

Municipality of Marmora and Lake
2024 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 taxation is the main source of revenue at Marmora and Lake.

It is important to note that in 2024, 64 cents of every dollar collected was retained by the Municipality to pay for services. The remaining 36 cents is collected and distributed to the County of Hastings and local School Boards.

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
Distribution of Capital Budget to Department Heads	September 2023
Distribution of Operating Budget to Department Heads	October 2023
Finance review and consolidation of 2024 Budget Commences	November 2023
Acting Treasurer and CAO review Capital Budget	January 2024
Acting Treasurer and CAO review Operating Budget	January 2024
Acting Treasurer and CAO meet with Council members individually for feedback	March 2024
Draft Budget to the Public	March 1st, 2024
Public Meeting - 2024 Budget	March 19 th , 2024
Council Review and adoption of budget – tentative date of 	April 3 rd , 2024
Final tax levy, user fee bylaw	April 2024

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.
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, CIP, Central Hastings Transit, Tree Saplings Giveaway, 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 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.

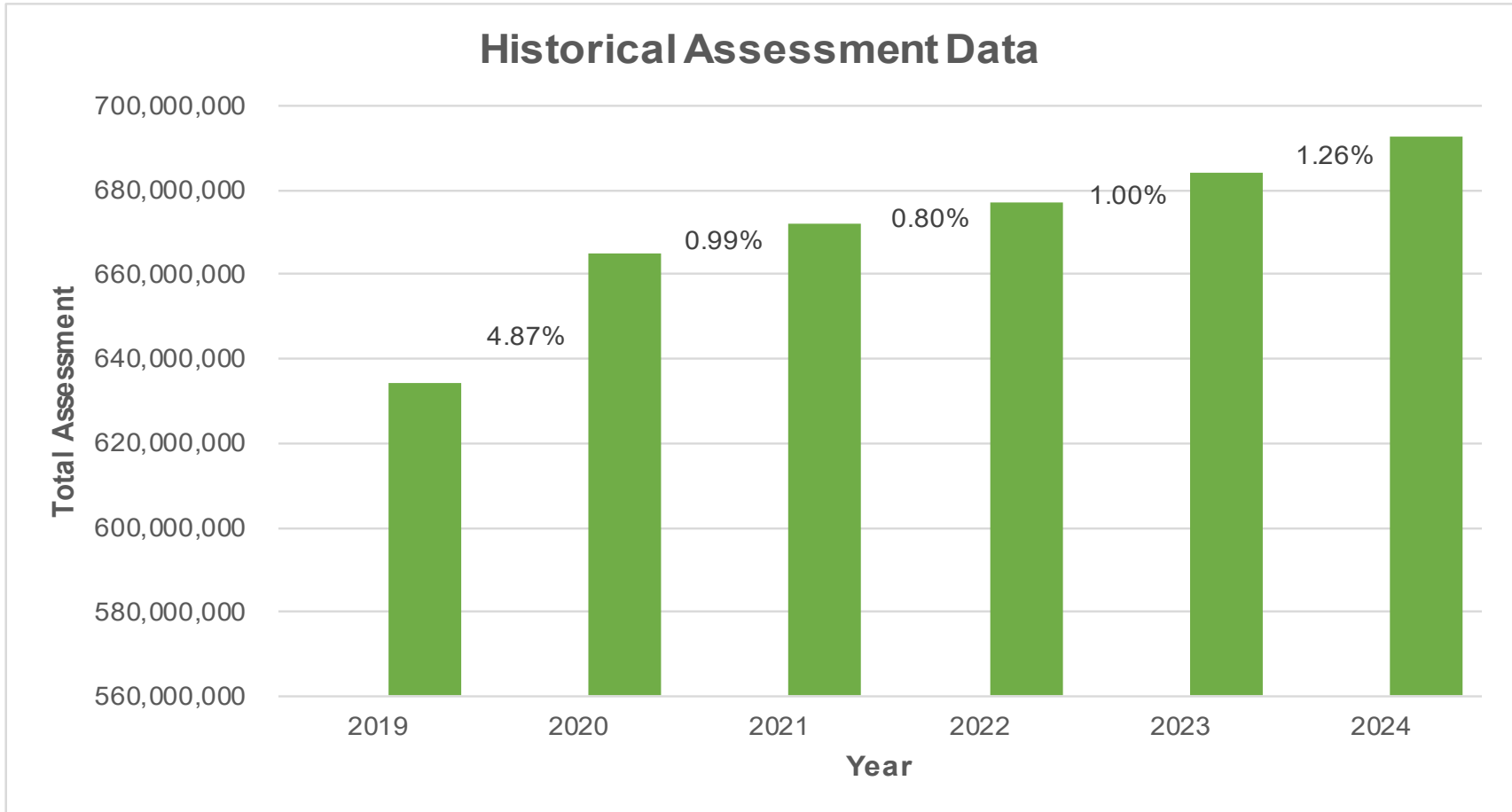
For illustrative purposes, the average property owner would have experienced a rise in their property tax bill during 2020 due to an increase in the tax rate, and an increase in the phased-in assessment, however, for 2021 through 2024 the average property owner will observe an increase/decrease in their

property tax bill as it relates to a change in the tax rate only, as assessment values for 2024 continues to be based on 2020 values (as per Ontario Regulation 261/23).

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.

Assessment Growth & Distribution





Example of Residential Taxes Estimated

This illustration uses 2024 Current Value Assessment (MPAC data).

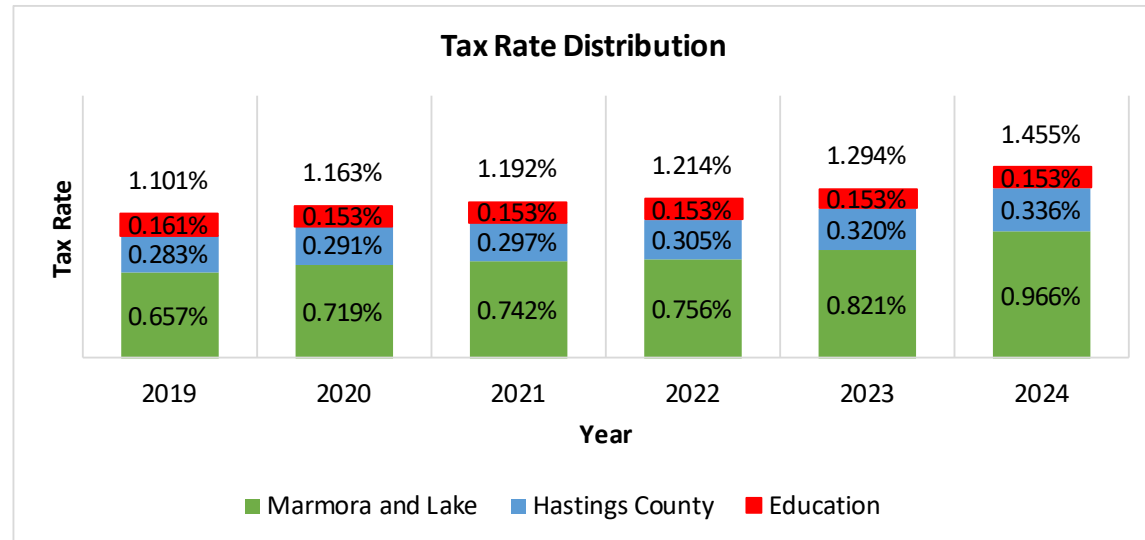
Taxes will vary property by property.

Please note that the Education tax rate remains the same for 2024. The 2024 Hastings County tax rate is unavailable at this time, but is estimated here for illustrative purposes.

This example calculation represents the impact on a property's total tax bill (all three portions).

A residential property assessed at a value: , a property owner would experience an annual tax increase of approximately: , ---- or ---- .

OR a monthly tax increase of \$22.36 or \$0.74 per day.



Property Tax Calculator



Average Assessed Value of:		\$ 167,000		
Estimated Results		2024	2023	Variance
Municipal Levy		1,612.92	1,371.19	241.73
County Levy	*	560.58	534.00	26.58
Education Levy		255.51	255.51	-
Total		2,429.02	2,160.70	268.31
Municipal Levy Details				
Council/Governance		34.60	32.20	2.40
Administration/Treasury	**	(233.48)	(235.52)	2.04
Fire and Emergency Services		155.87	149.22	6.65
Police (OPP)		243.28	246.36	(3.08)
Conservation Authorities		49.93	45.35	4.58
Animal Control		-	0.26	(0.26)
Building Services		-	(11.61)	11.61
Bylaw Enforcement		12.17	10.49	1.68
Transportation Services		790.74	696.84	93.90
Streetlights/Traffic Lights		13.87	18.03	(4.16)
Environmental Services		100.21	83.89	16.32
Cemetery		3.21	2.27	0.94
Arena/Community Hall		55.26	40.94	14.31
Parks and Recreation		69.63	59.74	9.89
Library		27.37	26.54	0.83
Planning and Zoning		3.82	3.85	(0.03)
Economic Development		38.98	35.09	3.88
Facilities		71.59	75.07	(3.48)
Medical Centre		17.27	8.85	8.42
Capital Program		158.61	83.32	75.29
Total Municipal		1,612.92	1,371.19	241.73

