

Municipality of Trent Hills

2024 MUNICIPAL BUDGET

MEETING DATE: DECEMBER 12, 2023

APPROVED DECEMBER 12, 2023





Municipality of Trent Hills
2024 Municipal Budget
Meeting Date: December 12, 2023

Background

On an annual basis, the Municipality prepares a Budget for Council to authorize expenditures for the year. The Municipal Budget is a plan to implement municipal goals and priorities and provides a method to monitor and control income and expenses throughout the year.

Expenditures within the Budget document are organized within three main categories: Operating, Transfers and Capital.

The Operating Budget includes amounts for activities related to day-to-day operations including programs and services such as parks, arenas, road maintenance, policing, fire, building, planning and development services, administration, etc.

Transfers refer to amounts that are dedicated each year as contributions to Reserves and Reserve Funds to help finance projects over a long-term period. Transfers to Reserves identified in the Budget for various areas of service are for both operating and capital projects.

The Capital Budget includes amounts for the acquisition or maintenance of assets that provide or support services to residents over many years.

Municipal expenditures are funded by revenue received from user fees, service charges, reserves, grants, financing and property taxation.

As a lower tier municipality, we are responsible to collect taxes on behalf of the County of Northumberland and the Province of Ontario. Budget information for both of these entities is not included in the Municipal Budget however, respective tax rates for both will be presented to Council at a later date for information purposes.



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Budget Schedule

Each year a Budget schedule is created to assist with the preparation and delivery of the annual Budget to Council. An overview of the schedule is shown below:

Objective	Timeline
Distribution of Operating and Capital Budget documents to Staff	August
Submission of Operating and Capital Budget documents to Finance	September
Finance review and compilation of Budget	September-October
CAO Review of Budget	October-November
First Draft Budget to Council	November
Second Draft Budget to Council	December
Final Budget approval	December-January

By providing the annual Budget to Council prior to the beginning of the next calendar year, deliberation and approval can 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.

The Budget schedule may be amended from time to time by Staff or Council and is altered slightly following each Municipal election. Target approval date for the 2024 Budget is December 12, 2023.



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Factors Affecting Budget

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

Category	Description/Details	2024 Impact
Employee Compensation	Relates to existing staff complement and includes negotiated union contract adjustments, economic adjustments, job rate adjustments and benefit adjustments.	Yes
	2024: Cost of living adjustment 2%; overall benefit carrier costs; Canada Pension Plan (CPP)-additional maximum pensionable earnings (second higher ceiling).	
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.	Yes
	2024: Asset Management Plan (Municipal Act), Official Plan (Planning Act), Development Charges Background Study (Development Charges Act), Storm Water Master Plan (Environmental Assessment Act).	
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.	Yes
	2024: Increase in Staffing in various departments <ul style="list-style-type: none"> • Planning-GIS/Asset Management Technician-prorated 6 months • Parks & Recreation-three additional summer students 	
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.	Yes
	2024: No new services identified from previous year. Migration of GIS services from external provider(s) to municipal operation included in the 2024 Budget.	



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Factors Affecting Budget

Category	Description/Details		2024 Impact
Inflationary	Impacts due to rate increases for items such as maintenance supplies/services, insurance, winter maintenance (sand, salt, fuel).		Yes
	2024: Inflation for materials and supplies affecting Operating and Capital Budgets within Roads & Urban Services. Insurance, estimated 6% increase.		
Utilities	Projected changes to utilities.		Yes
	2024: Inflationary increases reviewed and applied where deemed necessary, based on historical trends.		
Council/Community Initiatives	Council direction that has budget effects for subsequent years.		Yes
	2024: Strategic Plan	<ul style="list-style-type: none"> • Housing Affordability-Official Plan Updates • Sustainable Infrastructure-Asset Management Plan update • Vibrant Local Economy • Recreation and Wellbeing • Effective Governance 	
	Health Services	Physician Retention and Recruitment	
Fees/Charges and Other Revenue Changes	Revenue impact of proposed increases to existing fees/charges, new fees/charges, grant allocations and Reserve activity.		Yes
	2024: Fees and Charges reviewed by departments annually and changes are incorporated in the Budget where applicable.		



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Summary of Changes in Gross Revenues and Expenditures

Gross Expenditures	2024	37,760,624		
	2023	<u>38,710,839</u>		
		(950,215)	↓	2.45%
Gross Non Tax Revenue	2024	21,425,381		
	2023	<u>23,501,536</u>		
		(2,076,155)	↓	8.83%
Taxation Revenue	2024	16,335,243		
	2023	<u>15,209,303</u>		
		1,125,940	↑	7.40%

Gross expenditures include Operating, Transfers to Reserves and Capital Budget.

Gross Non Tax Revenues include Fees, Charges, Grants, Reserves and Financing.



