	\$ 2,000.00	
Web site hosting	\$ 1,500.00	
Professional Services	\$ 5,000.00	
OASP Membership	\$ 3,000.00	
	<u>\$ 22,500.00</u>	\$ 22,500.00

### Program

IT and Phone	\$ 3,000.00	
Supplies	\$ 2,000.00	
Administrator \$30 hr. @ 20 hrs. per week	\$ 31,200.00	
MERCS@30%	\$ 9,360.00	
	<u>\$ 45,560.00</u>	\$ 45,560.00

Contingency @ 10%	<u>\$ 10,422.00</u>	\$ 10,422.00
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Total Budget January 1, 2025 - December 31, 2025		<u>\$ 114,644.00</u>
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**To intTownship of Admaston/Bromley**  
**477 Stone Road, R.R. #2**  
**Renfrew, ON**  
**K7V 3Z5**  
**E-Mail Address – info@admastonbromley.com**

613-432-2885 Stone Road Office  
613-432-4052 Fax

613-432-3175 Stone Road Garage  
613-646-7918 Cobden Road Garage

**REPORT**

Date: November 7, 2024  
To: Finance & Administration Committee  
From: Kelly Coughlin  
Re: IT Managed Services

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**Background:**

Since 2006, the township has engaged the services of Paul Wren – Nestor for their IT Managed Services. These services include everything from managing firewall protection, server backups, software license renewals, hardware / software purchases etc.

**Discussion:**

In late summer, Mr. Wren notified staff his intention to retire September 30, 2024.

In collaboration with Mr. Wren, staff sent out a meeting request to five (5) prospective IT service providers to attend a mandatory expression of interest meeting. Only two (2) service providers attended: Jeremy Irving - Managing Director with ic360 and Ian MacFarlane. One of the attendees was over half an hour late to the meeting. At the conclusion of the meeting, the two (2) attendees were requested to submit written proposals on or before September 30<sup>th</sup>. The township received one (1) application by the deadline. That proposal was from ic360. The second proposal was received one day late and therefore eliminated from consideration.

Staff reviewed the proposal submitted and met Mr. Irving to discuss in detail their proposal and review their quotation. At the conclusion of the meeting, staff eliminated this proposal as it was well beyond the needs of the township at this time and exceeded budgetary amounts significantly.

Staff reached out to some of the service providers that did not attend the initial meeting in hopes to find a provider that better aligns with the needs and budget of the township.

Staff met with Mr. Bimm - president of Janotec to discuss the township IT Managed Service requirements and review our existing hardware. Mr. Bimm submitted a proposal the following day.

Mr. Bimm has over 30 years in the industry. Janotec has been in business for 19 years. He provides IT Managed services for the Township of Greater Madawaska and ten (10) other companies including law firms and construction companies.

Staff have engaged the services of Janotec to provide IT Managed Services for the township. Mr. Wren will be available for assistance as we transition to the new service provider. The transition will be completed over the coming months.

**Financial Implications:**

A provision for IT Managed Services will be included in the 2025 annual operating budget based on the quotation received from the successful applicant.

**People Consulted:**

Jennifer Charkavi – CAO / Clerk

**Committee Recommendation:**

**BE IT RESOLVED THAT** the Finance & Administration Committee receive the IT Managed Services report as information as submitted and circulated.

**To intTownship of Admaston/Bromley**  
**477 Stone Road, R.R. #2**  
**Renfrew, ON**  
**K7V 3Z5**  
**E-Mail Address – info@admastonbromley.com**

613-432-2885 Stone Road Office  
613-432-4052 Fax

613-432-3175 Stone Road Garage  
613-646-7918 Cobden Road Garage

**REPORT**

Date: November 7, 2024  
To: Finance & Administration Committee  
From: Kelly Coughlin  
Re: Employment By-Law Updates

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**Background:**

In September 2023, staff brought forward a number of recommendations to update the Employment By-Law. One of those recommendations was to introduce new wording surrounding the calculation methodology used to calculate COLA adjustment. Council adopted the following wording “

*“Future wage grid increases will be adjusted based on the annualized average CPI from the previous year as published in Q1 of the year following for the basis for the upcoming year COLA increase.”*

**Discussion:**

In 2023, Council expressed interest in adopting a new budget process in which the budget would be presented/ deliberated and adopted much earlier. In previous years the budget was not presented / adopted until the second quarter in the year the budget pertained to.

This new budget process involves the budget being presented in November, the Finance & Administration Committee deliberating during the month of December and the budget being adopted in January of the following year.

Adopting the budget early in the calendar year has many benefits. Not only does it permit staff to advance capital projects much earlier in the year, it creates opportunities for more competitive tender prices, ability to secure contractors before their schedules get filled up, etc. From a staffing perspective, preparing / presenting the budget in the fall is more manageable from a time perspective because it allows staff more time to prepare the budget in the fall and then shift attention to completing year end in Q1 of the following year rather than trying to complete both year end and budget at the same time.

The existing wording in the Employment By-law related to how COLA adjustments are to be calculated creates a direct conflict with this new budget process and would completely derail the new budget timelines and postpone when the budget could be adopted.