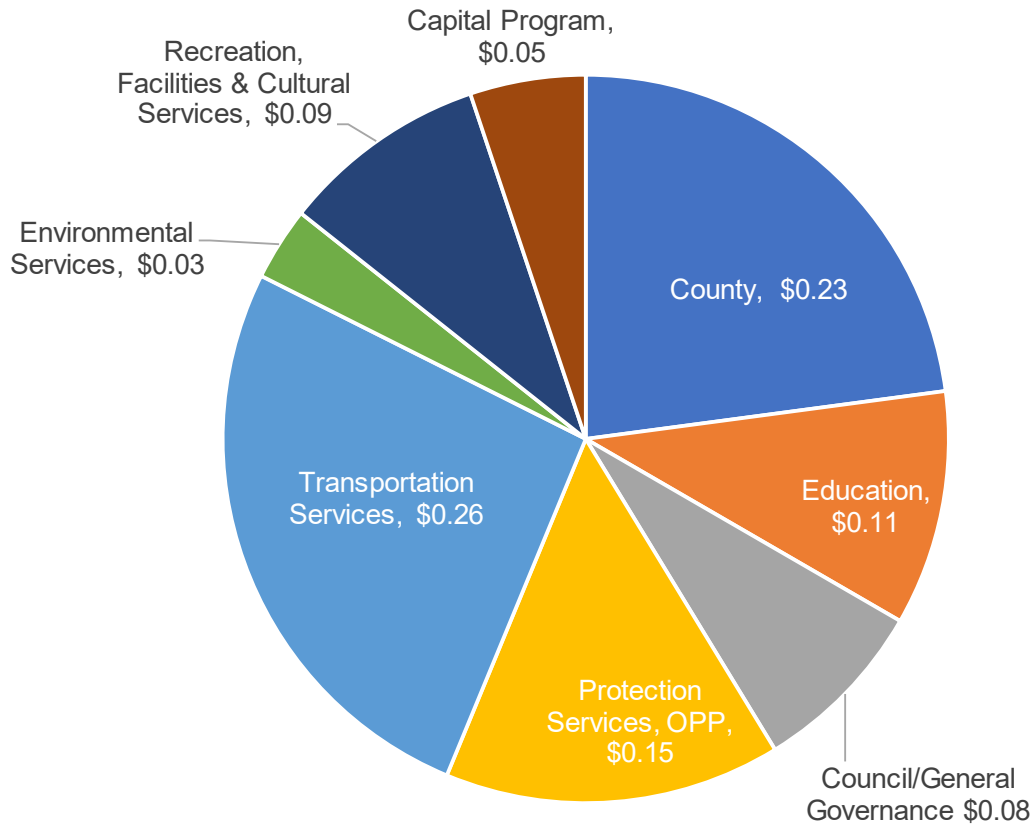
This chart shows the 2024 values based on the proposed budget as presented.

**County taxes estimated.*

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

Increase of \$268.31 represents a tax increase of \$0.74 per day (all three portions).

Marmora and Lake “Loonie”



The Municipality is responsible for providing a wide variety of services. This pie chart represents how taxes are spent for every dollar collected. The Hastings County portion is based on estimated 2024 tax rate, where as Education is based on the actual 2024 tax rate.

For every dollar collected in Marmora and Lake, \$0.34 is passed onto to Hastings County and the local School Boards. This leaves \$0.66 of every dollar retained by Marmora and Lake.

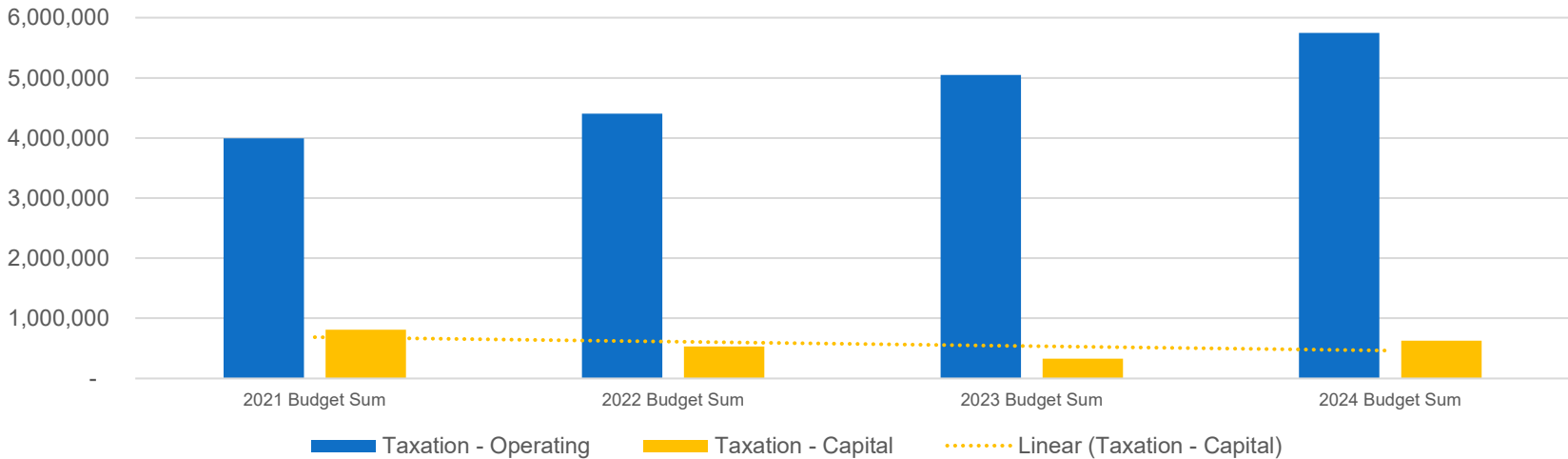
Note that OMPF Funding, allocated to Administrative/Finance, has been removed and allocated to all departments for the purpose of this chart.

Summary of Tax Levy Change (Operating and Capital)



	2023 Budget Sum	2024 Budget Sum	Sum Y:Y Change
Taxation - Operating	5,048,778	5,750,829	702,051
Taxation - Capital	326,645	627,186	300,541
Taxation - Total Levy	5,375,423	6,378,015	1,002,592
1% Increase in Tax Levy Generates	53,754		

Tax Levy



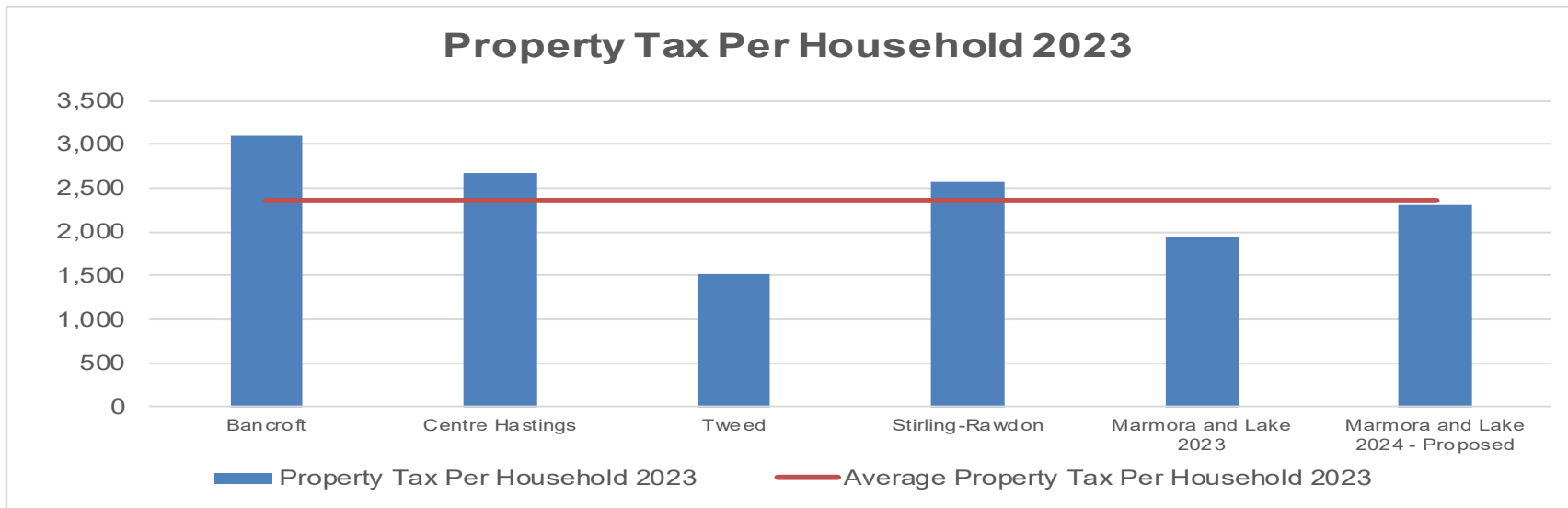
	2019 Budget Sum	2020 Budget Sum	2021 Budget Sum	2022 Budget Sum	2023 Budget Sum	2024 Budget Sum
Taxation - Operating	3,335,037	3,762,882	3,994,133	4,402,868	5,048,778	5,750,829
Taxation - Capital	658,772	818,402	808,215	528,813	326,645	627,186
Taxation - Total Levy	3,993,809	4,581,284	4,802,348	4,931,681	5,375,423	6,378,015

Tax Levy Comparative Analysis



Municipality	Property Tax Per Household 2023	Average Property Tax Per Household 2023	Households	Total 2023 Tax Levy	Total 2024 Tax Levy
Bancroft	3,092	2,360	2007	6,205,847	
Centre Hastings	2,665	2,360	2180	5,809,709	6,342,241
Tweed	1,521	2,360	3042	4,625,635	5,448,962
Stirling-Rawdon	2,576	2,360	2185	5,628,848	
<i>Marmora and Lake 2023</i>	1,944	2,360	<i>2765</i>	<i>5,375,423</i>	
<i>Marmora and Lake 2024 - Proposed</i>	2,307	2,360	<i>2765</i>	<i>6,378,015</i>	

**at this time not all 2024 Budgets are passed for the above Municipalities*



2024 Unavoidable Costs Affecting the Municipal Tax Rate



2023	2024	Variance	% Increase / (Decrease)	
\$42,345	\$55,145	\$12,800	30.2%	Quinte Conservation
\$235,500	\$287,600	\$52,100	22.1%	Municipal Insurance (estimate)
\$158,200	\$200,900	\$42,700	27.0%	Recycling Collection Contract
\$510,125	\$579,825	\$69,700	13.7%	Principal and Interest on new borrowing (one payment budgeted in 2023, now two payments budgeted in 2024) net of streetlight debt paid off
\$1,657,800	\$1,641,300	\$16,500	-1%	Decrease in OMPF Funding
\$2, 603,970	\$2,764,770	\$193,800		19.33% of the proposed total levy increase

