

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019



Come for a visit. Stay for a lifestyle.

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Background

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

Operating and capital expenditures are funded by revenue received from user fees, service charges, reserves, grants and property taxation. Property tax revenue represents approximately 62% of total municipal budgeted revenue in 2019.

Budget and tax rate information related to the County of Northumberland and the Province of Ontario are not included in the municipal budget. The Municipality of Trent Hills is responsible to collect taxes on behalf of the County and Province and their respective tax rates for 2019 will be delivered to the Municipality at a later date.

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019

Budget Schedule

The Municipality establishes an annual timeline for the preparation of the Budget. The timeline provides guidance to Staff and enables earlier presentation to Council.

Issues or items from the public or other organizations related to the annual budget may be brought forward to Council at any time during the year for consideration. Questions and comments from the public are encouraged following the initial presentation of the Budget to Council as well as at any subsequent meeting prior to the approval of the Budget.

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

Municipality of Trent Hills
 2019 Municipal Budget
 Approved: January 15, 2019

2019 Budget Schedule

Objective	Month
Distribution of Operating and Capital Budget documents to Staff	August, 2018
Submission of Operating and Capital Budgets to Finance	September, 2018
Finance review and compilation of Budget	September-October, 2018
CAO Review of Budget	October, 2018
Advertise Notice of Budget Meeting	November, 2018
First Draft of Budget to Council*	January 15, 2019
Receive comments from Public and Council*	December 19, 2018-January 4, 2019
Budget to Council, 2 nd time*	January 15, 2019
Target approval, pending no further changes	January 15, 2019

In a non-municipal election year, the first presentation of the Draft Budget to Council typically occurs in November. Subsequent dates change accordingly.

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019

Factors Affecting Budget

There are a number of 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 negotiated union contract adjustments, economic adjustments, job rate adjustments and benefit adjustments.
Mandatory Legislation	Any new or changes in legislation that require a department to incur additional costs to start a new service or change service levels.
Additional Staffing Levels	In instances where new/additional staff were hired during the previous year, wages and benefits are annualized to reflect full year expense.
New 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, based on historical trends.
Council/Community Initiatives	Council direction that has budget effects for subsequent years.
Fees/Charges and Other Revenue Changes	Revenue impact of proposed increases to existing fees/charges, new fees/charges, grant allocations and Reserve activity.

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019

Summary of Factors Affecting 2019 Budget

Employee Compensation

In 2018 the Municipality of Trent Hills engaged the services of a consultant to conduct a Compensation Review for all union and management positions. The objective was to review and provide recommendations regarding compensation and pay equity which had not been reviewed since 2008 and 2004, respectively. The recommendations of the Compensation Review are included in the 2019 Budget.

Benefit rates delivered by our benefit carrier have increased overall by approximately 8%, affecting all employees with this coverage. Changes to wages in addition to the rate increase impact components of the benefit cost. Mandatory benefits such as CPP, EI, WSIB have had changes in rates or annual thresholds affecting overall cost. There were no changes to pension rates.

Economic increase of 1.85% has been included in the 2019 Budget as per Collective Agreement, also applicable to non union staff.

Additional Staffing

Recommendations of the Service Delivery Review identified additional staff resources were required in Planning, Building and Fire services. These positions were added in 2018 and wages and benefits are annualized in the 2019 Budget. Hours for two part time positions increased to full time equivalent with benefits.

Inflationary

Inflationary increases have been included for granular material, sand, salt, insurance, etc.

Utilities

Increases for utilities are included.

Council/Community Initiatives

Increase for Physician Recruitment included.

Municipality of Trent Hills
 2019 Municipal Budget
 Approved: January 15, 2019

**Summary of Changes in
 Gross Revenues and Expenditures**

Gross Expenditures (Operating, Transfers & Capital)	2019	\$ 21,002,012	
	2018	<u>\$ 19,160,879</u>	
	Increase	\$ 1,841,133	↑ 9.61%
Gross Non Tax Revenue (Fees, Charges, Reserves, Grants)	2019	\$ 7,963,663	
	2018	<u>\$ 6,787,416</u>	
	Increase	\$ 1,176,247	↑ 17.33%
Taxation Revenue	2019	\$ 13,038,349	
	2018	<u>\$ 12,373,463</u>	
	Increase	\$ 664,886	↑ 5.37%

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019

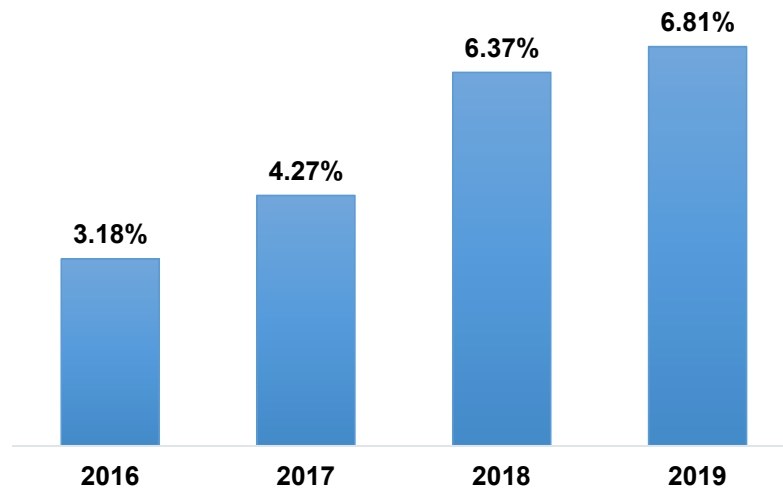
**Summary of Tax Levy Requirement
Operating, Transfers, Capital Budgets**

