



Draft

2021

Budget





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Message From Marmora and Lake Staff

This year has been a very challenging one for everyone. We at the Municipality are grateful to our residents, businesses, and community groups for staying engaged with us and showing compassion and understanding at a time when things were so far from normal. Although we were not able to have many of the programs and events we usually get to enjoy, we were still able to maintain an effective level of service for our community.

Background

The Municipal budget is a key planning document that provides a foundation to deliver municipal services.

Annually, the Municipality prepares a Budget for Council to authorize the coming year's expenditures and lays down the groundwork for the Municipality's goals and priorities, which provides a tool to observe and control income and expenses during the year.

Operating and capital expenditures are funded by revenue received from user fees, service charges, grants, property taxation, and reserves. Like most municipalities, property tax is the primary revenue source at the Municipality of Marmora and Lake.

The Municipality of Marmora and Lake is responsible for collecting taxes for Hastings County and the Province of Ontario. The County and Provincial taxes are not included in the Municipal Tax Rate but are added to the tax bill separately.



The Municipality establishes an annual timeline for the preparation of the annual budget. The timeline guides staff and enables earlier presentation to Council.

Issues or items from the public or other organizations related to the annual budget may be brought forward to Council at any time during the year for consideration.

Public participation in the budget process is encouraged. A draft budget is released for ratepayers to review before the public budget meeting to express their priorities to Council. Input is also received year-round from the public through compliments, complaints, and concerns via phone, in-person, or by email.

The budget process begins late in the year before the year in question. An early start facilitates timelier procurement of goods and services (quotes, tenders, etc.) and helps achieve departmental goals and complete planned projects outlined in the budget.

Budget Schedule

2021 Budget Timeline

Date	Details
September 15th, 2020	Public input via Budget Survey
September 20th, 2020	Budget instructions and forms circulated to department heads
October 14 th – 16 th , 2020	CAO and Treasurer met with individual Council members for input
October 22 nd , 2020	Departmental budgets returned for CAO and Treasurer review and consolidation
December 7 th , 2020	Special Meeting to begin the budget process
December 18 th , 2020	Individual Council comments on budget document provided to CAO and Treasurer
January 13 th , 2021	Budget document available in town hall and online for public review opportunity – public review open until Feb 2 nd
February 16 th , 2021	Public Meeting – 2021 Budget
March 2 nd , 2021	Council review and adoption of budget
March 16th, 2021	Final tax levy, User Fees Bylaw and Utility Rate Bylaw approved (dependent on County)

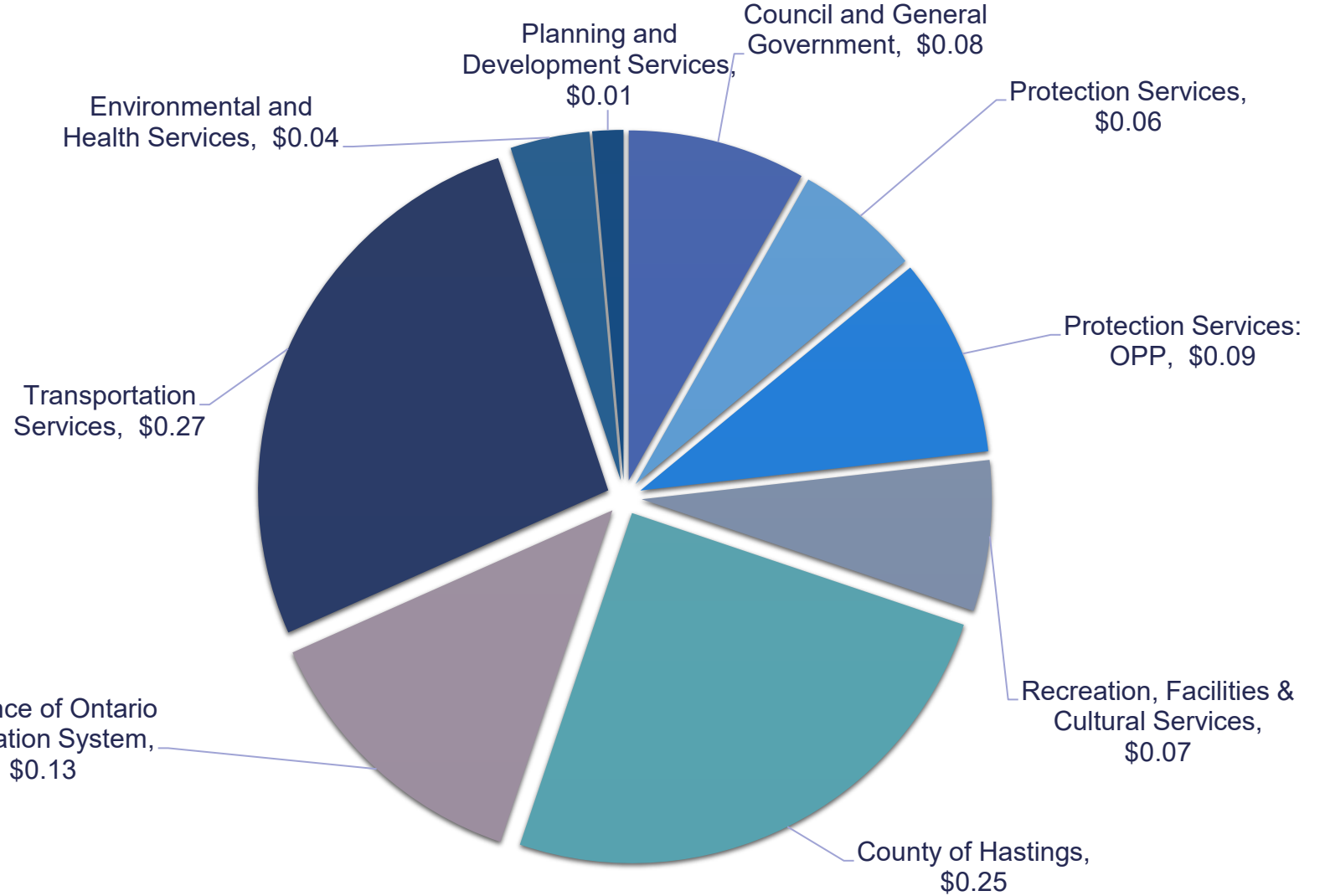
* This schedule was amended due to COVID-19 safety precautions. Preliminary special meeting from Oct 13th moved to Dec 7th virtually.



How Your Tax Dollars Are Spent:

The Municipality is responsible for providing a wide variety of services. This pie chart shows how your property taxes are spent per every \$1. County and Education are estimates based on 2020.

Marmora and Lake "Loonie"





Property Tax Calculator

How does the average increase get divided?

The chart to the right shows the 2021 estimated values based on the proposed municipal tax rate increase of 1.41%.

The average assessed property valued at \$160,000 would have the annual Municipal tax rate increase of approximately \$16.26.

*County and Education rates were not available at the time the draft budget was completed, so 2020 rates were rolled forward. 2021 County and Education rates will be updated once received.

Average Assessed Value of \$160,000

Estimated Results		2021	2020
Municipal Levy		1,166.95	1,150.70
County Levy	*	465.66	465.66
Education Levy	*	244.80	244.80
	Total	1,877.42	1,861.16
Municipal Levy Details			
Arena		29.73	35.44
Building Services		5.03	5.62
Conservation Authorities		23.60	23.46
Contribution to Capital Program		176.25	143.03
Economic Development		13.66	26.59
Facilities		11.99	8.83
Fire Services		71.36	72.50
General Government		141.82	152.91
Health Services		24.45	15.53
Landfill		32.39	29.54
Library		16.42	16.73
Other		6.78	7.24
Other Protection Services		6.12	6.23
Parks and Trails		49.77	65.69
Police Services		168.49	171.21
Recreation		2.79	2.89
Recycling Services		22.59	20.04
Road Maintenance		323.44	314.41
Transit Services		0.18	0.18
Waste Collection		3.80	3.05
Winter Control		36.30	29.57
Total Municipal		1,166.95	1,150.70



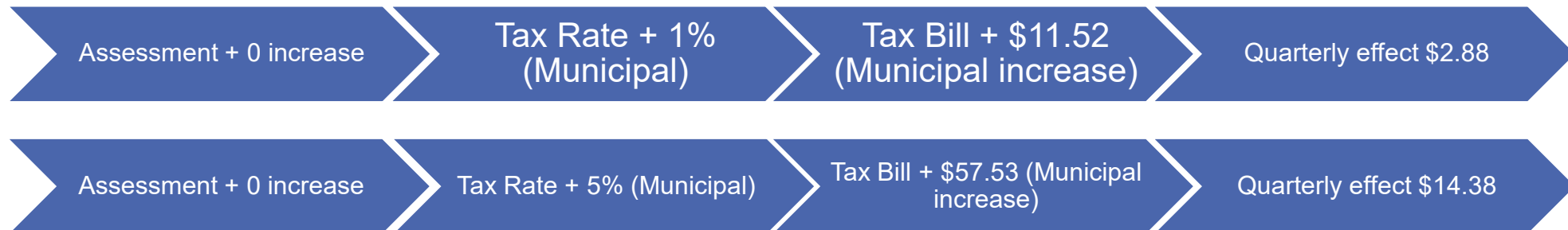
Effect of Assessment Growth on the All-Inclusive Tax Increase

Due to the COVID-19 restrictions, the 2020 re-assessment was postponed. Information was given to the Municipality by **Municipal Property Assessment Corporation (MPAC)** that 2021 would continue to use the 2016 assessment 2020 destination values for the 2021 taxation year. It is expected, but not confirmed, that the reassessment originally due January 1, 2020 will be carried out in 2021. The phase-in program would then start in the 2022 taxation year.

The 2021 Budget is based on the phased-in property assessments as of January 1, 2016, updated for actual growth, and assessment adjustments. Taxable assessment for 2021 is estimated to remain flat over the 2020 budget level. As mentioned above, there is no phase-in of reassessment in 2021 and real growth is expected to be minimal.

The tax levy is the combined Municipal, County, and Education tax rates multiplied by your assessment value.

The average property owner will see a 0% increase on their assessment, unless they made changes to their properties (additions, or new builds). A municipal tax rate increase of 1% on a \$160,000 assessment value would equal an annual increase of \$12. A municipal tax rate increase of 5% on a \$160,000 assessment value would equal an annual increase of \$58. Although a small increase for the individual an increase between 1 & 5 % would allow the Municipality to continue to grow and remain sustainable.





Assessment Growth in Marmora and Lake

DEFINITIONS:

Assessment

The dollar value assigned to a property by **Municipal Property Assessment Corporation (MPAC)** for purposes of measuring applicable taxes. It is the price placed on a home by the corresponding government municipality to calculate property taxes.

Assessment Growth

The increased assessed property value as determined by **MPAC**. There are a number of factors that affect your property value, age, square footage, location, lot size, renovations, new construction of primary or secondary structures, as well as site and structural features.

COVID-19 Impact

Due to COVID-19, MPAC Assessments will stay frozen at the 2016 destination values. Therefore, municipalities will not see the traditional assessment growth. The average assessment growth for Marmora and Lake has been 5% over the past few years, but due to COVID-19 that figure has been reduced to 1% in 2021.