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**Summary of Gross Revenues and Expenditures by Budget Category
 Operating, Transfers and Capital Budgets**

Operating	Expenditures	Revenue			
		Fees/Chgs	Grants	Reserves/Fin	Taxation
2024	19,940,096	3,027,889	3,368,223	494,877	13,049,107
2023	18,869,204	2,714,715	3,447,362	387,021	12,320,106
Total	1,070,892	313,174	(79,139)	107,856	729,001

Transfers	Expenditures	Revenue			
		Fees/Chgs	Grants	Reserves/Fin	Taxation
2024	1,240,728	-	-	-	1,240,728
2023	1,134,010	-	-	-	1,134,010
Total	106,718	-	-	-	106,718

Capital	Expenditures	Revenue			
		Fees/Chgs	Grants	Reserves/Fin	Taxation
2024	16,579,800	-	6,427,362	8,107,030	2,045,408
2023	18,707,625	-	6,886,836	10,065,602	1,755,187
Total	(2,127,825)		(459,474)	(1,958,572)	290,221

Total	Expenditures	Revenue			
		Fees/Chgs	Grants	Reserves/Fin	Taxation
2024	37,760,624	3,027,889	9,795,585	8,601,907	16,335,243
2023	38,710,839	2,714,715	10,334,198	10,452,623	15,209,303
Total	(950,215)	313,174	(538,613)	(1,850,716)	1,125,940

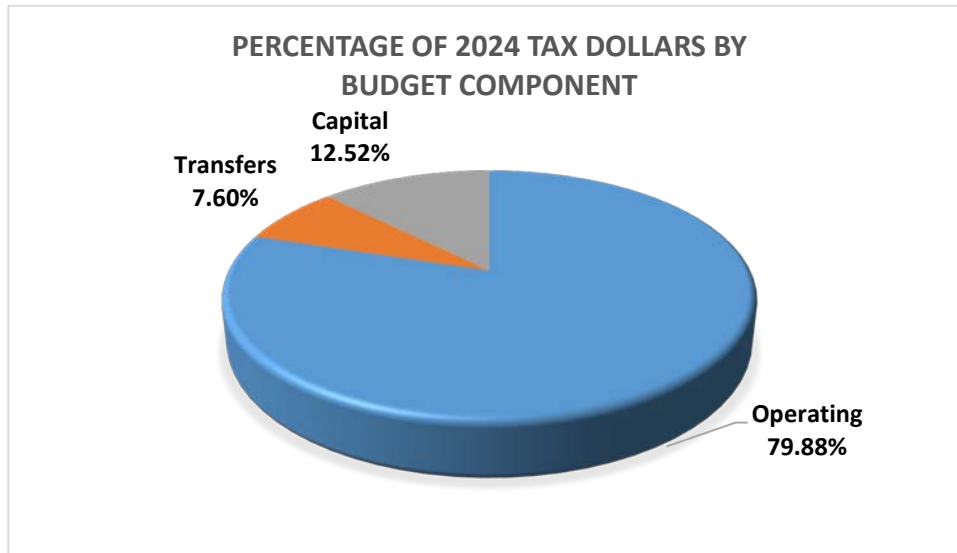
Increase 7.40%



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Tax Supported Budget Categories

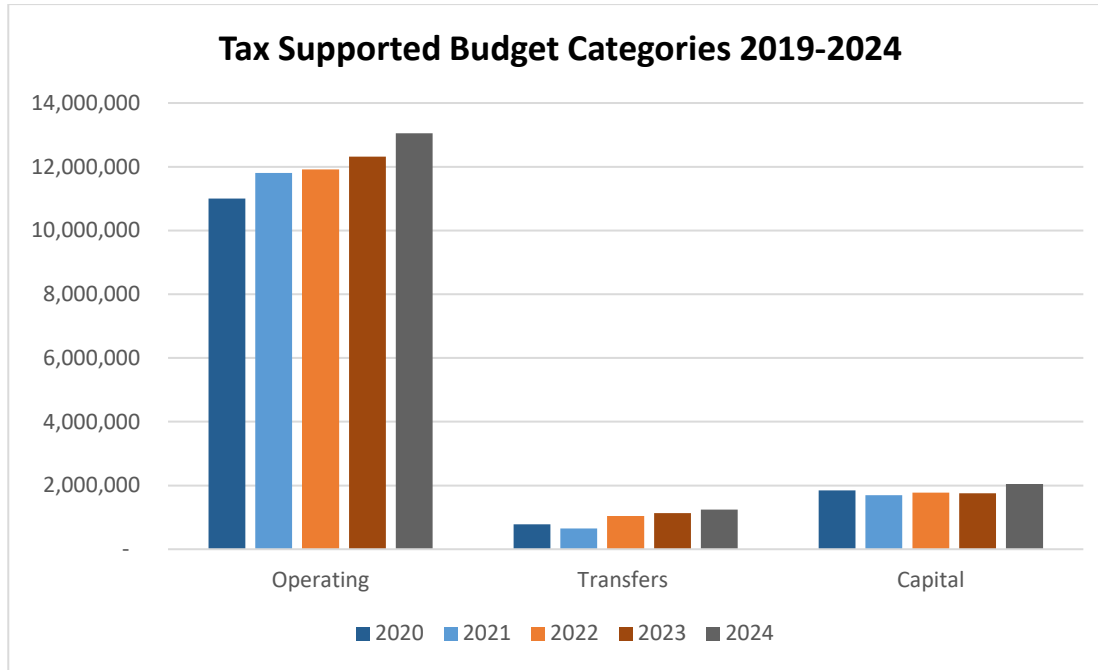
Budget	2023	2024	Y:Y \$ Change	Y:Y % Change	% of 2024 Budget
Operating	12,320,106	13,049,107	729,001	5.92%	79.88%
Transfers	1,134,010	1,240,728	106,718	9.41%	7.60%
Capital	1,755,187	2,045,408	290,221	16.54%	12.52%
Total	15,209,303	16,335,243	1,125,940	7.40%	100.00%





