

Municipality of Marmora and Lake
2023 Draft Budget



Background



On an annual basis, the Municipality prepares a budget for Council to authorize expenditures for the year. The municipal budget is a key planning document that provides a foundation to deliver municipal services. The budget is a plan to implement municipal goals and priorities and provides a method to monitor and control income and expenses throughout the year.

The operating budget is organized by department and/or service area and relates to day-to-day operations including programs and services such as parks, arena, road maintenance, policing, fire and emergency services, planning, administration, and others.

Transfers to reserves may be included by department and/or service as part of a plan for longer term goals.

The capital budget outlines the Municipality's capital expenditure plan and related funding for these projects that will provide or support services to residents over many years.

Operating and capital expenditures are funded by revenue received from user fees, service charges, grants, reserves, financing, and property taxation. Like most municipalities, property tax is the main source of revenue at Marmora and Lake. Specifically, revenue from property tax represented approximately 55% of total municipal budgeted revenue (dollars collected to pay for delivery of services) in 2022.

As a lower-tier municipality, Marmora and Lake is responsible to collect taxes on behalf of the County of Hastings and the Province of Ontario (education taxes). Budget and tax rate information related to the County of Hastings and the Province of Ontario are not included in the municipal budget (has no impact on the municipal tax rate itself) but impacts our resident's overall taxation and is therefore included in the total tax bill impact calculation.

Annual Budget Schedule



Objective	Timeline
Treasurer met with council members for input.	November 2022
Budget Direction Report special meeting.	December 20, 2022
Draft detailed budget document circulated to council members for review.	January 11, 2023
Council member comments on budget documents due.	January 25, 2023
Draft Budget to the public	February 7, 2023
Public Meeting – 2023 Budget	March 2023
Council review and adoption of budget.	March 2023
Final tax levy, user fee bylaw.	April 2023

By providing the annual budget to council prior to the beginning of the next calendar year, deliberation and approval may occur earlier. This facilitates timelier procurement of goods and services and assists with achieving departmental goals and completion of planned projects outlined in the budget.

Factors Affecting Budget



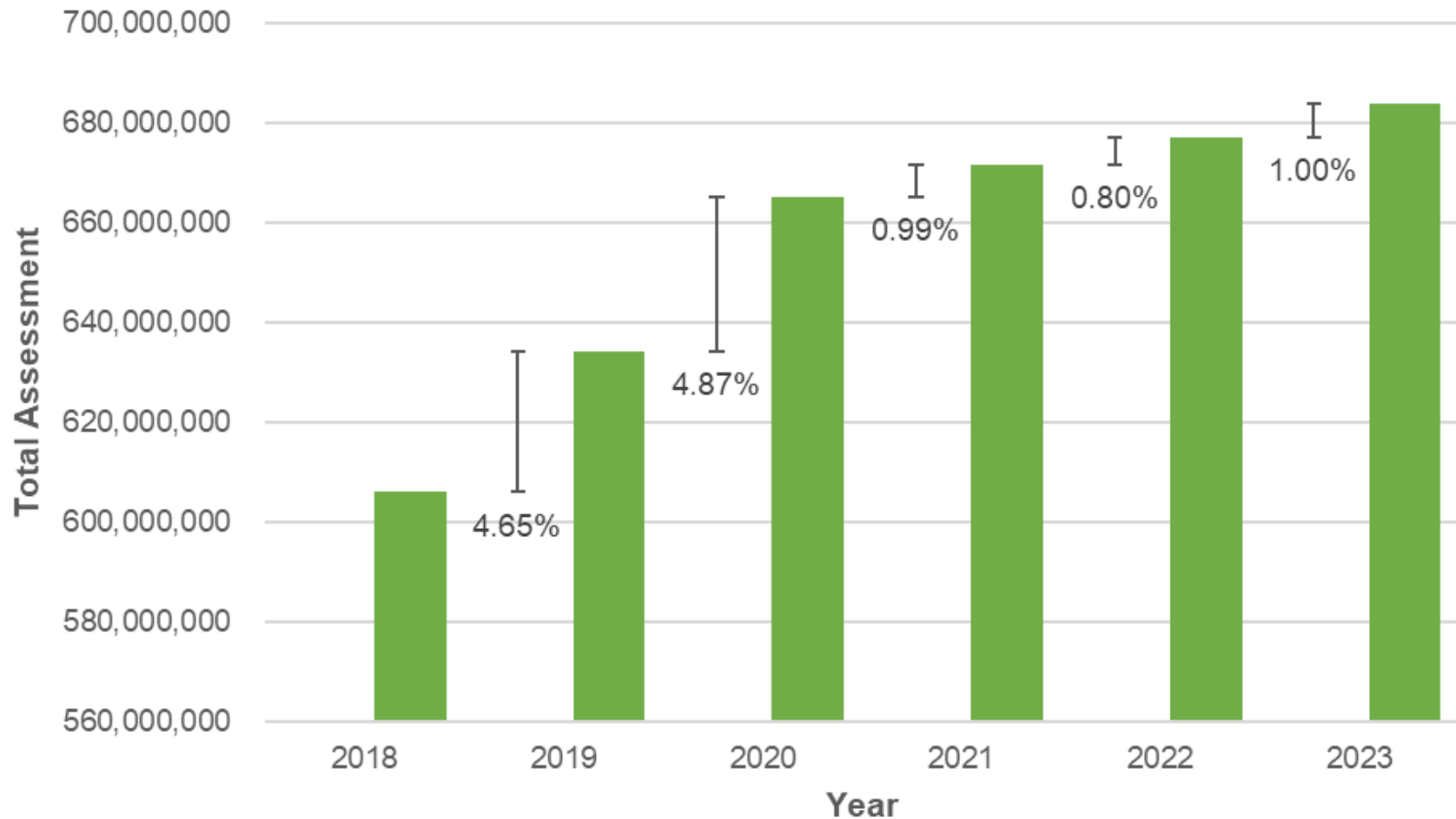
There are several factors that can impact the operating budget significantly. The following table outlines the most common items, however, is not considered an exhaustive list:

Category	Description
Employee Compensation	Relates to existing staff complement and includes applicable pay equity, economic, job rate, and benefit adjustments.
Mandatory Legislation or Contracts	Any new or changes in legislation that require a department to incur additional costs to start a new service, change service levels, or maintain an existing level of service. The 2023 insurance renewal saw an increase of nearly 16% (approximately \$31,500).
Additional Staffing Levels	In instances where new/additional staff are hired (or annualized from prior year), the full impact of wages and benefits are included in the budget.
New/Altered Services	Where new services and/or partial year funding for the services were added during the previous year, the full impact of the service must be annualized in the budget.
Inflationary	Impacts due to rate increases for items such as maintenance supplies/services, insurance, winter maintenance (sand, salt, fuel).
Utilities	Projected changes to utilities (hydro, natural gas, etc.), based on historical trends.
Council, Community Initiatives	Council direction that has budget effects for subsequent years such as lifeguards, CIP, Private Roads Grant, Central Hastings Transit, as well as capital projects financed over several future years (unfinanced capital).
Fees/Charges & Other Revenue Charges	Revenue impact of proposed increases to existing fees/charges, new fees/charges, grant allocations and reserve activity.

Assessment Growth & Distribution



Historical Assessment Data



Assessment Information



The Municipal Property Assessment Corporation (MPAC) is responsible for assessing and classifying properties in Ontario.

Increases in assessed value between January 1, 2012, and January 1, 2016, were phased over the 2017 to 2020 period.

In response to the COVID-19 pandemic, the Ontario government announced that 2020, 2021, 2022, and 2023 assessment updates had been postponed. As a result, property assessments for the 2022 property tax year will continue to be based on the fully phased-in January 1, 2016, values. Therefore, property assessments for the 2023 property tax year will be the same as 2020, 2021, and 2022 tax years, unless there have been changes to the property.

For illustrative purposes, the average property owner would have experienced a rise in their property tax bill during 2020 due to an increase in the tax rate, and an increase in the phased-in assessment, however, for 2021, 2022, and 2023 the average property owner will observe an increase/decrease in

their property tax bill as it relates to a change in the tax rate only, as assessment values for 2021, 2022, and 2023 are based on 2020 values.