Service/Department: Council/Governance

Function: Council, Election, Committees, Boards



Service Offering	Revenue/Expense Category	2023 Budget	2024 Budget	Y:Y Change	
Council/Governance	Wages and Benefits	96,300	100,300	4,000	
	Financial (Principal/Interest)	-	-	-	
	Materials and Supplies	10,275	14,875	4,600	
	Contracted Services	13,400	15,400	2,000	
	Unfinanced Capital	-	-	-	
	Revenue	-	-	-	
	Prov/Fed Funding	-	-	-	
	Development Charges	-	-	-	
	Transfer to Reserves	6,250	6,250	-	
	Transfer from Reserves	-	-	-	
			126,225	136,825	10,600
	Wages and Benefits	COLA 3%, CPP/EI/WSIB/EHT rate changes			
Materials and Supplies	Inflationary increases to internet/computer (\$2,000), phone expenses (\$1,100) mileage (\$1,500)				
Contracted Services	Increase in legal expenses based on historical results				
Transfer to Reserves	Year 2 of 4 Transfer to Reserve to fund 2026 election				

Service/Department: Administration

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



Service Offering	Revenue/Expense Category	2023 Budget	2024 Budget	Y:Y Change	
Administration/Treasury	Wages and Benefits	637,000	616,000	(21,000)	
	Financial (Principal/Interest)	-	-	-	
	Materials and Supplies	180,850	207,100	26,250	
	Contracted Services	100,350	114,350	14,000	
	Unfinanced Capital	-	-	-	
	Revenue	(183,700)	(219,400)	(35,700)	
	Prov/Fed Funding	(1,657,800)	(1,641,300)	16,500	
	Development Charges	-	-	-	
	Transfer to Reserves	-	-	-	
	Transfer from Reserves	-	-	-	
			(923,300)	(923,250)	50
	Wages and Benefits	COLA 3%, CPP/PPP Enhancement/EI/WSIB/EHT/OMERS rate changes and grid movements offset by departmental restructuring			
Materials and Supplies	Estimated insurance increase (\$10,400), bank and service fees (\$4,000) and inflationary increases to postage/office supplies/computer and software service charges, and leadership training (\$10,000)				
Contracted Services	Increase in legal (\$12,000) and audit (\$2,000) expenses based on historical results				
Revenue	Increase in expected investment income (\$35,000) (interest rates up)				
Prov/Fed Funding	Decrease in OMPF allocation (\$16,500)				

Service/Department: Fire and Emergency Services

Function: Fire Protection, Medical Aid Assistance, Emergency Management



Service Offering	Revenue/Expense Category	2023 Budget	2024 Budget	Y:Y Change	
Fire and Emergency Services	Wages and Benefits	257,200	260,500	3,300	
	Financial (Principal/Interest)	38,980	54,600	15,620	
	Materials and Supplies	196,625	208,675	12,050	
	Contracted Services	18,600	19,000	400	
	Unfinanced Capital	-	-	-	
	Revenue	(16,410)	(16,410)	-	
	Prov/Fed Funding	(10,000)	(10,000)	-	
	Development Charges	-	-	-	
	Transfer to Reserves	100,000	100,000	-	
	Transfer from Reserves	-	-	-	
			584,995	616,365	31,370
	Wages and Benefits	COLA 3%, CPP/PPP Enhancement/EI/WSIB/EHT/OMERS rate changes			
Financial (Principal/Interest)	Annualization of new debt from 2023 (two payments instead of one in 2024) (Page 52)				
Materials and Supplies	Estimated insurance increase (\$4,700), training (\$2,000) and inflationary increases to office supplies/computer charges/heat/hydro/fuel/PPE (\$5,300)				
Contracted Services	Inflationary increase in courier fees (washing bunker gear)				
Prov/Fed Funding	Remainder of Safe Restart Funding (COVID)				
Transfer to Reserves	Capital vehicle replacement reserve building				

Service/Department: Police (OPP)

Function: OPP Contract, Community Policing



Service Offering	Revenue/Expense Category	2023 Budget	2024 Budget	Y:Y Change	
Police (OPP)	Wages and Benefits	-	-	-	
	Financial (Principal/Interest)	-	-	-	
	Materials and Supplies	-	-	-	
	Contracted Services	965,783	962,000	(3,783)	
	Unfinanced Capital	-	-	-	
	Revenue	-	-	-	
	Prov/Fed Funding	-	-	-	
	Development Charges	-	-	-	
	Transfer to Reserves	-	-	-	
	Transfer from Reserves	-	-	-	
			965,783	962,000	(3,783)
Contracted Services	Decrease in cost of OPP contract				

Service/Department: Conservation Authorities

Function: Crowe Valley Conservation, Quinte Conservation



Service Offering	Revenue/Expense Category	2023 Budget	2024 Budget	Y:Y Change
Conservation Authorities	Wages and Benefits	-	-	-
	Financial (Principal/Interest)	-	-	-
	Materials and Supplies	-	-	-
	Contracted Services	177,795	197,445	19,650
	Unfinanced Capital	-	-	-
	Revenue	-	-	-
	Prov/Fed Funding	-	-	-
	Development Charges	-	-	-
	Transfer to Reserves	-	-	-
	Transfer from Reserves	-	-	-
			177,795	197,445
Contracted Services	Increase cost in Quinte Conservation (\$12,800)			
	Estimated increase to CVCA of (\$6,850)			

Service/Department: Animal Control

Function: Licensing, Animal Control Officer, Livestock Claims



Service Offering	Revenue/Expense Category	2023 Budget	2024 Budget	Y:Y Change	
Animal Control	Wages and Benefits	-	-	-	
	Financial (Principal/Interest)	-	-	-	
	Materials and Supplies	3,000	3,000	-	
	Contracted Services	13,000	17,000	4,000	
	Unfinanced Capital	-	-	-	
	Revenue	(15,000)	(20,000)	(5,000)	
	Prov/Fed Funding	-	-	-	
	Development Charges	-	-	-	
	Transfer to Reserves	-	-	-	
	Transfer from Reserves	-	-	-	
			1,000	-	(1,000)
Contracted Services	Increase in Animal Control Officer (\$4,000)				
Revenue	Increase in revenue due to increase of dog tag sales				

Service/Department: Building Services

Function: Building Inspection Service Board



Service Offering	Revenue/Expense Category	2023 Budget	2024 Budget	Y:Y Change
<i>Building Services</i>	Wages and Benefits	-	15,000	15,000
	Financial (Principal/Interest)	-	-	-
	Materials and Supplies	1,500	2,300	800
	Contracted Services	-	-	-
	Unfinanced Capital	25,000	-	(25,000)
	Revenue	(17,000)	(17,300)	(300)
	Prov/Fed Funding	-	-	-
	Development Charges	-	-	-
	Transfer to Reserves	-	-	-
	Transfer from Reserves	(55,000)	-	55,000
			(45,500)	-
Wages and Benefits	Allocation of time from Administration department			
Materials and Supplies	Inflationary increases to computers/software/internet			
Unfinanced Capital	Final BISB buy-in completed in 2023			
Revenue	Consists of Administration support funds per BISB contract (\$15,000) as well as zoning/compliance letter revenue			
Transfer from Reserves	Final BISB buy-in completed in 2023 (\$25,000); other \$30,000 from reserves to support Roads admin position no longer supported from reserve			

Service/Department: Bylaw Enforcement

Function: Municipal Bylaw Enforcement Officer



Service Offering	Revenue/Expense Category	2023 Budget	2024 Budget	Y:Y Change
Bylaw Enforcement	Wages and Benefits	-	-	-
	Financial (Principal/Interest)	-	-	-
	Materials and Supplies	120	120	-
	Contracted Services	42,000	53,000	11,000
	Unfinanced Capital	-	-	-
	Revenue	(1,000)	(5,000)	(4,000)
	Prov/Fed Funding	-	-	-
	Development Charges	-	-	-
	Transfer to Reserves	-	-	-
	Transfer from Reserves	-	-	-
			41,120	48,120
Contracted Services	Increase in Bylaw contract due to increasing bylaw infractions			
Revenue	Increase anticipated as a result AMPS bylaw based on historical results			

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, Transit, Sidewalks, Mowing, Crossing Guard



Service Offering	Revenue/Expense Category	2023 Budget	2024 Budget	Y:Y Change
Transportation Services <i>*Please note Marmora and Lake has 215 kms of roads to maintain (Toronto is 190.3kms from Marmora)</i>	Wages and Benefits	905,800	1,070,050	164,250
	Financial (Principal/Interest)	250,920	301,320	50,400
	Materials and Supplies	769,075	897,875	128,800
	Contracted Services	739,500	893,000	153,500
	Unfinanced Capital	-	-	-
	Revenue	(10,500)	(15,000)	(4,500)
	Prov/Fed Funding	(163,020)	(210,020)	(47,000)
	Development Charges	-	-	-
	Transfer to Reserves	240,000	240,000	-
	Transfer from Reserves	-	(50,400)	(50,400)
		2,731,775	3,126,825	395,050
Wages and Benefits	COLA 3%, CPP/PPP Enhancement/EI/WSIB/EHT/OMERS rate changes Reinstating 1 Winter Seasonal Operators and full impact of Office Admin Position			
Financial (Principal/Interest)	Increase relates to debenture payments for new equipment (page 52) offset by Transfer from Reserves below			
Materials and Supplies	Inflationary costs of gravel (\$15,000), fuel and equipment repairs (\$68,000), estimated increase insurance (\$11,800), Software (Marmak/MESH) Leadership/various training (\$18,000), office supplies/GPS software/heat/hydro (\$10,600)			
Contracted Services	Includes (\$197,000 actual in 2023) MTO Transit Provincial Funding Inflationary costs in contracts and North Contract (\$15,000), equipment rental loader (\$35,000), brushing/tree removal (\$20,000), dust control (\$15,000) salt/sand (\$10,000), and sidewalk repair work (\$5,000)			
Revenue	Increase based on historical results (entrance/road cut permits)			
Prov/Fed Funding	MTO Transit Provincial Funding (\$197,000) and Canada Summer Jobs (\$13,020)			
Transfer to Reserves	Asset Management Plan, reserve building (bridges/equipment) as in prior year			
Transfer from Reserves	Unused 2023 Debenture payments re timing of debenture, used in 2024 to offset portion of debt payments (Page 52)			