If the existing wording is maintained, it would not only delay when the budget could be presented to council and ultimately adopted, it would result in retro payments after Q1 of each year, which is not ideal.

### **Financial Implications:**

Given that payroll is a major component to the budget staff recommend the wording be changed so that COLA is established prior to the preparation of the budget.

Staff do not recommend adopting the budget without knowing what the COLA adjustment is for the coming year. If estimates are too low it could result in a funding deficit and if too high, creating a surplus.

Staff propose the following wording

*“Future wage grid increases will be adjusted based on the month over month comparison using September as the cut of. This adjustment will not be more than 4% and not less than 1% and subject to Council discretion. The new wage grid will come into effect January 1<sup>st</sup> of the following calendar year.”*

### **People Consulted:**

Jennifer Charkavi – CAO / Clerk

### **Committee Recommendation:**

**BE IT RESOLVED THAT** the Finance & Administration Committee receive the Employment By-law Update report as information as submitted and circulated;

**AND FURTHER THAT** the Finance & Administration Committee recommend that Council adopt By-law # 2024-XX Employment By-law as contained herein.

CORPORATION OF THE TOWNSHIP OF  
ADMASTON/BROMLEY By-Law No. 2024-XX

Employment By-Law for the Township of Admaston/Bromley  
Employees effective January 1, 2025

**WHEREAS** the Council of the Corporation of the Township of Admaston/Bromley deems it advisable to employ Township Staff under and subject to the provisions of a by-law;

**AND WHEREAS** the Ontario Municipal Act empowers Council to pass such a by-law regulating the appointment, duties and remuneration of such staff.

**NOW THEREFORE** the Council of the Corporation of the Township of Admaston/Bromley enacts as follows:

**PART 1. Short Title**

1.1 This by-law may be cited as the “Employment By-Law”.

**PART 2 - Insurance and Health Benefits**

2.1 Pension

The Employer shall authorize participation in the Ontario Municipal Employees Retirement System (“OMERS”) primary pension plan. All full-time employees hired after November 1<sup>st</sup>, 2011 shall participate in OMERS. Subject to enrolment requirements, part-time employees may participate in OMERS if they qualify as set out in Section #C-2 in the Human Resources Policy.

2.2 The Employer shall provide an R.R.S.P. Pension Plan Program for those employees whose starting date preceded November 1, 2011 and who exercised their option not to participate in the OMERS primary pension plan. Effective November 1, 2011, Municipal contributions will be equal to OMERS contribution rates for salaried employees and hourly rate wages based on a 35-hour work week for administrative employees and a 40-hour work week for all other employees. The employee must match the employer’s contribution to the plan.

2.3 Insurance and Health Benefits

The Employer shall provide Life Insurance Coverage, Long Term Disability and a Health Benefit Program. The employer shall pay the premiums.

Life Insurance  
Accidental Death and Dismemberment  
Insurance Long Term Disability  
Extended Health  
Care Plan Dental  
Insurance

Effective January 1, 2024, the employer will provide Dependent Life and Short Term Disability coverage. The employer shall pay the premiums.

2.4 Vision Care – Eye exams, surgery, glasses and contact lenses provided by a licensed optometrist to a maximum of \$200.00 per calendar year per family for full time employees, their spouses and children as defined in the Explanation of Common Insurance Terms under the Township Group Benefit Program.

## 2.5 Physical & Written test

As a condition of employment, the employer requires employees in the Public Works Department to maintain their DZ and / or AZ licenses. To maintain that licensing, the province requires license holders to complete written and physical testing at various intervals. While an employee is actively employed with the township, the employer will reimburse an employee out of pocket expense to complete these testing to maintain their DZ and AZ licensing.

## **PART 3 – ~~Paid Holidays~~ Statutory Holidays & Float Days**

3.1 ~~Fifteen~~ paid holidays shall be provided. Specific days are outlined in the Human Resources Policies and Procedures Manual.

3.1 Twelve paid statutory holidays shall be provided. Specific days are outlined in the Human Resources Policies and Procedures Manual.

3.2 Three paid holidays known as “Floater Holidays” shall be provided.

## **PART 4 - Other Allowances**

### 4.1 Mileage Allowance

Mileage shall be granted to those employees who are required to have a vehicle and use it routinely in the performance of their duties. For the use of vehicles authorized by the employee’s Department Head, employees will receive the Canada Revenue Agency (CRA) Reasonable per-Kilometer Allowance that will be adjusted every January 1.

### 4.2 Safety Apparel and Safety Footwear Allowance

Employees who are required by nature of their job to wear safety apparel and/or safety footwear on a regular basis shall be reimbursed for the following upon presentation of invoices:

- i) One pair of safety footwear per year up to a maximum of \$250.00.
- ii) One pair of safety coveralls or safety coat per year.
- iii) Additional safety wear and clothing per year up to a maximum of \$200.00.
- iv) All other safety apparel requirements will require Council approval.