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History of Tax Supported Budget Categories

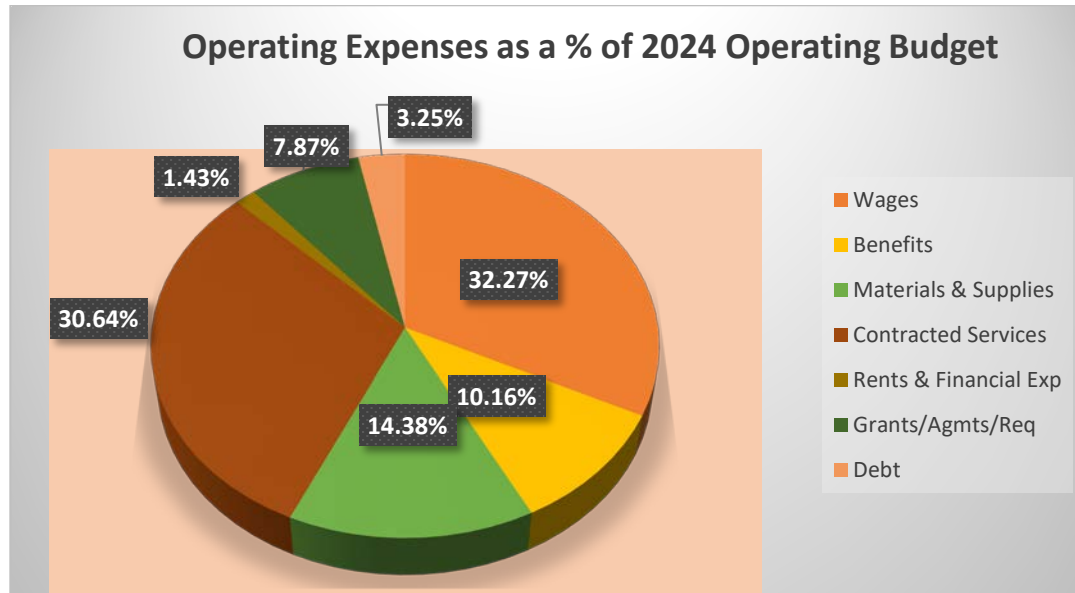




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Operating Expenses 2023 vs 2024

Operating Expenses	Year 2023	Year 2024	Y:Y \$ Change	Y:Y % Change	% of 2024 Op Budget
Wages	6,210,397	6,435,604	225,207	3.63%	32.27%
Benefits	1,937,255	2,025,424	88,169	4.55%	10.16%
Materials & Supplies	2,643,527	2,866,703	223,176	8.44%	14.38%
Contracted Services	6,010,176	6,109,323	99,147	1.65%	30.64%
Rents & Financial Expenses	281,718	285,286	3,568	1.27%	1.43%
Agreements/Requisitions	1,138,510	1,570,136	431,626	37.91%	7.87%
Debt	647,621	647,621	0	0%	3.25%
Total Operating Expenses	18,869,204	19,940,097	1,070,893	5.68%	100.00%





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Highlights of Changes Gross Operating Expenses