Service/Department: Streetlights/Traffic Lights

Function: Urban/Rural, Standard/Decorative



Service Offering	Revenue/Expense Category	2023 Budget	2024 Budget	Y:Y Change	
Streetlights/Traffic Lights	Wages and Benefits	-	-	-	
	Financial (Principal/Interest)	25,845	-	(25,845)	
	Materials and Supplies	32,800	32,800	-	
	Contracted Services	10,000	20,000	10,000	
	Unfinanced Capital	-	-	-	
	Revenue	-	-	-	
	Prov/Fed Funding	-	-	-	
	Development Charges	-	-	-	
	Transfer to Reserves	2,050	2,050	-	
	Transfer from Reserves	-	-	-	
			70,695	54,850	(15,845)
Financial (Principal/Interest)	Street light loan debenture completed (Page 52)				
Contracted Services	Light repair and replacement (\$5,000) as well as additional Christmas lights hookup fees (\$5,000)				

Service/Department: Environmental Services

Function: Landfill Services, Garbage and Recycling Collection



Service Offering	Revenue/Expense Category	2023 Budget	2024 Budget	Y:Y Change
Environmental Services	Wages and Benefits	149,000	170,000	21,000
	Financial (Principal/Interest)	30,475	60,000	29,525
	Materials and Supplies	32,450	37,650	5,200
	Contracted Services	441,000	513,700	72,700
	Unfinanced Capital	-	-	-
	Revenue	(318,400)	(349,925)	(31,525)
	Prov/Fed Funding	(5,640)	(5,640)	-
	Development Charges	-	-	-
	Transfer to Reserves	-	-	-
	Transfer from Reserves	-	(29,525)	(29,525)
		328,885	396,260	67,375
Wages and Benefits	COLA 3%, CPP/PPP Enhancement/EI/WSIB/EHT/OMERS rate changes and Grid Movements			
Financial (Principal/Interest)	New debenture payments for the Landfill Compactor (Page 52) offset by Transfer from Reserves below			
Materials and Supplies	Inflationary increases for equipment fuel, repairs and hydro			
Contracted Services	Increase in Quinte Waste Contract (\$42,700), landfill transfer out fees (\$15,000) landfill site work/fence (\$5,000), and increase to waste collection contract (\$10,000)			
Revenue	Increase in landfill tipping fees based on historical trends (\$20,825), Increase in revenue from change in garbage bag tag price (up \$0.50 to \$3.50)			
Prov/Fed Funding	Canada Summer Jobs grant			
Transfer from Reserves	Unused 2023 Debenture payments re timing of debenture, used in 2024 to offset portion of debt payments above			

Service/Department: Water/Sewer

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



Service Offering	Revenue/Expense Category	2023 Budget	2024 Budget	Y:Y Change	
Utilities (Water/Sewer)	Wages and Benefits	543,000	571,000	28,000	
	Financial (Principal/Interest)	163,905	163,905	-	
	Materials and Supplies	377,375	424,161	46,786	
	Contracted Services	120,400	129,050	8,650	
	Unfinanced Capital	-	-	-	
	Revenue	(1,285,900)	(1,372,700)	(86,800)	
	Prov/Fed Funding	-	-	-	
	Development Charges	-	-	-	
	Capital	96,500	50,000	(46,500)	
	Transfer to Reserves	-	34,584	34,584	
	Transfer from Reserves	(15,280)	-	15,280	
			-	-	-
	Wages and Benefits	COLA 3%, CPP/PPP Enhancement/EI/WSIB/EHT/OMERS rate changes Grid Movements and New Position			
Financial (Principal/Interest)	Loan payments per debenture schedule (page 52)				
Materials and Supplies	Inflationary costs for materials- Chemicals (\$20,000) Estimated insurance increase (\$10,600) Increase in fuel, hydro, repairs & maintenance (\$16,786)				
Contracted Services	Inflationary increases to site audits (\$1,000) Bio Solids Hauling (\$3,000) and miscellaneous contract repair work (\$2,000)				
Revenue	Increase based on historical trends re water usage				
Capital	Capital work \$50,000 (Page 44) as well as \$34,584 to reserves				
Transfer from Reserves	Balance department to zero - re: no tax levy impact				

Service/Department: Cemetery

Function: Marmora Common Cemetery



Service Offering	Revenue/Expense Category	2023 Budget	2024 Budget	Y:Y Change
Cemetery	Wages and Benefits	-	10,000	10,000
	Financial (Principal/Interest)	-	-	-
	Materials and Supplies	1,695	5,500	3,805
	Contracted Services	10,000	5,000	(5,000)
	Unfinanced Capital	-	-	-
	Revenue	(2,800)	(7,800)	(5,000)
	Prov/Fed Funding	-	-	-
	Development Charges	-	-	-
	Transfer to Reserves	-	-	-
	Transfer from Reserves	-	-	-
			8,895	12,700
Wages and Benefits	Allocation from Parks and Recreation department for grass cutting/trimming			
Materials and Supplies	Increased cemetery maintenance (\$5,000) per Board request			
Contracted Services	Estimated cost for grave digging (\$5,000)			
Revenue	Additional revenue anticipated re: new fee schedule and grave burial fees			

Service/Department: Arena

Function: Dr. Hamilton Crawford Memorial Arena



Service Offering	Revenue/Expense Category	2023 Budget	2024 Budget	Y:Y Change
Arena/Community Hall	Wages and Benefits	76,600	109,800	33,200
	Financial (Principal/Interest)	-	-	-
	Materials and Supplies	185,100	235,450	50,350
	Contracted Services	1,100	550	(550)
	Unfinanced Capital	-	-	-
	Revenue	(102,300)	(127,300)	(25,000)
	Prov/Fed Funding	-	-	-
	Development Charges	-	-	-
	Transfer to Reserves	-	-	-
	Transfer from Reserves	-	-	-
			160,500	218,500
Wages and Benefits	Restructuring of Department, transfer back from Facilities department and COLA 3%, CPP/ CPP Enhancement/EI/WSIB/EHT/OMERS rate changes and Grid Movements			
Materials and Supplies	Estimated insurance increase (\$8,500), increase in maintenance (\$3,500) training (\$5,000) and increase in fuel (\$2,100) and hydro (\$21,250)			
Revenue	Additional revenues based on historical trends (\$11,500) Solar revenue (\$13,500)			

Service/Department: Parks and Recreation

Function: Memorial Park, Naylor’s Common, Fairgrounds, Legion Park, Splash Pad, Parks Building(14 Bursthall) and Booster Park



Service Offering	Revenue/Expense Category	2023 Budget	2024 Budget	Y:Y Change	
Parks and Recreation	Wages and Benefits	164,200	177,300	13,100	
	Financial (Principal/Interest)	-	-	-	
	Materials and Supplies	123,850	125,000	1,150	
	Contracted Services	101,750	100,500	(1,250)	
	Unfinanced Capital	-	-	-	
	Revenue	(282,432)	(152,400)	130,032	
	Prov/Fed Funding	-	-	-	
	Development Charges	-	-	-	
	Transfer to Reserves	126,832	24,950	(101,882)	
	Transfer from Reserves	-	-	-	
			234,200	275,350	41,150
Wages and Benefits	Restructuring of Department				
	COLA 3%, CPP/PP Enhancement/EI/WSIB/EHT/OMERS rate changes				
	Grid Movements				
Materials and Supplies	Inflationary costs for heat and utilities				
Revenue	Decrease budget (\$135,032) based on actual 2023 results of Booster Park revenue				
	Booster Park operationally still self-funding; additional revenue from Fairground fees (\$5,000)				
Transfer to Reserves	Decrease budget based on actual 2023 results of Booster Park revenue				

Service/Department: Facilities

Function: Facility Maintenance: Curling Rink, Deloro Hall, Town Hall and Memorial Building



Service Offering	Revenue/Expense Category	2023 Budget	2024 Budget	Y:Y Change
Facilities	Wages and Benefits	192,400	147,500	(44,900)
	Financial (Principal/Interest)	-	-	-
	Materials and Supplies	64,675	98,575	33,900
	Contracted Services	2,700	2,500	(200)
	Unfinanced Capital	-	-	-
	Revenue	(500)	(500)	-
	Prov/Fed Funding	-	-	-
	Development Charges	-	-	-
	Transfer to Reserves	35,000	35,000	-
	Transfer from Reserves	-	-	-
			294,275	283,075
Wages and Benefits	Restructuring of Department -Reallocating wages back to various departments COLA 3%, CPP/ CPP Enhancement/EI/WSIB/EHT/OMERS rate changes Grid Movements			
Materials and Supplies	Repairs to back of Town Hall (stairs and back entry way- pillars etc.) (\$14,250) Repair shingle roof and mouldings/paint at Memorial Building (\$15,000) Inflationary adjustments to heat/hydro and supplies			
Transfer to Reserves	Continuing Asset Management Plan strategy started in 2023 (\$35,000 to Reserves)			