Assessment Growth	Current Year	Prior Year	\$ Change	% Change
2019 Taxable Assessment	\$ 605,979,548	\$ 579,384,252	26,595,296	5%
2020 Taxable Assessment	\$ 634,355,933	\$ 634,365,248	28,376,385	5%
2021 Taxable Assessment	\$ 643,096,672	\$ 665,284,090	8,740,739	1%



Soft Services

After receiving the draft budget for review, Council Members had two weeks to provide their initial comments to adjust the draft budget prior to being made available to the public on January 13, 2021. The majority of Council requested to add back all or most of soft services that were removed from the initial draft budget document.

The initial tax rate increase presented to Council was 0.61% however, after adding back all soft services the current draft budget tax rate increase is 1.41%.

Soft Services.

	\$ Revenue	\$ Expense	\$ Net
1. Learn to swim & skate programs	(10,500)	27,250	16,750
2. Public events (sole event focus on 200 th)		56,000	86,000
3. Leaf and Christmas tree pickup		500	500
4. Tourism summer staff		7,000	7,000
5. Gardens and planter budget (excluding man hours and water cost)		1,500	1,500
6. Dickey Lake Garbage Day		1,000	1,000
7. Donations budget		6,000	6,000
8. Liquor license for Community Centre	(3,000)	1,000	(2,000)
9. Free tree giveaway		1,500	1,500
10. Private Roads Grant		4,000	4,000
11. Community Improvement Plan		15,000	15,000
Total Cost of Soft Services	(13,500)	120,750	107,250



2021 Proposed Consolidated Budget – Summary of Gross Revenues and Expenditures by Budget Category (Operating, Capital, Reserves Budgets)

		Expenditures	Revenue			
Operating	OPERATING		Fees/Chgs	Grants	Reserves	Taxation
	2021	\$7,349,707	\$1,810,517	\$1,924,298	\$-	\$3,614,892
	2020	\$7,151,741	\$1,713,195	\$1,783,264	\$-	\$3,655,282
	Y:Y Change	\$197,966	\$97,322	\$141,034	\$-	\$(40,390)
		Expenditures	Revenue			
Capital	CAPITAL		Fees/Chgs	Grants	Reserves	Taxation
	2021	\$4,692,500	\$170,000	\$2,260,107	\$1,209,893	\$1,052,500
	2020	\$4,427,000	\$673,500	\$2,315,870	\$619,228	\$818,402
	Y:Y Change	\$265,500	\$(503,500)	\$(55,763)	\$590,665	\$234,098
		Expenditures	Revenue			
Reserves	TRANSFERS		Fees/Chgs	Grants	Reserves	Taxation
	2021	\$75,540	\$-	\$-	\$21,000	\$54,540
	2020	\$118,600	\$-	\$-	\$11,000	\$107,600
	Y:Y Change	\$(43,060)	\$-	\$-	\$10,000	\$(53,060)
		Expenditures	Revenue			
Total	TOTAL		Fees/Chgs	Grants	Reserves	Taxation
	2021	\$12,117,748	\$1,980,517	\$4,184,405	\$1,230,893	\$4,721,933
	2020	\$11,697,341	\$2,386,695	\$4,099,134	\$630,228	\$4,581,284
	Y:Y Change	\$420,407	\$(406,178)	\$85,271	\$600,665	\$140,649



**Change in Operating Budget
Year Over Year per Department**

Operating	2020 Approved Budget	Proposed 2021 Budget	Y : Y Change \$
Council / Governance	\$114,700	114,322	-\$378
Administration	\$643,050	607,383	-\$35,667
Administration OMPF	-\$1,643,900	- 1,653,800	-\$9,900
Police	\$926,392	928,356	\$1,964
Conservation Authority	\$126,915	130,017	\$3,102
Animal Control	\$15,200	13,200	-\$2,000
Building	\$30,400	31,828	\$1,428
Bylaw	\$13,500	19,500	\$6,000
Planning	\$30,000	28,000	-\$2,000
Fire	\$397,300	395,698	-\$1,602
Transportation	\$1,759,270	1,886,182	\$126,912
Street Lights	\$90,985	93,285	\$2,300
Environmental	\$284,775	284,242	-\$534
Water & Sewer	-\$44,500	- 91,990	-\$47,490
Facilities	\$122,630	118,739	-\$3,891
Parks and Recreation	\$357,020	332,369	-\$24,651
Arena & Community Hall	\$191,750	155,804	-\$35,946
Economic Development	\$120,400	100,350	-\$20,050
Cemetery	\$6,695	8,048	\$1,353
Service Ontario	\$13,000	13,525	\$525
Library	\$90,500	90,500	-\$0
Crossing Guard	\$9,200	9,336	\$136
Total Operating	\$3,655,282	\$3,614,892	-\$40,390



**Change in Capital & Reserves
Budget
Year over Year per Department**

	2020 Approved Budget	Proposed 2021 Budget	Y : Y Change \$
Administration	\$15,000	\$0	-\$15,000
Transportation	\$633,102	\$758,500	\$125,398
Environmental	\$70,500	\$72,500	\$2,000
Water & Sewer	\$44,500	\$60,000	\$15,500
Facilities	\$19,300	\$86,500	\$67,200
Parks and Recreation	\$21,000	\$50,000	\$29,000
Arena & Community Hall	\$0	\$10,000	\$10,000
Economic Development	\$15,000	\$15,000	\$0
Total Capital	\$818,402	\$1,052,500	\$234,098
	2020 Approved Budget	Proposed 2021 Budget	Y : Y Change \$
Reserves			
Administration	\$68,100	\$0	-\$68,100
Transportation	\$10,000	\$15,000	\$5,000
Street Lights	\$1,950	\$2,000	\$50
Water & Sewer	\$0	\$31,990	\$31,990
Facilities	\$2,500	\$7,500	\$5,000
Parks and Recreation	\$13,050	\$14,050	\$1,000
Economic Development	\$12,000	-\$16,000	-\$28,000
Total Reserves	\$107,600	\$54,540	-\$53,060



Change in Operating Expenses and Revenue 2020 vs 2021

Operating Expenses	2020 Approved Budget	Proposed 2021 Budget	Y : Y Change \$
Salaries/Benefits/Training	\$2,956,450	\$2,870,578	-\$85,872
Materials/Supplies/Advertising	\$326,386	\$311,345	-\$15,041
Contracted Services	\$2,072,427	\$2,198,739	\$126,312
Financial Expenses (legal/Audit/insurance/banking)	\$274,305	\$284,639	\$10,334
Utilities/Maintenance	\$518,575	\$496,275	-\$22,300
Long Term Debt	\$274,395	\$277,435	\$3,040
Equipment & Vehicle Expense	\$368,540	\$395,600	\$27,060
Other Expenses	\$360,663	\$515,097	\$154,434
Total Operating Expenses	\$7,151,741	\$7,349,707	\$197,966
Operating Revenue	2020 Approved Budget	Proposed 2021 Budget	Y : Y Change \$
Permits & User Fees	-\$1,528,200	-\$1,620,048	-\$91,848
Grants & Funding	-\$1,783,264	-\$1,924,298	-\$141,034
Penalties & Interest / Investment Income	-\$138,950	-\$144,230	-\$5,280
Donations	-\$4,000	-\$4,000	\$0
Other Revenue	-\$42,045	-\$42,239	-\$194
Total Operating Revenue	-\$3,496,459	-\$3,734,815	-\$238,356



Summary of Tax Levy Operational Impact by Detail:

Category	Description	Impact
Employee Compensation	Salary and wage movement in the corporate wage grid, cost of living adjustment (COLA) 1.7%, Mandatory employer related cost changes (CPP, EI, EHT, WSIB) reduction in benefit insurance premiums.	\$ 21,402
Additional Staffing Levels	Changing full time Economic Development Manager salary to part time Economic Development Coordinator, and eliminating Manager of Parks and Rec salary	-\$ 113,373
New/Altered Services	Approved building plan inspector, moved guide rail expense to capital expense, reduction in phone, computer advertising, and postage expense. Increase in legal expense, reduction for compensation review completed, reduction in banking fees, reduction in building maintenance, and utilities - LAS Program (energy savings program)	-\$ 30,119
Fees / Charges and Other Revenues	OMPF funding increase (Pg. 15), adding cost for burn permits, bag tag increase, increase water & sewer fees, increase in user fees and rental revenue. COVID-19 Deferred Revenue.	-\$ 122,052
Mandatory Legislation or Contracts	Municipal insurance coverage is considered a mandatory item affecting the budget.	\$ 26,800
Inflationary	Increases included for materials, fuel, maintenance, service contracts, etc. Vehicle and equipment repairs. Increase in other expenses (events, health and safety, trench excavation, construction demo, etc.).	\$ 176,952
	Total	-\$ 40,390



COUNCIL / GOVERNANCE FUNCTION(S): Council, Committees, Boards

Budget Priority:

NEUTRAL

Service Level:

CORE SERVICE

Items Affecting Change in Taxation Requirements:

- Savings in salaries & benefits (reduction in benefit Insurance premiums) (\$834.20).
- COLA increase of 1.7% (\$1,156.00).
- Reduction in materials / supplies / advertising (\$600).

	Expenditures		Revenue	
OPERATING			Fees/Chgs	Taxation
	2021	\$114,322	\$-	\$114,322
	2020	\$114,700	\$-	\$114,700
Y:Y Change		\$(378)	\$-	\$(378)
	Expenditures		Revenue	
TOTAL			Fees/Chgs	Taxation
	2021	\$114,322	\$-	\$114,322
	2020	\$114,700	\$-	\$114,700
Y:Y Change		\$(378)	\$-	\$(378)
Expenses	2020	2021	Y:Y Change	
Salaries/Benefits/Training	\$108,800	\$109,022	\$222	
Materials/Supplies/Advertising	\$5,900	\$5,300	\$(600)	
Total	\$114,700	\$114,322	\$(378)	

ADMINISTRATION FUNCTION(S): CAO/Clerk, Finance, Information Technology, Human Resources



Budget Priority: NEUTRAL
Service Level: CORE SERVICE
Items Affecting Change in Taxation Requirements:

- Savings in salaries & benefits (reduction in benefit Insurance premiums) (\$9,000).
- Grants & funding (deferred revenue from 2020 COVID funding). (108,876)
- COLA increase of 1.7% (\$6,953).
- Reduced training budget (\$3,000).
- Reduction in materials / supplies / advertising (\$13,000).
- Reduction in financial expenses
 - Review of service providers expenses i.e. banking and communication to reduce costs. (\$7,000).
 - Increase in legal (\$5,000) (fraud).
 - Increase in insurance premiums 15% (\$4,618.52).
 - Decrease in compensation review from prior year (\$13,450).
- Other materials (contingency, donations, Suncor agreement, Etc.).
- Other expenses increased for COVID-19 expenses (\$108,876)
- Reduced reserves amount budgeted in 2020 not needed in 2021 (\$68,100).