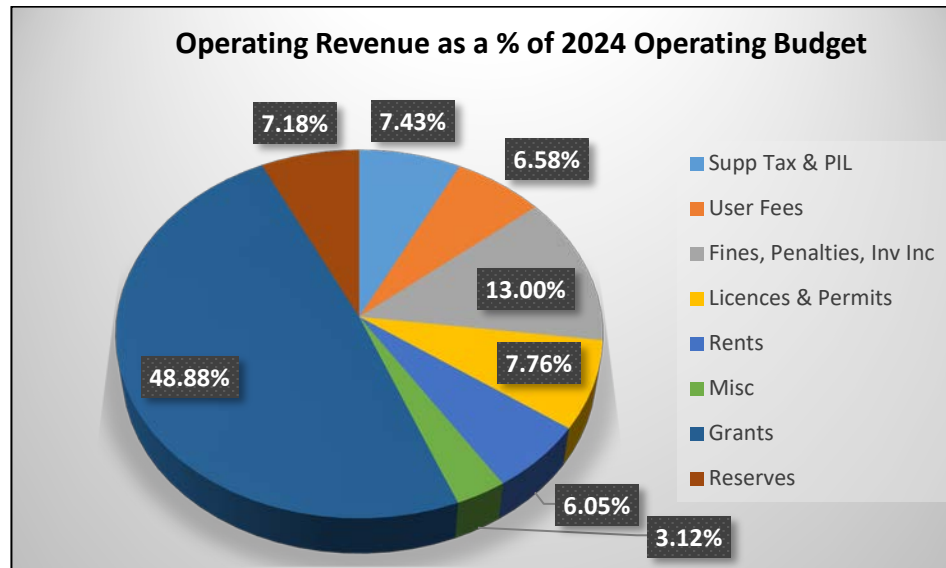
Description	Y:Y \$ Change	Notes
Wages	225,207	Cost of living 2%; job rate changes where applicable; Parks & Recreation-three additional summer students. GIS/Asset Management position .5 FTE (pro-rated).
Benefits	88,169	Employer benefit plan, other mandatory employer benefits (CPP, EI, etc).
Materials & Supplies	223,176	Web site updates, Fleet Parts, Fleet Fuel, Sand, Salt.
Contracted Services	99,147	Insurance, OPP Contract, utilities, various studies/consulting services (to be offset by transfers from Reserves).
Rents & Financial Expenses	3,568	External rental for stacker decreased, bank charges, tax write offs increased (offset by additional revenue for supplementary and omitted assessment).
Agreements/Requisitions	431,626	Conservation Authorities increase, Library Requisition increase; Transit (funded by Provincial Gas Tax), Physician Retention and Recruitment, MOU YMCA.
Debt	0	No change
Total	1,070,893	



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Operating Revenue 2023 vs 2024

Operating Revenue	Year 2023	Year 2024	Y:Y \$ Change	Y:Y % Change	% of 2024 Op Budget
Supplementary Tax & PIL	488,450	512,325	23,875	4.89%	7.43%
User Fees	457,280	453,350	(3,930)	(.86%)	6.58%
Fines, Penalties, Invest Inc	691,544	895,861	204,317	29.55%	13.00%
Licences & Permits	482,780	534,550	51,770	10.72%	7.76%
Rents	382,841	417,146	34,305	8.96%	6.05%
Miscellaneous	211,820	214,657	2,837	1.34%	3.12%
Subtotal Fees & Charges	2,714,715	3,027,889	313,174	11.54%	43.94%
Grants	3,447,362	3,368,223	(79,139)	(2.30)%	48.88%
Reserves	387,021	494,877	107,856	27.87%	7.18%
Total Operating Revenue	6,549,098	6,890,989	341,891	5.22%	100.00%





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Highlights of Changes Gross Operating Revenues

Description	Y:Y \$ Change	Notes
Supplementary Tax & PIL	23,875	Increase supplementary and omitted assessment taxes & adjust Payments in Lieu (PIL) to reflect actuals.
User Fees	(3,930)	Increase in Admin/Finance fees, Cemeteries. Decrease in Recreation and Planning fees, based on actuals.
Fines, Penalties, Invest Inc	204,317	Increase Investment Income and Penalty/Interest on taxes.
Licences & Permits	51,770	Increase Building Permit fee revenue and minor adjustments to other licence fees (taxi, pet).
Rents	34,305	Increase for rental revenue including capital use fees at various recreation facilities, overall decrease in revenue for corporate facilities.
Miscellaneous	2,837	Increases in various departments.
Grants	(79,139)	OMPF Grant decrease (\$87,000); Transit revenue increase to match expense (Provincial Gas Tax) \$ 47,361, removal of Grant re Active transportation (\$ 39,500).
Reserves	107,856	Net change of transfers to and from Reserves for consulting/studies related to Asset Management, IT, Building, Cemeteries, Physician Recruitment/Retention.
Total Operating Revenue	341,891	