### 4.3 Use of Personal Cell Phone Allowance

Each employee who is required to use their personal cell-phone for work purposes is entitled to reimbursement in the amount of \$20 per month. This entitlement must be approved by the Department Head.

## **PART 5 – Rates of Pay**

### 5.1 Schedule “A” – Salary Grid and Classifications

5.2 The hourly rates for full-time positions will be determined by the applicable position and step as established by Council and adoption of the Wage Grid.

5.3 The Department Head has the authority to approve an advancement of one (1) step up on the grid for all full-time employees on an annual basis based on a satisfactory performance appraisal.

5.4 Upon receiving an annual evaluation, the effective date for advancement will be January 1<sup>st</sup>.

5.5 The insurance health benefits and pension program is provided to all permanent full-time employees. All permanent part-time employees will receive an additional 14.1% of their pay in lieu of benefits (5.9% if participating in the Pension Plan).

5.6 Future wage grid increases will be adjusted based on the annualized average CPI from the previous year as published in Q1 of the year following for the basis for the upcoming year COLA increase. on a month over month comparison using September as the cut-off. This adjustment will not be more

than 4% and not less than 1% and subject to council discretion. The new wage grid will come in effect January 1<sup>st</sup> of the following calendar year.

## **PART 6 – Merit Pay**

- 6.1 Where an employee is at the last step on the grid, the Department Head has greater flexibility, they can:
- a) withhold the merit entirely,
  - b) pay out 100% of the lump sum or pay out only a portion – typically 25, 50 or 75% of the lump sum, or
  - c) delay the decision to pay any portion or all of the merit until further review. This is usually subject to the achievement of clear guidelines for achievement of the merit.

## **PART 7 - Enforcement and General**

- 7.1 Matters pertaining to working conditions and employment are also set out in the Human Resources Policies and Procedures Manual. The manual should be referred to for additional information about the employment conditions contained in the by-law.
- 7.2 The Finance & Administration Committee shall recommend any amendments to this by-law to Council.
- 7.3 The CAO/Clerk or their designate shall be responsible for the administration of this by-law and will be accountable to the Council for its enforcement.
- 7.4 This by-law shall not be interpreted to contradict or violate any statute or regulation of the Province of Ontario.
- 7.5 Repeal and replace By-Law No. 2023-42.
- 7.6 Repeal Policy B-7 Full Time Wages.
- 6.2 This by-law shall come into force and be effective on January 1, 2025.

Read a first and second time this 21<sup>st</sup> day of November, 2024

Read a third time and finally passed this 21<sup>st</sup> day of November, 2024

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Mayor

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CAO/Clerk

Schedule "A" – Salary Grid and Classifications

Township of Admaston/Bromley Compensation Grid  
Effective January 1, 2024

GROUP	POSITION	Hours	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6 Job Rate
10	CAO/Clerk	1,820	\$ 109,840	\$ 113,717	\$ 117,594	\$ 121,471	\$ 125,347	\$ 129,224
			85.0%	88.0%	91.0%	94.0%	97.0%	100.0%
			60.35	62.48	64.61	66.74	68.87	71.00
9	Treasurer-Deputy CAO/Clerk	1,820	\$ 99,835	\$ 103,359	\$ 106,882	\$ 110,406	\$ 113,929	\$ 117,453
			85.0%	88.0%	91.0%	94.0%	97.0%	100.0%
			54.85	56.79	58.73	60.66	62.60	64.53
8	Fire Chief	2,080	\$ 89,301	\$ 92,453	\$ 95,605	\$ 98,756	\$ 101,908	\$ 105,060
	Public Works Superintendent	2,080	85.0%	88.0%	91.0%	94.0%	97.0%	100.0%
			42.93	44.45	45.96	47.48	48.99	50.51
	Treasurer - Deputy Clerk	1,820	49.07	50.80	52.53	54.26	55.99	57.73
7	Chief Building Official	1,820	\$ 80,817	\$ 83,670	\$ 86,522	\$ 89,374	\$ 92,227	\$ 95,079
			85.0%	88.0%	91.0%	94.0%	97.0%	100.0%
			44.40	45.97	47.54	49.11	50.67	52.24
6	Deputy Fire Chief	2,080	\$ 72,334	\$ 74,887	\$ 77,440	\$ 79,993	\$ 82,546	\$ 85,099
			85.0%	88.0%	91.0%	94.0%	97.0%	100.0%
			34.78	36.00	37.23	38.46	39.69	40.91
5	Lead Hand	2,080	\$ 60,546	\$ 62,683	\$ 64,820	\$ 66,957	\$ 69,094	\$ 71,231
	Fire Captain	2,080	85.0%	88.0%	91.0%	94.0%	97.0%	100.0%
			29.11	30.14	31.16	32.19	33.22	34.25
	Deputy-Treasurer/Admin Coordinator	1,820	33.27	34.44	35.62	36.79	37.96	39.14
4	Fire Fighter (based on 40 Hours)	2,080	\$ 48,759	\$ 50,479	\$ 52,200	\$ 53,921	\$ 55,642	\$ 57,363
	Equipment Operator	2,080	85.0%	88.0%	91.0%	94.0%	97.0%	100.0%
			23.44	24.27	25.10	25.92	26.75	27.58
	Librarian	1,820	26.79	27.74	28.68	29.63	30.57	31.52
	Finance Accounting Clerk	1,820	26.79	27.74	28.68	29.63	30.57	31.52
3			\$ 43,168	\$ 44,692	\$ 46,215	\$ 47,739	\$ 49,262	\$ 50,786
			85.0%	88.0%	91.0%	94.0%	97.0%	100.0%
2	Maintenance Worker	2,080	\$ 38,543	\$ 39,904	\$ 41,264	\$ 42,624	\$ 43,985	\$ 45,345
	Waste Site Attendant	2,080	85.0%	88.0%	91.0%	94.0%	97.0%	100.0%
			18.53	19.18	19.84	20.49	21.15	21.80
	Cleaner / Janitor	2,080	18.53	19.18	19.84	20.49	21.15	21.80
	Fire Secretary/General Office Assistant	1,820	21.18	21.93	22.67	23.42	24.17	24.91