Reasons for a Property Assessment Notice:

- change to property ownership, legal description, or school support;
- change to the property's value resulting from a Request for Reconsideration, an Assessment Review Board decision, or ongoing property reviews;
- property value increase/decrease reflecting a change to the property; for example, a new structure, addition, or removal of an old structure; or
- change in the classification or tax liability of the property.



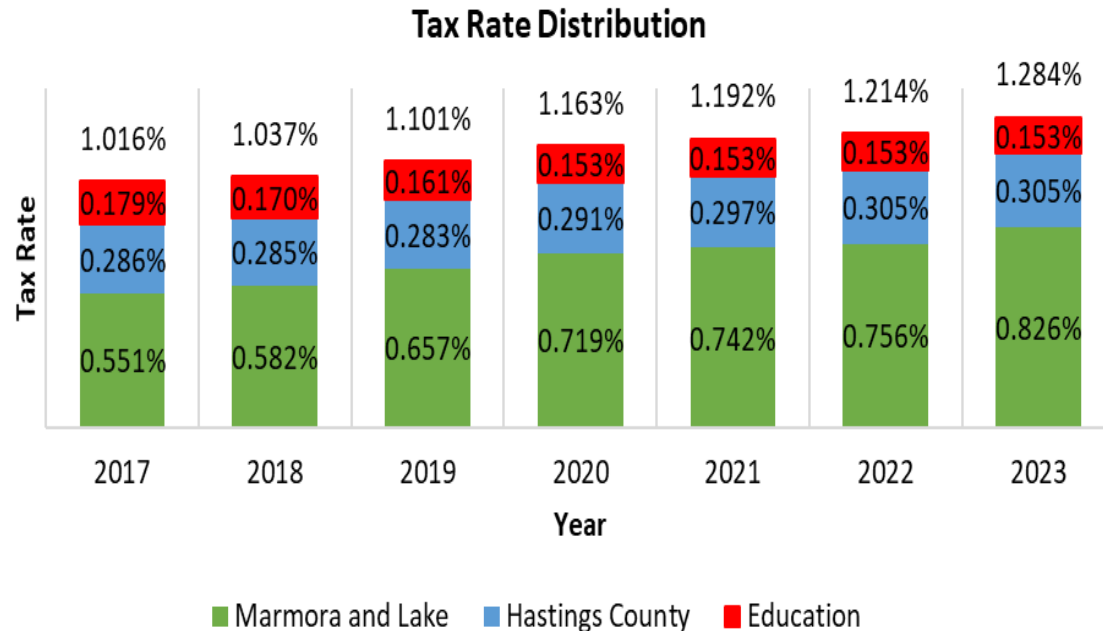
Example of Residential Taxes Estimated

This illustration uses 2023 Current Value Assessment (MPAC data).

Taxes will vary property by property.

Please note that the Education tax levy remains stagnant for 2023. The 2023 Hastings County levy is unavailable at this time.

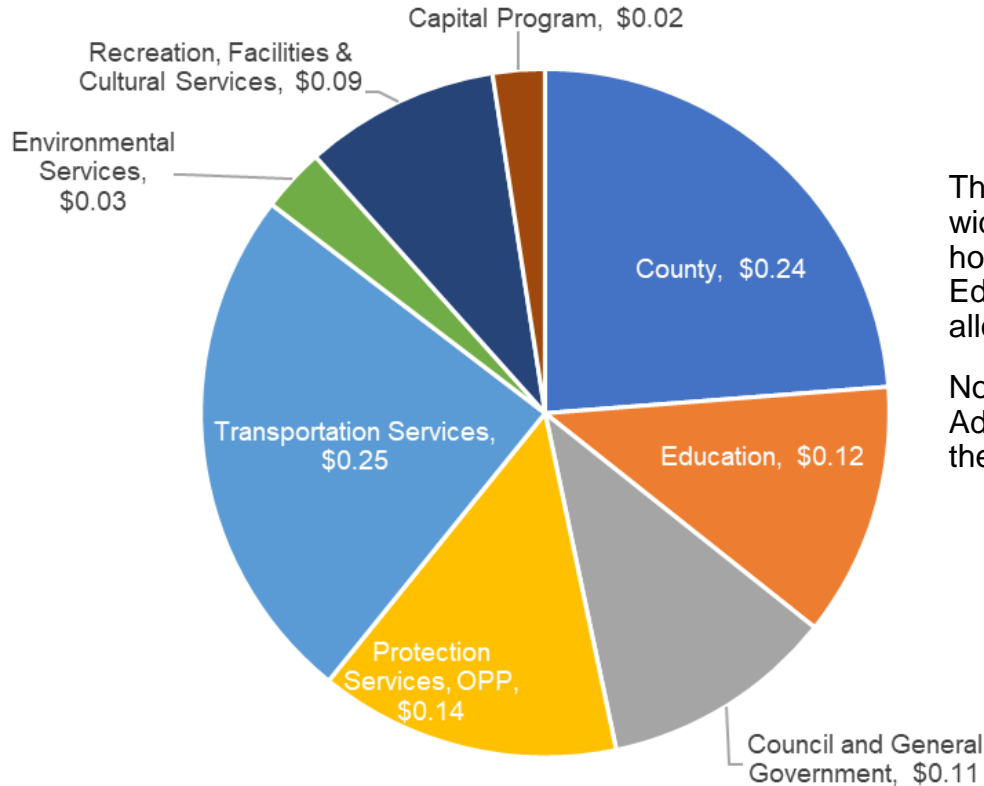
For a **\$166,000** assessment, which is the Municipal average per MPAC, the annual Municipal tax levy increase is \$115.41 or 9.20%.



Marmora and Lake “Loonie”



Marmora and Lake "Loonie"



The municipality is responsible for providing a wide variety of services. This pie chart represents how taxes are spent per every dollar. County and Education amounts are based on 2022 allocations.

Note that OMPF Funding, allocated to Administrative/Finance, has been removed for the purpose of this chart

Property Tax Calculator



Average Assessed Value of \$166,000			
Estimated Results	2023	2022	Variance
Municipal Levy	1,370.55	1,255.14	115.41
County Levy *	506.66	506.66	-
Education Levy	253.98	253.98	-
Total	2,131.19	2,015.78	115.41
Municipal Levy Details			
Council/Governance	31.99	34.21	(2.22)
Administration/Treasury **	(235.23)	(231.08)	(4.14)
Fire and Emergency Services	149.30	127.55	21.75
Police (OPP)	244.80	230.45	14.35
Conservation Authorities	45.07	38.53	6.53
Animal Control	0.25	1.98	(1.72)
Building Services	(0.20)	7.71	(7.91)
Bylaw Enforcement	12.96	8.31	4.65
Transportation Services	684.20	542.70	141.50
Streetlights/Traffic Lights	17.92	23.01	(5.09)
Environmental Services	83.87	60.35	23.52
Cemetery	2.25	2.14	0.11
Arena/Community Hall	36.65	38.92	(2.27)
Parks and Recreation	69.22	73.17	(3.95)
Library	26.65	24.30	2.36
Planning and Zoning	3.83	3.85	(0.03)
Economic Development	34.62	24.18	10.44
Facilities	85.89	29.63	56.25
Medical Centre	8.16	20.56	(12.40)
Capital Program	68.35	194.67	(126.32)
Total Municipal	1,370.55	1,255.14	115.41

This chart shows the 2023 estimated values based on the proposed total tax rate increase of 9.20%

The average assessed property valued at \$166,000 would have an annual total tax increase of **\$115.41**

**County rate is not available at the time the draft budget was completed, therefore, the 2022 rate was rolled forward. This rate will be updated as received*