Budget	2019	\$ Change
Operating	10,572,733	757,484
Transfers	593,221	(92,361)
Capital	1,872,395	(237)
Total	13,038,349	664,886

5.37%

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019

**Taxable Assessment
(Returned Roll)**

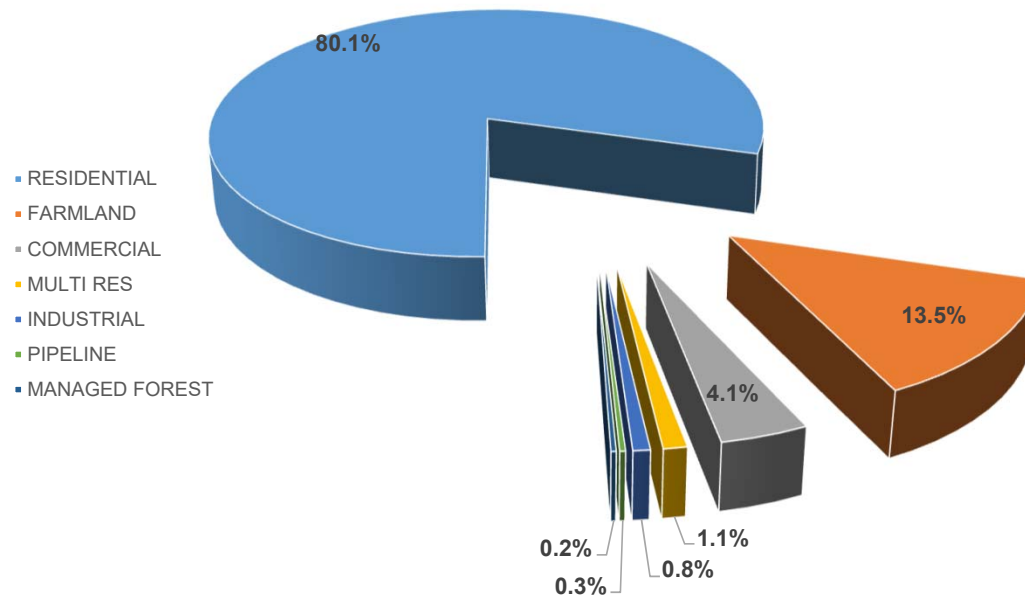


Estimated Phased-In Growth for 2018 is 1.82%.

Phased-In Growth=impact of the assessment update between Year 2 Phased-in Value returned on the 2017 Roll for Tax Year 2018, and the changes to Year 2 Phased-in Values during the 2018 Tax Year.

Assessment changes are year over year.

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019
Taxable Assessment by Class



Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019

**Example of Municipal
Residential Taxes
2018 to 2019**

For every \$ 100,000 of assessment the tax increase is \$ 3.03 or .39%

A residential property in 2018 with an assessed value of \$ 225,000, no assessment change in 2019:

2018 Taxes:	\$ 1,763.62
2019 Taxes:	<u>\$ 1,770.44</u>
Increase	\$ 6.82

The same residential property with an increase in assessed value of \$ 5,000 in 2019:

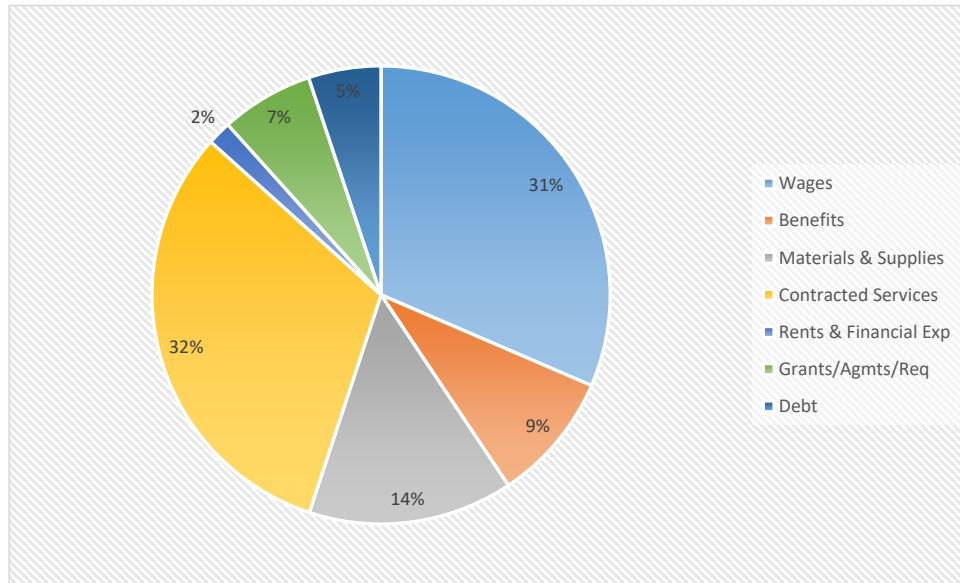
2018 Taxes:	\$ 1,763.62
2019 Taxes	<u>\$ 1,809.78</u>
Increase	\$ 46.16

****Important****

- 2019 County Tax Polices are not finalized at this time.
- Current Value Assessment change or other factors that may affect individual property assessment values are not included in the above illustration.
- Taxes will vary property by property.
- County and Education taxes are not included in the above example.