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DEPT/SERVICE	Council					
FUNCTION(S)	Council, Committees, Boards					
Operating	Year	Expenditures	Revenues			
			Fees/Chgs	Grant	Reserves/Fin	Taxation
	2024	305,127	-	-	-	305,127
	2023	290,963	-	-	-	290,963
	Total	14,164	-	-	-	14,164
Transfers	2024	11,000	-	-	-	11,000
	2023	10,000	-	-	-	10,000
	Total	1,000	-	-	-	1,000
Capital	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2024	316,127	-	-	-	316,127
	2023	300,963	-	-	-	300,963
	Total	15,164	-	-	-	15,164
Operating Budget Summary Changes			2023	2024	Y:Y Change	
Wages & Benefits			250,744	260,909	10,165	
Materials & Supplies			33,100	36,850	3,750	
Contracted Services			7,119	7,368	249	
Rents & Financial Expenses			-	-	-	
Agreements/Requisitions			-	-	-	
Other Taxation			-	-	-	
Grants			-	-	-	
Reserves			-	-	-	
Fees/Charges/Other			-	-	-	
Total Operating Budget Summary Changes			290,963	305,127	14,164	

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Council Continued	Notes re Operating Budget		
Wages & Benefits-Cost of living increase; change to benefit carrier costs. Materials & Supplies-Increase training \$ 3,500; meals \$ 250 Contracted Services-Insurance (\$151); election software \$ 400			
Y:Y Transfer to Reserves	2023	2024	Y:Y Change
Elections Year 2 of 4 (to 2026)	10,000	11,000	1,000
	-	-	-
Total Transfers to Reserves	10,000	11,000	1,000

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DEPT/SERVICE	Administration-OMPF					
FUNCTION(S)	Ontario Municipal Partnership Fund (OMPF) Unconditional Grant					
Operating	Year	Expenditures	Revenues			
			Fees/Chgs	Grant	Reserves/Fin	Taxation
	2024	-	-	3,245,300	-	(3,245,300)
	2023	-	-	3,332,300	-	(3,332,300)
	Total	-	-	(87,000)	-	87,000
Transfers	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2024	-	-	3,245,300	-	(3,245,300)
	2023	-	-	3,332,300	-	(3,332,300)
	Total	-	-	(87,000)	-	87,000
Operating Budget Summary Changes			2023	2024	Y:Y Change	
Wages & Benefits			-	-	-	
Materials & Supplies			-	-	-	
Contracted Services			-	-	-	
Rents & Financial Expenses			-	-	-	
Agreements/Requisitions			-	-	-	
Other Taxation			-	-	-	
Grants			(3,332,300)	(3,245,300)	87,000	
Reserves			-	-	-	
Fees/Charges/Other			-	-	-	
Total Operating Budget Summary Changes			(3,332,300)	(3,245,300)	87,000	

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Administration OMPF Continued	Notes re Operating Budget
<p>The Ontario Municipal Partnership Fund (OMPF) Grant is an unconditional grant from the Province of Ontario. Funding is based on various community fiscal indicators. OMPF Revenue is included in the annual Budget to offset general operating expenses and is not typically dedicated to one specific project.</p>	
<p>Actuals: 2019 \$ 3,268,500 2020 \$ 3,251,400 2021 \$ 3,256,600 2022 \$ 3,213,300 2023 \$ 3,332,300 2024 \$ 3,245,300</p>	

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DEPT/SERVICE	Administration/Corporate
FUNCTION(S)	CAO, Clerk, Finance, Information Technology, Health & Safety, Human Resources, Corporate Facilities

	Year	Expenditures	Revenues			
			Fees/Chgs	Grant	Reserves/Fin	Taxation
Operating	2024	2,875,245	1,663,144	-	100,000	1,112,101
	2023	2,805,178	1,432,405	-	20,000	1,352,773
	Total	70,067	230,739	-	80,000	(240,672)
Transfers	2024	133,070	-	-	-	133,070
	2023	183,734	-	-	-	183,734
	Total	(50,664)	-	-	-	(50,664)
Capital	2024	75,000	-	-	15,000	60,000
	2023	115,000	-	-	55,000	60,000
	Total	(40,000)	-	-	(40,000)	-
Y:Y Change	2024	3,083,315	1,663,144	-	115,000	1,305,171
	2023	3,103,912	1,432,405	-	75,000	1,596,507
	Total	(20,597)	230,739	-	40,000	(291,336)

Operating Budget Summary Changes	2023	2024	Y:Y Change
Wages & Benefits	1,684,861	1,567,502	(117,359)
Materials & Supplies	289,952	325,145	35,193
Contracted Services	570,686	605,979	35,293
Rents & Financial Expenses	183,179	200,119	16,940
Agreements/Requisitions	76,500	176,500	100,000
Other Taxation	(488,450)	(512,325)	(23,875)
Grants	-	-	-
Reserves	(20,000)	(100,000)	(80,000)
Fees/Charges/Other	(943,955)	(1,150,819)	(206,864)
Total Operating Budget Summary Changes	1,352,773	1,112,101	(240,672)