Service/Department: Library

Function: Marmora Public Library



Service Offering	Revenue/Expense Category	2023 Budget	2024 Budget	Y:Y Change
Library	Wages and Benefits	99,798	104,900	5,102
	Financial (Principal/Interest)	-	-	-
	Materials and Supplies	18,850	18,805	(45)
	Contracted Services	2,600	4,150	1,550
	Unfinanced Capital	-	-	-
	Revenue	(4,772)	(7,000)	(2,228)
	Prov/Fed Funding	(12,421)	(12,621)	(200)
	Development Charges	-	-	-
	Transfer to Reserves	-	-	-
	Transfer from Reserves	-	-	-
		104,055	108,234	4,179
Wages and Benefits	COLA 3%, CPP/ CPP Enhancement/EI/WSIB/EHT and Grid movement			
Contracted Services	Increase in fees associated with private bookkeeping and audit (\$1,550)			
Revenue	Increase in expected revenue from Community Network Partners and donations			
Prov/Fed Funding	Increase in Canada Summer Jobs Grant (\$200)			

Service/Department: Planning and Zoning

Function: Zoning Amendments, Severances, Minor Variances



Service Offering	Revenue/Expense Category	2023 Budget	2024 Budget	Y:Y Change	
Planning and Zoning	Wages and Benefits	-	-	-	
	Financial (Principal/Interest)	-	-	-	
	Materials and Supplies	5,100	5,100	-	
	Contracted Services	20,000	20,000	-	
	Unfinanced Capital	-	-	-	
	Revenue	(10,000)	(10,000)	-	
	Prov/Fed Funding	-	-	-	
	Development Charges	-	-	-	
	Transfer to Reserves	-	-	-	
	Transfer from Reserves	-	-	-	
			15,100	15,100	-
Contracted Services	Legal Fees (\$20,000)				
Revenue	User fees for rezone & minor variance applications (\$10,000)				

Service/Department: Economic Development

Function: Community Development, Local Business Resources, Tourism Office



Service Offering	Revenue/Expense Category	2023 Budget	2024 Budget	Y:Y Change
Economic Development	Wages and Benefits	93,000	101,800	8,800
	Financial (Principal/Interest)	-	-	-
	Materials and Supplies	40,250	44,800	4,550
	Contracted Services	5,300	8,500	3,200
	Unfinanced Capital	-	-	-
	Revenue	(6,250)	(6,250)	-
	Prov/Fed Funding	(3,720)	(3,720)	-
	Development Charges	-	-	-
	Transfer to Reserves	9,000	9,000	-
	Transfer from Reserves	-	-	-
			137,580	154,130
Wages and Benefits	COLA 3%, CPP/PPP Enhancement/EI/WSIB/EHT/OMERS rate changes			
	Grid Movements includes Canada Summer Jobs Student			
Revenue	Canada Summer Jobs grant (\$3,720)			
Materials and Supplies	Repairs to building, heat pump (\$3,250), inflationary cost for heating and utilities			
	Tree giveaway program (\$1,500)			
Contracted Services	Advertising, increasing Tourism booklets (\$3,200)			

Service/Department: Medical Centre

Function: Medical Services



Service Offering	Revenue/Expense Category	2023 Budget	2024 Budget	Y:Y Change
Medical Centre	Wages and Benefits	34,500	34,600	100
	Financial (Principal/Interest)	-	-	-
	Materials and Supplies	31,200	43,700	12,500
	Contracted Services	30,000	32,000	2,000
	Unfinanced Capital	-	-	-
	Revenue	(41,000)	(42,000)	(1,000)
	Prov/Fed Funding	-	-	-
	Development Charges	-	-	-
	Transfer to Reserves	-	-	-
	Transfer from Reserves	(20,000)	-	20,000
			34,700	68,300
Materials and Supplies	Increase to building maintenance, HVAC, lighting and electrical repairs (\$9,500), and physician costs (\$3,000) per agreement			
Contracted Services	Inflationary increase in cleaning costs (\$2,000), also includes the continuation of Physician recruitment program (\$20,000)			
Revenue	Accurate amount of revenue from lease with Family Health Team and Ear Depot			
Transfer from Reserves	Payment for Physician recruitment in previous year no longer funded from reserves			

Summary of Operational Changes Per Department



Department	Total 2023 Budget	Total 2024 Budget	Summary of Y:Y Change
Council/Governance	126,225	136,825	10,600
Administration/Treasury	- 923,300	- 923,250	50
Fire and Emergency Services	584,995	616,365	31,370
Police (OPP)	965,783	962,000	- 3,783
Conservation Authorities	177,795	197,445	19,650
Animal Control	1,000	-	- 1,000
Building Services	- 45,500	-	45,500
Bylaw Enforcement	41,120	48,120	7,000
Transportation Services	2,731,775	3,126,825	395,050
Streetlights/Traffic Lights	70,695	54,850	- 15,845
Environmental Services	328,885	396,260	67,375
Cemetery	8,895	12,700	3,805
Arena/Community Hall	160,500	218,500	58,000
Parks and Recreation	234,200	275,350	41,150
Library	104,055	108,234	4,179
Planning and Zoning	15,100	15,100	-
Economic Development	137,580	154,130	16,550
Facilities	294,275	283,075	- 11,200
Medical Centre	34,700	68,300	33,600
Taxation: Operating	5,048,778	5,750,829	702,051

Summary of Operational Changes Per Expense Category



Expense Category	2023 Budget	2024 Budget	Y:Y Change
Wages and Benefits	3,248,798	3,488,750	239,952
Unfinanced Capital	25,000	-	- 25,000
Transfer to Reserves	519,132	451,834	- 67,298
Transfer from Reserves	- 90,280	- 79,925	10,355
Revenue	- 2,201,464	- 2,318,985	- 117,521
Prov/Fed Funding	- 1,852,601	- 1,883,301	- 30,700
Materials and Supplies	2,074,790	2,405,486	330,696
Contracted Services	2,815,278	3,107,145	291,867
Financial (Principal/Interest)	510,125	579,825	69,700
Taxation: Operating	5,048,778	5,750,829	702,051

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



Category	Description	Impact
Wages and Benefits	Salary and wage movement in the Corporate Wage Grid, economic increase 3.0%, OMERS, Manulife, as well as Mandatory Employer Related Cost (MERC) changes (CPP, EI, EHT, WSIB)	\$164,952
	Reinstating 1 Seasonal Operators for Roads Department and Reorganization of Departments	\$85,000
	Full impact of Office Admin Position in Roads Department	\$30,000
	Savings from Admin/Treasury departmental reorganization/changes	\$-40,000
Materials and Supplies	Leadership and Coaching Training program	\$28,000
	Insurance estimated increase 22%	\$52,100
	Bank and service fees/charges	\$4,000
	Fire PPE for new recruits	\$5,000
	Gravel resurfacing program	\$15,000
	Equipment and vehicle fuel	\$30,800
	Chemicals water/sewer (no tax levy impact)	\$20,000
	Physician agreement re: satellite/internet	\$3,000
	Building maintenance (all facilities)	\$60,100
	Inflationary adjustments to equipment repairs	\$40,200
	Cemetery maintenance per Board request	\$5,000
	Arena Hydro budget correction from 2023	\$31,250
	Inflationary increases (heat/hydro/supplies/postage/phone/internet/incidentals)	\$36,246

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



Category	Description	Impact
Contracted Services	Legal fees	\$17,000
	Conservation Authority increases	\$19,650
	Animal Control Officer contract (increased calls for service)	\$4,000
	By-law Officer contract	\$11,000
	MTO Gas Tax Funding (transit) (offset by Prov/Fed funding below)	\$47,000
	Lake Township snow/road contract	\$15,000
	Brushing/tree removal	\$20,000
	Dust Control	\$15,000
	Salt/sand inflationary cost of materials	\$10,000
	Quinte Recycling contract (Quinte Waste Solutions)	\$42,700
	Landfill transfer out fees (diversion)	\$15,000
	Household waste collection contract	\$10,000
	Cemetery grave digging (offset by revenues)	\$5,000
	Roads department loader rental costs	\$35,000
	Streetlight/Christmas light replacement/installation work	\$10,000
	OPP contract decrease	-\$6,783
	Inflationary increases (sidewalk work/line painting/sweeping/incidentals/contingency)	\$22,300

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



Category	Description	Impact
Transfer to Reserves	Booster Park reduction in transfer to reserves (adjusted decrease in revenue expectations as 2023 figures were not accurate)	\$-101,882
	Increase in contribution to water/sewer reserve (to balance budget)	\$34,584
Transfer from Reserves	Removal of reserve support for building department (BISB buy in complete) [offset by unfinanced capital payment]	\$25,000
	Removal of reserve support for Roads Admin position (not actually needed in 2023 as hiring was delayed)	\$30,000
	Unused principal/interest (debentures) budgeted amounts from 2023 using in 2024 (debenture started later than anticipated)	-\$79,925
	Physician recruitment program no longer funded from reserves	\$20,000
	Water/sewer not using reserves to balance department to zero (no tax levy impact)	\$15,280
	Unfinanced Capital	Final payment completed for BISB buy in 2023 (offset by reserve above)
Revenue	Investment income increase	-\$35,000
	Animal licensing (dog tags)	-\$5,000
	AMPS revenues	-\$4,000
	Roads entrance/road cut permits	-\$4,500
	Landfill tipping fees increase	-\$20,825
	Additional bag tag revenue (price increase by \$0.50 to \$3.50 per tag)	-\$10,700
	Cemetery grave digging fees collected (offset by contracted service)	-\$5,000
	Booster Park revenue expectation decrease (partially offset by transfer to reserves)	\$135,032
	Additional arena revenue based on historical trends	-\$25,000
	Increase in water/sewer usage fees collected (no tax levy impact) (includes capital program for water/sewer from rate revenue)	-\$133,300
	Additional revenue from Fairground fees	-\$5,000
	Miscellaneous increases in revenue/user fees based on historical trends	-\$4,228