Municipality of Trent Hills
 2019 Municipal Budget
 Approved: January 15, 2019
Operating Budget Breakdown

Wages	31%
Benefits	9%
Materials & Supplies	14%
Contracted Services	32%
Rents & Financial Exp	2%
Grants/Agmts/Req	7%
Debt	5%
Total	<u>100%</u>



Wages-Full & Part time, Temporary, Casual, Council, Volunteer Fire Fighters
 Benefits-Mandatory and Employer sponsored
 Materials & Supplies-mileage, training, office supplies, dues, program supplies, equipment supplies, materials, parts, sundry, etc.
 Contracted Services-audits, connectivity, utilities, insurance, facility maintenance, audits, etc.
 Rents & Financial Expenses-equipment rentals, property tax and penalty write offs, insurance claims, etc
 Debt-principal and interest payments

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019

Service/Department: Council

Function: Council, Committees, Boards

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2019	285,855	-	(10,000)	-	(275,855)
	2018	304,981	-	(45,000)	-	(259,981)
	Total	(19,126)	-	35,000	-	(15,874)
Transfers	2019	13,750	-	-	-	(13,750)
	2018	-	-	-	-	-
	Total	13,750	-	-	-	(13,750)
Capital	2019	-	-	-	-	-
	2018	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2019	299,605	-	(10,000)	-	(289,605)
	2018	304,981	-	(45,000)	-	(259,981)
	Total	(5,376)	-	35,000	-	(29,624)

**Items Affecting Change in
Taxation Requirement**

Summary of Operating

Wages & Benefits	17,149
Materials & Supplies	(33,000)
Contracted Services	(3,275)
Transfer from Reserve	35,000
Total	15,874

Remuneration increase previously approved by Council as a result of elimination of one-third tax free exemption for elected officials

Adjustment to benefits due to changes to remuneration.

Ward Boundary Review included in 2019; removal of election expense in 2019 and corresponding transfer from Reserve.

Transfer for Reserve for elections, year 1 of 4

**Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019**

Service/Department: Administration

Function: CAO, Clerk, Finance, Information Technology, Health & Safety, Human Resources, Corporate Facilities

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2019	2,193,633	(1,140,868)	-	-	(1,052,765)
	2018	1,998,121	(1,144,162)	-	-	(853,959)
	Total	195,512	3,294	-	-	(198,806)
Transfers	2019	181,177	-	-	-	(181,177)
	2018	179,830	-	-	-	(179,830)
	Total	1,347	-	-	-	(1,347)
Capital	2019	90,000	-	-	-	(90,000)
	2018	90,000	-	-	-	(90,000)
	Total	-	-	-	-	-
Y:Y Change	2019	2,464,810	(1,140,868)	-	-	(1,323,942)
	2018	2,267,951	(1,144,162)	-	-	(1,123,789)
	Total	196,859	3,294	-	-	(200,153)

**Items Affecting Change in
Taxation Requirement**

Summary of Operating

Wages & Benefits	129,130
Materials & Supplies	16,033
Contracted Services	(11,051)
Rents & Financial Expenses	16,400
Req/Grants/Agmts	45,000
Supplementary Taxes/PILs	(13,840)
Fees & Charges	17,134
Total	198,806

Compensation Review impacts, reallocation of wages and benefits from Parks & Recreation to Corporate Facilities, increase in software and support costs, reduction in contracted services for Corporate Facilities, increase supplementary taxes, reduction in fees and charges revenue for tax registration/sale, increase for Physician Recruitment.

Corporate Facilities include Forrest Dennis Centre, Municipal Office, Clock Tower, Hastings Civic Centre, 37 Saskatoon, Warkworth Community Heritage, Warkworth Town Hall, Campbellford Heritage Museum, Warkworth Medical Centre (insurance only), 120 Grand Road, 74 Collins Rd.

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019

Service/Department: Administration-Continued

Function: Provincial Unconditional Grant

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Y:Y Change	2019	-	-	-	(3,217,000)	3,217,000
	2018	-	-	-	(3,217,000)	3,217,000
	Total	-	-	-	-	-

**Items Affecting Change in
Taxation Requirement**

The Ontario Municipal Partnership Fund (OMPF) is an Unconditional Grant from the Province of Ontario. Funding allocations are based on various community fiscal indicators.

The Municipality of Trent Hills utilizes OMPF revenue to offset taxation and is included in the Administration section of the Budget.

History of OMPF Allocations 2015-2019:

2015 OMPF Allocation: \$ 2,646,900

2016 OMPF Allocation: \$ 2,836,100 increase \$ 189,200

2017 OMPF Allocation: \$ 3,110,000 increase \$ 273,900

2018 OMPF Allocation: \$ 3,217,000 increase \$ 107,000

2019 OMPF Allocation: **\$ 3,217,000 Announcement pending**

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019

Service/Department: Fire

Function: Fire Protection and Medical Aid Assistance

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2019	1,426,511	(21,350)	-	-	(1,405,161)
	2018	1,293,596	(11,400)	-	-	(1,282,196)
	Total	132,915	(9,950)	-	-	(122,965)
Transfers	2019	-	-	-	-	-
	2018	100,000	-	-	-	(100,000)
	Total	(100,000)	-	-	-	100,000
Capital	2019	505,000	-	(250,000)	-	(255,000)
	2018	373,000	-	(162,919)	-	(210,081)
	Total	132,000	-	(87,081)	-	(44,919)
Y:Y Change	2019	1,931,511	(21,350)	(250,000)	-	(1,660,161)
	2018	1,766,596	(11,400)	(162,919)	-	(1,592,277)
	Total	164,915	(9,950)	(87,081)	-	(67,884)

**Items Affecting Change in
Taxation Requirement**

Summary of Operating

Wages & Benefits	81,549
VFF Wages & Benefits	24,179
Materials & Supplies	13,250
Contracted Services	13,437
Rents & Financial Expenses	500
Fees & Charges	(9,950)
Total	122,965

Compensation Review impacts, annualized FTE's (2 positions) at 50% of total, increase in education and training, equipment repairs, increase in revenue for online burn permits.