**Township of Admaston/Bromley**  
**DRAFT Compensation Grid**  
*Effective January 1, 2025*

GROUP	POSITION	Hours	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6 Job Rate
10	CAO/Clerk	1,820	\$ 112,927	\$ 116,912	\$ 120,898	\$ 124,884	\$ 128,869	\$ 132,855
			85.0%	88.0%	91.0%	94.0%	97.0%	100.0%
			62.05	64.24	66.43	68.62	70.81	73.00
9	Treasurer-Deputy CAO/Clerk	1,820	\$ 102,640	\$ 106,263	\$ 109,885	\$ 113,508	\$ 117,130	\$ 120,753
			85.0%	88.0%	91.0%	94.0%	97.0%	100.0%
			56.40	58.39	60.38	62.37	64.36	66.35
8	Fire Chief	2,080	\$ 91,810	\$ 95,051	\$ 98,291	\$ 101,531	\$ 104,772	\$ 108,012
			85.0%	88.0%	91.0%	94.0%	97.0%	100.0%
	Public Works Superintendent	2,080	44.14	45.70	47.26	48.81	50.37	51.93
	Treasurer - Deputy Clerk	1,820	44.14	45.70	47.26	48.81	50.37	51.93
			50.45	52.23	54.01	55.79	57.57	59.35
7	Chief Building Official	1,820	\$ 83,088	\$ 86,021	\$ 88,953	\$ 91,886	\$ 94,818	\$ 97,751
			85.0%	88.0%	91.0%	94.0%	97.0%	100.0%
			45.65	47.26	48.88	50.49	52.10	53.71
6	Deputy Fire Chief	2,080	\$ 74,367	\$ 76,991	\$ 79,616	\$ 82,241	\$ 84,865	\$ 87,490
			85.0%	88.0%	91.0%	94.0%	97.0%	100.0%
			35.75	37.01	38.28	39.54	40.80	42.06
5	Lead Hand	2,080	\$ 62,248	\$ 64,445	\$ 66,642	\$ 68,839	\$ 71,036	\$ 73,233
			85.0%	88.0%	91.0%	94.0%	97.0%	100.0%
	Fire Captain	2,080	29.93	30.98	32.04	33.10	34.15	35.21
	Deputy-Treasurer/Admin Coordinator	1,820	29.93	30.98	32.04	33.10	34.15	35.21
			34.20	35.41	36.62	37.82	39.03	40.24
4	Fire Fighter (based on 40 Hours)	2,080	\$ 50,129	\$ 51,898	\$ 53,667	\$ 55,437	\$ 57,206	\$ 58,975
			85.0%	88.0%	91.0%	94.0%	97.0%	100.0%
	Equipment Operator	2,080	24.10	24.95	25.80	26.65	27.50	28.35
	Librarian	1,820	24.10	24.95	25.80	26.65	27.50	28.35
	Finance Accounting Clerk	1,820	27.54	28.52	29.49	30.46	31.43	32.40
			27.54	28.52	29.49	30.46	31.43	32.40
3			\$ 44,381	\$ 45,947	\$ 47,514	\$ 49,080	\$ 50,647	\$ 52,213
			85.0%	88.0%	91.0%	94.0%	97.0%	100.0%
2	Maintenance Worker	2,080	\$ 39,626	\$ 41,025	\$ 42,423	\$ 43,822	\$ 45,220	\$ 46,619
			85.0%	88.0%	91.0%	94.0%	97.0%	100.0%
	Waste Site Attendant	2,080	19.05	19.72	20.40	21.07	21.74	22.41
	Cleaner / Janitor	2,080	19.05	19.72	20.40	21.07	21.74	22.41
	Fire Secretary/General Office Assistant	1,820	19.05	19.72	20.40	21.07	21.74	22.41
			21.77	22.54	23.31	24.08	24.85	25.61

Council  
Mayor

25,427.35  
977.98

Councillors

14,530.23  
558.86

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

Policies

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 7, 2024

**SECTION:** Reserves

**POLICY #** R-01

**Revision/Review**

**Date:**

**PAGE:** 1

### **POLICY STATEMENT:**

Reserves and Restricted Reserves are a critical component to establish/ assist with long-term financial strategies for the Township and are used to maintain a stable financial position, all the while ensuring good financial and cash management to minimize fluctuations in the tax rate and support future cash requirements. They are funded through annual contributions from the operating budget, year-end operating surpluses, and external funding sources.