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



Category	Description	Impact	
Prov/Fed Funding	Decrease in Ontario Municipal Partnership Funding	\$16,500	
	Increase in funding received from MTO Gas Tax (transit) (no tax levy impact)	-\$47,000	
	Increase in Canada Summer Jobs Grant expected (Library)	-\$200	
Financial (Principal/Interest)	Streetlight loan paid off in 2023	\$-25,575	
	Tandem plows (annualization of loan payments) (offset by transfer from reserves)	\$47,900	
	Landfill compactor (annualization of loan payments) (offset by transfer from reserves)	\$29,525	
	Pumper truck (annualization of loan payments)	\$15,620	
	Pickup truck (annualization of loan payments)	\$5,850	
	Rubber tire excavator (reduction in interest rate at time of borrowing)	\$-3,620	
		Total	\$702,051

Transportation Services: Road Programs 2024 Plan



Annual Program	Location	Reference	Plan (Total Cost)	Gas Tax	Provincial Funding	Reserves/Taxation
Rehab and Resurface	Centreline Road to Beaver Creek Road 5.9 km	Page 41	\$475,000	\$273,823	\$201,177	\$0
						-
						-

**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)



CAPITAL PROGRAM - ROADS 5???		Estimated Sources of Funding																	
01-5000		2024								2025	2026	2027	2028	2029	2030	2031	2032	2033	
Description		Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	Regular Operating	From Reserves	Other Revenue	Capital Program Operating	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost		
TRANSPORTATION SERVICES																			
Equipment																			
Tandem Plow Truck										800,000				425,000			450,000		
3/4 ton Pick-up										70,000			70,000						
2 Ton 4x4 Truck (with plow and sander)																			
Rubber Tire Excavator																			
Tandem Water Tank		35,000					20,000		15,000										
Rubber Tire Loader										350,000									
Backhoe/Tractor																			
Grader											380,000								
25 Ton Float Trailer																			
Connecting Link (Hwy No. 7 repairs)																			
Tractor with Cab & Loader and Mower																			
Roads																			
Road maintenance		75,000							75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	



Transportation Capital Schedule (2/3)

CAPITAL PROJECTS - ROADS		Estimated Sources of Funding								2025		2026		2027		2028		2029		2030		2031		2032		2033				
01-5000		2024								Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost			
Description		Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	Regular Operating	From Reserves	Other Revenue	Capital Program Operating																					
TRANSPORTATION SERVICES																														
Road Resurfacing																														
Burstthal Street from Matthew to Madoc (50mm HL3) 0.20km										150,000																				
Burstthal Street from Matthew Street southerly to Dead End (50mm HL3) 0.80km													300,000																	
Glen Allen Road from Cordova Road to Cook Road (DST) 2.30km										155,555																				
String-Memora Road from Village Limits southerly 3.20km to Boundary (90mm HL3)																690,000														
Cordova Road from Beaver Creek Road to Vansickle Road (HL2) 6.05km													640,000																	
Cordova Road from Village Limits to Beaver Creek (HL2) 5.05km																535,000														
Deloro Road from Village North Limits to Centreline Road (HL2) 7.90km													830,000																	
Deloro Road from Hwy 7 to Village Limits (HL2) 2.60km													275,000																	
Centreline Road from Cordova to Beaver Creek Road (DST) 5.90km	475,000			201,177	273,823																									
Centreline Road from Cordova to Shanick (HL2) 7.60km										750,000																				
Centreline Road from Shanick to Deloro (HL2) 7.80km										850,000																				
Vansickle Road from Cordova Road to Gravel (joint with HBM) (DST) 10.70km										375,000																				
South Maloney Street from Matthew Street to Dead End 0.80km (50mm HL3)																275,000														
Station Road from Village to Deloro Rd (DST) 4.10km																														
KOA Road (DST) 0.90km																														
Old Marmora Rd (from KOA Rd to Bridge) (DST) 1.40km																														
Skene Road from Dickey Lake Rd to Dead End (DST) 3.45km										230,000																				
Jade Crescent (DST) 620m										38,000																				
Jennison Road from Dickey Lake Rd to Dead End (DST) 3.50km										235,000																				
Dickey Lake Road (DST) 0.90km										65,000																				
Jasper Crescent Road (DST) 450m										30,000																				
North Steenburg Lake Road from Murphys Corners to Wollaston BNDRY (1.70km joint with										100,000																				
Road Rehabilitation																														
Forsyth Street Reconstruction from Madoc St to Matthew St (HMA) 0.20km										500,000				400,000																
Forsyth Street Reconstruction from Matthew St to Urban Limits (HMA) 0.78km																1,600,000														
Cameron Street Reconstruction (HMA) 1.40km														400,000																
Main Street from Madoc St north to Urban Limits (HMA) 0.40km														100,000																
Marmora Mine Road (Double HMA) 0.90km										300,000																				
Sand Dome Reshingle																														
Sand Dome Replacement Reserve																														
Repair Salt Shed	10,000										10,000																			
Guide Rail Setup & Replacement																														
EA For Bridge Replacement																														
Road Need Study																100,000														
Solar Powered Radar Equipment																														
Reversible Vibratory Plate Packer																														

Transportation Capital Schedule (3/3)



CAPITAL PROGRAM - IM - ROADS 57??		Estimated Sources of Funding																
01-5000		2024								2025	2026	2027	2028	2029	2030	2031	2032	2033
Description	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	Regular Operating	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	
TRANSPORTATION SERVICES																		
Bridges																		
									200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000
Crowe River Bridge (joint with Pibo County)									600,000									
Crowe River Bridge EA (joint with Pibo County)																		
EA & Design Forsyth Street (Downtown)									150,000	100,000								
Public Works Garage Expansion ENG & Detail Design									200,000									
Public Works Garage Expansion Construction										1,500,000								
Hannah's Bridge Replacement																		
Boyd Bridge Replacement																		
Shanick Bridge Replacement									3,500,000									
Glanmire Bridge Replacement															2,500,000			
Young's Bridge Replacement									562,500									
Pt Bridge Replacement										468,750								
Joe Barron's Culvert Replacement											390,000							
Cole Culvert Replacement												405,000						
North Tw in Sister Culvert Replacement													492,750					
Ackerman Bridge Rehab																		
Gut Bridge Rehab									375,000									
South Tw in Sister Bridge Rehab										97,500								
Bonter Bridge Rehab											47,250							
Kelly's Bridge Rehab												140,000						
OSM Bridge Inspections	15,000							15,000		15,000		15,000		15,000		15,000		15,000
Window Efficiency Upgrade																		
Structure Maintenance	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																		
Beaver Creek Sand Dome Repairs	5,000							5,000										
Sand Dome pad inside																		
Sand Dome Demolition Lunch Room Washroom of Sand Shed (Lake Twp.)	15,000							15,000										
Miscellaneous																		
Traffic Counts									20,000		20,000		20,000		20,000		20,000	
Guide Rail Replacement									20,000									
Road Sign Inventory	8,000							8,000										
Parks Shop DEMO - Parking Lot -Regrading & paving	85,000							85,000										
TOTAL TRANSPORTATION SERVICES	733,000	-	201,177	273,823	-	20,000	-	238,000	7,032,500	2,846,250	742,250	1,015,000	1,222,750	300,000	2,805,000	750,000	305,000	

Environmental Capital Schedule (1/2)



0		Estimated Sources of Funding																		
		2024								2025	2026	2027	2028	2029	2030	2031	2032	2033		
Description		Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	Regular Operating	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																				
Deloro Water Servicing Upgrades (HEWSF)		24,000					24,000													
Water meter register replacement for Remote Read System (based on 700 meters)																	276,500			
Radio Network System																				
GAC Tank Repairs												50,000								
GAC Replacement/or filter media												100,000						100,000		
SCADA Software update/PLCs		38,000					38,000			20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000		
Pump rebuilds replace																	20,000			
Leak detection as identified in AMP (operational)																				
Water Financial Plan update (every 6 years)											10,000									
Rate study (every 10 yearS)														10,000						
Asset management Plan update (every 5 Years)Should be divided by all departments																				
Replace various on-line analyzers																15,000	15,000			
Marmora water UV's											60,000		60,000							
Dehumidifier upgrades (HVAC)																				
Natural gas unit heaters (furnace)																				
Water Plant piping upgrades																				
Water Plant window s/doors																				
Vehicle pick-up (reserves) Replace in 2034																10,000	10,000	10,000		
Water treatment Plants expansion (upgrades plant reaching end of useful life) AMP - Reserves Plant														100,000	100,000	100,000	100,000	100,000		
Watermain rehabilitation (end of useful life) AMP - Reserves										100,000	100,000	100,000	100,000	100,000	100,000	100,000				
Watermain Rehabilitation North Maloney St. West to the Ultramar, as identified in the AMP table 19.																				
Watermain Rehabilitation (Norwood Rd south to Roscoe St. as identified in the AMP table 19																				
Bulk Water Station																				

Environmental Capital Schedule (2/2)