Decrease in Transfer to Reserve

Capital-refer to 2019 Capital Detail section of the Budget.

Municipality of Trent Hills
 2019 Municipal Budget
 Approved: January 15, 2019

Service/Department: Police

Function: Police Services Board, Community Policing, OPP Contract

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2019	2,448,269	(8,500)	(17,432)	(21,328)	(2,401,009)
	2018	2,448,718	(10,200)	-	(73,127)	(2,365,391)
	Total	(449)	1,700	(17,432)	51,799	(35,618)
Transfers	2019	-	-	-	-	-
	2018	15,618	-	-	-	(15,618)
	Total	(15,618)	-	-	-	15,618
Capital	2019	-	-	-	-	-
	2018	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2019	2,448,269	(8,500)	(17,432)	(21,328)	(2,401,009)
	2018	2,464,336	(10,200)	-	(73,127)	(2,381,009)
	Total	(16,067)	1,700	(17,432)	51,799	(20,000)

**Items Affecting Change in
Taxation Requirement**

Summary of Operating

Materials & Supplies	200
Contracted Services	(649)
Fees & Charges	1,700
Reserves	(17,432)
Grants	119
Other	51,680
Total	35,618

2019 OPP contract expenses remained unchanged, loss of prior year reconciliation credit for OPP, transfer from Reserve to offset loss of prior year reconciliation credit

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019

Service/Department: Conservation Authorities

Function: Watershed Management, Source Water Protection

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2019	255,020	-	-	-	(255,020)
	2018	239,703	-	-	-	(239,703)
	Total	15,317	-	-	-	(15,317)
Transfers	2019	-	-	-	-	-
	2018	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2019	10,160	-	(10,160)	-	-
	2018	25,000	-	(25,000)	-	-
	Total	(14,840)	-	14,840	-	-
Y:Y Change	2019	265,180	-	(10,160)	-	(255,020)
	2018	264,703	-	(25,000)	-	(239,703)
	Total	477	-	14,840	-	(15,317)

**Items Affecting Change in
Taxation Requirement**

Changes in estimates for Conservation Authority levies.
Capital-refer to 2019 Capital Detail section of the Budget.

Municipality of Trent Hills
 2019 Municipal Budget
 Approved: January 15, 2019

Service/Department: Protective Services

Function: Licensing, Livestock Claims, Animal Control

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2019	56,500	(26,300)	-	-	(30,200)
	2018	56,000	(26,600)	-	-	(29,400)
	Total	500	300	-	-	(800)
Transfers	2019	-	-	-	-	-
	2018	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2019	-	-	-	-	-
	2018	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2019	56,500	(26,300)	-	-	(30,200)
	2018	56,000	(26,600)	-	-	(29,400)
	Total	500	300	-	-	(800)

Items Affecting Change in Taxation Requirement
Minor decrease in Livestock Admin fee recovery

**Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019**

Service/Department: Building/By-Law

Function: Building Permit, Inspection and Enforcement Services (OBA), Property Standards, Municipal By-Law Enforcement, Parking

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2019	456,835	(326,000)	-	-	(130,835)
	2018	343,114	(229,250)	-	-	(113,864)
	Total	113,721	(96,750)	-	-	(16,971)
Transfers	2019	-	-	-	-	-
	2018	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2019	30,000	-	(30,000)	-	-
	2018	-	-	-	-	-
	Total	30,000	-	(30,000)	-	-
Y:Y Change	2019	486,835	(326,000)	(30,000)	-	(130,835)
	2018	343,114	(229,250)	-	-	(113,864)
	Total	143,721	(96,750)	(30,000)	-	(16,971)

**Items Affecting Change in
Taxation Requirement**

Summary of Operating

Wages & Benefits	106,434
Materials & Supplies	6,048
Contracted Services	739
Rents & Financial Expenses	500
Fees & Charges	(96,750)
Total	16,971

Compensation Review impacts, annualized FTE's (2 positions) at 50% of total, additional training and related expenses , increase in anticipated Building Permit revenue.

Capital-refer to 2019 Capital Detail section of the Budget.

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019

Service/Department: Emergency Measures

Function: Emergency Preparedness, Civic Addressing

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2019	50,170	(3,445)	(5,000)	-	(41,725)
	2018	22,450	(2,000)	-	-	(20,450)
	Total	27,720	(1,445)	(5,000)	-	(21,275)
Transfers	2019	-	-	-	-	-
	2018	21,275	-	-	-	(21,275)
	Total	(21,275)	-	-	-	21,275
Capital	2019	-	-	-	-	-
	2018	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2019	50,170	(3,445)	(5,000)	-	(41,725)
	2018	43,725	(2,000)	-	-	(41,725)
	Total	6,445	(1,445)	(5,000)	-	-

**Items Affecting Change in
Taxation Requirement**

Summary of Operating

Materials & Supplies	1,000
Contracted Services	26,720
Fees & Charges	(1,445)
Reserves	(5,000)
Total	21,275

Civic Address sign supplies, increase in contracted services for civic address audit, increase in sign revenue, transfer from Reserve to stabilize impact to taxation for civic address audit.

Typically an annual contribution is made to Reserves to ensure that funds are available for use in the event of a community emergency. This transfer has been redirected to the Operating Budget for the civic address audit.