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Administration Continued	Notes re Operating Budget					
<p>Wages & Benefits-Cost of living, grid/step movement; benefit carrier cost increases. Reallocation of a portion of wages from Corporate Facilities to Parks and Admin, to Building (90%) and Public Works 50%.</p> <p>Materials & Supplies-Minor adjustments based on actuals for training, mileage and other office related materials & supplies. Increase in software and support for web upgrades annually.</p> <p>Contracted Services-Insurance; Municipal facility maintenance costs and utilities; consulting services for IT and Asset Management.</p> <p>Rents & Financial Expenses-Increase tax write off expense account based on historical actuals; reallocate Council Initiatives (formerly a transfer to Reserve) of \$ 50,000 to Physician Retention & Recruitment (PRR). Total support PRR initiative of \$ 175,000 funded by Reserve amount of \$ 50,000 in 2024 and taxation of \$ 125,000.</p> <p>Other Taxation-Increase Supplementary & Omitted Assessment; changes to PIL revenue based on actuals.</p>						
Y:Y Transfer to Reserves	2023	2024	Y:Y Change			
Working Reserve	50,000	50,000	-			
Council Initiatives	50,000	-	(50,000)			
Corporate Facilities Capital Use Fees	3,734	3,070	(664)			
Facilities-Maintenance	80,000	80,000	-			
Total Transfers to Reserves	183,734	133,070	(50,664)			
2024 Capital Details						
		Expenditure	Revenue			
Category	Project Description	Amount	Grants	Reserve	Other	Taxation
Information Tech	Computer Hardware-Annual Corporate	60,000	-	-	-	60,000
	Telephone System Upgr-Carry Over '23	15,000	-	15,000	-	-
Total Capital		75,000	-	15,000	-	60,000

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DEPT/SERVICE	Fire					
FUNCTION(S)	Fire/Rescue, Emergency Response, Fire Safety & Education, Fire Prevention/Inspection					
Operating	Year	Expenditures	Revenues			
			Fees/Chgs	Grant	Reserves/Fin	Taxation
	2024	1,765,913	26,950	-	-	1,738,963
	2023	1,744,270	26,950	-	-	1,717,320
	Total	21,643	-	-	-	21,643
Transfers	2024	175,000	-	-	-	175,000
	2023	161,000	-	-	-	161,000
	Total	14,000	-	-	-	14,000
Capital	2024	110,000	-	-	-	110,000
	2023	309,000	-	25,000	140,000	144,000
	Total	(199,000)	-	(25,000)	(140,000)	(34,000)
Y:Y Change	2024	2,050,913	26,950	-	-	2,023,963
	2023	2,214,270	26,950	25,000	140,000	2,022,320
	Total	(163,357)	-	(25,000)	(140,000)	1,643
Operating Budget Summary Changes			2023	2024	Y:Y Change	
Wages & Benefits			865,647	878,435	12,788	
Materials & Supplies			192,800	188,900	(3,900)	
Contracted Services			388,639	401,394	12,755	
Rents & Financial Expenses			292,184	292,184	-	
Agreements/Requisitions			5,000	5,000	-	
Other Taxation			-	-	-	
Grants			-	-	-	
Reserves			-	-	-	
Fees/Charges/Other			(26,950)	(26,950)	-	
Total Operating Budget Summary Changes			1,717,320	1,738,963	21,643	

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Fire Continued	Notes re Operating Budget					
Wages & Benefits-Cost of living adjustment; benefit carrier increases; wage grid changes. Materials & Supplies-Fuel (\$10,000); Equipment Purchases \$ 6,000; Office Supplies/General Materials \$100 Contracted Services-Insurance \$ 5,735; Utilities \$ 4,984; Maintenance Contracts ESB \$ 2,036						
Y:Y Transfer to Reserves	2023	2024	Y:Y Change			
Capital Equipment Replacement	161,000	175,000	14,000			
	-	-	-			
Total Transfers to Reserves	161,000	175,000	14,000			
2024 Capital Details						
		Expenditure	Revenue			
Category	Project Description	Amount	Grants	Reserve	Other	Taxation
Equipment	Boat & Motor	45,000	-	-	-	45,000
	PPE/Bunker Gear	25,000	-	-	-	25,000
	Confined Space Equipment	15,000	-	-	-	15,000
	Ice Water Rescue Equipment	15,000	-	-	-	15,000
Communications	Digital Radio Upgrades	10,000	-	-	-	10,000
Total Capital		110,000	-	-	-	110,000

Maintain taxation requirement of \$ 285,000 for Capital and Transfers to Reserves for future Capital.