0		Estimated Sources of Funding																	
		2024									2025	2026	2027	2028	2029	2030	2031	2032	2033
Description		Estimated	Long Term	Fed/Prov	Gas	Regular	From	Other	Capital Program	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	Estimated	
		Cost	Debt		Tax	Operating	Reserves	Revenue	Operating	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	Cost	
ENVIRONMENTAL SERVICES																			
Sewer																			
Pumping station Roof Repairs		20,000						20,000											
Effluent Filter replacement																	10,000		
Digester holding tank maintenance		12,000					12,000					12,000							
SCADA Software update/PLCs																			
Ductless Cooling system for main control building		10,000						10,000											
Pump rebuilds replace										20,000									
Replace various on-line analyzers										5,000				5,000					
CCTV inspection-ongoing assesement & repair as identified in AMP		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 - Reserves														100,000	100,000	100,000	100,000	100,000	
Sanitary sewer rehabilitation (end of usefull life) AMP - Reserves										100,000	100,000	100,000	100,000	100,000	100,000				
Sanitary Sewer Rehabilitation North Maloney St. West to the Ultramar, as identified in the AMP table																			
Vehicle pick-up (reserves) Replace in 2032													10,000	10,000	10,000	10,000	10,000		
Storm Sewer																			
Catchbasin's as identified in the AMP table 19										24,000	24,000	24,000	24,000	24,000					
Landfill																			
Site Work & Closure Reserves										30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	
Track Loader Replacement Reserves (replace in 2027)		32,500							32,500	32,500	32,500	32,500	400,000						
Dumpsters		14,000					14,000												
Landfill Compactor																			
Additional Monitoring wells																			
Landfill Expansion Process																			
TOTAL ENVIRONMENTAL SERVICES		170,500	-	-	-	-	88,000	50,000	32,500	351,500	408,500	491,500	764,000	519,000	485,000	691,500	270,000	360,000	

Fire Department Capital Schedule



CAPITAL PROGRAM - FIRE DEPT 4100		Estimated Sources of Funding																
0																		
01-4100		2024							2025	2026	2027	2028	2029	2030	2031	2032	2033	
Description	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	Regular Operating	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	
FIRE																		
Replace 2013 Triple combination Pumper/Tanker 503																	1,000,000	
Replace Tanker 504																500,000		
Personal Protection Equipment 3 sets per year, 2 in 2023	30,000							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 Repairs to Outside Building blocks/reparg carried over from 2023	25,000					25,000			25,000									
Slide in rescue/pump/skid for atv																		
Hand Held Radios and pagers (comm.)	10,000					10,000			5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000		
Storage building on existing pad in rear of fire hall																		
replace 2007 ford 250 truck #501																	55,000	
Generator/wiring and addapters for Truck 502 New Pumper	20,000							20,000										
Computer	1,300							1,300										
replace 2010 medical rescue truck #506										100,000								
TOTAL FIRE	86,300	-	-	-	-	35,000	-	51,300	60,000	135,000	35,000	35,000	35,000	35,000	35,000	535,000	1,090,000	-

Parks and Recreation Capital Schedule



CAPITAL PROGRAM - PARKS 8100 0		Estimated Sources of Funding																		
01-8100		2024								2025	2026	2027	2028	2029	2030	2031	2032	2033		
Description	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	Regular Operating	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			
PARKS																				
Legion Park baseball backstop (ICP Culture)	54,022		39,436					14,586												
Crew Cab Pick-up									65,000											
turf equipment																				
Splash pad upgrades	5,000							5,000				4,000					4,000			
Memorial Park Playground	50,000						21,000	29,000												
Tennis court resurface									30,000											
Booster Park Hydro Upgrades	65,000					20,000		45,000												
Booster Park Dock Repairs and Replacement	10,000							10,000												
Booster Park Swing Gate									37,000											
basketball fence									25,000											
Kubota Side x Side	35,000						25,000	10,000												
lawnmower											20,000									
parks building roof								-												
parks windows replaced																				
Parks Shop Demo																				
Legion Park Washroom Building windows/building repairs	8,500							8,500												
Memorial/Legion Park Maintenance	18,500							18,500												
TOTAL PARKS	246,022	-	39,436	-	-	20,000	46,000	140,586	157,000	-	20,000	4,000	-	-	-	4,000	-			

Arena Capital Schedule



CAPITAL PROGRAM - ARENA DEPT 8500 0		Estimated Sources of Funding																	
		2024								2025	2026	2027	2028	2029	2030	2031	2032	2033	
Description	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	Regular Operating	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		
ARENA																			
zamboni replaced										175,000									
new kickboard ice surface									15,000										
bleachers / lights																			
Overhaul topend eompressor (Necessary)																			
sound system upgrade									7,000										
ice surface beams painted																			
new desktop computer	2,300							2,300											
parking lot asphalt/w ater&sew er lines	75,000							75,000											
Zamboni Conditioner Replace (necessary to extend Zamboni life to 2026)																			
Camera System HALL 8140																			
bar fridge HALL 8140											5,000								
kitchen fridge HALL 8140														7,500					
front inside entrance doors HALL 8140									8,000										
ice entrance doors & Steel Doors (4)	3,000							3,000											
Zamboni Repair	15,000							15,000											
New Carpet Cleaner	5,000							5,000											
General Repairs and Maintence	4,000							4,000											
TOTAL ARENA	104,300	-	-	-	-	-	-	104,300	30,000	175,000	5,000	-	-	7,500	-	-	-		

Medical Centre Capital Schedule



CAPITAL PROGRAM - MED CENTRE 7200 0		Estimated Sources of Funding																
		2024								2025	2026	2027	2028	2029	2030	2031	2032	2033
Description	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	Regular Operating	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	
MEDICAL CENTRE																		
balusters replaced									12,000									
Carpet Entrance	2,500							2,500										
flooring	5,000							5,000										
exterior stairs & railing	5,000							5,000										
TOTAL MEDICAL CENTRE	12,500	-	-	-	-	-	-	12,500	12,000	-	-	-	-	-	-	-	-	-

Memorial Building Capital Schedule



CAPITAL PROGRAM - MEMORIAL BUILDING 8700 / LIBRARY 8310 0		Estimated Sources of Funding																	
		2024								2025	2026	2027	2028	2029	2030	2031	2032	2033	
Description	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	Regular Operating	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		
MEMORIAL BUILDING																			
Library Main Entrance Façade, steps etc.	10,000							10,000											
parking lot resurfaced																			
accessible railing replaced	5,000					5,000													
Various maintenance											12,500						15,000		
Library roof repair																			
TOTAL MEMORIAL BUILDING	15,000	-	-	-	-	5,000	-	10,000	-	-	12,500	-	-	-	-	-	15,000	-	

Deloro Hall / Administration Capital Schedule



CAPITAL PROGRAM - DELORO HALL		Estimated Sources of Funding																	
01-8220		2024								2025	2026	2027	2028	2029	2030	2031	2032	2033	
Description	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	Regular Operating	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		
DELORO HALL																			
Replace retaining wall	15,000							15,000				12,500					15,000		
Siding low er exterior	12,000							12,000											
TOTAL DELORO HALL	27,000	-	-	-	-	-	-	27,000	-	-	-	12,500	-	-	-	-	15,000	-	

CAPITAL PROGRAM - ADMIN/COUNCIL		Estimated Sources of Funding																	
01-3200		2024								2025	2026	2027	2028	2029	2030	2031	2032	2033	
Description	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	Regular Operating	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	
ADMIN/COUNCIL																			
media equipment council chambers																			
Service Delivery Review																			
Corp Wide Computer Replacement	6,000							6,000											
TOMRMS / FileHold																			
Council tablets / iCompass implementation													48,360						
Voyent Alert																			
Asphalt and drainage/Retaining Wall (parking lot Town Hall)around back and down n laneway	180,000					180,000													
east and west end soffit																			
LED lighting (municipality wide)																			
TOTAL ADMIN/COUNCIL	186,000	-	-	-	-	180,000	-	6,000	-	-	-	-	48,360	-	-	-	-	-	

Tourism Capital Schedule & Summary



CAPITAL PROGRAM - TOURISM DEPT 9100		Estimated Sources of Funding																	
0		2024								2025	2026	2027	2028	2029	2030	2031	2032	2033	
Description	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	Regular Operating	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		
TOURISM CENTRE																			
storage added to building(Quality shed)								-											
parking lot resurfaced									60,000										
community improvement plan	10,000					10,000			15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
Parkette																			
furnace																			
TOTAL TOURISM CENTRE	10,000	-	-	-	-	10,000	-	-	85,000	15,000	15,000	15,000	15,000	15,000	27,500	15,000	15,000	15,000	

CAPITAL PROGRAM		Estimated Sources of Funding																	
0		2024								2025	2026	2027	2028	2029	2030	2031	2032	2033	
Description	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	Regular Operating	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		
GRAND TOTALS	1,595,622	-	240,613	273,823	-	358,000	96,000	627,186	695,500	733,500	579,000	830,500	617,360	555,000	1,241,500	1,409,000	375,000		

Loan and Interest Payments 2024



Status	Loan	Budgeted Amount	Principal	Interest	Maturity Date	Notes
Completed	Street Light Replacement	\$ -	\$ -	\$ -	February 2023	4
Ongoing-2018 start	Fire Truck	\$ 23,000	\$ 20,800	\$ 2,200	December 2027	
Ongoing-2019 start	Tandem Plow Truck	\$ 34,720	\$ 29,675	\$ 5,045	November 2028	
Ongoing-2006 start	Water Plant Upgrade	\$ 69,300	\$ 50,250	\$ 19,050	September 2030	1
Ongoing-2007 start	Wastewater Plant Upgrade	\$ 69,805	\$ 46,905	\$ 22,900	May 2032	1
Ongoing-2022 start	Backhoe	\$ 20,575	\$ 15,425	\$ 5,150	May 2032	
Ongoing-2022 start	Roads Sand Dome	\$ 32,575	\$ 24,425	\$ 8,150	May 2032	
Ongoing-2022 start	Roads Grader	\$ 52,950	\$ 39,700	\$ 13,250	May 2032	
Ongoing-2023 start	Watermain Rehabilitation	\$ 24,800	\$ 17,700	\$ 7,100	August 2032	1
New in 2024	Two tandem plows	\$ 95,500	\$ 63,000	\$ 32,500	May 2034	2,5
New in 2023	Rubber Tire Excavator	\$ 51,650	\$ 33,450	\$ 18,200	February 2034	2
New in 2023	Landfill Compactor	\$ 60,000	\$ 38,900	\$ 21,100	February 2034	2
New in 2023	Roads Pickup Truck	\$ 13,350	\$ 11,350	\$ 2,000	April 2028	3
New in 2023	Pumper truck	\$ 31,600	\$ 22,200	\$ 9,400	May 2033	3
Total		\$ 579,825	\$ 413,780	\$ 166,045		