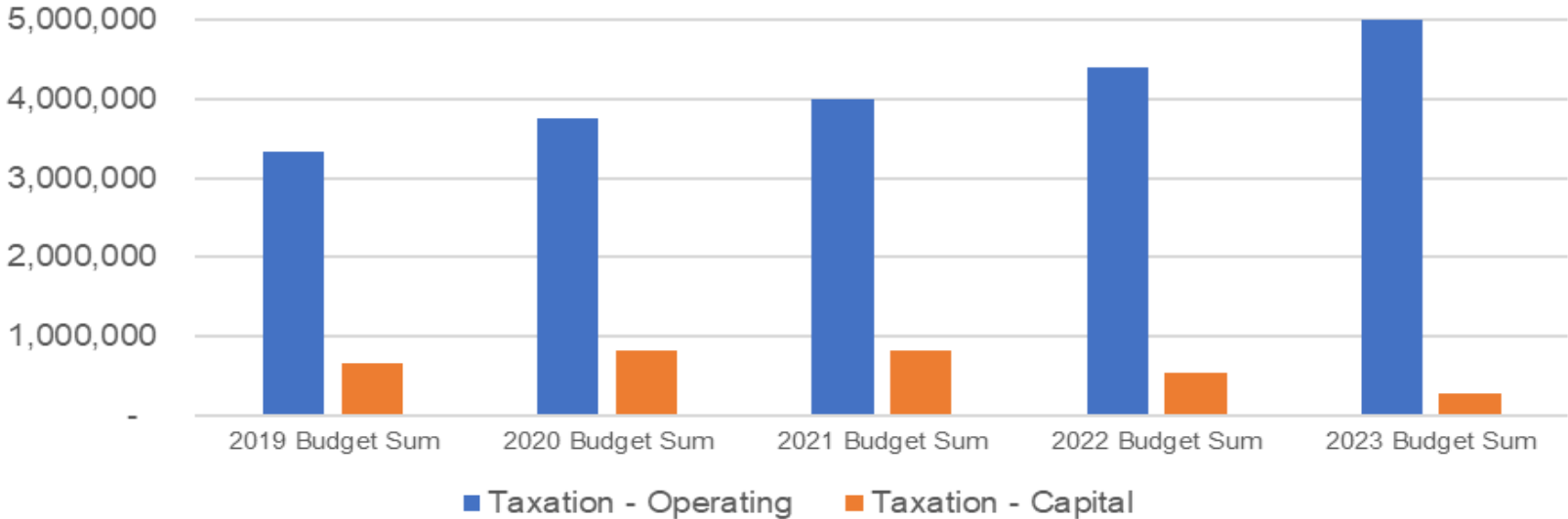
***Allocation includes OMPF funding, which shows a negative departmental cost as a result.*

Summary of Tax Levy Change (Operating and Capital)



	2022 Budget Sum	2023 Budget Sum	Sum Y:Y Change
Taxation - Operating	4,402,868	5,137,438	734,570
Taxation - Capital	528,813	269,645	- 259,168
Taxation - Total Levy	4,931,681	5,407,083	475,402

Tax Levy



2023 Unavoidable Costs Effecting the Municipal Tax Rate



2022	2023	Variance	% Increase	
\$956,777	\$965,783	\$9,006	0.9%	OPP
\$30,975	\$42,345	\$11,370	36.7%	Quinte Conservation
\$199,400	\$235,500	\$36,100	18.1%	Municipal Insurance
\$118,000	\$158,200	\$40,200	34.1%	Recycling Collection Contract
\$129,000	\$135,450	\$6,450	5.0%	Crowe Valley Conservation (estimated 5% increase)
\$1,434,152	\$1,537,278	\$103,126	7.19%	29% of the entire levy

The overall increase of Marmora and Lake's unavoidable costs is 7.19%

Service/Department: Council/Governance

Function: Council, Election, Committees, Boards



Financial Information:	2022 Budget	2023 Budget	Y:Y Change
Wages and Benefits	88,100	96,300	8,200
Materials and Supplies	8,900	10,275	1,375
Contracted Services	38,800	13,400	- 25,400
Transfer to Reserves	6,250	6,250	-
Total	142,050	126,225	- 15,825

Items Affecting Change in Taxation Requirement:

- Wages and Benefits increase due to one additional councilor being enrolled in benefits as well as 3% COLA increase
- Contracted Services decrease due to prior year elections expense (\$25,000)
- Materials and Supplies increase due to AMO membership allocation (\$1,500) budgeted entirely to Admin in prior years

Service/Department: Administration

Function: CAO/Clerk, Finance, Information Technology, Human Resources



Financial Information:	2022 Budget	2023 Budget	Y:Y Change
Wages and Benefits	587,000	636,000	49,000
Materials and Supplies	172,930	180,850	7,920
Contracted Services	99,454	100,350	896
Revenue	- 152,700	- 183,700	- 31,000
Prov/Fed Funding	- 1,666,100	- 1,661,520	4,580
Total	- 959,416	- 928,020	31,396

Items Affecting Change in Taxation Requirement:

- Wages and Benefits increase due to 3% COLA and grid movement. Balance includes \$14,000 budgeted for summer student (pending Council approval)
- Materials and Supplies increase due to insurance (\$6,900), and bank charges (\$2,000), offset by reduction in training (\$1,000)
- Revenue increase due to estimated investment income increase (\$17,000), Marriage Licence revenue not previously budgeted for (\$2,000), and Hydro One rental on municipal property (\$12,000)
- Provincial Funding decrease due to 2023 OMPF funding decrease (\$8,300), offset by Canada Summer Jobs Grant (\$3,720 – pending Council approval of summer student hire)

Service/Department: Fire and Emergency Services

Function: Fire Protection, Medical Aid Assistance, Emergency Management



Financial Information:	2022 Budget	2023 Budget	Y:Y Change
Wages and Benefits	230,740	257,200	26,460
Financial (Principal/Interest)	49,050	23,000	- 26,050
Materials and Supplies	199,529	191,625	- 7,904
Contracted Services	15,600	18,600	3,000
Revenue	- 15,350	- 16,410	- 1,060
Prov/Fed Funding	- 50,000	- 10,000	40,000
Transfer to Reserves	100,000	125,000	25,000
Total	529,569	589,015	59,446

Items Affecting Change in Taxation Requirement:

- Wages and Benefits increase due to 3% COLA increase and increase in volunteer firefighter pay to bring wages up to comparator averages (\$23,000)
- Financial decrease due to loan maturity for 2011 fire truck in 2022 (\$26,050)
- Materials and Supplies decrease due to estimated decrease in COVID-specific purchases (\$40,000), building maintenance being reallocated to Facilities department (\$3,000), offset by insurance (\$2,600), training (\$5,000), phone/fax/radio communications (\$14,000), vehicle licence for the driver training program for new firefighters (\$7,000), portable pumps replacements (\$5,000), and personal protective equipment (\$5,000)
- Decrease in Provincial/Federal funding due to estimated decrease in fully funded COVID-specific purchases (\$40,000)
- Transfer to reserve increase to due additional \$25,000 allocation for new fire truck (AMP financing strategy)

Service/Department: Police (OPP)

Function: OPP Contract, Community Policing



Financial Information	2022 Budget	2023 Budget	Y:Y Change
Contracted Services	956,777	965,783	9,006
Total	956,777	965,783	9,006

Items Affecting Change in Taxation Requirement:

- OPP contract increase

Service/Department: Conservation Authorities

Function: Crowe Valley Conservation, Quinte Conservation



Financial Information	2022 Budget	2023 Budget	Y:Y Change
Contracted Services	159,975	177,795	17,820
Total	159,975	177,795	17,820

Items Affecting Change in Taxation Requirement:

- CVCA estimated (\$6,450) and QC (\$11,370) contract increases

Service/Department: Animal Control

Function: Licensing, Dog Catcher, Livestock Claims



Financial Information	2022 Budget	2023 Budget	Y:Y Change
Materials and Supplies	3,000	3,000	-
Contracted Services	10,000	13,000	3,000
Revenue	- 4,800	- 15,000	- 10,200
Total	8,200	1,000	- 7,200

Items Affecting Change in Taxation Requirement:

- Contracted services increase due to dog catcher contract (\$3,000)
- Revenue increase due to dog tag sales (\$10,200)

Service/Department: Building Services

Function: Building Inspection Service Board



Financial Information	2022 Budget	2023 Budget	Y:Y Change
Wages and Benefits	15,000	15,000	-
Materials and Supplies	65,000	1,200	- 63,800
Contracted Services	150,000	150,000	-
Unfinanced Capital	- 25,000	25,000	50,000
Revenue	- 165,000	- 167,000	- 2,000
Transfer from Reserves	- 8,000	- 25,000	- 17,000
Total	32,000	- 800	- 32,800

Items Affecting Change in Taxation Requirement:

- Materials and supplies decrease caused due to BISB membership expense paid fully in 2022 (\$58,500), as well as decrease in computer & software expenses (\$5,300) as Cloudpermit Planning module is being budgeted in Planning Department
- Unfinanced Capital created in 2022 for \$25,000 is to be paid off through reserves from 2021 surplus
- Transfer from reserves (\$25,000) to fund payment of unfinanced capital, which was used to pay remaining BISB membership cost in 2022

Service/Department: Bylaw Enforcement

Function: Municipal Bylaw Enforcement Officer



Financial Information	2022 Budget	2023 Budget	Y:Y Change
Materials and Supplies	-	120	120
Contracted Services	35,000	52,000	17,000
Revenue	- 500	- 1,000	- 500
Total	34,500	51,120	16,120

Items Affecting Change in Taxation Requirement:

- Increase due to a surge of bylaw infractions, resulting in more work for bylaw officer (additional 15-20 hours per month, subject to Council approval)

Service/Department: Transportation Services

Function: Snow Removal, Salt/Sand, Bridges and Culverts, Brushing, Ditching, Line Painting, Grading, Dust Control, Street Sweeping, Storm Water, Connecting Link Maintenance, Sidewalks, Mowing, Transit



Financial Information	2022 Budget	2023 Budget	Y:Y Change
Wages and Benefits	719,000	905,800	186,800
Financial (Principal/Interest)	145,450	195,920	50,470
Materials and Supplies	610,779	754,075	143,296
Contracted Services	706,851	777,000	70,149
Revenue	- 6,000	- 10,500	- 4,500
Prov/Fed Funding	- 87,851	- 163,020	- 75,169
Transfer to Reserves	165,000	240,000	75,000
Total	2,253,229	2,699,275	446,046

Items Affecting Change in Taxation Requirement:

- Wages and Benefits increase due to 3% COLA increase and grid movement, as well as new Admin/Technician position (\$63,000 – pending Council approval), additional equipment operator (\$72,500 – approved in 2022), and staffing fluctuations (\$42,000). Balance also includes three summer students (\$40,000 – pending Council approval)
- Financial (Principal/Interest) increase due to 2023 borrowing for two tandem plows (\$47,600)
- Materials and Supplies increase due to insurance (\$10,500), computer hardware/software (\$7,000), gravel resurfacing program (\$20,000), equipment and vehicle fuel (\$47,000), equipment repairs (\$30,000) Centreline culverts (\$15,000), and equipment rental for mowing (\$19,000)
- Contracted Services increase due to brushing contract increase (\$10,000), ditching contract increases (\$7,500), replace bad catchbasins in village (\$8,000), and increased contribution to CHSN (\$62,000 - entirely funded through Gas Tax), offset by grader work for weed program being done in-house (\$8,000), line painting decrease (\$7,500), and loose top grading mostly being done in-house (\$7,000)

Service/Department: Transportation Services, continued

Function: Snow Removal, Salt/Sand, Bridges and Culverts, Brushing, Ditching, Line Painting, Grading, Dust Control, Street Sweeping, Storm Water, Connecting Link Maintenance, Sidewalks, Mowing, Transit



- Prov/Fed Funding increase due to CHSN Gas Tax increase (\$62,000 - completely offset by CHSN payment), and Summer Jobs Grant (\$13,000 – pending Council approval of summer student hires)
- Transfer to Reserves increase due to \$25,000 additional allocation for AMP financing strategy for General Transportation reserves, and \$50,000 allocation for AMP financing strategy for Bridge reserves

Service/Department: Streetlights/Traffic Lights

Function: Urban/Rural, Standard/Decorative



Financial Information	2022 Budget	2023 Budget	Y:Y Change
Financial (Principal/Interest)	51,685	25,845	- 25,840
Materials and Supplies	33,800	32,800	- 1,000
Contracted Services	8,000	10,000	2,000
Transfer to Reserves	2,050	2,050	-
Total	95,535	70,695	- 24,840

Items Affecting Change in Taxation Requirement:

- Financial decrease due to only one loan payment remaining on the loan

Service/Department: Environmental Services

Function: Landfill Services, Garbage and Recycling Collection



Financial Information	2022 Budget	2023 Budget	Y:Y Change
Wages and Benefits	124,000	151,000	27,000
Financial (Principal/Interest)	-	30,475	30,475
Materials and Supplies	26,575	32,450	5,875
Contracted Services	401,500	441,000	39,500
Revenue	- 300,230	- 318,400	- 18,170
Prov/Fed Funding	- 1,300	- 5,640	- 4,340
Total	250,545	335,225	80,340

Items Affecting Change in Taxation Requirement:

- Wages and Benefits increase due to 3% COLA increase and grid movement, as well as increased hour requirements. Balance includes summer student wages (\$5,000 – pending Council approval)
- Financial increase due to new loan for landfill compactor (\$30,475)
- Materials and Supplies increase mostly due to increase in equipment repairs (\$4,500) and fuel (\$1,000)
- Contracted Services increase due to Quinte Waste contact (\$40,000), Ray Harris Contract (\$4,300 - offset by bag tag revenue) Construction demo (\$4,000 - directly offset by revenue), and landfill monitoring (\$4,000), offset by landfill site work mostly completed in 2022 (\$15,000)
- Revenue increase due to increase in bag tag revenue (\$4,300) and estimated landfill revenue (\$13,800)
- Prov/Fed Funding increase due to Summer Jobs grant (\$4,340 - pending Council approval of summer student hire)

Service/Department: Water/Sewer

Function: Marmora and Deloro Water Treatment/Distribution and Sanitary Sewer Systems



Financial Information	2022 Budget	2023 Budget	Y:Y Change
Wages and Benefits	440,000	482,000	42,000
Financial (Principal/Interest)	167,880	163,905	- 3,975
Materials and Supplies	334,049	375,375	41,326
Contracted Services	104,420	120,400	15,980
Revenue	- 1,046,349	- 1,189,400	- 143,051
Prov/Fed Funding	-	- 4,340	- 4,340
Transfer to Reserves	-	52,060	52,060
Total	-	-	-

Items Affecting Change in Taxation Requirement:

- Wages and Benefits increase due to 3% COLA increase and grid movement
- Materials and Supplies increase due to training (\$2,000), chemical costs (\$7,000), insurance (\$6,800), service repairs (\$5,000), new service connections (\$15,000 - offset entirely by revenue), and computer software (\$4,000)
- Contracted Services increase mostly due to price increases with contractors (\$11,500), and biosolids hauling (\$3,000)
- Revenue increase due to usage and rate increase (\$88,500), and recoveries on new service connections (\$15,000)
- Prov/Fed Funding due to Canada Summer Jobs Grant (\$4,340 - pending Council approval of summer student hire)
- Transfer to reserve increase due to offsetting revenues in 2023

Service/Department: Cemetery

Function: Marmora Common Cemetery



Financial Information	2022 Budget	2023 Budget	Y:Y Change
Wages and Benefits	10,000	-	- 10,000
Materials and Supplies	1,695	1,695	-
Contracted Services	-	10,000	10,000
Revenue	- 2,800	- 2,800	-
Total	8,895	8,895	-

Items Affecting Change in Taxation Requirement:

- Decrease in Wages and Benefits due no longer allocating wages from Parks and Rec. for cemetery grass cutting
- Increase in Contracted Services due to grave digging being contracted out, previously done in-house

Service/Department: Arena

Function: Dr. Hamilton Crawford Memorial Arena



Financial Information	2022 Budget	2023 Budget	Y:Y Change
Wages and Benefits	76,400	76,600	200
Materials and Supplies	176,279	169,200	- 7,079
Contracted Services	-	1,100	1,100
Revenue	- 106,100	- 102,300	3,800
Transfer to Reserves	15,000	-	- 15,000
Total	161,579	144,600	-16,979

Items Affecting Change in Taxation Requirement:

- Wage and Benefits increase due to 3% COLA, grid movement, and two seasonal operators (\$32,000), offset by restructuring of wage allocations to new Facilities Department
- Materials and Supplies decrease due to building maintenance being allocated to Facilities department (\$20,500), offset by insurance (\$5,500), and service maintenance (\$6,000)
- Transfer to reserves decrease due to new fire alarm panel for arena/curling club being allocated in prior year