	Expenditures		Revenue		
OPERATING			Fees/Chgs	Grants	Taxation
	2021	\$864,959	\$148,700	\$108,876	\$607,383
	2020	\$786,250	\$143,200	\$-	\$643,050
Y:Y Change		\$78,709	\$5,500	\$108,876	\$(35,667)
	Expenditures		Revenue		
CAPITAL			Fees/Chgs	Grants	Taxation
	2021	\$-	\$-	\$-	\$-
	2020	\$182,000	\$167,000	\$-	\$15,000
Y:Y Change		\$(182,000)	\$(167,000)	\$-	\$(15,000)
	Expenditures		Revenue		
TRANSFERS			Fees/Chgs	Grants	Taxation
	2021	\$-	\$-	\$-	\$-
	2020	\$68,100	\$-	\$-	\$68,100
Y:Y Change		\$(68,100)	\$-	\$-	\$(68,100)
	Expenditures		Revenue		
TOTAL			Fees/Chgs	Grants	Taxation
	2021	\$864,959	\$148,700	\$108,876	\$607,383
	2020	\$1,036,350	\$310,200	\$-	\$726,150
Y:Y Change		\$(171,391)	\$(161,500)	\$108,876	\$(118,767)
Revenues		2020	2021	Y:Y Change	
Grants & Funding		\$-	\$108,876	\$108,876	
Penalties & Interest / Investment Income		\$137,700	\$143,200	\$5,500	
Other Revenue		\$5,500	\$5,500	\$-	
Total		\$143,200	\$257,576	\$114,376	
Expenses		2020	2021	Y:Y Change	
Salaries/Benefits/Training		\$553,500	\$548,164	\$(5,336)	
Materials/Supplies/Advertising		\$94,150	\$81,150	\$(13,000)	
Financial Expenses (legal/audit/insurance/banking)		\$115,450	\$103,619	\$(11,831)	
Other Expenses		\$23,150	\$132,026	\$108,876	
Capital Program Expense		\$15,000	\$-	\$(15,000)	
Reserves		\$68,100	\$-	\$(68,100)	
Total		\$869,350	\$864,959	\$(4,391)	



ADMINISTRATION

FUNCTION: OMPF (Ontario Municipal Partnership Fund)

The Ontario Municipal Partnership Fund (OMPF) grant is an unconditional grant from the Province of Ontario. Funding is based on various community fiscal indicators. Based on the 2021 OMPF cash flow notice, Marmora and Lake will receive an increase of \$9,900.

	Revenue	
OPERATING	Grants	Taxation
2021	\$1,653,800	\$(1,653,800)
2020	\$1,643,900	\$(1,643,900)
Y:Y Change	\$9,900	\$(9,900)

	Revenue	
TOTAL	Grants	Taxation
2021	\$1,653,800	\$(1,653,800)
2020	\$1,643,900	\$(1,643,900)
Y:Y Change	\$9,900	\$(9,900)

POLICE

FUNCTION: OPP Contract, Police Services Board

Budget Priority:

HIGH

Service Level:

CORE SERVICE

OPP MPB financial services unit sends the annual billing letter which sets our 2021 rate. Marmora and Lake has no control over this budget line.

	Expenditures	Revenue
OPERATING		Taxation
2021	\$928,356	\$928,356
2020	\$926,392	\$926,392
Y:Y Change	\$1,964	\$1,964

	Expenditures	Revenue
TOTAL		Taxation
2021	\$928,356	\$928,356
2020	\$926,392	\$926,392
Y:Y Change	\$1,964	\$1,964



CONSERVATION AUTHORITY FUNCTION: Crowe Valley Conservation, Quinte Conservation

The Conservation Authority budget is not controlled by the Municipality.
 The Quinte Conservation estimate is based on the draft budget supplied to the Municipality.
 The Crowe Valley Conservation increase is 1.56%.
 Quinte Conservation budget has Marmora and Lake increasing by 2.8%.

	Expenditures	Revenue
OPERATING		Taxation
2021	\$130,017	\$130,017
2020	\$126,915	\$126,915
Y:Y Change	\$3,102	\$3,102
	Expenditures	Revenue
TOTAL		Taxation
2021	\$130,017	\$130,017
2020	\$126,915	\$126,915
Y:Y Change	\$3,102	\$3,102

ANIMAL CONTROL FUNCTION: Licensing, Dog Catcher, Livestock Claims

Budget Priority:
 LOW

Service Level:
 SOFT SERVICE

Items Affecting Change in Taxation Requirements:

- o Reduction in other materials budget (\$2,000).
- o Donation to Quinte Humane Society (\$5,000).
- o Dog Catcher contract (\$10,000).

	Expenditures	Revenue		
OPERATING		Fees/Chgs	Grants	Taxation
2021	\$18,000	\$800	\$4,000	\$13,200
2020	\$20,000	\$800	\$4,000	\$15,200
Y:Y Change	\$(2,000)	\$-	\$-	\$(2,000)
	Expenditures	Revenue		
TOTAL		Fees/Chgs	Grants	Taxation
2021	\$18,000	\$800	\$4,000	\$13,200
2020	\$20,000	\$800	\$4,000	\$15,200
Y:Y Change	\$(2,000)	\$-	\$-	\$(2,000)



BUILDING SERVICES FUNCTION(S): Building Official, Permits, Inspection and Enforcement Services (Building Code)

Budget Priority:

NEUTRAL

Service Level:

CORE SERVICE

Items Affecting Change in Taxation Requirements:

- Increase in building permit revenue (\$4,000).
- Savings in salaries & benefits (reduction in benefit insurance premiums) (\$361)
- Increase to other payroll benefits (\$600).
- COLA increase of 1.7% (\$1,173).
- Increase in contracted services (approved building plan inspector) (\$4,116).

	Expenditures	Revenue		
OPERATING		Fees/Chgs	Taxation	
2021	\$112,828	\$81,000	\$31,828	
2020	\$107,400	\$77,000	\$30,400	
Y:Y Change	\$5,428	\$4,000	\$1,428	
	Expenditures	Revenue		
TOTAL		Fees/Chgs	Taxation	
2021	\$112,828	\$81,000	\$31,828	
2020	\$107,400	\$77,000	\$30,400	
Y:Y Change	\$5,428	\$4,000	\$1,428	
Revenues		2020	2021	Y:Y Change
Permits & User Fees		\$77,000	\$81,000	\$4,000
Total		\$77,000	\$81,000	\$4,000
Expenses		2020	2021	Y:Y Change
Salaries/Benefits/Training		\$102,550	\$103,962	\$1,412
Materials/Supplies/Advertising		\$2,450	\$2,350	\$(100)
Contracted Services		\$-	\$4,116	\$4,116
Equipment & Vehicle Expense		\$2,400	\$2,400	\$-
Total		\$107,400	\$112,828	\$5,428

BYLAW ENFORCEMENT FUNCTION(S): Municipal Bylaw Enforcement Officer



Budget Priority:
NEUTRAL
Service Level:
CORE SERVICE

- Increase in budget for contracted services (increased requests from council for bylaw enforcement, increased hours needed in 2020, and is estimated to continue in 2021) (\$6,000).

OPERATING	Expenditures	Revenue	
		Fees/Chgs	Taxation
2021	\$20,000	\$500	\$19,500
2020	\$14,000	\$500	\$13,500
Y:Y Change	\$6,000	\$-	\$6,000

TOTAL	Expenditures	Revenue	
		Fees/Chgs	Taxation
2021	\$20,000	\$500	\$19,500
2020	\$14,000	\$500	\$13,500
Y:Y Change	\$6,000	\$-	\$6,000

Revenues	2020	2021	Y:Y Change
Penalties & Interest / Investment Income	\$500	\$500	\$-
Total	\$500	\$500	\$-

Expenses	2020	2021	Y:Y Change
Contracted Services	\$14,000	\$20,000	\$6,000
Total	\$14,000	\$20,000	\$6,000



PLANNING & ZONING FUNCTION(S): Zoning Amendments, Severances, Minor Variances

Budget Priority:
NEUTRAL
Service Level:
CORE SERVICE
Items Affecting Change in Taxation Requirements:

- o Reduction in advertising budget (\$2,000).

	Expenditures		Revenue	
OPERATING			Fees/Chgs	Taxation
2021	\$32,000		\$4,000	\$28,000
2020	\$34,000		\$4,000	\$30,000
Y:Y Change	\$(2,000)		\$-	\$(2,000)
	Expenditures		Revenue	
TOTAL			Fees/Chgs	Taxation
2021	\$32,000		\$4,000	\$28,000
2020	\$34,000		\$4,000	\$30,000
Y:Y Change	\$(2,000)		\$-	\$(2,000)
Revenues	2020	2021	Y:Y Change	
Permits & User Fees	\$4,000	\$4,000	\$-	
Total	\$4,000	\$4,000	\$-	
Expenses	2020	2021	Y:Y Change	
Materials/Supplies/Advertising	\$4,000	\$2,000	\$(2,000)	
Financial Expenses (legal/Audit/insurance/banking)	\$30,000	\$30,000	\$-	
Total	\$34,000	\$32,000	\$(2,000)	



FIRE FUNCTION(S): Fire Rescue, Emergency Response, Fire Safety & Education, Fire Prevention/Inspection

Budget Priority:
NEUTRAL

Service Level:
CORE SERVICE

Items Affecting Change in Taxation Requirements:

- Increase in revenue approx. \$2,000 (online service for fire permits).
- Savings in salaries & benefits (reduction in benefits insurance premiums) (\$645) (reduction in conferences and training) (\$3,000).
- COLA increase of 1.7% (\$2,613).
- Reduction in materials / supplies / advertising (reduced rates in phone/fax/radio and computer expenses) (\$4,150).
- Increase in contracted services (increase rates for dispatch program) (\$2,500).
- Increase in financial expenses (inflation costs for audit, and estimated insurance increase of 15% received from broker) (\$1,680).
- Increase in equipment & vehicle expense (\$1,500).

	Expenditures		Revenue	
OPERATING			Fees/Chgs	Taxation
	2021	\$409,448	\$13,750	\$395,698
	2020	\$408,150	\$10,850	\$397,300
Y:Y Change		\$1,298	\$2,900	\$(1,602)

	Expenditures		Revenue	
TOTAL			Fees/Chgs	Taxation
	2021	\$409,448	\$13,750	\$395,698
	2020	\$408,150	\$10,850	\$397,300
Y:Y Change		\$1,298	\$2,900	\$(1,602)

	2020	2021	Y:Y Change
Revenues			
Permits & User Fees	\$8,100	\$11,000	\$2,900
Other Revenue	\$2,750	\$2,750	\$-
Total	\$10,850	\$13,750	\$2,900
Expenses			
Salaries/Benefits/Training	\$235,350	\$234,518	\$(832)
Materials/Supplies/Advertising	\$13,150	\$9,000	\$(4,150)
Contracted Services	\$13,000	\$15,500	\$2,500
Financial Expenses (legal/Audit/insurance/banking)	\$11,200	\$12,880	\$1,680
Utilities/Maintenance	\$12,300	\$13,700	\$1,400
Long Term Debt	\$49,050	\$49,050	\$-
Equipment & Vehicle Expense	\$64,600	\$66,100	\$1,500
Other Expenses	\$9,500	\$8,700	\$(800)
Total	\$408,150	\$409,448	\$1,298



TRANSPORTATION SERVICES

FUNCTION(S): Snow Removal, Salt/Sand, Bridges and Culverts, Brushing, Ditching, Line Painting, Grading, Dust Control, Sweeping, Connecting Link Maintenance, Sidewalks, Mowing, Transit

Budget Priority:

HIGH

Service Level:

CORE SERVICE

- Grants \$87,851 MTO GAS TAX Funding for Centre Hastings Transit.