Limited and decreasing provincial and federal funding assistance programs have created a large infrastructure-funding gap. A Reserve and Restricted Reserve Policy is a critical component to ensure the Township's financial sustainability over the long-term.

This policy will establish guiding principles, primary objectives, key management and administrative responsibilities, and standards of care for Reserves and Restricted Reserves managed by the Municipality.

The primary purposes of the Reserves and Restricted Reserves Policy is to:

- Address legislative requirements;
- Manage long term infrastructure needs and provisions for major capital expenditures;
- Assist with unexpected or unpredicted events or extraordinary expenditures;
- Address risk and promote financial stability and flexibility;
- Fund projects in a responsible manner to better manage long-term impact to ratepayers;

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

Policies

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 7, 2024

**SECTION:** Reserves

**POLICY #** R-01

**Revision/Review**

**Date:**

**PAGE:** 2

- Reduce costs by limiting the need for debt to fund infrastructure projects and incur related interest expenses.

### **OBJECTIVE:**

The objective of this policy is to prescribe the value of monies of the Reserves and Restricted Reserves that should be set aside annually to meet the long-term goals of the Township and ensure that those funds will be available when needed. It is also intended to set out the principles and guidelines for the establishment, intention, maintenance, management and accounting treatment of Reserves and Restricted Reserves. A Reserve is unrestricted and is discretionary. Its primary source of revenue is the annual operating budget and any surplus at year end. A Restricted Reserve is segregated and restricted to meet a specific purpose as defined by provincial legislation, a municipal by-law or agreement and are referred to as obligatory reserves.

The principal issues in accounting for Reserves and Restricted Reserves are that they are the main funding source for capital budgets for either replacement of current assets or purchases of new assets. There are many instances when using Reserves or Restricted Reserves is appropriate, including;

- Facilitate long term financial planning
- Smooth tax rate impacts/cash flow
- Provide for equipment and facility replacements

The Municipal Act, 2001 Section 417 allows for the establishment of reserves and outlines the requirements regarding procedure to allow for the use of. A municipality may establish Restricted Reserves and may pass by-laws to authorize expenditures from those funds.

**Township of Admaston/Bromley Corporate Policies**

**DEPARTMENT:** Finance Department

**SECTION:** Reserves

Policies

**POLICY #** R-01

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 7, 2024

**Revision/Review**

**PAGE:** 3

**Date:**

DRAFT

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

Policies

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 7, 2024

**SECTION:** Reserves

**POLICY #** R-01

**Revision/Review**

**Date:**

**PAGE:** 4

### **SCOPE:**

This policy will cover all Reserves and Restricted Reserves for the Township. It will establish the roles and responsibilities of administrators and identify the procedures for managing the Reserves and Restricted Reserves.

Reserves should be limited to amounts which meet the estimated liability of the Township while taking into consideration the use of estimates and economic factors.

As outlined in the Municipal Financial Reporting for Ontario (FIR) all increases and decreases in Reserves must be reported as to or from Reserves and are part of the municipal equity on the balance sheet. All interest accrued on reserves will be recognized as earned when received except at year end, interest will be accrued. Interest earned on reserves is recorded as part of the annual operating revenues. Interest earned on Restricted Reserves is accrued and recorded annually as income for each Restricted Reserve. Restricted Reserves require either a bank account and/or investment.

### **RESPONSIBILITY:**

All new reserves and reserve transactions must be authorized by Council through the annual budget process. In-year transactions not approved during the annual budget process require authorization through a resolution of Council and reported as defined in the Township procedural by-law.

This policy applies most notably to the Treasurer, Deputy Treasurer, and all other

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

Policies

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 7, 2024

**SECTION:** Reserves

**POLICY #** R-01

**Revision/Review**

**Date:**

**PAGE:** 5

Municipal employees who are responsible for the establishment, monitoring, administration, and management of the municipalities Reserves and Restricted Reserves. Upon approval of the budget, corporate policies and/or Council resolution, the Treasurer has the sole authority to perform transfers to and from Reserves and Restricted Reserves.

Reserve and Restricted Reserves must be invested in accordance with any Township's investment policy, as amended. Interest can be allocated to Reserve and Restricted Reserves where it is appropriate to make an inflation adjustment of their balances. Interest will be allocated to Reserves and Restricted Reserves if statute/legislation requires.

### **Municipal Council:**

Municipal Council shall:

- a) In accordance with the Municipal Act 2001, Section 224 develop and evaluate policies, ensure that administrative policies, practices and procedures and controllership policies, practices and procedures are in place and maintain the financial integrity of the municipality.
- b) Approve transactions to and from Reserves and Restricted Reserves through the budget process or by specific resolution (for Reserves) and by-laws (for Restricted Reserves).
- c) Establishment of Reserves and Restricted Reserves. Council approval must be granted prior to the formation and dissolution of any Reserve or Restricted Reserve. All new Reserve or Restricted Reserves must be included in this policy.