Notes:

- 1 Loan is not funded through taxation, but rather user fees
- 2 Partial payments budgeted in 2023, both payments budgeted in 2024, partially funded from reserves
- 3 Partial payments budgeted in 2023, both payments budgeted in 2024
- 4 Loan has been paid off
- 5 Estimated, depends on delivery date and when debenture by-law is completed

Tax Authority Report



<u>Levy Summary</u>									
	2023	2024		2023 TO 2024			Growth		
	Levy	Levy	Weight	(\$)	(%)				Net
Total Municipal	5,375,423	6,378,015	66%	1,002,592	18.65%			\$72,031	17.31%
Total County	2,046,424	2,169,195	22%	122,771	6.00%			1.35%	
Total Education	1,162,346	1,174,495	12%	12,149	1.05%				
	8,584,193	9,721,705	100%	1,137,512	13.25%				
<u>Rate Summary</u>									
	2023	2024							
	Rate	Rate			Unweighted	Weighted			
Total Municipal	0.00821073	0.00965823	66%	0.00144750	17.63%	11.19%			
Total County	0.00319762	0.00335678	23%	0.00015916	4.98%	1.23%			
Total Education	0.00153000	0.00153000	11%	0.00000000	0.00%	0.00%			
	0.01293835	0.01454501	100%	0.00160666	22.61%	12.42%			
Tax Bill Impact									
<u>Average CVA</u>									
\$167,000									
	2023	2024							
	Tax Bill	Tax Bill		(\$)	(%)				
Total Municipal	1,371.19	1,612.92	66%	241.73					
Total County	534.00	560.58	23%	26.58					
Total Education	255.51	255.51	11%	0.00					
	2,160.70	2,429.02	100%	268.31	12.42%				(Page 7)
<u>CVA</u>									
\$334,000									
	2023	2024							
	Tax Bill	Tax Bill		(\$)	(%)				
Total Municipal	2,742.38	3,225.85	66%	483.47					
Total County	1,068.01	1,121.16	23%	53.16					
Total Education	511.02	511.02	11%	0.00					
*CVA=Current Value Assessment	4,321.41	4,858.03	100%	536.63	12.42%				

Considerations

The following items have not been included. These are all needed programs that should be considered.



	Transportation	Levy Impact	Total Cost
1	Tandem Snowplow Truck	\$360,000	\$400,000
2	Skene Road from Dickey Lake to dead end 3.50 km	\$200,000	\$200,000
3	Jade Crescent 0.45 km	\$38,000	\$38,000
4	Jennison Road to Dickey Lake 3.50 km	\$200,000	\$200,000
5	Dickey Lake Road 0.90 km	\$50,000	\$90,000
6	Jasper Crescent	\$30,000	\$30,000
7	Bridge Reserve Contribution	\$100,000	\$100,000
8	Public Works Garage Expansion Engineer Detail and Design	\$200,000	\$200,000

Considerations

The following items have not been included. These are all needed programs that should be considered.



	Environmental	Levy Impact	Total Cost
1	Watermain rehabilitation per Asset Management Plan (AMP) (Dependent on funding)		\$100,000
2	Sewer Treatment Plant expansion (upgrades as plant reaches end of useful life AMP) (Dependent on funding)		\$100,000
3	Sanitary sewer rehabilitation AMP		\$100,000
4	Landfill – Site work and closure reserves	\$30,000	\$30,000

Considerations

The following items have not been included. These are all needed programs that should be considered.



	Fire	Levy Impact	Total Cost
1	Slide and rescue pump/skid for ATV	\$7,500	\$7,500
2	Storage building on existing pad near fire hall	\$25,000	\$25,000
3	Replacement of 2007 Ford Truck (Chief)	\$75,000	\$75,000
4	Paving of parking lot	\$50,000	\$50,000

Considerations

The following items have not been included. These are all needed programs that should be considered.



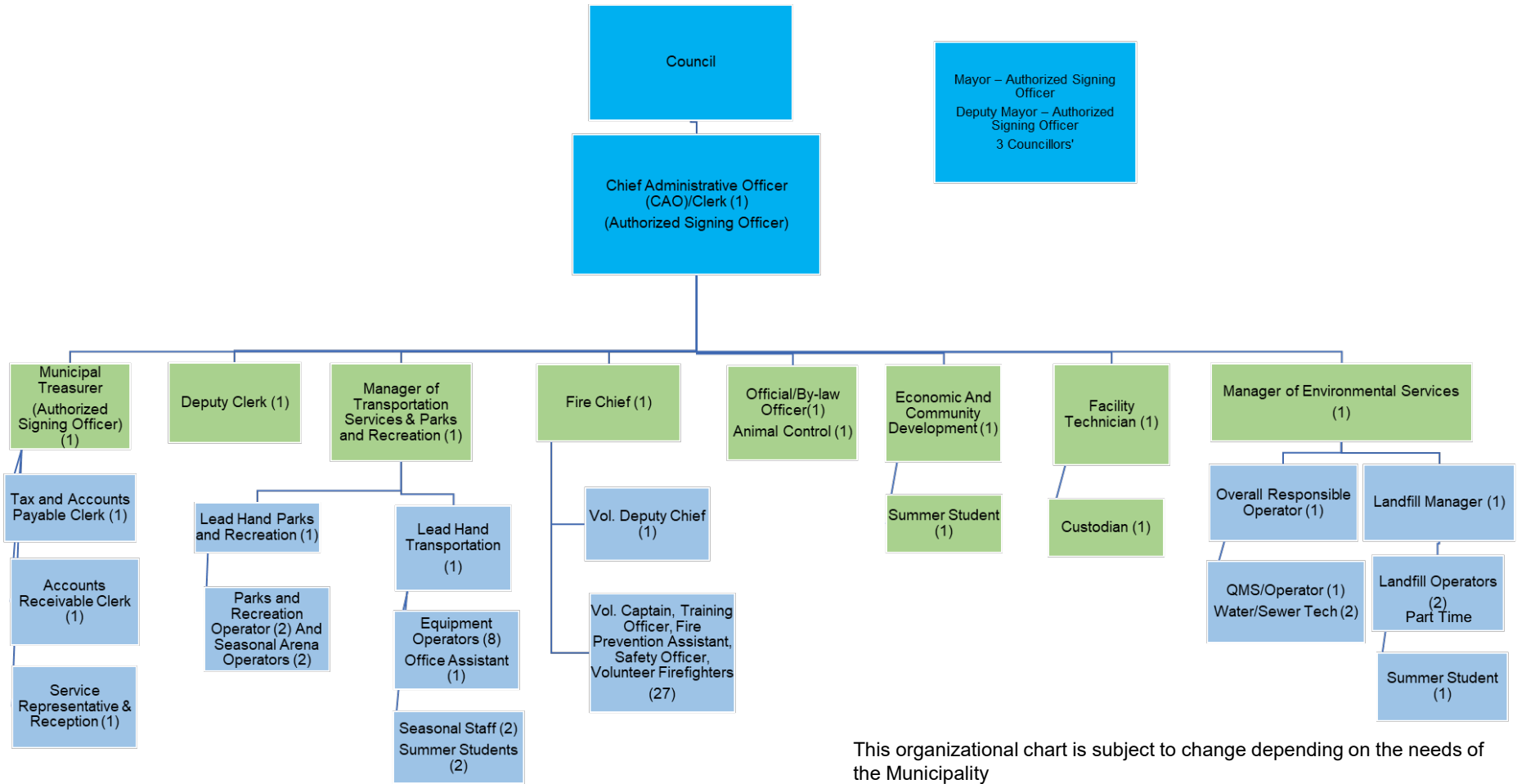
	Parks/Arena/Facilities/Admin	Levy Impact	Total Cost
1	New small parks shop for small machinery	\$125,000	\$125,000
2	Ice Resurfacers replacement (Zamboni)	\$175,000	\$175,000
3	Repair of Parks Building Roof and inside the building	\$522,600	\$522,600
4	Increase cost of living adjustment to wage grid to 5% (3% already budgeted for)	\$52,400	\$52,400
5	Tax Supported: As per the Asset Management Plan (AMP) Strategy 2 to close in-year funding gap by 2041-Increase in Capita Levy per year (to restore Capital Program levels to AMP suggested targets)	\$636,000	\$636,000
6	Tax Supported: As per the Asset Management Plan (AMP) Strategy 3 to close in-year funding gap by 2051-Increase in Capita Levy per year (to restore Capital Program levels to AMP suggested targets)	\$460,000	\$460,000
7	Rate Supported: As per the Asset Management Plan (AMP) Strategy 2 to close in-year funding gap by 2041-Increase in Capital contributions per year (to restore Capital Program levels to AMP suggested targets)		\$269,200
8	Rate Supported: As per the Asset Management Plan (AMP) Strategy 3 to close in-year funding gap by 2051-Increase in Capital contributions per year (to restore Capital Program levels to AMP suggested targets)		\$159,000

Considerations from the Public



	Public Requests for Consideration	Levy Impact	Total Cost
1	Tourism parking lot (needs quotes)	\$75,000	\$75,000
2	Painting and maintenance on north trail bridge, picnic shelter, gazebo and walkway located at the Tourism building and Lion’s Park (needs quotes)	\$10,000	\$10,000
3	Cameras for beach house and parks (needs quotes)	\$2,500	\$2,500
4	Maintenance/repair of light by Train station building (need quotes)	\$1000	\$1000
5	Replacement of signs on park trails (need quotes)	\$2000	\$2000
6	Increase donation for CHSN Transit from \$1,000 to \$3,000 in the 2024 budget	\$2,000	\$2,000

Marmora and Lake Organizational Chart



This organizational chart is subject to change depending on the needs of the Municipality