		Expenditures	Revenue			
OPERATING			Fees/Chgs	Grants	Reserves	Taxation
	2021	\$1,980,033	\$6,000	\$87,851	\$-	\$1,886,182
	2020	\$1,830,363	\$6,000	\$65,093	\$-	\$1,759,270
	Y:Y Change	\$149,670	\$-	\$22,758	\$-	\$126,912
		Expenditures	Revenue			
CAPITAL			Fees/Chgs	Grants	Reserves	Taxation
	2021	\$2,373,500	\$-	\$460,107	\$1,154,893	\$758,500
	2020	\$1,430,500	\$14,500	\$200,170	\$582,728	\$633,102
	Y:Y Change	\$943,000	\$(14,500)	\$259,937	\$572,165	\$125,398
		Expenditures	Revenue			
TRANSFERS			Fees/Chgs	Grants	Reserves	Taxation
	2021	\$15,000	\$-	\$-	\$-	\$15,000
	2020	\$15,000	\$-	\$-	\$5,000	\$10,000
	Y:Y Change	\$-	\$-	\$-	\$(5,000)	\$5,000
		Expenditures	Revenue			
TOTAL			Fees/Chgs	Grants	Reserves	Taxation
	2021	\$4,368,533	\$6,000	\$547,958	\$1,154,893	\$2,659,682
	2020	\$3,275,863	\$20,500	\$265,263	\$587,728	\$2,402,372
	Y:Y Change	\$1,092,670	\$(14,500)	\$282,695	\$567,165	\$257,310



TRANSPORTATION SERVICES (Continued)

FUNCTION(S): Snow Removal, Salt/Sand, Bridges and Culverts, Brushing, Ditching, Line Painting, Grading, Dust Control, Sweeping, Connecting Link Maintenance, Sidewalks, Mowing, Transit

Revenues	2020	2021	Y:Y Change
Permits & User Fees	\$6,000	\$6,000	\$-
Grants & Funding	\$65,093	\$87,851	\$22,758
Total	\$71,093	\$93,851	\$22,758
Expenses	2020	2021	Y:Y Change
Salaries/Benefits/Training	\$660,500	\$665,541	\$5,041
Materials/Supplies/Advertising	\$57,850	\$70,100	\$12,250
Contracted Services	\$548,500	\$614,500	\$66,000
Financial Expenses (legal/Audit/insurance/banking)	\$45,100	\$53,721	\$8,621
Utilities/Maintenance	\$15,500	\$15,500	\$-
Long Term Debt	\$34,720	\$34,720	\$-
Equipment & Vehicle Expense	\$242,000	\$277,000	\$35,000
Other Expenses	\$226,193	\$248,951	\$22,758
Capital Program Expense	\$633,102	\$758,500	\$125,398
Reserves	\$10,000	\$15,000	\$5,000
Total	\$2,473,465	\$2,753,533	\$280,068

Items Affecting Change in Taxation Requirements:

- Savings in salaries & benefits (reduction in benefit insurance premiums) (\$3,000).
- COLA increase of 1.7% (\$8,000).
- Maintain full staffing complement in the transportation department.
- Increase in materials / supplies / advertising – (aging tools needed (\$5,000) and purchasing of new replacement culverts, granular materials, and equipment rental) (\$7,250).
- Increase in contracted services (Lake Township increase of 3%, & increase of contracted services to maintain ditching, brushing, and sidewalk repairs needed, etc.). (\$66,000).
- Increase in insurance (broker estimated 15%) (\$8,621).
- Increase in vehicle repairs (aging equipment) (\$35,000).
- Increase in Other expenses set up of GAS TAX MTO payment to Centre Hastings Support Network (\$22,758) – No effect to taxation as fully funded by grant.
- Capital Projects reflected on Pg. 39 to 40 (increase of \$125,398).
- Transfer to reserves (contribution to bridges).

STREETLIGHTS/TRAFFIC LIGHTS FUNCTION(S): Urban/Rural, Standard/Decorative



Budget Priority:

NEUTRAL

Service Level:

CORE SERVICE

Items Affecting Change in Taxation Requirements:

- Increase in contracted services (increased service inspections) (\$4,500).
- Reduction in utilities (LAS program savings) (\$2,200).

		Expenditures	Revenue	
OPERATING			Taxation	
	2021	\$93,285	\$93,285	
	2020	\$90,985	\$90,985	
Y:Y Change		\$2,300	\$2,300	
		Expenditures	Revenue	
TRANSFERS			Taxation	
	2021	\$2,000	\$2,000	
	2020	\$1,950	\$1,950	
Y:Y Change		\$50	\$50	
		Expenditures	Revenue	
TOTAL			Taxation	
	2021	\$95,285	\$95,285	
	2020	\$92,935	\$92,935	
Y:Y Change		\$2,350	\$2,350	
Expenses		2020	2021	Y:Y Change
Contracted Services		\$5,500	\$10,000	\$4,500
Utilities/Maintenance		\$33,800	\$31,600	\$(2,200)
Long Term Debt		\$51,685	\$51,685	\$-
Reserves		\$1,950	\$2,000	\$50
Total		\$92,935	\$95,285	\$2,350



ENVIRONMENTAL FUNCTION(S): Landfill Services, Bag Tags, Garbage and Recycling Collection

Budget Priority: NEUTRAL
Service Level: CORE SERVICE
Items Affecting Change in Taxation Requirements:

- Savings in salaries & benefits (reduction in benefit insurance premiums) (\$900).
- COLA increase of 1.7% (\$5,310).
- Revenue increase (Increased fee for bag tags to \$2.50 due to increased tonnage being used by residents).
- Reduction in materials / supplies / advertising (decreased cost in cover material) (\$5,000).
- Reduction in utilities / maintenance (building maintenance decrease) (\$1,000).
- Reduction in equipment & vehicle expense (reduced repairs expense and fuel) (\$10,000).
- Increase in other expenses (construction demo costs) (\$7,000) (reduction in trench excavation costs) (\$5,000).
- Capital Projects reflected on pg. 43 to 45.

OPERATING	Expenditures	Revenue		
		Fees/Chgs	Grants	Taxation
2021	\$528,092	\$242,550	\$1,300	\$284,242
2020	\$502,125	\$215,550	\$1,800	\$284,775
Y:Y Change	\$25,967	\$27,000	\$(500)	\$(534)
CAPITAL	Expenditures	Revenue		
		Fees/Chgs	Grants	Taxation
2021	\$72,500	\$-	\$-	\$72,500
2020	\$70,500	\$-	\$-	\$70,500
Y:Y Change	\$2,000	\$-	\$-	\$2,000
TOTAL	Expenditures	Revenue		
		Fees/Chgs	Grants	Taxation
2021	\$600,592	\$242,550	\$1,300	\$356,742
2020	\$572,625	\$215,550	\$1,800	\$355,275
Y:Y Change	\$27,967	\$27,000	\$(500)	\$1,467
Revenues	2020	2021	Y:Y Change	
Permits & User Fees	\$215,000	\$242,000	\$27,000	
Grants & Funding	\$1,800	\$1,300	\$(500)	
Other Revenue	\$550	\$550	\$-	
Total	\$217,350	\$243,850	\$26,500	
Expenses	2020	2021	Y:Y Change	
Salaries/Benefits/Training	\$132,500	\$136,867	\$4,367	
Materials/Supplies/Advertising	\$30,150	\$24,850	\$(5,300)	
Contracted Services	\$266,000	\$301,800	\$35,800	
Financial Expenses (legal/Audit/insurance/banking)	\$25	\$25	\$-	
Utilities/Maintenance	\$6,000	\$5,000	\$(1,000)	
Long Term Debt	\$-	\$-	\$-	
Equipment & Vehicle Expense	\$22,050	\$12,050	\$(10,000)	
Other Expenses	\$45,400	\$47,500	\$2,100	
Capital Program Expense	\$70,500	\$72,500	\$2,000	
Total	\$572,625	\$600,592	\$27,967	



WATER / SEWER FUNCTION(S): Marmora and Deloro Water and Sewer Systems

Budget Priority: NEUTRAL
Service Level: CORE SERVICE

	Expenditures	Revenue		
OPERATING		Fees/Chgs	Grants	Taxation
2021	\$973,288	\$1,065,278	\$-	\$(91,990)
2020	\$962,800	\$1,007,300	\$-	\$(44,500)
Y:Y Change	\$10,488	\$57,978	\$-	\$(47,490)
	Expenditures	Revenue		
CAPITAL		Fees/Chgs	Grants	Taxation
2021	\$2,030,000	\$170,000	\$1,800,000	\$60,000
2020	\$2,340,000	\$388,500	\$1,907,000	\$44,500
Y:Y Change	\$(310,000)	\$(218,500)	\$(107,000)	\$15,500
	Expenditures	Revenue		
TRANSFERS		Fees/Chgs	Grants	Taxation
2021	\$31,990	\$-	\$-	\$31,990
2020	\$-	\$-	\$-	\$-
Y:Y Change	\$31,990	\$-	\$-	\$31,990
	Expenditures	Revenue		
TOTAL		Fees/Chgs	Grants	Taxation
2021	\$3,035,278	\$1,235,278	\$1,800,000	\$-
2020	\$3,302,800	\$1,395,800	\$1,907,000	\$-
Y:Y Change	\$(267,522)	\$(160,522)	\$(107,000)	\$-

WATER / SEWER (Continued)

FUNCTION(S): Marmora and Deloro Water and Sewer Systems



Revenues	2020	2021	Y:Y Change
Permits & User Fees	\$1,006,800	\$1,064,748	\$57,948
Penalties & Interest / Investment Income	\$500	\$530	\$30
Total	\$1,007,300	\$1,065,278	\$57,978
Expenses	2020	2021	Y:Y Change
Salaries/Benefits/Training	\$430,200	\$430,289	\$89
Materials/Supplies/Advertising	\$62,900	\$65,800	\$2,900
Contracted Services	\$53,000	\$59,000	\$6,000
Financial Expenses (legal/Audit/insurance/banking)	\$30,800	\$34,999	\$4,199
Utilities/Maintenance	\$216,600	\$210,800	\$(5,800)
Long Term Debt	\$138,940	\$141,980	\$3,040
Equipment & Vehicle Expense	\$5,740	\$3,800	\$(1,940)
Other Expenses	\$24,620	\$26,620	\$2,000
Capital Program Expense	\$44,500	\$60,000	\$15,500
Reserves	\$-	\$31,990	\$31,990
Total	\$1,007,300	\$1,065,278	\$57,978

NO Impact on Taxation for Water & Serwer Operating budget, Costs covered by User Fees.

2021 - utility rates are set in Bylaw 2019-55.

- Savings in salaries & benefits (reduction in benefits Insurance premiums) (\$1,462).
- COLA increase of 1.7% (\$5,151).
- Reduction in training, meeting & conference (\$2,400).
- Increase in materials / supplies / advertising (chemicals/lab costs and other materials) (\$2,900).
- Increase in contracted services (inflation) (\$6,000).
- Increase in financial expenses (inflation costs for audit, estimated insurance increase 15%) (\$ 4,200).
- Decrease in utilities & maintenance (maintenance and repairs) (\$5,800).
- Increase in long term debt (\$3,040) long term debt borrowing to fund capital project pg. 37 (SCADA software & GAC replacement)
- Increase in other expenses (costs health and safety). (\$2,000).
- Capital Projects reflected on Pg. 43 to 45 (increased by (\$15,500).
- Increase transfer to reserves as water is a no impact on taxation and goes towards water deficit (\$31,990).