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

Policies

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 7, 2024

**SECTION:** Reserves

**POLICY #** R-01

**Revision/Review**

**Date:**

**PAGE:** 6

**Chief Administrative Officer/Clerk:**

The Chief Administrative Officer shall:

- a) Support the Treasurer in ensuring the principles and mandatory requirements contained in this policy are applied consistently across all Township departments.

**Treasurer:**

The Treasurer shall:

- a) Develop and update this policy as necessary and present changes to Council;
- b) Ensure that the principles and requirements contained in this policy are applied consistently across all departments;
- c) Perform the transfers to and from Reserves and Restricted Reserves as authorized by Council;
- d) Recommend strategies for the adequacy of Reserve levels; and
- e) Report to Council

**Department Directors:**

- a) Provide the Treasurer with the most current capital asset information to be used in the assessment of the adequacy of capital lifecycle reserves;
- b) Inform the Treasurer when Reserve or Restricted Reserve transfers are required; and

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

Policies

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 7, 2024

**SECTION:** Reserves

**POLICY #** R-01

**Revision/Review**

**Date:**

**PAGE:** 7

- c) Consult with the Treasurer when Reserve or Restricted Reserve expenditures are required, for unbudgeted transactions.

### **DEFINITIONS:**

**“Council”** means the Council for The Township of Admaston / Bromley.

**“Draw Down”** is the utilization of funds from a Reserve or Restricted Reserve to pay for Council authorized expenditures.

**“Reserve”** These reserves are often referred to as Discretionary Reserves. In general, a reserve is an allocation of accumulated net revenue. Reserves are part of the general revenues and do not earn interest on their own. Any earnings derived from investment of reserves’ money are reported as general revenue-fund earnings. Funds held in a reserve can be utilized at the discretion of the Council, subject to the parameters defined in the Reserve policy when established. The annual budget shall set out the estimated portion of revenues considered necessary to be paid into Township Reserves and Restricted Reserves.

**“Restricted Reserves”** These reserves are often referred to as Obligatory Reserves. A Restricted Reserve is created when a provincial statute requires that revenue received for special purposes be segregated from the general revenues of a municipality. Revenue may come from investment income and higher levels of government. As per statute or legislation requirements, all earnings derived from investment of the Restricted Reserves must form part of

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

Policies

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 7, 2024

**SECTION:** Reserves

**POLICY #** R-01

**Revision/Review**

**Date:**

**PAGE:** 8

the Restricted Reserve and are to be used solely for the purpose prescribed for them by statute. For financial statement purposes, all Restricted Reserves are classified as Deferred Revenue under the liability section of the Consolidated Statement of Financial Position until all conditions to recognize the funds as revenue are met.

**“Target Reserve Levels”** Each reserve shall identify the methodology to be utilized to determine the level of the reserve; the target level for the reserve, how the reserve is replenished or terminated, and such method may be as established through maintenance/replacement programs.

Every attempt will be made during annual budget deliberations to maximize transfers to reserves to achieve target reserve levels without causing undue hardship to taxpayers while at the same time considering Township debt levels.

**“Township”** means The Township of Admaston / Bromley.

### **PROCEDURES**

#### **Inter-Restricted Reserve Borrowing:**

Only temporary inter-fund borrowing between discretionary reserves to cover a reserve shortfall is permitted and encouraged to avoid external debt charges. In addition, borrowing of funds may only occur when an analysis of the reserve has determined that excess funds are available and that the use of these funds will not adversely affect the intended purpose of the reserve. No reserve shall reach a negative balance. Monies borrowed between discretionary reserves must be

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

Policies

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 7, 2024

**SECTION:** Reserves

**POLICY #** R-01

**Revision/Review**

**Date:**

**PAGE:** 9

replenished within three years the amount was initially borrowed. Long term borrowing is not permitted. Internal borrowings must be approved by Council.

Borrowing from a Restricted Reserve is not permitted.

### **Annual Reporting:**

Reporting of Reserves and Restricted Reserves will occur to Council through the following processes:

1. As part of the annual budget process, Council will be provided with an updated schedule showing the previous year's budget to actual transfers to/from municipal reserves and forecasted year-end reserve balances.
2. A reserve schedule will be included as part of the budget to actual reports to Council.
3. Year-end audit and financial statements: balances of both Reserves and Restricted Reserves will be presented with note disclosure and comparative figures as required to meet Public Sector Accounting Board (PSAB) reporting standards.