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019

Service/Department: Roads

Function: Roads, Bridges, Sidewalks; Maintenance and Construction

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2019	4,619,529	(43,500)	-	-	(4,576,029)
	2018	4,341,577	(41,900)	-	-	(4,299,677)
	Total	277,952	(1,600)	-	-	(276,352)
Transfers	2019	89,387	-	-	-	(89,387)
	2018	88,387	-	-	-	(88,387)
	Total	1,000	-	-	-	(1,000)
Capital	2019	2,809,110	-	(693,843)	(877,872)	(1,237,395)
	2018	2,160,919	-	(22,500)	(850,868)	(1,287,551)
	Total	648,191	-	(671,343)	(27,004)	50,156
Y:Y Change	2019	7,518,026	(43,500)	(693,843)	(877,872)	(5,902,811)
	2018	6,590,883	(41,900)	(22,500)	(850,868)	(5,675,615)
	Total	927,143	(1,600)	(671,343)	(27,004)	(227,196)

**Items Affecting Change in
Taxation Requirement**

Summary of Operating

Wages & Benefits	157,845
Materials & Supplies	85,922
Contracted Services	32,035
Rents & Financial Expenses	2,150
Fees & Charges	(1,600)
Total	<u>276,352</u>

Compensation review impacts, inflationary increases for materials: loosetop granulars, winter sand, salt. Increase in contracted services for roadside maintenance (mowing, noxious weeds, tree trimming, ditching), hardtop patching, traffic signs, line painting, gravel pits, fleet, insurance. Minor adjustment to estimate for entrance permits

Transfers to Reserves for Bridges and redirect former loan commitments.

Capital-refer to 2019 Capital Detail section of the Budget.

Municipality of Trent Hills
 2019 Municipal Budget
 Approved: January 15, 2019

Service/Department: Transit

Function: Regional Transportation

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2019	123,077	-	-	(77,577)	(45,500)
	2018	154,264	-	-	(108,764)	(45,500)
	Total	(31,187)	-	-	31,187	-
Transfers	2019	-	-	-	-	-
	2018	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2019	-	-	-	-	-
	2018	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2019	123,077	-	-	(77,577)	(45,500)
	2018	154,264	-	-	(108,764)	(45,500)
	Total	(31,187)	-	-	31,187	-

**Items Affecting Change in
Taxation Requirement**

Continued partnership with Community Care Northumberland to provide transportation needs within Trent Hills. Annual municipal contribution remains unchanged at \$ 45,500.

2018/19 Provincial Gas Tax Allocation confirmed by the Province.

History of Gas Tax Allocations 2015-2019:

2015 \$ 87,697

2016 \$ 91,211

2017 \$ 108,764

2018 \$ 69,321

2019 \$ 77,577

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019

Service/Department: Streetlights

Function: Urban/Rural, Standard/Decorative Streetlights

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2019	224,728	-	-	-	(224,728)
	2018	239,550	-	-	-	(239,550)
	Total	(14,822)	-	-	-	14,822
Transfers	2019	-	-	-	-	-
	2018	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2019	20,000	-	-	-	(20,000)
	2018	20,000	-	-	-	(20,000)
	Total	-	-	-	-	-
Y:Y Change	2019	244,728	-	-	-	(244,728)
	2018	259,550	-	-	-	(259,550)
	Total	(14,822)	-	-	-	14,822

**Items Affecting Change in
Taxation Requirement**

Decrease in hydro costs to adjust to actual plus inflationary factor.
Capital-refer to 2019 Capital Detail section of the Budget.

Municipality of Trent Hills
 2019 Municipal Budget
 Approved: January 15, 2019

Service/Department: Storm Sewers

Function: Storm Sewers/Drainage

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2019	134,061	-	-	-	(134,061)
	2018	130,561	-	-	-	(130,561)
	Total	3,500	-	-	-	(3,500)
Transfers	2019	33,947	-	-	-	(33,947)
	2018	33,947	-	-	-	(33,947)
	Total	-	-	-	-	-
Capital	2019	-	-	-	-	-
	2018	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2019	168,008	-	-	-	(168,008)
	2018	164,508	-	-	-	(164,508)
	Total	3,500	-	-	-	(3,500)

**Items Affecting Change in
Taxation Requirement**

Inflationary increases in contracted services for storm sewer and catch basin clean out services.

Transfer to Reserve to redirect former loan commitments.

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019

Service/Department: Environmental

Function: Landfill and Transfer Station Services

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2019	7,475	(4,000)	-	-	(3,475)
	2018	7,475	(4,000)	-	-	(3,475)
	Total	-	-	-	-	-
Transfers	2019	-	-	-	-	-
	2018	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2019	398,865	-	(263,865)	-	(135,000)
	2018	135,000	-	-	-	(135,000)
	Total	263,865	-	(263,865)	-	-
Y:Y Change	2019	406,340	(4,000)	(263,865)	-	(138,475)
	2018	142,475	(4,000)	-	-	(138,475)
	Total	263,865	-	(263,865)	-	-

**Items Affecting Change in
Taxation Requirement**

Operating expenses relate to monitoring costs for a former landfill site in the Business Park and remain unchanged in 2019.

Revenue for County Host fee Agreement remains unchanged.

Capital-refer to 2019 Capital Detail section of the Budget.

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019

Service/Department: Cemeteries

Function: Burials/Interments (active cemeteries only)

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2019	91,711	(22,020)	-	-	(69,691)
	2018	72,814	(22,288)	-	-	(50,526)
	Total	18,897	268	-	-	(19,165)
Transfers	2019	14,000	-	-	-	(14,000)
	2018	13,925	-	-	-	(13,925)
	Total	75	-	-	-	(75)
Capital	2019	-	-	-	-	-
	2018	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2019	105,711	(22,020)	-	-	(83,691)
	2018	86,739	(22,288)	-	-	(64,451)
	Total	18,972	268	-	-	(19,240)

**Items Affecting Change in
Taxation Requirement**

Summary of Operating

Wages & Benefits	20,639
Materials & Supplies	(250)
Contracted Services	(1,492)
Fees & Charges	268
Total	19,165

Compensation Review impacts and reallocation of wages and benefits from Parks & Recreation to Cemeteries; decrease general materials and supplies, decrease in contracted services for corner stones/markers to match related revenue.