FACILITIES FUNCTION(S): Medical Centre, Town Hall, Deloro Hall, Memorial Building, Train Station

Budget Priority:

LOW

Service Level:

SOFT SERVICE

Items Affecting Change in Taxation Requirements:

- COLA increase of 1.7% (\$459).
- Decrease in contracted services (department review savings found) (\$2,500).
- Decrease in utilities / maintenance (building maintenance department review savings found) (\$1,500).
- Capital Projects reflected on pg. 46 (increased by \$86,500).
- Increase in transfer to reserves (\$5,000).

		Expenditures		Revenue		
OPERATING			Fees/Chgs	Reserves	Taxation	
	2021	\$161,584	\$42,845	\$-	\$118,739	
	2020	\$165,475	\$42,845	\$-	\$122,630	
Y:Y Change		\$(3,891)	\$-	\$-	\$(3,891)	
		Expenditures		Revenue		
CAPITAL			Fees/Chgs	Reserves	Taxation	
	2021	\$86,500	\$-	\$-	\$86,500	
	2020	\$305,000	\$87,500	\$7,500	\$19,300	
Y:Y Change		\$(218,500)	\$(87,500)	\$(7,500)	\$67,200	
	0	0				
TRANSFERS			Fees/Chgs	Reserves	Taxation	
	2021	\$7,500	\$-	\$-	\$7,500	
	2020	\$7,500	\$-	\$5,000	\$2,500	
Y:Y Change		\$-	\$-	\$(5,000)	\$5,000	
		Expenditures		Revenue		
TOTAL			Fees/Chgs	Reserves	Taxation	
	2021	\$255,584	\$42,845	\$-	\$212,739	
	2020	\$477,975	\$130,345	\$12,500	\$144,430	
Y:Y Change		\$(222,391)	\$(87,500)	\$(12,500)	\$68,309	
Revenues		2020	2021	Y:Y Change		
Permits & User Fees		\$41,500	\$41,500	\$-		
Other Revenue		\$1,345	\$1,345	\$-		
Total		\$42,845	\$42,845	\$-		
Expenses		2020	2021	Y:Y Change		
Salaries/Benefits/Training		\$29,000	\$29,559	\$559		
Materials/Supplies/Advertising		\$4,050	\$3,600	\$(450)		
Contracted Services		\$58,000	\$55,500	\$(2,500)		
Utilities/Maintenance		\$63,425	\$61,925	\$(1,500)		
Other Expenses		\$11,000	\$11,000	\$-		
Capital Program Expense		\$19,300	\$86,500	\$67,200		
Reserves		\$2,500	\$7,500	\$5,000		
Total		\$187,275	\$255,584	\$68,309		



PARKS AND RECREATION

FUNCTION(S): Parks, Boat Launch, Nayler's Common, Splash Pad, Curling Club, Fairgrounds, Booster Park, Swim Program, Ball Diamond, Trails

Budget Priority:

LOW

Service Level:

SOFT SERVICE

		Expenditures	Revenue		
OPERATING			Fees/Chgs	Reserves	Taxation
	2021	\$421,169	\$88,800	\$-	\$332,369
	2020	\$445,820	\$88,800	\$-	\$357,020
Y:Y Change		\$(24,651)	\$-	\$-	\$(24,651)
		Expenditures	Revenue		
CAPITAL			Fees/Chgs	Reserves	Taxation
	2021	\$105,000	\$-	\$55,000	\$50,000
	2020	\$78,000	\$10,000	\$29,000	\$21,000
Y:Y Change		\$27,000	\$(10,000)	\$26,000	\$29,000
		Expenditures	Revenue		
TRANSFERS			Fees/Chgs	Reserves	Taxation
	2021	\$14,050	\$-	\$-	\$14,050
	2020	\$14,050	\$-	\$1,000	\$13,050
Y:Y Change		\$-	\$-	\$(1,000)	\$1,000
		Expenditures	Revenue		
TOTAL			Fees/Chgs	Reserves	Taxation
	2021	\$540,219	\$88,800	\$55,000	\$396,419
	2020	\$537,870	\$98,800	\$30,000	\$391,070
Y:Y Change		\$2,349	\$(10,000)	\$25,000	\$5,349

PARKS & RECREATION (Continued)

FUNCTION(S): Parks, Boat Launch, Naylor's Common, Splash Pad, Curling Club, Fairgrounds, Booster Park, Swim Program, Ball Diamond, Trails



Revenues	2020	2021	Y:Y Change
Permits & User Fees	\$78,000	\$78,000	\$-
Donations	\$500	\$500	\$-
Other Revenue	\$10,300	\$10,300	\$-
Total	\$88,800	\$88,800	\$-
Expenses	2020	2021	Y:Y Change
Salaries/Benefits/Training	\$296,850	\$279,984	\$(16,867)
Materials/Supplies/Advertising	\$3,850	\$3,100	\$(750)
Contracted Services	\$52,620	\$51,950	\$(670)
Financial Expenses (legal/audit/insurance/banking)	\$16,800	\$20,036	\$3,236
Utilities/Maintenance	\$56,150	\$47,050	\$(9,100)
Equipment & Vehicle Expense	\$17,750	\$17,250	\$(500)
Other Expenses	\$1,800	\$1,800	\$-
Capital Program Expense	\$21,000	\$50,000	\$29,000
Reserves	\$13,050	\$14,050	\$1,000
Total	\$479,870	\$485,219	\$5,349

Items Affecting Change in Taxation Requirements:

- Savings in salaries & benefits (reduction in benefit insurance premiums) (\$894) (and department reorganization) (\$19,000).
- COLA increase of 1.7% (\$3,463).
- Increase in financial expense (inflation of audit costs, and Insurance broker estimated 15% increase) (\$3,236).
- Reduction in utilities and maintenance (decrease in building maintenance) (\$5,000) (and reduction in utilities – LAS program) (\$4,100)
- Increase in equipment and vehicle expenses (\$500).
- Transfer to reserves, Council passed a resolution that any surplus from Booster Park would be transferred to reserves for future needs.
- Capital Projects reflected on pg. 47 (Increase of \$29,000).



ARENA/COMMUNITY HALL FUNCTION(S): Community Arena and Dr. Crawford Community Hall

Budget Priority:

LOW

Service Level:

SOFT SERVICE

Items Affecting Change in Taxation Requirements:

- Savings in salaries & benefits (reduction in benefit insurance premiums) (\$ 482 (and department reorganization) (\$40,000).
- COLA increase of 1.7% (\$906).
- Increase in financial expense (inflation of audit costs, and insurance broker estimated 15%) (\$ 4,500).
- Decrease in utilities / maintenance (reduction in maintenance and repairs) (\$2,500).
- Increase in equipment and vehicle expenses (increased repair needs) (\$3,000).
- Capital Projects reflected on pg. 48 (Increase of \$10,000).

	Expenditures	Revenue	
OPERATING		Fees/Chgs	Taxation
2021	\$262,404	\$106,600	\$155,804
2020	\$298,350	\$106,600	\$191,750
Y:Y Change	\$(35,946)	\$-	\$(35,946)
	Expenditures	Revenue	
CAPITAL		Fees/Chgs	Taxation
2021	\$10,000	\$-	\$10,000
2020	\$6,000	\$6,000	\$-
Y:Y Change	\$4,000	\$(6,000)	\$10,000
	Expenditures	Revenue	
TOTAL		Fees/Chgs	Taxation
2021	\$272,404	\$106,600	\$165,804
2020	\$304,350	\$112,600	\$191,750
Y:Y Change	\$(31,946)	\$(6,000)	\$(25,946)
	2020	2021	Y:Y Change
Revenues			
Permits & User Fees	\$89,500	\$89,500	\$-
Other Revenue	\$17,100	\$17,100	\$-
Total	\$106,600	\$106,600	\$-
	2020	2021	Y:Y Change
Expenses			
Salaries/Benefits/Training	\$142,850	\$101,975	\$(40,876)
Materials/Supplies/Advertising	\$9,700	\$9,700	\$-
Financial Expenses (legal/Audit/insurance/banking)	\$23,500	\$27,930	\$4,430
Utilities/Maintenance	\$107,300	\$104,800	\$(2,500)
Equipment & Vehicle Expense	\$14,000	\$17,000	\$3,000
Other Expenses	\$1,000	\$1,000	\$-
Capital Program Expense	\$-	\$10,000	\$10,000
Total	\$298,350	\$272,404	\$(25,946)

ECONOMIC DEVELOPMENT FUNCTION(S): Community Development and Events, Local Business Resources



Budget Priority: LOW

Service Level: SOFT SERVICE

Items Affecting Change in Taxation Requirements:

- Reserve revenue from SnoFest (\$18,000) and May Madness (\$3,000) towards Bicentennial.
- Reduction in salaries and benefits, adjusted to remove full time Economic Development Manager and add part time Economic Development Coordinator (\$35,700).
- Reduction in materials / supplies / advertising (\$1,750).
- Reduction in utilities / maintenance (LAS Program and reduction on building maintenance) (\$1,600).
- Reduction in other materials (events) (\$1,500).
- Increase in other expenses (Bicentennial funded by reserves) (reduction in other events) (1,500).
- Transfer to reserves of \$5,000.

	Expenditures	Revenue				
		Fees/Chgs	Grants	Reserves	Taxation	
OPERATING						
	2021	\$112,100	\$1,000	\$10,750	\$-	\$100,350
	2020	\$132,150	\$1,000	\$10,750	\$-	\$120,400
Y:Y Change		\$(20,050)	\$-	\$-	\$-	\$(20,050)
	Expenditures	Revenue				
		Fees/Chgs	Grants	Reserves	Taxation	
CAPITAL						
	2021	\$15,000	\$-	\$-	\$-	\$15,000
	2020	\$15,000	\$-	\$-	\$-	\$15,000
Y:Y Change		\$-	\$-	\$-	\$-	\$-
	Expenditures	Revenue				
		Fees/Chgs	Grants	Reserves	Taxation	
TRANSFERS						
	2021	\$5,000	\$-	\$21,000	\$-	\$(16,000)
	2020	\$12,000	\$-	\$-	\$-	\$12,000
Y:Y Change		\$(7,000)	\$-	\$21,000	\$-	\$(28,000)
	Expenditures	Revenue				
		Fees/Chgs	Grants	Reserves	Taxation	
TOTAL						
	2021	\$132,100	\$1,000	\$10,750	\$21,000	\$99,350
	2020	\$159,150	\$1,000	\$10,750	\$-	\$147,400
Y:Y Change		\$(27,050)	\$-	\$-	\$21,000	\$(48,050)
Revenues	2020	2021	Y:Y Change			
Permits & User Fees	\$500	\$500	\$-			
Grants & Funding	\$10,750	\$10,750	\$-			
Other Revenue	\$500	\$500	\$-			
Total	\$11,750	\$11,750	\$-			
Expenses	2020	2021	Y:Y Change			
Salaries/Benefits/Training	\$101,950	\$66,250	\$(35,700)			
Materials/Supplies/Advertising	\$13,800	\$12,050	\$(1,750)			
Contracted Services	\$1,500	\$1,000	\$(500)			
Utilities/Maintenance	\$6,900	\$5,300	\$(1,600)			
Other Expenses	\$8,000	\$27,500	\$19,500			
Capital Program Expense	\$15,000	\$15,000	\$-			
Reserves	\$12,000	\$(16,000)	\$(28,000)			
Total	\$159,150	\$111,100	\$(48,050)			



CEMETERY FUNCTION(S): Marmora Common Cemetery

Budget Priority:
 LOW

Service Level:
 CORE SERVICE

Items Affecting Change in Taxation Requirements:

- o COLA increase of 1.7% (\$153).