Service/Department: Parks and Recreation

Function: Memorial Park, Naylor’s Common, Fairgrounds, Legion Park, Downtown



Financial Information	2022 Budget	2023 Budget	Y:Y Change
Wages and Benefits	229,200	205,600	- 23,600
Materials and Supplies	91,900	79,800	- 12,100
Contracted Services	51,950	56,950	5,000
Revenue	- 86,500	- 86,500	-
Transfer to Reserves	17,250	17,250	-
Total	303,800	273,100	- 30,700

Items Affecting Change in Taxation Requirement:

- Wage and Benefits decrease due to restructuring of department to create new Facilities department, offset by to 3% COLA and grid movement, as well as an additional Parks and Rec. operator (\$57,000, to be approved by Council)
- Materials and Supplies decrease due to building maintenance being allocated to new Facilities department (\$9,400), service maintenance (\$2,500), and vehicle repairs (\$2,000), offset by reallocation of “free tree giveaway” from EcDev (\$1,500)
- Contracted Services increase due to porta potty maintenance previously budgeted in building maintenance (\$3,500), and electrical repairs at the fairground not budgeted for in prior years (\$1,000)

Service/Department: Facilities

Function: Facility Maintenance



Financial Information	2022 Budget	2023 Budget	Y:Y Change
Wages and Benefits	63,900	204,400	140,500
Materials and Supplies	57,125	101,575	44,450
Contracted Services	2,500	2,700	200
Revenue	- 500	- 500	-
Prov/Fed Funding	-	- 4,340	- 4,340
Transfer to Reserves	-	35,000	35,000
Total	123,025	338,835	215,810

Items Affecting Change in Taxation Requirement:

- Wage and Benefits increase due to 3% COLA, grid movement, and reallocation of wages from Parks and Rec as well as Arena departments. Balance includes summer student hire (\$12,000 – pending Council approval)
- Materials and supplies increase due to building maintenance accounts being allocated from various departments (\$43,000) and insurance increase (\$1,800)
- Prov/Fed Funding increase due to Summer Jobs Grant (\$4,340 – pending approval of summer student hire)
- Transfer to Reserves increase due to AMP financing strategy

Service/Department: Library

Function: Marmora Public Library



Financial Information	2022 Budget	2023 Budget	Y:Y Change
Wages and Benefits	96,669	99,798	3,129
Materials and Supplies	20,350	21,450	1,100
Contracted Services	800	1,100	300
Revenue	- 4,227	- 4,772	- 545
Prov/Fed Funding	- 12,721	- 12,421	300
Total	100,871	105,155	4,284

Items Affecting Change in Taxation Requirement:

- Wage and Benefits increase due to 3% COLA increase and grid movement
- Materials and Supplies increase mostly due to training increase (\$700), and programming costs (\$200)

**Note: above are the budgeted numbers provided from the library. The municipality allocates funds to the library for their own use equal to the above "Total" row (\$105,154 from \$100,871)*

Service/Department: Planning and Zoning

Function: Zoning Amendments, Severances, Minor Variances



Financial Information	2022 Budget	2023 Budget	Y:Y Change
Materials and Supplies	-	5,100	5,100
Contracted Services	22,000	20,000	- 2,000
Revenue	- 6,000	- 10,000	- 4,000
Total	16,000	15,100	- 900

Items Affecting Change in Taxation Requirement:

- Materials and Supplies increase due to Cloudpermit Planning Module allocation from Building department
- Contracted Services decrease due to removal of advertising budget (\$2,000)
- Revenue increase due to compliance/zoning revenue increase (\$4,000)

Service/Department: Economic Development

Function: Community Development, Local Business Resources, Tourism Office



Financial Information	2022 Budget	2023 Budget	Y:Y Change
Wages and Benefits	78,900	93,000	14,100
Materials and Supplies	72,179	39,250	- 32,929
Contracted Services	5,300	5,300	-
Revenue	- 14,000	- 6,250	7,750
Prov/Fed Funding	- 2,000	- 3,720	- 1,720
Transfer to Reserves	-	9,000	9,000
Transfer from Reserves	- 40,000	-	40,000
Total	100,379	136,580	36,201

Items Affecting Change in Taxation Requirement:

- Wages and Benefits increase due to 3% COLA, grid movement, and summer student (\$7,500 – pending Council approval)
- Materials and Supplies decrease due 200th event budgeted for in 2022 (\$37,000) and free tree giveaway reallocated to Parks and Rec. (\$1,500), offset by membership costs (\$1,750), conferences (\$1,500), computer subscriptions (\$870), and hydro (\$750)
- Revenue decrease due to advertising/digital board revenue (\$1,250), anticipated one-time donations for 200th celebration (\$4,000), and May Madness revenue no longer being received (\$2,000)
- Prov/Fed Funding increase due to Summer Jobs Grant increase (\$1,720 - pending approval of summer student hire)
- Transfer to Reserves increase for anticipated Pumped Storage donation (\$5,000) and additional \$4,000 budgeted for non-100% grants
- Transfer from Reserves required in 2022 for 200th event expenses, not needed in 2023

Service/Department: Medical Centre

Function: Medical Services



Financial Information	2022 Budget	2023 Budget	Y:Y Change
Wages and Benefits	33,200	34,500	1,300
Materials and Supplies	34,000	28,700	- 5,300
Contracted Services	53,000	30,000	- 23,000
Revenue	- 42,345	- 41,000	1,345
Transfer to Reserves	7,500	-	- 7,500
Transfer from Reserves	-	- 20,000	- 20,000
Total	85,355	32,200	- 53,155

Items Affecting Change in Taxation Requirement:

- Wage and Benefits increase due to 3% COLA and grid movement
- Materials and Supplies decrease due to hydro (\$4,500), building maintenance allocated to new Facilities department (\$2,500), and phone (\$2,000), offset by internet increase (\$3,500)
- Contracted Services decrease due to contracted services budgeted but not spent in previous years (\$3,000), and reductions in doctor recruitment expenses (\$20,000)
- Transfer to reserves decrease due to need not required for new refrigerator as it was purchased in 2022 (\$7,500)
- Transfer from reserves increase due to reserves funding doctor recruitment in 2023 (\$20,000)

Summary of Operational Changes Per Department



Department	Slide number	Total 2022 Budget	Total 2023 Budget	Y:Y Change
Council/Governance	12	142,050	126,225	- 15,825
Administration/Treasury	13	- 959,416	- 928,020	31,396
Fire and Emergency Services	14	529,569	589,015	59,446
Police (OPP)	15	956,777	965,783	9,006
Conservation Authorities	16	159,975	177,795	17,820
Animal Control	17	8,200	1,000	- 7,200
Building Services	18	32,000	- 800	- 32,800
Bylaw Enforcement	19	34,500	51,120	16,620
Transportation Services	20	2,253,229	2,699,275	446,046
Streetlights/Traffic Lights	22	95,535	70,695	- 24,840
Environmental Services	23	250,545	330,885	80,340
Cemetery	25	8,895	8,895	-
Arena/Community Hall	26	161,579	144,600	- 16,979
Parks and Recreation	27	303,800	273,100	- 30,700
Library	29	100,871	105,155	4,284
Planning and Zoning	30	16,000	15,100	- 900
Economic Development	31	100,379	136,580	36,201
Facilities	28	123,025	338,835	215,810
Medical Centre	32	85,355	32,200	- 53,155
Taxation: Operating		4,402,868	5,137,438	734,570

Summary of Operational Changes Per Expense Category



Expense Category	2022 Budget	2023 Budget	Y:Y Change
Wages and Benefits	2,792,109	3,257,198	465,089
Unfinanced Capital	- 25,000	25,000	50,000
Transfer to Reserves	313,050	486,610	173,560
Transfer from Reserves	- 48,000	- 45,000	3,000
Revenue	- 2,054,272	- 2,260,687	- 206,415
Prov/Fed Funding	- 1,819,972	- 1,865,001	- 45,029
Materials and Supplies	1,908,090	2,028,540	120,450
Contracted Services	2,922,798	3,071,633	148,835
Financial (Principal/Interest)	414,065	439,145	25,080
Taxation: Operating	4,402,868	5,137,438	734,570