Transfer to Reserves for future development of Cemeteries and Perpetual Care.

**Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019**

Service/Department: Parks & Recreation

Function: Parks, Greenspace, Sports Fields, Recreation Facilities

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2019	2,565,644	(457,660)	(3,000)	-	(2,104,984)
	2018	2,573,952	(443,500)	-	-	(2,130,452)
	Total	(8,308)	(14,160)	(3,000)	-	25,468
Transfers	2019	30,960	-	-	-	(30,960)
	2018	26,000	-	-	-	(26,000)
	Total	4,960	-	-	-	(4,960)
Capital	2019	130,000	-	-	-	(130,000)
	2018	125,000	-	-	-	(125,000)
	Total	5,000	-	-	-	(5,000)
Y:Y Change	2019	2,726,604	(457,660)	(3,000)	-	(2,265,944)
	2018	2,724,952	(443,500)	-	-	(2,281,452)
	Total	1,652	(14,160)	(3,000)	-	15,508

**Items Affecting Change in
Taxation Requirement**

Summary of Operating

Wages & Benefits	(20,072)
Materials & Supplies	21,568
Contracted Services	(9,804)
Fees & Charges	(14,160)
Reserves	(3,000)
Total	(25,468)

Allocation of wages to Corporate Facilities and Cemeteries; increase in Materials & Supplies-trees, flowers, Hastings Field House equipment; increases in contracted services for pool, general facility repairs, decreases in contracted services for Hastings Field House and Marina facility repairs; increase in estimated revenue at various recreation facilities.

Transfers to Reserves for capital use fees collected and additional amount for future requirements at the Marina.

Capital-refer to 2019 Capital Detail section of the Budget.

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019

Service/Department: Libraries

Function: Library Programs and Services

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2019	572,209	-	-	-	(572,209)
	2018	559,631	-	-	-	(559,631)
	Total	12,578	-	-	-	(12,578)
Transfers	2019	-	-	-	-	-
	2018	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2019	-	-	-	-	-
	2018	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2019	572,209	-	-	-	(572,209)
	2018	559,631	-	-	-	(559,631)
	Total	12,578	-	-	-	(12,578)

**Items Affecting Change in
Taxation Requirement**

The annual municipal budget contains an amount for Library facility maintenance as well as an amount to balance the Library Board Budget.

Municipal funding represents approximately 92% of total Library Board revenue.

Library Board expenses increased by \$ 13,178 and hydro for facility maintenance decrease by \$ 600, net \$ 12,578.

The changes to the 2019 Library Board Budget are primarily attributed to employee compensation.

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019

Service/Department: Culture

Function: Heritage Preservation, Community Culture

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2019	19,200	-	-	-	(19,200)
	2018	21,200	-	-	-	(21,200)
	Total	(2,000)	-	-	-	2,000
Transfers	2019	-	-	-	-	-
	2018	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2019	-	-	-	-	-
	2018	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2019	19,200	-	-	-	(19,200)
	2018	21,200	-	-	-	(21,200)
	Total	(2,000)	-	-	-	2,000

**Items Affecting Change
in Taxation Requirement**

Culture/Heritage services include amounts for Canada Day and Christmas Parades in each community, as well as Heritage Improvement Grants for designated properties.

A reduction to Materials & Supplies of \$ 2,000 has been included in the budget.

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019

Service/Department: War Monuments

Function: War Monuments

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2019	520	-	-	-	(520)
	2018	500	-	-	-	(500)
	Total	20	-	-	-	(20)
Transfers	2019	5,000	-	-	-	(5,000)
	2018	5,000	-	-	-	(5,000)
	Total	-	-	-	-	-
Capital	2019	-	-	-	-	-
	2018	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2019	5,520	-	-	-	(5,520)
	2018	5,500	-	-	-	(5,500)
	Total	20	-	-	-	(20)

**Items Affecting Change in
Taxation Requirement**

Annual contributions are made to Reserves to ensure that funds are available for monument restoration or replacement.

Operating costs include amounts for insurance.

**Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019**

Service/Department: Planning

Function: Zone Amendment, Severance, Minor Variance, Plan of Subdivision, Official Plan Amendment

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2019	396,718	(287,000)	-	-	(109,718)
	2018	308,630	(248,400)	-	-	(60,230)
	Total	88,088	(38,600)	-	-	(49,488)
Transfers	2019	225,000	-	-	-	(225,000)
	2018	201,600	-	-	-	(201,600)
	Total	23,400	-	-	-	(23,400)
Capital	2019	-	-	-	-	-
	2018	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2019	621,718	(287,000)	-	-	(334,718)
	2018	510,230	(248,400)	-	-	(261,830)
	Total	111,488	(38,600)	-	-	(72,888)

Items Affecting Change in Taxation Requirement	
Summary of Operating	
Wages & Benefits	88,088
Fees & Charges	(38,600)
Total	49,488
Compensation Review impacts, annualized FTE (1 position).	
Increase in planning application revenue \$ 15,200 and development charges of \$ 23,400.	
Development Charges collected are transferred to a Reserve Fund for future use.	