	Expenditures	Revenue	
OPERATING		Fees/Chgs	Taxation
2021	\$10,848	\$2,800	\$8,048
2020	\$10,695	\$4,000	\$6,695
Y:Y Change	\$153	\$(1,200)	\$1,353
	Expenditures	Revenue	
TOTAL		Fees/Chgs	Taxation
2021	\$10,848	\$2,800	\$8,048
2020	\$10,695	\$4,000	\$6,695
Y:Y Change	\$153	\$(1,200)	\$1,353
	2020	2021	Y:Y Change
Revenues			
Other Revenue	\$4,000	\$2,800	\$(1,200)
Total	\$4,000	\$2,800	\$(1,200)
	2020	2021	Y:Y Change
Expenses			
Salaries/Benefits/Training	\$9,000	\$9,153	\$153
Materials/Supplies/Advertising	\$1,695	\$1,695	\$-
Total	\$10,695	\$10,848	\$153



SERVICE ONTARIO FUNCTION(S): Kiosk Service Ontario

Budget Priority:
LOW

Service Level:
SOFT SERVICE

Items Affecting Change in Taxation Requirements:

- COLA increase of 1.7% (\$525).

OPERATING	2021	Expenditures	Revenue	
			Grants	Taxation
		\$58,525	\$45,000	\$13,525
	2020	\$58,000	\$45,000	\$13,000
Y:Y Change		\$524	\$-	\$525

TOTAL	2021	Expenditures	Revenue	
			Grants	Taxation
		\$58,525	\$45,000	\$13,525
	2020	\$58,000	\$45,000	\$13,000
Y:Y Change		\$524	\$-	\$525

Revenues	2020	2021	Y:Y Change
Grants & Funding	\$45,000	\$45,000	\$-
Total	\$45,000	\$45,000	\$-

Expenses	2020	2021	Y:Y Change
Salaries/Benefits/Training	\$54,200	\$54,725	\$525
Materials/Supplies/Advertising	\$2,400	\$2,400	\$-
Financial Expenses (legal/Audit/insurance/banking)	\$1,400	\$1,400	\$-
Total	\$58,000	\$58,525	\$525



LIBRARY FUNCTION(S): Marmora Public Library

Budget Priority:

LOW

Service Level:

SOFT SERVICE

Items Affecting Change in Taxation Requirements:

- Reduced revenue (removal of late fees) (\$250).
- COLA increase of 1.7% (\$1,235).
- Other expenses (special programs, rural learning).

OPERATING		Expenditures	Revenue		
			Fees/Chgs	Grants	Taxation
	2021	\$109,115	\$5,894	\$12,721	\$90,500
	2020	\$107,971	\$4,750	\$12,721	\$90,500
Y:Y Change		\$1,144	\$1,144	\$-	\$-
TOTAL		Expenditures	Revenue		
			Fees/Chgs	Grants	Taxation
	2021	\$109,115	\$5,894	\$12,721	\$90,500
	2020	\$107,971	\$4,750	\$12,721	\$90,500
Y:Y Change		\$1,144	\$1,144	\$-	\$-
Revenues	2020	2021	Y:Y Change		
Permits & User Fees	\$1,000	\$1,000	\$-		
Grants & Funding	\$12,721	\$12,721	\$-		
Penalties & Interest / Investment Income	\$250	\$-	\$(250)		
Donations	\$3,500	\$3,500	\$-		
Total	\$17,471	\$18,615	\$1,144		
Expenses	2020	2021	Y:Y Change		
Salaries/Benefits/Training	\$90,000	\$91,235	\$1,235		
Materials/Supplies/Advertising	\$15,341	\$15,250	\$(91)		
Contracted Services	\$1,000	\$1,000	\$-		
Financial Expenses (legal/audit/insurance/banking)	\$30	\$30	\$-		
Utilities/Maintenance	\$600	\$600	\$-		
Other Expenses	\$1,000	\$1,000	\$-		
Total	\$107,971	\$109,115	\$1,144		



CROSSING GUARD FUNCTION(S): Crossing Guard

Budget Priority:
 LOW
Service Level:
 SOFT SERVICE
Items Affecting Change in Taxation Requirements:

- o COLA increase of 1.7% (\$136).

	Expenditures	Revenue	
OPERATING		Taxation	
	2021	\$9,336	\$9,336
	2020	\$9,200	\$9,200
Y:Y Change		\$136	\$136
	Expenditures	Revenue	
TOTAL		Taxation	
	2021	\$9,336	\$9,336
	2020	\$9,200	\$9,200
Y:Y Change		\$136	\$136
Expenses	2020	2021	Y:Y Change
Salaries/Benefits/Training	\$9,200	\$9,336	\$136
Total	\$9,200	\$9,336	\$136



CAPITAL BUDGET - Total Capital Program 2021 - & - 9 Year Forecast

Total Capital Program Operating Budget = \$1,052,500

Description	Estimated Cost	Capital Program Operating	2021				
			Other Revenue	Long Term Debt	Fed/Prov	Gas Tax	From Reserves
TOTAL TRANSPORTATION SERVICES	\$2,373,500	\$758,500	\$-	\$-	\$360,107	\$100,000	\$1,154,893
TOTAL ENVIRONMENTAL SERVICES	\$2,102,500	\$132,500	\$-	\$170,000	\$1,800,000	\$-	\$-
TOTAL PARKS	\$105,000	\$50,000	\$-	\$-	\$-	\$-	\$55,000
TOTAL ARENA	\$10,000	\$10,000	\$-	\$-	\$-	\$-	\$-
TOTAL MEDICAL CENTRE	\$71,500	\$71,500	\$-	\$-	\$-	\$-	\$-
TOTAL MEMORIAL BUILDING	\$15,000	\$15,000	\$-	\$-	\$-	\$-	\$-
TOTAL TOURISM CENTRE	\$15,000	\$15,000	\$-	\$-	\$-	\$-	\$-
GRAND TOTALS	\$4,692,500	\$1,052,500	\$-	\$170,000	\$2,160,107	\$100,000	\$1,209,893

Description	Total Estimated Cost	2022	2023	2024	2025	2026	2027	2028	2029	2030
		Total Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost
TOTAL TRANSPORTATION SERVICES	\$21,782,250	\$3,641,000	\$5,196,000	\$2,189,500	\$2,078,500	\$3,243,000	\$1,666,250	\$1,734,500	\$2,008,500	\$25,000
TOTAL ENVIRONMENTAL SERVICES	\$23,185,000	\$591,500	\$346,500	\$326,500	\$321,000	\$354,000	\$444,000	\$292,500	\$20,379,000	\$130,000
TOTAL FIRE	\$481,000	\$30,000	\$350,000	\$5,000	\$15,000	\$-	\$5,000	\$7,000	\$69,000	\$-
TOTAL PARKS	\$94,000	\$7,000	\$14,000	\$18,000	\$14,000	\$1,000	\$14,000	\$25,000	\$1,000	\$-
TOTAL ARENA	\$242,000	\$100,000	\$6,000	\$131,000	\$-	\$-	\$-	\$5,000	\$-	\$-
TOTAL MEDICAL CENTRE	\$12,000	\$12,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TOTAL MEMORIAL BUILDING	\$4,000	\$-	\$4,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TOTAL ADMIN/COUNCIL	\$171,000	\$171,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TOTAL TOURISM CENTRE	\$355,000	\$75,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$-
TOTAL BUILDING	\$40,000	\$40,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
GRAND TOTALS	\$46,366,250	\$4,667,500	\$5,956,500	\$2,710,000	\$2,468,500	\$3,638,000	\$2,169,250	\$2,104,000	\$22,497,500	\$155,000



Capital Program

Transportation Services: Road Programs 2021 Plan

Annual Program	Funds
Resurfacing	568,000.00
Rehabilitation	1,150,000.00
Maintenance	100,000.00
Total	1,818,000.00

***Note:** The plan is part of annual maintenance programs and is subject to change, without notice, based on various municipal needs and factors that occur during the year that are often uncontrollable (severity of winter, road washouts, availability of aggregate resources, among others). Projects may be deferred or changed due to unexpected events.

The anticipated cost of Skene and Jennison Road culvert projects that were postponed to 2021 will utilize unspent 2019 & 2020 funds: Gas Tax, Ontario Community Infrastructure Funding (OCIF), and Reserves.

Road Programs 2021 Plan*

Annual Program Gravel Resurfacing \$150,000.00		
Road	Length (km)	Tonnes
Malone Rd	3.25	3,500
Riverside Pines (gravel sections)	3.5	3,000
North Marmora (long swamp)	2.3	3,300
Stockpile at Deloro Works Yard		1,500
Total	9.05	11,300



CAPITAL BUDGET – Transportation 2021

Total Transportation Capital affecting operating budget = \$758,500.

Description	Estimated Cost	Capital Program Operating	Other Revenue	2021 Long Term Debt	Fed/Prov	Gas Tax	From Reserves
TRANSPORTATION SERVICES							
2 Ton 4x4 Truck (with plow)	\$90,000	\$90,000	\$-	\$-	\$-	\$-	\$-
Sidewalk Plow (x2 Tractors)	\$105,000	\$105,000	\$-	\$-	\$-	\$-	\$-
25 Ton Float Trailer	\$27,500	\$27,500	\$-	\$-	\$-	\$-	\$-
Connecting Link (Hwy No. 7 repairs)	\$134,000	\$14,000	\$-	\$-	\$120,000	\$-	\$-
Road Maintenance	\$100,000	\$50,000	\$-	\$-	\$-	\$-	\$50,000
Road Rehabilitation							
Skene Road Culvert Rehabilitation	\$900,000	\$-	\$-	\$-	\$100,107	\$100,000	\$699,893
Jennison Road Culvert Rehabilitation	\$100,000	\$-	\$-	\$-	\$-	\$-	\$100,000
Crawford Drive Swale	\$150,000	\$45,000	\$-	\$-	\$-	\$-	\$105,000
Total Road Rehabilitation	\$1,150,000	\$45,000	\$-	\$-	\$100,107	\$100,000	\$904,893
Sand Dome Re-shingle	\$50,000	\$50,000	\$-	\$-	\$-	\$-	\$-
Repair Salt Shed	\$10,000	\$10,000	\$-	\$-	\$-	\$-	\$-
Guide Rail Setup & Replacement	\$20,000	\$20,000	\$-	\$-	\$-	\$-	\$-
EA for Bridge Replacements	\$100,000	\$100,000	\$-	\$-	\$-	\$-	\$-
Road Resurfacing							
Goat Hill Road	\$100,000	\$-	\$-	\$-	\$-	\$-	\$100,000
Beaver Creek Road	\$225,000	\$125,000	\$-	\$-	\$-	\$-	\$100,000
The Pines	\$240,000	\$100,000	\$-	\$-	\$140,000	\$-	\$-
Ackerman Bridge Rehab	\$3,000	\$3,000	\$-	\$-	\$-	\$-	\$-
Total Roads Resurfacing	\$568,000	\$228,000	\$-	\$-	\$140,000	\$-	\$200,000
Structure Maintenance	\$15,000	\$15,000	\$-	\$-	\$-	\$-	\$-
Private Road Grant	\$4,000	\$4,000	\$-	\$-	\$-	\$-	\$-
TOTAL TRANSPORTATION SERVICES	\$2,373,500	\$758,500	\$-	\$-	\$360,107	\$100,000	\$1,154,893

Road Maintenance – \$50,000 from reserves to top up 2021 allocation for road maintenance.