Summary of Tax Levy Impact by Detail (1/4)



Category	Description	Impact
Employee Compensation	Salary and wage movement in the Corporate Wage Grid, economic increase 3.0%, new Admin/Technician for Roads Department, two part-time operators for Arena, increased rates for volunteer firefighters, staffing fluctuations in Transportation department, budgeting of summer students (partially offset by Federal funding, mandatory offering of OMERS to all staff, optional insurance coverage as well as Mandatory Employer Related Cost (MERC) changes (CPP, EI, EHT, WSIB)	\$ 90,289
	Admin summer student (pending approval)	\$ 14,000
	Volunteer firefighter pay increase to bring to comparator average	\$ 23,000
	Admin/technician for Transportation department	\$ 63,000
	Additional equipment operator for Transportation (approved by Council in 2022)	\$ 72,500
	Transportation staffing fluctuations	\$ 42,000
	Transportation summer students (pending Council approval)	\$ 40,000
	Summer student for landfill (pending Council approval)	\$ 5,000
	Two seasonal Arena operators (approved by Council in 2022)	\$ 32,000
	Additional Parks and Rec. operator (pending Council approval)	\$ 57,000
	Facilities summer student (pending Council approval)	\$ 12,000
	Economic Development summer student (pending Council approval)	\$ 7,500
	Additional OMERS contributions due to mandatory offering of enrollment as of January 1, 2023	\$ 6,800

Summary of Tax Levy Impact by Detail (2/4)



Category	Description	Impact
Unfinanced Capital	Payment of prior year unfinanced capital in Building department for BISB membership buy-in	\$ 50,000
Transfer to Reserves	Increase in Utilities contribution to reserves to offset surplus and bring department to nil	\$ 52,060
	Arena/curling club fire alarm panel in prior year	-\$ 15,000
	Increased contribution to fire reserve for fire truck replacement / AMP Financing strategy	\$ 25,000
	Increased contribution to general transportation reserve / AMP Financing strategy	\$ 25,000
	Increased contribution to bridge reserve (AMP Financing strategy)	\$ 50,000
	Medical Centre decrease due to need not required for new refrigerator as it was purchased in 2022	-\$ 7,500
	Economic Development increase for Pumped Storage donation	\$ 5,000
	Economic Development increase for non-100% grant contribution	\$ 4,000
	Increased contribution to facilities reserve (AMP Financing strategy)	\$ 35,000
	Transfer from Reserves	Economic Development decrease for prior year 200th event
Building Department reserve to help fund payment of unfinanced capital, which was used to pay remaining BISB membership cost in 2022		-\$ 17,000
Medical Centre increase to fund 2023 doctor recruitment		-\$ 20,000

Summary of Tax Levy Impact by Detail (3/4)



Revenues	Investment income increase	-\$	17,000
	Bag tag revenue to fund Ray Harris contract	-\$	4,300
	Hydro One rental on Municipal property	-\$	12,000
	Dog Tag Sales	-\$	12,200
	Landfill revenue increase	-\$	13,800
	Planning revenue increase	-\$	4,000
	One-time 2022 donations for 200th event	\$	4,000
	Utilities revenue (includes capital revenues)	-\$	143,051
	Provincial/Federal Funding	OMPF Funding decrease	\$
Canada Summer Jobs grants		-\$	31,180
Increase in Gas Tax for CHSN		-\$	62,149
Estimated reduction in COVID Safe Restart funding		\$	40,000
Materials and Supplies	Insurance premium increase	\$	36,100
	Bank charges	\$	2,275
	Training increases	\$	7,630
	Fire phone/fax/radio communications increase	\$	14,000
	Gravel resurface program	\$	20,000
	Vehicle/equipment repairs due to cost inflation and aging equipment	\$	35,010
	Fuel	\$	47,900
	Culvert Costs	\$	15,000
	BISB Membership paid in 2022	-\$	58,500

Summary of Tax Levy Impact by Detail (4/4)



Contracted Services	2022 Election	-\$	25,000
	Bylaw Officer contract	\$	17,000
	OPP contract	\$	9,006
	Crowe Valley and Quinte Conservation estimates	\$	17,820
	Hard top line painting	-\$	7,500
	Hard top sweeping contract renewal	\$	3,000
	Brushing increase	\$	10,000
	Ray Harris garbage collection contract, offset by bag tag revenue	\$	4,300
	By-Law Officer contract	\$	17,000
	CHSN remittance (offset by Gas Tax)	\$	62,149
	Dog catcher contract increase	\$	3,000
	Doctor Recruitment	-\$	20,000
	Lake Township winter maintenance contract	\$	5,000
	Quinte Waste recycling contract	\$	40,200
Financial (Principal/Interest)	2011 Fire Truck (final payment in 2022)	-\$	26,050
	Graders, Backhoe, Sand Dome	\$	24,400
	Two tandem plows for roads	\$	29,100
	Landfill compactor	\$	30,500
	Steet light loan (only one payment in 2023)	-\$	25,840
Miscellaneous	Sum of other small adjustments	\$	3,051
Total		\$	734,570

Transportation Services: Road Programs 2023 Plan



Annual Program	Location	Reference	Plan (Total Cost)	Taxation	Provincial Funding	Reserves
Rehab/Resurface	Station Rd. from Village to Deloro Rd. (4.1km)	Page 40	\$ 350,000.00	-	350,000.00	-
Rehab/Resurface	KOA Road (0.9km)	Page 40	\$ 60,000.00	-	60,000.00	-
Rehab/Resurface	Old Marmora Rd. from KOA Rd. to Bridge (1.4km)	Page 40	\$ 100,000.00	-	100,000.00	-

**Note: The Plan is part of various annual programs and are 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.*

Transportation Capital Schedule (1/3)



CAPIT PROGRAM - ROADS 5???			Estimated Sources of Funding															
2023-2032			2023						2024	2025	2026	2027	2028	2029	2030	2031	2032	
Description	Total Estimated Cost	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	From Reserves	Capital Program Operating	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost		
TRANSPORTATION SERVICES																		
Equipment																		
Tandem Plow Truck	2,380,000	780,000	780,000					800,000						400,000		400,000		
3/4 ton Pick-up	215,000	75,000				75,000			70,000			70,000						
2 Ton 4x4 Truck (with plow and sander)	115,000	-				-	-		115,000									
Tandem Water Tank	20,000	20,000					20,000											
Backhoe/Tractor	150,000							150,000										
Grader	380,000										380,000							
Roads																		
Road maintenance	500,000	50,000					50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000		
Road Resurfacing																		
Burstnall Street from Matthew to Madoc (50mm HL3) 0.20km	150,000							3,250,000	135,000	325,000	350,000	375,000	400,000	425,000	450,000			
Burstnall Street from Matthew Street southerly to Dead End (50mm HL3) 0.80km	300,000							150,000			300,000							
Glen Allen Road from Cordova Road to Cook Road (DST) 2.30km	155,555								155,555									
Stirling-Marmora Road from Village Limits southerly 3.20km to Boundary (90mm HL3)	690,000												690,000					
Cordova Road from Beaver Creek Road to Vansickle Road (HL2) 6.05km	640,000										640,000							
Cordova Road from Village Limits to Beaver Creek (HL2) 5.05km	535,000											535,000						
Deloro Road from Village North Limits to Centreline Road (HL2) 7.90km	830,000									830,000								
Deloro Road from Hwy. 7 to Village Limits (HL2) 2.60km	275,000									275,000								
Centreline Road from Cordova to Shanick (HL2) 7.60km	750,000									750,000								
Centreline Road from Shanick to Deloro (HL2) 7.80km	820,000							820,000										
Vansickle Road from Cordova Road to Gravel (joint with HBM) (DST) 10.70km	375,000								375,000									
South Maloney Street from Mathew Street to Dead End 0.60km (50mm HL3)	275,000										275,000							
Station Road from Village to Deloro Rd (DST) 4.10km	350,000	350,000		210,980	139,020													
KOA Road (DST) 0.90km	60,000	60,000			60,000													
Old Marmora Rd (from KOA Rd to Bridge) (DST) 1.40km	100,000	100,000			100,000													
Skene Road from Dickey Lake Rd to Dead End (DST) 3.45km	230,000							230,000										

Transportation Capital Schedule (2/3)