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DEPT/SERVICE	Police					
FUNCTION(S)	OPP Contract, Police Services Board					
Operating	Year	Expenditures	Revenues			
			Fees/Chgs	Grant	Reserves/Fin	Taxation
	2024	2,557,132	7,000	9,652	61,877	2,478,603
	2023	2,531,776	8,000	9,652	65,521	2,448,603
	Total	25,356	(1,000)	-	(3,644)	30,000
Transfers	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2024	2,557,132	7,000	9,652	61,877	2,478,603
	2023	2,531,776	8,000	9,652	65,521	2,448,603
	Total	25,356	(1,000)	-	(3,644)	30,000
Operating Budget Summary Changes			2023	2024	Y:Y Change	
Wages & Benefits			1,500	1,500	-	
Materials & Supplies			4,750	3,300	(1,450)	
Contracted Services			2,525,301	2,552,107	26,806	
Rents & Financial Expenses			-	-	-	
Agreements/Requisitions			225	225	-	
Other Taxation			-	-	-	
Grants			(9,652)	(9,652)	-	
Reserves			(65,521)	(61,877)	3,644	
Fees/Charges/Other			(8,000)	(7,000)	1,000	
Total Operating Budget Summary Changes			2,448,603	2,478,603	30,000	

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Police Continued	Notes re Operating Budget
<p>Contracted Services-OPP base contract change year over year \$ 65,514. OPP Reconciliation increase from 2021 to 2022 (\$ 38,708) for a net change of \$ 26,806. Grants-RIDE Grant revenue matches expense for same. Reduced estimated Detachment Revenue by \$ 1,000 for 2024. OPP will be phasing out Police Record Check revenue by 25% per year commencing in 2025 to complete phased out by 2028. Transfer from Reserve of \$ 61,877 to reduce impact of increase in Police contract and prior year Transfer from Reserve.</p>	

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DEPT/SERVICE	Conservation Authorities					
FUNCTION(S)	Watershed Management, Source Water Protection					
Operating	Year	Expenditures	Revenues			
			Fees/Chgs	Grant	Reserves/Fin	Taxation
	2024	363,898	-	-	-	363,898
	2023	298,420	-	-	-	298,420
	Total	65,478	-	-	-	65,478
Transfers	2024	11,083	-	-	-	11,083
	2023	11,083	-	-	-	11,083
	Total	-	-	-	-	-
Capital	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2024	374,981	-	-	-	374,981
	2023	309,503	-	-	-	309,503
	Total	65,478	-	-	-	65,478
Operating Budget Summary Changes			2023	2024	Y:Y Change	
Wages & Benefits			-	-	-	
Materials & Supplies			-	-	-	
Contracted Services			-	-	-	
Rents & Financial Expenses			-	-	-	
Agreements/Requisitions			298,420	363,898	65,478	
Other Taxation			-	-	-	
Grants			-	-	-	
Reserves			-	-	-	
Fees/Charges/Other			-	-	-	
Total Operating Budget Summary Changes			298,420	363,898	65,478	

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Conservation Authorities Continued	Notes re Operating Budget		
2024 Budget Changes Include:			
Lower Trent CA	Levy Increase \$ 63,948 (Levy \$ 36,484; MOU Increases \$ 21,625; SWP Increase \$ 5,839)		
Crowe Valley CA	Levy Increase \$ 1,515 (Levy estimated 6% increase \$ 1,786 ; MOU Increase \$ 527)		
Otonabee Region CA	Levy Increase \$ 15		
Y:Y Transfer to Reserves			
	2023	2024	Y:Y Change
Warkworth Dam Study (Year 5 of 10-Mun share only); Future Capital	11,083	11,083	-
	-	-	-
Total Transfers to Reserves	11,083	11,083	-

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DEPT/SERVICE	Protective Services					
FUNCTION(S)	Licensing, Livestock Claims, Animal Control					
Operating	Year	Expenditures	Revenues			
			Fees/Chgs	Grant	Reserves/Fin	Taxation
	2024	51,900	24,175	-	-	27,725
	2023	63,600	23,100	-	-	40,500
	Total	(11,700)	1,075	-	-	(12,775)
Transfers	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2024	51,900	24,175	-	-	27,725
	2023	63,600	23,100	-	-	40,500
	Total	(11,700)	1,075	-	-	(12,775)
Operating Budget Summary Changes			2023	2024	Y:Y Change	
Wages & Benefits			-	-	-	
Materials & Supplies			-	-	-	
Contracted Services			63,600	51,900	(11,700)	
Rents & Financial Expenses			-	-	-	
Agreements/Requisitions			-	-	-	
Other Taxation			-	-	-	
Grants			-	-	-	
Reserves			-	-	-	
Fees/Charges/Other			(23,100)	(24,175)	(1,075)	
Total Operating Budget Summary Changes			40,500	27,725	(12,775)	