Road Resurfacing – Goat Hill Road & Beaver Creek Road reserves carried forward from unspent 2020 funds (\$200,000).

Road Rehabilitation – Skene Road, Jennison Road Culverts, and Crawford Drive Swale reserves carried forward from unspent 2019 & 2020 funds (\$904,893).



CAPITAL BUDGET – Transportation - 9 YEAR FORECAST

	2022	2023	2024	2025	2026	2027	2028	2029
Description	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost
TRANSPORTATION SERVICES								
Tandem Plow Truck	\$-	\$315,000	\$-	\$330,000	\$-	\$-	\$-	\$360,000
Crew Cab Pick-up	\$50,000	\$-	\$-	\$-	\$-	\$40,000	\$-	\$-
Backhoe	\$-	\$200,000	\$-	\$-	\$-	\$-	\$-	\$-
Tractor with Cab & Loader and Mower	\$150,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Road Maintenance	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Road Rehabilitation	\$600,000	\$650,000	\$700,000	\$750,000	\$800,000	\$850,000	\$900,000	\$950,000
Sand Dome Replacement Reserve	\$150,000	\$150,000	\$150,000	\$150,000	\$-	\$-	\$-	\$-
Bridge Reserve	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Road Need Study	\$-	\$-	\$20,000	\$-	\$-	\$-	\$20,000	\$-
Reversible Vibratory Plate Packer	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$8,000
Crowe River Bridge (joint with Ptbo County)	\$425,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Bursthall Street (Matthew to Madoc)	\$170,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-



CAPITAL BUDGET – Transportation - 9 YEAR FORECAST (Continued)

	2022	2023	2024	2025	2026	2027	2028	2029	2030
Description	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost
TRANSPORTATION SERVICES									
Road Resurfacing									
High Shore Road	\$140,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Marble Point Road	\$220,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Centreline Road (Malone Rd to BNDRY)	\$250,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Hannah's Bridge Replacement	\$650,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Boyd Bridge Replacement	\$495,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Shanick Bridge Replacement	\$-	\$3,450,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Glanmire Bridge Replacement	\$-	\$-	\$-	\$-	\$2,160,000	\$-	\$-	\$-	\$-
Young's Bridge Replacement	\$-	\$-	\$562,500	\$-	\$-	\$-	\$-	\$-	\$-
Pit Bridge Replacement	\$-	\$-	\$-	\$468,750	\$-	\$-	\$-	\$-	\$-
Joe Barron's Culvert Replacement	\$-	\$-	\$-	\$-	\$-	\$-	\$390,000	\$-	\$-
Cole Culvert Replacement	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$405,000	\$-
North Twin Sister Culvert Replacement	\$-	\$-	\$-	\$-	\$-	\$492,750	\$-	\$-	\$-
Gut Bridge Rehab	\$-	\$-	\$375,000	\$-	\$-	\$-	\$-	\$-	\$-
South Twin Sister Bridge Rehab	\$-	\$-	\$100,000	\$-	\$-	\$-	\$-	\$-	\$-
Wilman's Bridge Rehab	\$-	\$150,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Centre Twin Sister Rehab	\$-	\$-	\$-	\$50,000	\$-	\$-	\$-	\$-	\$-
Bonter Bridge Rehab	\$-	\$-	\$-	\$47,250	\$-	\$-	\$-	\$-	\$-
Kelly's Bridge Rehab	\$-	\$-	\$-	\$-	\$-	\$-	\$140,000	\$-	\$-
Total Roads Resurfacing	1,755,000	3,600,000	1,037,500	566,000	2,160,000	492,750	530,000	405,000	-
Structure Maintenance	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000
Lean-to off of Sand Shed (Lake Twp.)	\$60,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Private Road Grant	\$6,000	\$6,000	\$7,000	\$7,500	\$8,000	\$8,500	\$9,500	\$10,500	\$-
TOTAL TRANSPORTATION SERVICES	3,641,000	5,196,000	2,189,500	2,078,500	3,243,000	1,666,250	1,734,500	2,008,500	25,000

CAPITAL BUDGET – Environmental 2021



Description	2021						
	Estimated Cost	Capital Program Operating	Other Revenue	Long Term Debt	Fed/Prov	Gas Tax	From Reserves
ENVIRONMENTAL SERVICES							
Water							
GAC Replacement/or filter media	\$60,000	\$-	\$-	\$60,000	\$-	\$-	\$-
SCADA Software update/PLC's	\$110,000	\$-	\$-	\$110,000	\$-	\$-	\$-
Leak detection as identified in AMP	\$5,000	\$5,000	\$-	\$-	\$-	\$-	\$-
Replace various on-line analyzers	\$15,000	\$15,000	\$-	\$-	\$-	\$-	\$-
Water infiltration re-hab-water plant	\$25,000	\$25,000	\$-	\$-	\$-	\$-	\$-
North Maloney St. west to the Ultramar, as identified in the AMP table 19.	\$500,000	\$-	\$-	\$-	\$500,000	\$-	\$-
(Norwood Rd south to Roscoe St, as identified in the AMP table 19	\$800,000	\$-	\$-	\$-	\$800,000	\$-	\$-
Total Water	\$1,515,000	\$45,000	\$-	\$170,000	\$1,300,000	\$-	\$-
Sewer							
Pump rebuilds replace	\$15,000	\$15,000	\$-	\$-	\$-	\$-	\$-
Sanitary Sewer Rehabilitation North Maloney St. west to the Ultramar, as identified in the AMP	\$500,000	\$-	\$-	\$-	\$500,000	\$-	\$-
Total Sewer	\$515,000	\$15,000	\$-	\$-	\$500,000	\$-	\$-
Landfill							
Track Loader	\$32,500	\$32,500	\$-	\$-	\$-	\$-	\$-
Landfill Expansion Process	\$40,000	\$40,000	\$-	\$-	\$-	\$-	\$-
Total Landfill	\$72,500	\$72,500	\$-	\$-	\$-	\$-	\$-
TOTAL ENVIRONMENTAL SERVICES	\$2,102,500	\$132,500	\$-	\$170,000	\$1,800,000	\$-	\$-



CAPITAL BUDGET – Environmental Services – 9 Year Forecast

Description	2022 Estimated Cost	2023 Estimated Cost	2024 Estimated Cost	2025 Estimated Cost	2026 Estimated Cost	2027 Estimated Cost	2028 Estimated Cost	2029 Estimated Cost
ENVIRONMENTAL SERVICES								
Water								
GAC Replacement/or filter media	\$-	\$-	\$-	\$-	\$60,000	\$60,000	\$-	\$-
SCADA Software update/PLC's	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$-	\$-
Pump rebuilds replace	\$10,000	\$10,000	\$-	\$-	\$-	\$-	\$-	\$-
Leak detection as identified in AMP	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
Water Financial Plan update (every 6 years)	\$-	\$-	\$-	\$10,000	\$-	\$-	\$-	\$-
Rate study (every 10 years)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$10,000
Asset Management Plan update	\$-	\$-	\$-	\$-	\$-	\$15,000	\$-	\$-
Replace various on-line analyzers	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000
Natural gas unit heaters (furnace)	\$-	\$-	\$-	\$-	\$-	\$-	\$3,500	\$-
Managers vehicle pick-up	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$75,000
Water Treatment Plants expansion (upgrades plant reaching end of useful life) AMP	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$10,000,000
Watermain rehabilitation (end of useful life) AMP	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Total Water	\$130,000	\$130,000	\$120,000	\$130,000	\$180,000	\$195,000	\$118,500	\$10,200,000



CAPITAL BUDGET – Environmental Services Sewer & Landfill - 9 Year Forecast

	2022	2023	2024	2025	2026	2027	2028	2029	2030
Description	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost
ENVIRONMENTAL SERVICES									
Sewer									
Sludge holding tanks maintenance	\$-	\$-	\$-	\$12,000	\$-	\$-	\$-	\$-	\$-
Pump rebuilds replace	\$10,000	\$10,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Replace various on-line analyzers	\$-	\$-	\$-	\$5,000	\$-	\$-	\$-	\$5,000	\$-
CCTV inspection-ongoing assessment & repair	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$-
Sewer Treatment Plants expansion (upgrades plant reaching end of useful life) AMP	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$10,000,000	\$-
Sanitary sewer rehabilitation (end of useful life) AMP	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Operators vehicle pick-up	\$-	\$-	\$-	\$-	\$-	\$75,000	\$-	\$-	\$-
Total Sewer	\$130,000	\$130,000	\$120,000	\$137,000	\$120,000	\$195,000	\$120,000	\$10,125,000	\$100,000
Storm Sewer									
Catch basin's as identified in the AMP table 19	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$-
Total Storm Sewer	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$24,000	\$-
Landfill									
Site Work/Closure	\$-	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
Track Loader	\$32,500	\$32,500	\$32,500	\$-	\$-	\$-	\$-	\$-	\$-
Landfill Compactor	\$225,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Landfill Expansion Process	\$50,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Total Landfill	\$307,500	\$62,500	\$62,500	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000
TOTAL ENVIRONMENTAL SERVICES	\$591,500	\$346,500	\$326,500	\$321,000	\$354,000	\$444,000	\$292,500	\$20,379,000	\$130,000



CAPITAL BUDGET – Fire & Emergency Services – 9 Year Forecast

	2022	2023	2024	2025	2026	2027	2028	2029
Description	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost
FIRE								
Washer/extractor for cleaning PPE	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$5,000
Dryer for PPE	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$5,000
Forestry pump	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$5,000
Fire hall furnace	\$-	\$-	\$-	\$15,000	\$-	\$-	\$-	\$-
Medical kit bags x4	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$4,000
Forest rescue ATV	\$25,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Hand Held Radios and pagers (comm.)	\$-	\$-	\$-	\$-	\$-	\$-	\$7,000	\$-
Replace 2003 pumper truck #502	\$-	\$300,000	\$-	\$-	\$-	\$-	\$-	\$-
Replace 2007 ford 250 truck #501	\$-	\$50,000	\$-	\$-	\$-	\$-	\$-	\$50,000
Replace 2000 heavy rescue truck #505	\$5,000	\$-	\$-	\$-	\$-	\$5,000	\$-	\$-
Replace 2010 medical rescue truck #506	\$-	\$-	\$5,000	\$-	\$-	\$-	\$-	\$-
TOTAL FIRE	\$30,000	\$350,000	\$5,000	\$15,000	\$-	\$5,000	\$7,000	\$69,000

CAPITAL BUDGET – Building Services – 9 Year Forecast

	2022	2023	2024	2025	2026	2027	2028	2029	2030
Description	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost
BUILDING									
Truck	\$40,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TOTAL BUILDING	\$40,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-

CAPITAL BUDGET – Parks 2021 - & - 9 Year Forecast



Description	Estimated Cost	Capital Program Operating	Other Revenue	2021 Long Term Debt	Fed/Prov	Gas Tax	From Reserves
PARKS							
Booster park washroom facility	\$105,000	\$50,000	\$-	\$-	\$-	\$-	\$55,000
TOTAL PARKS	\$105,000	\$50,000	\$-	\$-	\$-	\$-	\$55,000