### **Termination / Closure:**

If the purpose or purposes for which the reserve or Restricted Reserve was created have been accomplished and/or deemed no longer necessary, the Treasurer, in consultation with the applicable department director shall report to Council with the recommendation on:

- The closure of the fund

**Township of Admaston/Bromley Corporate Policies**

**DEPARTMENT:** Finance Department

**SECTION:** Reserves

Policies

**POLICY #** R-01

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 7, 2024

**Revision/Review**

**PAGE:** 10

**Date:**

- The disposition of remaining funds
- The necessary amendment to the by-law where applicable

**Attachments**

Annex A – Reserve and Restricted Reserves Descriptions

DRAFT

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

**SECTION:** Reserves

Policies

**POLICY #** R-01

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 7, 2024

**Revision/Review**

**PAGE:** 11

**Date:**

### Annex A – Reserve and Restricted Reserves Descriptions

<b>Working Fund Reserve</b>	<p><b>Background:</b> This reserve is a cash flow account intended to fund day to day operational expenses.</p> <p>In addition, this reserve may be utilized:</p> <ul style="list-style-type: none"> <li>• as a contingency reserve to temporarily stabilize the annual tax levy should the Township lose a significant level of stable grant funding in a single year,</li> <li>• if the Township lose a significant assessment appeal,</li> <li>• to respond to unforeseen or unplanned expenses which could result in an increase in the municipal tax rate, fees or could result in a deficit,</li> <li>• if there is a large insurance claim, insurance deductible costs and other costs not recoverable through insurance (lost revenue, business interruption),</li> <li>• to cover any unexpected employee-related costs such as annual group insurance premium increases and /or succession-planning training overlap periods,</li> <li>• as a contingency to cover any operating deficits as a result of an unexpected number of fire calls in a given fiscal year.</li> </ul>
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## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

**SECTION:** Reserves

Policies

**POLICY #** R-01

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 7, 2024

**Revision/Review**

**PAGE:** 12

**Date:**

	<p><b>Limits:</b> Set at approximately three months operating expenses. Target limit: \$ 900,000</p> <p><b>Policy:</b> The Treasurer is responsible for and authorized to use the funds accordingly to manage daily cash flow. The Township should review this upper limit annually (in consultation with the municipal auditor) to determine if adjustments to the limit are warranted. Any annual operating surplus will be used to top up this reserve. Otherwise, the Township will budget for annual contributions to the reserve.</p> <p>Use of this reserve shall require a resolution of Council outlining in detail the costs and uses of the funds. Should there be a need to utilize funds from this reserve during a given year, an annual contribution may be established in future budgets until the minimum limit is reached.</p>
<p><b>Weather Control Contingency Reserve</b></p>	<p><b>Background:</b> The effects of climate change are expected to increase the number of significant weather-related events. This can include record snowfalls, flooding, wind events, ice storms etc. Ontario's Municipal Disaster Recovery Assistance Program is based on a cost-sharing arrangement, which becomes effective once the program is</p>

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

**SECTION:** Reserves

Policies

**POLICY #** R-01

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 7, 2024

**Revision/Review**

**PAGE:** 13

**Date:**

	<p>activated and municipal costs exceed 3% of its own purpose taxation levy. This reserve is established as a contingency reserve to cover any unexpected weather-related expenditures.</p> <p><b>Limits:</b> Not less than 5% of own purpose taxation levy.</p> <p><b>Policy:</b> Until the minimum limit is reached, the Township will budget to contribute a minimum of \$20,000 annually to this reserve.</p> <p>The Treasurer may utilize this reserve in the event of an emergency being declared in accordance with the Townships Emergency Management policy. Council shall approve the use of this reserve to cover expenditures related to declared emergencies by specific resolution.</p> <p>The Treasurer may also utilize this reserve to offset expenditures related to an extreme weather event and must be approved by Council.</p>
<p><b>Accessibility Reserve</b></p>	<p><b>Background:</b> This reserve is established as a program-specific reserve to cover any unexpected accessibility requirements or specialized accessibility equipment.</p>

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

**SECTION:** Reserves

Policies

**POLICY #** R-01

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 7, 2024

**Revision/Review**

**PAGE:** 14

**Date:**

	<p><b>Limits:</b> Minimum of \$5,000</p> <p><b>Policy:</b> Accessibility has a separate operating budget under general government. Any annual surplus from this operating budget may be transferred into this reserve. The Treasurer is authorized to utilize this reserve to fund any shortfalls in expenses, which would otherwise result in a deficit for this line item.</p> <p>Any capital expenditures to be funded by this reserve must be approved by Council through the annual budgeting process or by a resolution of Council outlining in detail the costs and uses of the funds.</p>
<p><b>Municipal Election Reserve</b></p>	<p><b>Background:</b> This reserve is established to fund the cost of holding municipal elections every four years and to help stabilize the annual tax levy impact this event may have on taxation.</p> <p><b>Limits:</b> Annual contributions must be sufficient to ensure funds are available every four years to offset the cost to hold an election.</p> <p><b>Policy:</b> The Township will budget to contribute a minimum of \$7,000 annually to this reserve.</p>