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019

Service/Department: Community Development

Function: Community Improvement Plan, Community Collaboration, Local Business Resource

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2019	337,048	-	-	-	(337,048)
	2018	326,003	-	-	-	(326,003)
	Total	11,045	-	-	-	(11,045)
Transfers	2019	-	-	-	-	-
	2018	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2019	131,558	-	(71,000)	(55,558)	(5,000)
	2018	82,500	-	(71,000)	(6,500)	(5,000)
	Total	49,058	-	-	(49,058)	-
Y:Y Change	2019	468,606	-	(71,000)	(55,558)	(342,048)
	2018	408,503	-	(71,000)	(6,500)	(331,003)
	Total	60,103	-	-	(49,058)	(11,045)

**Items Affecting Change in
Taxation Requirement**

Summary of Operating

Wages & Benefits	7,191
Contracted Services	3,854
Total	11,045

Compensation review impacts, contracted services for Chamber of Commerce and other utilities.

Municipality of Trent Hills
 2019 Municipal Budget
 Approved: January 15, 2019

Service/Department: Local Improvements/Tile Drainage

Function: Local Improvement Projects and Tile Drainage Programs

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2019	19,385	(19,385)	-	-	-
	2018	21,038	(21,038)	-	-	-
	Total	(1,653)	1,653	-	-	-
Transfers	2019	-	-	-	-	-
	2018	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2019	-	-	-	-	-
	2018	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2019	19,385	(19,385)	-	-	-
	2018	21,038	(21,038)	-	-	-
	Total	(1,653)	1,653	-	-	-

**Items Affecting Change in
Taxation Requirement**

Local Improvement and Tile Drainage Programs are fully recoverable by affected property owners. No impact to taxation.

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019
2019 Capital Detail

DEPT/Category	PROJECT DESCRIPTION	EXPENDITURE	REVENUE			
		Project Cost	Grants	Reserve	Taxation	Total
ADMINISTRATION						
Information Technology	Computer Hardware/Software	90,000	-	-	(90,000)	(90,000)
Total Administration		90,000	-	-	(90,000)	(90,000)

DEPT/Category	PROJECT DESCRIPTION	EXPENDITURE	REVENUE			
		Project Cost	Grants	Reserve	Taxation	Total
FIRE						
Protective Apparel	Bunker Gear (annual average for approx 5 VFF)	30,000	-	-	(30,000)	(30,000)
Equipment	SCBA's	30,000	-	-	(30,000)	(30,000)
Vehicles	Chassis replacement	75,000	-	-	(75,000)	(75,000)
Vehicles	Tanker replacement	350,000	-	(250,000)	(100,000)	(350,000)
Communications	Communication Upgrades-Radio frequency to digital	20,000	-	-	(20,000)	(20,000)
Total Fire Department		505,000	-	(250,000)	(255,000)	(505,000)

DEPT/Category	PROJECT DESCRIPTION	EXPENDITURE	REVENUE			
		Project Cost	Grants	Reserve	Taxation	Total
CONS AUTHORITY						
Engineering	Warkworth Dam Safety Report	10,160	-	(10,160)	-	(10,160)
Total Conservation Authority		10,160	-	(10,160)	-	(10,160)

DEPT/Category	PROJECT DESCRIPTION	EXPENDITURE	REVENUE			
		Project Cost	Grants	Reserve	Taxation	Total
BUILDING						
Vehicles	SUV/Light Duty Vehicle	30,000	-	(30,000)	-	(30,000)
Total Building		30,000	-	(30,000)	-	(30,000)

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019
2019 Capital Detail

DEPT/Category	PROJECT DESCRIPTION	EXPENDITURE	REVENUE			
		Project Cost	Grants	Reserve	Taxation	Total
ROADS & URBAN SERVICES						
Road Resurfacing						
Surface Treatment	Resurfacing - Surface Treatment (10 yr Plan)	475,000	(391,337)	-	(83,663)	(475,000)
Surface Treatment	Gravel to tar and chip-additional	50,000	-	-	(50,000)	(50,000)
Asphalt Resurfacing	Replace existing asphalt-detailed report to Council	200,000	-	-	(200,000)	(200,000)
Crushing	Crushing 3/8 stone	37,732	-	-	(37,732)	(37,732)
Total Resurfacing		762,732	(391,337)	-	(371,395)	(762,732)
Road Construction						
Doxsee Ave* 66% in 2019	Doxsee Ave-Roads & Storm 52% of total project cost	1,160,378	(486,535)	(673,843)	-	(1,160,378)
Total Construction		1,160,378	(486,535)	(673,843)	-	(1,160,378)
Structures						
Bridges Program (Repair)	Repairs - list from 2018 OSIM priorities	150,000	-	-	(150,000)	(150,000)
Bridges	OSIM Bridge Inspections	8,000	-	-	(8,000)	(8,000)
Streetlights	Decorative Streetlights-Replacement Plan	20,000	-	-	(20,000)	(20,000)
Boulevards	Replacement program	75,000	-	-	(75,000)	(75,000)
Sidewalks	Repairs/replacement program Urban Centres	100,000	-	-	(100,000)	(100,000)
Total Structures		353,000	-	-	(353,000)	(353,000)
Programs						
Traffic Counts	Update urban and rural traffic counts	40,000	-	(20,000)	(20,000)	(40,000)
Studies	Roads Needs Study	30,000	-	-	(30,000)	(30,000)
Total Programs		70,000	-	(20,000)	(50,000)	(70,000)

Municipality of Trent Hills
 2019 Municipal Budget
 Approved: January 15, 2019
2019 Capital Detail