Description	2022 Estimated Cost	2023 Estimated Cost	2024 Estimated Cost	2025 Estimated Cost	2026 Estimated Cost	2027 Estimated Cost	2028 Estimated Cost	2029 Estimated Cost
PARKS								
Turf equipment	\$-	\$10,000	\$-	\$10,000	\$-	\$10,000	\$-	\$-
Splash pad upgrades	\$-	\$4,000	\$-	\$4,000	\$-	\$4,000	\$-	\$-
Basketball fence	\$6,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Lawnmower	\$-	\$-	\$18,000	\$-	\$-	\$-	\$25,000	\$-
Beach house washrooms	\$-	\$-	\$-	\$-	\$1,000	\$-	\$-	\$1,000
Washroom partitions	\$1,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-
TOTAL PARKS	\$7,000	\$14,000	\$18,000	\$14,000	\$1,000	\$14,000	\$25,000	\$1,000



CAPITAL BUDGET – Arena 2021 – & – 9 Year Forecast

Description	2021						
	Estimated Cost	Capital Program Operating	Other Revenue	Long Term Debt	Fed/Prov	Gas Tax	From Reserves
ARENA							
Eavestrough replaced	\$10,000	\$10,000	\$-	\$-	\$-	\$-	\$-
TOTAL ARENA	\$10,000	\$10,000	\$-	\$-	\$-	\$-	\$-

Description	2022	2023	2024	2025	2026	2027	2028
	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost
ARENA							
Zamboni replaced	\$100,000	\$-	\$-	\$-	\$-	\$-	\$-
New kickboard ice surface	\$-	\$6,000	\$-	\$-	\$-	\$-	\$-
Sound system upgrade	\$-	\$-	\$5,000	\$-	\$-	\$-	\$-
Ice surface beams painted	\$-	\$-	\$10,000	\$-	\$-	\$-	\$-
Parking lot asphalt/water & sewer lines	\$-	\$-	\$75,000	\$-	\$-	\$-	\$-
Dressing room flooring	\$-	\$-	\$30,000	\$-	\$-	\$-	\$-
Bar fridge	\$-	\$-	\$5,000	\$-	\$-	\$-	\$-
Kitchen fridge	\$-	\$-	\$-	\$-	\$-	\$-	\$5,000
Ice entrance doors	\$-	\$-	\$3,000	\$-	\$-	\$-	\$-
Dressing room doors x 2	\$-	\$-	\$3,000	\$-	\$-	\$-	\$-
TOTAL ARENA	\$100,000	\$6,000	\$131,000	\$-	\$-	\$-	\$5,000

CAPITAL BUDGET – Medical Centre 2021 – & – 9 Year Forecast



Description	2021						
	Estimated Cost	Capital Program Operating	Other Revenue	Long Term Debt	Fed/Prov	Gas Tax	From Reserves
MEDICAL CENTRE							
Lower level staff stairs/parking	\$20,000	\$20,000	\$-	\$-	\$-	\$-	\$-
North exterior door	\$1,500	\$1,500	\$-	\$-	\$-	\$-	\$-
Upper parking lot resurfaced	\$50,000	\$50,000	\$-	\$-	\$-	\$-	\$-
TOTAL MEDICAL CENTRE	\$71,500	\$71,500	\$-	\$-	\$-	\$-	\$-

Description	2022	2023	2024	2025	2026	2027	2028
	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost
MEDICAL CENTRE							
Wood balusters replaced	\$12,000	\$-	\$-	\$-	\$-	\$-	\$-
TOTAL MEDICAL CENTRE	\$12,000	\$-	\$-	\$-	\$-	\$-	\$-

CAPITAL BUDGET – Memorial Building 2021 – & – 9 Year Forecast

Description	2021						
	Estimated Cost	Capital Program Operating	Other Revenue	Long Term Debt	Fed/Prov	Gas Tax	From Reserves
MEMORIAL BUILDING							
Parking lot resurfaced	\$10,000	\$10,000	\$-	\$-	\$-	\$-	\$-
Accessible railing replaced	\$5,000	\$5,000	\$-	\$-	\$-	\$-	\$-
TOTAL MEMORIAL BUILDING	\$15,000	\$15,000	\$-	\$-	\$-	\$-	\$-

Description	2022	2023	2024	2025	2026	2027	2028
	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost
MEMORIAL BUILDING							
Furnishings	\$-	\$4,000	\$-	\$-	\$-	\$-	\$-
TOTAL MEMORIAL BUILDING	\$-	\$4,000	\$-	\$-	\$-	\$-	\$-



CAPITAL BUDGET – Admin & Council 2021 – & – 9 Year Forecast

Description	2022 Estimated Cost	2023 Estimated Cost	2024 Estimated Cost	2025 Estimated Cost	2026 Estimated Cost	2027 Estimated Cost	2028 Estimated Cost
ADMIN/COUNCIL							
Media equipment council chambers	\$30,000	\$-	\$-	\$-	\$-	\$-	\$-
Asphalt and drainage (parking lot Town Hall)	\$125,000	\$-	\$-	\$-	\$-	\$-	\$-
East and west end soffit	\$6,000	\$-	\$-	\$-	\$-	\$-	\$-
Facility Maintenance	\$10,000	\$-	\$-	\$-	\$-	\$-	\$-
TOTAL ADMIN/COUNCIL	\$171,000	\$-	\$-	\$-	\$-	\$-	\$-

CAPITAL BUDGET – Tourism Centre 2021 – & – 9 Year Forecast

Description	Estimated Cost	2021						2028 Estimated Cost	2029 Estimated Cost
		Capital Program Operating	Other Revenue	Long Term Debt	Fed/Prov	Gas Tax	From Reserves		
TOURISM CENTRE									
Community improvement plan	\$15,000	\$15,000	\$-	\$-	\$-	\$-	\$-	\$-	
TOTAL TOURISM CENTRE	\$15,000	\$15,000	\$-	\$-	\$-	\$-	\$-	\$-	
Description	2022 Estimated Cost	2023 Estimated Cost	2024 Estimated Cost	2025 Estimated Cost	2026 Estimated Cost	2027 Estimated Cost	2028 Estimated Cost	2029 Estimated Cost	
TOURISM CENTRE									
Parking lot resurfaced	\$60,000	\$-	\$-	\$-	\$-	\$-	\$-	\$-	
Community improvement plan	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	
Memorial park maintenance	\$-	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
TOTAL TOURISM CENTRE	\$75,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	



Current Principal & Interest Payments 2021

Department/Purpose	Budgeted Amount	Matures
Fire Pumper/Tandem	\$26,000	December 2022
Street Light Replacement	\$51,685	February 2023
Fire Truck	\$23,050	December 2027
Tandem Plow Truck	\$34,720	November 2028
Water Plant Upgrade	\$69,260	September 2030
Wastewater Plant Upgrade	\$69,680	May 2032
Total	\$274,395	

***Note** – The above amounts are included in the operating budget for each department.



Additional Considerations for Council

Consideration 1: Begin process to rehab Crowe River Bridge - Allocate \$225,000 in 2021 budget and \$225,000 in 2022 budget.

Consideration 2: Close Boyd Bridge - Allocate \$25,000 in 2021 budget for the closure of Boyd Bridge.

Consideration 3: Add one Tandem Plow Truck to the Fleet - Allocate \$340,000 to roads capital budget.

Consideration 4: Add Road resurfacing – Allocate \$100,000 in 2021 budget for the resurfacing of High shore Road.

Consideration 5: Increase Brushing Program - Allocate additional \$10,000 to brushing budget.

Consideration 7: Increase Tools Budget for Transportation Department Allocate additional \$5,000 to tools budget.

Consideration 8: Bylaw Updates Need Funding - Allocate \$20,000 for legal fees associated with bylaw updates on zoning, short term accommodation, noise, and site plan control bylaws to ensure they are enforceable.

Consideration 9: Bylaw Enforcement Needs Funding -Allocate \$50,000 for bylaw enforcement officer contract and legal fees.

Consideration 10: Replace Pumper Truck #502 - Allocate \$100,000 in 2021, 2022, and 2023 in the capital budget towards the replacement of pumper truck #502.

Consideration 11: Dickey Lake boat launch needs maintenance funds - Allocate \$15,000 in 2021 Roads budget towards maintenance to the Dickey Lake boat launch.

Consideration 12: Garbage Levy or Municipal Tax Rate - Does council wish to continue with the Garbage Levy rolled into the Municipal Tax Rate or would they prefer to use a Garbage Levy for rural curbside pickup?

*Any of these considerations would result in a municipal tax levy above the 1.41% listed in this draft budget (see next page) *



Cost of Considerations.

Based on the average assessment value of \$160,000			
Tax rate % Increase	Annual Cost increase to each property	Total additional estimated tax \$	Additional considerations that could be added...
1%	\$11.52	\$45,000	Closure of Boyd Bridge, Increase Bushing Program, and increased tools budget.
2%	\$23.07	\$90,000	Dickey Lake boat launch maintenance, Bylaw Enforcement funding, and close Boyd Bridge.
3%	\$34.57	\$135,000	Add road resurfacing of High Shore Road, Increase brushing program, and Bylaw enforcement funding.
4%	\$45.98	\$180,000	Bylaw updates funding, replace pumper truck #502 allocation 2020, increase brushing program, and Bylaw enforcement funding.
5%	\$57.53	\$225,000	Begin process to rehab Crowe River Bridge.
7.5%	\$86.27	\$340,000	Add one Tandem Plow truck to the fleet



Comments from Council Members

Individual Council Members were provided with the initial draft budget on December 7th, 2020 and given two weeks to provide any additional comments to the Treasurer and CAO below is the summarized comments received from individual council members.

- **Councilor #1** – Add back Soft services except; put swim/skate program on hold (for 2021), Eliminate donations budget (for 2021), Cancel Liquor license, Cancel tree giveaway, cancel private road grant, Cancel Community Improvement Plan. **Capital Items**; Rehab Crowe River Bridge, Close Boyd Bridge, add one tandem plow truck to the fleet, Increase tools budget for Transportation Department, By-law updates funding, By-law enforcement funding, Replace pumper truck funding (50,000 rather than 100,000). **HR items**; Fill vacancy in Transportation department, Economic Development co-Ordinator to full time with specific time allocated to Grants.
- **Councilor #2** – Add back Soft services, have Economic Coordinator increased to 4 days a week, also our money needs to address the poor roads.
- **Councilor #3** – Proceed with basic budget as presented plus additions and recommendations, Cap tree give away at \$1000, add back private road grant. **Summer tourism**; cap at \$5000 unless summer student grants are available. **Transportation**: for 2 tractors, float, two-ton 4x4 truck, **Capital equipment**; borrow \$200,000, Use proceeds from equipment sold to purchase shop tools. Leave wages and salary alone and hire 6 men and seasonal as approved by current budget. **Economic development**; Move to 4 days a week. **Garbage levy**; Reintroduce levy **Parks and rec**: Set aside \$10,000 for Zamboni. **By Laws**; Set aside at least \$10,000 for legal fees to enforce laws. **Town Hall**: Fix fire escapes and rotting posts at back entrance as a minimum. **Wages**; leave the COLA in as most departments are running leaner and have more responsibility than ever before Implement 5-year plan to bring wages up to par.
- **Councilor #4** – Add back Soft services, Remove 2-ton 4x4.90,000, remove float. 27,000, get rid of train station, Possible to keep: 1 sidewalk plow not 2, 100,000 for 2003 pumper truck. I would like to know the total for COLA.
- **Councilor #5** – Add back Soft services 10 items, what is the expected cost of live increase