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

**SECTION:** Reserves

Policies

**POLICY #** R-01

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 7, 2024

**Revision/Review**

**PAGE:** 15

**Date:**

	<p>This reserve will be utilized to help finance a municipal election. The CAO/Clerk will review and update the limit set out in this policy annually and the Township will budget for annual contributions to the reserve accordingly. In the year in which an election is held, the Treasurer may utilize this reserve to fund any expenditures deemed attributable to the election by the CAO/Clerk.</p>
<p><b>Municipal Development Reserve</b></p>	<p><b>Background:</b> This reserve is established to fund projects which support the development of the municipality including studies or exercise such as: strategic planning, job evaluation/ pay equity exercises, sustainable communities; municipal green energy projects; settlement area studies; community plans; Zoning &amp; Official Plan updates, planning studies and economic development, etc.</p> <p><b>Limits:</b> No less than \$50,000.</p> <p><b>Policy:</b> The Township shall contribute 0.5% of municipal tax levy annually to this reserve until the target is achieved.</p> <p>Use of this reserve shall require a resolution of Council outlining in detail the costs and uses of the funds. Should there be a need to utilize funds from this reserve during a given year, an annual</p>

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

**SECTION:** Reserves

Policies

**POLICY #** R-01

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 7, 2024

**Revision/Review**

**PAGE:** 16

**Date:**

	contribution may be established in future budgets until the minimum limit is reached.
<b>Waste Capital Reserve</b>	<p><b>Background:</b> This reserve is established to ensure that sufficient funds are available as a source of funding for the Townships portion of unforeseen capital increases in a particular budget cycle or infrastructure replacements.</p> <p><b>Limit:</b> No upper limit.</p> <p><b>Policy:</b> The Township shall contribute 0.5% of municipal tax levy annually to this reserve until the target is achieved.</p> <p>Should there be any surplus funds in the Waste Management budget at the end of a given year the Treasurer will transfer those surplus funds into this reserve until there are sufficient funds available to cover the estimated long range capital forecast.</p> <p>No other department may borrow funds from this reserve.</p>
<b>Fire Building Reserve</b>	<p><b>Background:</b> This Reserve is created to fund specific projects related to the Fire Department building.</p>

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

**SECTION:** Reserves

Policies

**POLICY #** R-01

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 7, 2024

**Revision/Review**

**PAGE:** 17

**Date:**

	<p><b>Limits:</b> \$1,320,000 or equivalent to five (5) times the average annual lifecycle cost for facilities based on the required funding set out in the Asset Management Plan.</p> <p><b>Policy:</b> The Township will make contributions from the Fire Department operating surplus each year to this reserve based on the recommendation of the Fire Chief as applicable/available.</p> <p>Otherwise, the Township will budget for annual contributions to the reserve accordingly if required.</p> <p>Council shall approve the use of this reserve through the annual budgeting process or by a resolution of Council outlining in detail the costs and uses of the funds.</p>
<p><b>Roads Building Reserves</b></p>	<p><b>Background:</b> The purpose of this reserve is to fund infrastructure replacement of roads buildings (ex. Sand domes, garages etc.).</p> <p><b>Limits:</b> \$1,320,000 or equivalent to five (5) times the average annual lifecycle cost for facilities based on the required funding set out in the Asset Management Plan.</p> <p><b>Policy:</b> The Township will contribute annual</p>

## Township of Admaston/Bromley Corporate Policies

**DEPARTMENT:** Finance Department

**SECTION:** Reserves

Policies

**POLICY #** R-01

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 7, 2024

**Revision/Review**

**PAGE:** 18

**Date:**

	<p>contributions in accordance with the recommendation of the Treasurer and approval of Council outlined in the annual budget process.</p>
<p><b>Roads Reserve (Paved / Gravel)</b></p>	<p><b>Background:</b> This reserve is created to fund capital roads projects (i.e., paved, surface treated, gravel).</p> <p><b>Limits:</b> \$9,000,000 or based on five (5) times the average annual capital costs set out in the Asset Management Plan.</p> <p><b>Policy:</b> The Township will make contributions from the Roads Department operating surplus each year to this reserve based on the recommendations of the Roads Superintendent as applicable/available.</p> <p>In addition, the Township will make annual contributions to the reserve based on funds received through the Roads Aggregate revenues received during the year.</p> <p>Lastly, the Township will budget for annual contributions to the reserve accordingly if required.</p> <p>Council shall approve the use of this reserve through the annual budgeting process or by a resolution of Council outlining in detail the costs and uses of the funds.</p>

**Township of Admaston/Bromley Corporate Policies**

**DEPARTMENT:** Finance Department

**SECTION:** Reserves

Policies

**POLICY #** R-01

**POLICY:** Reserve & Restricted Reserve

Policy

**DATE:** November 7, 2024

**Revision/Review**

**PAGE:** 19

**Date:**

**Vehicle and  
Equipment Reserve  
(by dept)**

**Background:** These reserves will be established by department to assist with financing of future vehicle and equipment purchases.

**Limit:** \$3,000,000 or based on five (5) times the average annual lifecycle costs for vehicles and equipment per the Asset Management Plan.

**Policy:** The Township will contribute through the tax levy as budgeting allows on an annual basis.

Use of these reserves shall require a resolution of Council outlining in detail the costs and uses of the funds or shall be approved through the annual budget approval process.