CAPI PROGRAM - ROADS 5???			Estimated Sources of Funding															
2023-2032			2023						2024	2025	2026	2027	2028	2029	2030	2031	2032	
Description	Total Estimated Cost	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	From Reserves	Capital Program Operating	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost		
TRANSPORTATION SERVICES																		
Jade Crescent (DST) 620m	38,000							38,000										
Jennison Road from Dickey Lake Rd to Dead End (DST) 3.50km	235,000							235,000										
Dickey Lake Road (DST) 0.90km	65,000							65,000										
Jasper Crescent Road (DST) 450m	30,000							30,000										
North Steenburg Lake Road from Murphys Corners to Wollaston BNDRY (1.70km.Joint w th	100,000							100,000										
Road Rehabilitation	8,435,000							770,000	815,000	750,000	800,000	2,450,000	900,000	950,000	1,000,000			
Forsyth Street Reconstruction from Madoc St to Matthew St (HMA) 0.20km	400,000										400,000							
Forsyth Street Reconstruction from Matthew St to Urban Limit S (HMA) 0.78km	1,600,000											1,600,000						
Cameron Street Reconstruction (HMA) 1.40km	400,000									400,000								
Main Street from Madoc St north to Urban Limits (HMA) 0.40km	100,000									100,000								
Marmora Mine Road (Double HMA) 0.90km	300,000								300,000									
Road Need Study	125,000	25,000					25,000						100,000					
Bridges	-																	
Bridge Reserve	1,800,000							200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	
Environmental Assessments	365,000	65,000				65,000		100,000	100,000	100,000								
Public Works Garage Expansion Construction	500,000							500,000										
Hannah's Bridge Replacement	450,000	450,000		450,000														
Boyd Bridge Replacement	300,000	300,000		300,000														
Shanick Bridge Replacement	3,500,000								3,500,000									
Glanmire Bridge Replacement	2,500,000															2,500,000		
Young's Bridge Replacement	562,500								562,500									
Pit Bridge Replacement	468,750									468,750								
Joe Barron's Culvert Replacement	390,000										390,000							
Cole Culvert Replacement	405,000											405,000						
North Tw in Sister Culvert Replacement	492,750													492,750				

Transportation Capital Schedule (3/3)



CAPITAL PROGRAM - ROADS 5???			Estimated Sources of Funding															
2023-2032			2023						2024	2025	2026	2027	2028	2029	2030	2031	2032	
Description	Total Estimated Cost	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	From Reserves	Capital Program Operating	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost		
Gut Bridge Rehab	375,000								375,000									
South Tw in Sister Bridge Rehab	97,500									97,500								
Bonter Bridge Rehab	47,250										47,250							
Kelly's Bridge Rehab	140,000											140,000						
Structure Maintenance	110,000	20,000				10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	
Buildings	-																	
Sand Dome pad inside	45,000	45,000					45,000											
Public Works Garage Expansion ENG & Design																		
Public Works Garage Expansion Construction	500,000	-						500,000										
Miscellaneous	-																	
Traffic Counts	35,000	15,000				5,000	10,000	5,000		5,000		5,000		5,000		5,000		
Guide Rail Replacement	40,000	20,000				20,000			20,000									
Road Sign Inventory	25,000	25,000					25,000											
Private Road Grant	50,000	5,000					5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
TOTAL TRANSPORTATION SERVICES	30,603,750	2,405,000	780,000	960,980	299,020	175,000	190,000	5,840,000	5,957,500	2,011,250	2,232,250	3,710,000	2,457,750	1,645,000	4,215,000	665,000		

Environmental Capital Schedule (1/2)



CAPITAL PROGRAM - ENVIRONMENTAL 6???			Estimated Sources of Funding														
			2023							2024	2025	2026	2027	2028	2029	2030	2031
Description	Total Estimated Cost	Estimated Cost	Long Term Debt	Fed/Prov	From Reserves	Other Revenue	Capital Program Operating	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	
ENVIRONMENTAL SERVICES																	
Water																	
GAC Tank Repairs	75,000											75,000					
GAC Replacement/or filter media	130,000											65,000	65,000				
SCADA Softw are update/PLCs	100,000									20,000	20,000	20,000	20,000	20,000			
Pump rebuilds replace	40,000	20,000				20,000											20,000
Leak detection as identified in AMP	45,000	5,000				5,000		5,000	5,000	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							10,000									
Rate study (every 10 yearS)	10,000													10,000			
Asset management Plan update	15,000											15,000					
Replace various on-line analyzers	55,000	25,000				12,500	12,500									15,000	15,000
Dehumidifier upgrades (HVAC)	15,000	15,000															
Vehicle pick-up	40,000															20,000	20,000
Wartreatment Plants expansion (upgrades plant reaching end of useful life) AMP	10,000,000																10,000,000
Watermain rehabilitaion (end of useful life) AMP	800,000							100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Watermain Rehabilitation (Norw ood Rd south to Roscoe St, as identified in the AMP table 19	800,000	800,000			800,000												
Sewer																	
Effluent Filter replacement	10,000																10,000
Dgester holding tank maintenance	24,000	12,000				12,000					12,000						
SCADA Softw are update/PLCs	30,000	30,000				30,000											

Environmental Capital Schedule (2/2)



CAPITAL PROGRAM - ENVIRONMENTAL 6???			Estimated Sources of Funding														
2023-2032			2023						2024	2025	2026	2027	2028	2029	2030	2031	
Description	Total Estimated Cost	Estimated Cost	Long Term Debt	Fed/Prov	From Reserves	Other Revenue	Capital Program Operating	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost		
ENVIRONMENTAL SERVICES																	
Pump rebuilds replace	20,000														20,000		
Replace various on-line analyzers	10,000								5,000					5,000			
CCTV inspection-ongoing assesement & repair as identified in AMP (to reserves).	140,000	20,000				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														10,000,000		
Sanitary sewer rehabilitaion (end of usefull life) AMP	700,000							100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000		
Operators Vehicle pick-up	20,000															20,000	
Storm Sewer	-																
Catchbasin's as identified in the AMP table 19	168,000	24,000				24,000		24,000	24,000	24,000	24,000	24,000	24,000	24,000			
Landfill	-																
Site Work/ Closure	240,000							30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
Track Loader	65,000	32,500				32,500		32,500									
Dumpsters	15,000	15,000					15,000										
Landfill Compactor	500,000	500,000	500,000														
TOTAL ENVIRONMENTAL SERVICES	24,077,000	1,498,500	500,000	800,000	87,000	96,500	15,000	321,500	304,000	311,000	454,000	364,000	314,000	10,290,000	10,220,000		

Fire Department Capital Schedule



CAPITAL PROGRAM - FIRE DEPT 4100 2023-2032		Estimated Sources of Funding												
		2023			2024	2025	2026	2027	2028	2029	2030	2031	2032	
Description	Total Estimated Cost	Estimated Cost	From Reserves	Capital Program Operating	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	
FIRE														
Replace 2013 Triple combination Pumper/Tanker 503	1,000,000												1,000,000	
Replace Tanker	500,000											500,000		
Personal Protection Equipment 3 sets per year, 2 in 2023	290,000	20,000		20,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
Fire Hall heating and air conditioning HVAC	25,000				25,000									
Repairs to Outside Building blocks/recharge forest rescue ATV	25,000	25,000	25,000											
Hand Held Radios and pagers (comm) replace 2003 pumper truck #502 (reserve transfers	55,000	10,000	10,000		5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
replace 2007 ford 250 truck #501	105,000	-				50,000							55,000	
replace 2000 heavy rescue truck #505	260,000	10,000		10,000				250,000						
repave parking lot	50,000				50,000									
replace 2010 medical rescue truck #506	150,000				150,000									
TOTAL FIRE	3,035,000	90,000	35,000	55,000	810,000	85,000	35,000	285,000	35,000	35,000	35,000	535,000	1,090,000	