DEPT/Category	PROJECT DESCRIPTION	EXPENDITURE	REVENUE			
		Project Cost	Grants	Reserve	Taxation	Total
ROADS & URBAN SERVICES						
Fleet						
Tandem	Replacement program (annually)	285,000	-	-	(285,000)	(285,000)
Light Duty	Half ton replacement program	35,000	-	-	(35,000)	(35,000)
Light Duty	Half ton-to be shared with Parks & Rec	28,000	-	-	(28,000)	(28,000)
Heavy Duty	Heavy half ton (replace #432)	70,000	-	-	(70,000)	(70,000)
Attachments	Water Tank	30,000	-	-	(30,000)	(30,000)
Total Fleet		448,000	-	-	(448,000)	(448,000)
Facilities						
Seymour Garage	Repairs to steel roof	20,000	-	-	(20,000)	(20,000)
Total Facilities		20,000	-	-	(20,000)	(20,000)
Communications						
Communications	Digital 2 way radios	15,000	-	-	(15,000)	(15,000)
Total Facilities		15,000	-	-	(15,000)	(15,000)
TOTAL ROADS CAPITAL		2,829,110	(877,872)	(693,843)	(1,257,395)	(2,829,110)

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019

2019 Capital Detail

DEPT/Category	PROJECT DESCRIPTION	EXPENDITURE	REVENUE			
		Project Cost	Grants	Reserve	Taxation	Total
ENVIRONMENTAL						
Landfill	Campbellford Landfill Closure Plan	398,865	-	(263,865)	(135,000)	(398,865)
Total Environmental		398,865	-	(263,865)	(135,000)	(398,865)
DEPT/Category	PROJECT DESCRIPTION	EXPENDITURE	REVENUE			
PARKS & RECREATION		Project Cost	Grants	Reserve	Taxation	Total
Marina	Dock Resurfacing	30,000	-	-	(30,000)	(30,000)
Marina	Pump Out Machine	20,000	-	-	(20,000)	(20,000)
Pool	Campbellford Pool Sand Filter Replacement	5,000	-	-	(5,000)	(5,000)
Vehicles	Half ton-shared with Roads	20,000	-	-	(20,000)	(20,000)
Equipment	Utility Tractor	43,000	-	-	(43,000)	(43,000)
Parks	Self Watering Hanging Baskets	7,000	-	-	(7,000)	(7,000)
Parks	Tennis Court-light repairs	5,000	-	-	(5,000)	(5,000)
Total Parks & Recreation		130,000	-	-	(130,000)	(130,000)
DEPT/Category	PROJECT DESCRIPTION	EXPENDITURE	REVENUE			
COMMUNITY DEVELOPMENT		Project Cost	Grants	Reserve	Taxation	Total
Trails	EOTA Trails	5,000	-	-	(5,000)	(5,000)
Active Transportation	Active Transportation Project	52,500	(6,500)	(46,000)	-	(52,500)
Industrial Park	Land Improvement for Business Park-level elevation	25,000	-	(25,000)	-	(25,000)
Community Development	Mainstreet Revitalization Project	49,058	(49,058)	-	-	(49,058)
Total Community Development		131,558	(55,558)	(71,000)	(5,000)	(131,558)
SUMMARY		EXPENDITURE	REVENUE			
2019 CAPITAL		Project Cost	Grants	Reserve	Taxation	Total
TOTAL		4,124,693	(933,430)	(1,318,868)	(1,872,395)	(4,124,693)

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Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019

Principal & Interest Payments 2019

Department/Purpose	Budget Amount	Year of Expiration
Tile Drainage	1,291	2019
Local Imp	18,094	2021
Recreation	545,979	2022
Streetlights	64,788	2026
Storm	80,261	2030
Roads	125,208	2030
Total	835,621	

Percentage of Municipal Operating Budget: 5.1%

Municipality of Trent Hills
 2019 Municipal Budget
 Approved: January 15, 2019

Budgeted Reserve Contributions

Department	Amount	Purpose
Council	13,750	Elections
Administration	106,177	Contributions: Working Reserve \$ 50,000 Council Initiatives \$ 50,000 Telephone System \$ 2,000 Capital Use Fees \$ 4,177
Facilities	75,000	Facility Repairs
Roads	89,387	Pit & Quarry revenue \$ 12,000 Road Loan Reserve \$ 27,387 Bridges \$ 50,000
Storm	33,947	Former loan payment
Cemeteries	14,000	Development \$ 10,000 Abandonments \$ 2,000 Care & Maintenance \$ 2,000
Parks & Recreation	30,960	Equip repl Parks \$ 5,000 Capital Use Fees \$ 20,960 Marina \$ 5,000
War Monuments	5,000	Future rehabilitation
Planning	225,000	Development Charges
Total	593,221	

Municipality of Trent Hills
 2019 Municipal Budget
 Approved: January 15, 2019

Budgeted Reserve Withdrawals

Department	Amount	Purpose
Council	10,000	Ward Boundary Review
Fire	250,000	Vehicle Purchase
Police	17,432	Rate Stabilization
Building/By-Law	30,000	Vehicle Purchase
Cons Auth/SWP	10,160	Warkworth Dam
Emergency Measures	5,000	Civic Address audit
Roads	693,843	Doxsee Ave \$ 529,780 Doxsee Ave \$ 144,063* Roads Needs Study \$ 20,000
Waste Management	263,865	Landfill Closure
Parks & Recreation	3,000	Tree Program
Community Development	71,000	Active Transp Study \$ 46,000 Ind Park Levelling \$ 25,000
Total	1,354,300	

Municipality of Trent Hills
2019 Municipal Budget
Approved: January 15, 2019

Next Steps

Finalization of 2019 Municipal Tax Rates will occur following County of Northumberland Tax Policy approvals which include tax ratios that affect all lower tier municipalities within the County.