Parks and Recreation Capital Schedule



CAPITAL PROGRAM - PARKS 8100 2023-2032										
		2024	2025	2026	2027	2028	2029	2030	2031	2032
Description	Total Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost
PARKS										
Crew Cab Pick-up	65,000	65,000								
Splash pad upgrades	12,000	4,000				4,000				4,000
Tennis court resurface	30,000	30,000								
basketball fence	25,000		25,000							
lawnmower	20,000				20,000					
Legion Park Washroom Building window s/building repairs	21,000	21,000								
Memorial Park Maintenance	225,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
TOTAL PARKS	398,000	145,000	50,000	25,000	45,000	29,000	25,000	25,000	25,000	29,000

Arena Capital Schedule



CAPITAL PROGRAM - ARENA DEPT 8500 2023-2032		Estimated Sources of Funding													
		2023			2024	2025	2026	2027	2028	2029	2030	2031	2032		
Description	Total Estimated Cost	Estimated Cost	From Reserves	Capital Program Operating	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost		
ARENA															
zamboni replaced	175,000						175,000								
new kickboard ice surface	15,000					15,000									
Overhaul topend eompressor (Necessary)	4,000	4,000	4,000												
sound system upgrade	7,000					7,000									
ice surface beams painted	14,500				14,500										
goal nets and frames	3,000				3,000										
Zamboni Conditioner Replace (neccessary to extend Zamboni life to 2026)	6,000	6,000	6,000												
Camera System HALL 8140	5,500	5,500		5,500											
bar fridge HALL 8140	5,000						5,000								
kitchen fridge HALL 8140	7,500									7,500					
front inside entrance doors HALL 8140	8,000					8,000									
ice entrance doors	14,500				14,500										
steel doors x 4 (4 completed in 2021)	12,500				12,500										
TOTAL ARENA	277,500	15,500	10,000	5,500	44,500	30,000	175,000	5,000	-	-	7,500	-	-		

Medical Centre Capital Schedule



CAPITAL PROGRAM - MED CENTRE 7200 2023-2032		Estimated Sources of Funding											
		2023		2024	2025	2026	2027	2028	2029	2030	2031	2032	
Description	Total Estimated Cost	Estimated Cost	From Reserves	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	
MEDICAL CENTRE													
balusters replaced	12,000			12,000									
Various Maintenance	27,500					12,500					15,000		
Sign Structure Replacement	5,250	5,250	5,250										
TOTAL MEDICAL CENTRE	44,750	5,250	5,250	12,000	-	12,500	-	-	-	-	15,000	-	

Memorial Building Capital Schedule



CAPITAL PROGRAM - MEMORIAL BUILDING 8700 / LIBRARY 8310 2023-2032			Estimated Sources of Funding										
			2023		2024	2025	2026	2027	2028	2029	2030	2031	2032
Description	Total Estimated Cost	Estimated Cost	From Reserves	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost
MEMORIAL BUILDING													
Library Main Entrance Façade, steps etc.	10,000			10,000									
accessible railing replaced	5,000	5,000	5,000										
Various maintenance	27,500						12,500						15,000
Library roof repair	85,000	-	-	85,000									
TOTAL MEMORIAL BUILDING	127,500	5,000	5,000	95,000	-	-	12,500	-	-	-	-	-	15,000

Deloro Hall / Administration Capital Schedule



CAPITAL PROGRAM - DELORO HALL 2023-2032			Estimated Sources of Funding											
			2023		2024	2025	2026	2027	2028	2029	2030	2031	2032	
Description	Total Estimated Cost	Estimated Cost	Capital Program Operating	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	
DELORO HALL														
Various maintenance	32,500	-	-	5,000					12,500				15,000	
Camera System	4,145	4,145	4,145											
TOTAL DELORO HALL	36,645	4,145	4,145	5,000	-	-	-	-	12,500	-	-	-	15,000	

CAPITAL PROGRAM - ADMIN/COUNCIL 2023-2032			Estimated Sources of Funding											
			2023		2024	2025	2026	2027	2028	2029	2030	2031	2032	
Description	Total Estimated Cost	Estimated Cost	From Reserves	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	
ADM/COUNCIL														
Council tablets / iCompass implementation	48,360									48,360				
asphalt and drainage (parking lot Town Hall)	100,000	100,000	100,000											
TOTAL ADMIN/COUNCIL	148,360	100,000	100,000	-	-	-	-	-	-	48,360	-	-	-	

Tourism Capital Schedule & Summary



CAPITAL PROGRAM - TOURISM DEPT 9100 2023-2032		Estimated Sources of Funding										
		2023		2024	2025	2026	2027	2028	2029	2030	2031	2032
Description	Total Estimated Cost	Estimated Cost	From Reserves	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost
TOURISM CENTRE												
parking lot resurfaced	60,000	-			60,000							
Various maintenance	22,500				10,000					12,500		
community improvement plan	150,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
TOTAL TOURISM CENTRE	232,500	15,000	15,000	15,000	85,000	15,000	15,000	15,000	15,000	27,500	15,000	15,000

CAPITAL PROGRAM - BUILDING CBO DEPT 4200 2023-2032		Estimated Sources of Funding																
		2023								2024	2025	2026	2027	2028	2029	2030	2031	2032
Description	Total Estimated Cost	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	From Reserves	Other Revenue	Capital Program Operating	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost
GRAND TOTALS	59,029,005	4,163,395	1,280,000	1,760,980	299,020	457,250	96,500	269,645	7,290,000	6,513,750	2,587,000	3,051,250	4,168,000	2,897,860	12,032,750	15,028,000	1,832,000	

Loan and Interest Payments 2022



Status	Loan	Budgeted Amount	Principal	Interest	Maturity Date	Notes
Ongoing	Street Light Replacement	\$ 25,845	\$ 25,575	\$ 270	February 2023	4
Ongoing	Fire Truck	\$ 23,000	\$ 20,250	\$ 2,750	December 2027	
Ongoing	Tandem Plow Truck	\$ 34,720	\$ 28,720	\$ 6,000	November 2028	
Ongoing	Water Plant Upgrade	\$ 69,300	\$ 47,900	\$ 21,400	September 2030	1
Ongoing	Wastewater Plant Upgrade	\$ 69,805	\$ 44,705	\$ 25,100	May 2032	1
Ongoing	Roads Sand Dome/backhoe/grader	\$ 106,100	\$ 76,800	\$ 29,300	July 2032	
Ongoing	Watermain Rehabilitation	\$ 24,800	\$ 17,100	\$ 7,700	July 2032	1
Proposed	Two tandem plows	\$ 47,600	\$ 32,250	\$ 15,350	July 2023	2
Proposed	Landfill Compactor	\$ 30,475	\$ 20,650	\$ 9,825		2
Proposed	Roads Pickup	\$ 7,500	\$ 6,000	\$ 1,500	July 2027	3
Total		\$ 439,145	\$ 319,950	\$ 119,195		

Interest rates fluctuate daily. Estimates are based on December 2022 interest rates from Infrastructure Ontario.

Notes:

1. Loan is not funded through taxation, but rather user fees
2. Assumed January 1, 2023, as loan debenture date. 10-year loan proposed – only one payment in 2023. Amounts will be doubled in 2024
3. Assumed March 1, 2023, as loan debenture date. 5-year loan proposed – only one payment in 2023. Amount will be doubled in 2024
4. Only one payment as loan matures in February 2023

Considerations

The following items have not been included in the directional budget numbers. These are all needed programs that should be considered.



	Item cut from directional budget	Levy Impact	Total Cost
1	Additional reserve contribution for fire truck replacement	\$75,000	\$75,000
2	Additional bridge reserve contribution	\$150,000	\$150,000
3	Rubber tire excavator (availability pending). Total cost \$450,000, funded through debenture with an annual amount of \$55,000 for 10 years. Will reduce brushing by \$65,000 and ditching by \$37,500 as the work can be done in-house	\$47,500 savings	\$47,500 savings
4	Arena parking lot resurface	\$75,000	\$75,000
5	Additional training for volunteer firefighters	\$90,000	\$90,000
6	Public Works garage expansion engineering and design	\$50,000	\$50,000
7	Crowe River Bridge replacement (split with Peterborough County)	\$500,000	\$500,000
8	Reserve for site work/closure of landfill	\$30,000	\$30,000
9	Memorial Building roof repair (budgeted \$25,000 in 2022 for engineering study for repair requirements. \$23,000 left unspent)	\$62,000	\$85,000
10	4X4 truck with plow and sander for Public Works	\$60,000	\$110,000