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Protective Services Continued	Notes re Operating Budget
	<p>Contracted Services-Increase in dog tag fee service \$ 800; decrease allocation for animal control program for cats (\$12,600); increase cost for Livestock Valuer expenses \$ 100. Increase in various licence revenues: overall increase of \$ 1,075.</p>

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DEPT/SERVICE	Building					
FUNCTION(S)	Building Permits, Inspection and Enforcement Services (Ontario Building Code Act)					
Operating	Year	Expenditures	Revenues			
			Fees/Chgs	Grant	Reserves/Fin	Taxation
	2024	543,758	444,000	-	57,000	42,758
	2023	418,631	392,480	-	-	26,151
	Total	125,127	51,520	-	57,000	16,607
Transfers	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2024	-	-	-	-	-
	2023	25,000	-	-	25,000	-
	Total	(25,000)	-	-	(25,000)	-
Y:Y Change	2024	543,758	444,000	-	57,000	42,758
	2023	443,631	392,480	-	25,000	26,151
	Total	100,127	51,520	-	32,000	16,607
Operating Budget Summary Changes			2023	2024	Y:Y Change	
Wages & Benefits			351,508	414,699	63,191	
Materials & Supplies			40,292	99,504	59,212	
Contracted Services			26,331	28,555	2,224	
Rents & Financial Expenses			500	1,000	500	
Agreements/Requisitions			-	-	-	
Other Taxation			-	-	-	
Grants			-	-	-	
Reserves			-	(57,000)	(57,000)	
Fees/Charges/Other			(392,480)	(444,000)	(51,520)	
Total Operating Budget Summary Changes			26,151	42,758	16,607	

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Building Continued	Notes re Operating Budget
	<p>Wages & Benefits-Cost of living adjustment, wage grid adjustments, benefit carrier cost increase. Reallocation of wages and benefits from Administration to Building 1 FTE x 90%.</p> <p>Materials & Supplies-Increase in software and support costs due to implementation of Permitting software (GIS \$25,000, software maintenance fees \$ 32,000) are offset by a Transfer from Reserve.</p> <p>Contracted Services-Increases for utilities and insurance.</p> <p>Rents & Financial Expenses: New fees for online payment capability with new software.</p> <p>Reserves-Transfer from Reserve for GIS and software support for implementation of new software.</p> <p>Fees/Charges/Other-Increase in building permit fees based on historical revenues received.</p>

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DEPT/SERVICE	By-Law					
FUNCTION(S)	Municipal By-Law Enforcement, Parking Enforcement, Property Standards					
Operating	Year	Expenditures	Revenues			
			Fees/Chgs	Grant	Reserves/Fin	Taxation
	2024	129,380	1,500	-	-	127,880
	2023	95,775	1,500	-	-	94,275
	Total	33,605	-	-	-	33,605
Transfers	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2024	129,380	1,500	-	-	127,880
	2023	95,775	1,500	-	-	94,275
	Total	33,605	-	-	-	33,605
Operating Budget Summary Changes			2023	2024	Y:Y Change	
Wages & Benefits			85,525	114,430	28,905	
Materials & Supplies			3,900	8,450	4,550	
Contracted Services			6,350	6,500	150	
Rents & Financial Expenses			-	-	-	
Agreements/Requisitions			-	-	-	
Other Taxation			-	-	-	
Grants			-	-	-	
Reserves			-	-	-	
Fees/Charges/Other			(1,500)	(1,500)	-	
Total Operating Budget Summary Changes			94,275	127,880	33,605	

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By-Law Continued	Notes re Operating Budget
	<p>Wages & Benefits-Cost of living increase; benefit carrier cost increase. Adjustment to wage allocation between Building and By-Law divisions.</p> <p>Materials & Supplies-Fuel \$ 1,050; Training \$ 3,500</p> <p>Contracted Services-Increase telephone expense based on historical actuals.</p>

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DEPT/SERVICE	Emergency Measures					
FUNCTION(S)	Emergency Preparedness, Civic Addressing					
Operating	Year	Expenditures	Revenues			
			Fees/Chgs	Grant	Reserves/Fin	Taxation
	2024	20,463	3,000	-	-	17,463
	2023	31,000	3,000	-	-	28,000
	Total	(10,537)	-	-	-	(10,537)
Transfers	2024	307	-	-	-	307
	2023	1,315	-	-	-	1,315
	Total	(1,008)	-	-	-	(1,008)
Capital	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2024	20,770	3,000	-	-	17,770
	2023	32,315	3,000	-	-	29,315
	Total	(11,545)	-	-	-	(11,545)
Operating Budget Summary Changes			2023	2024	Y:Y Change	
Wages & Benefits			-	-	-	
Materials & Supplies			19,500	8,500	(11,000)	
Contracted Services			11,500	11,963	463	
Rents & Financial Expenses			-	-	-	
Agreements/Requisitions			-	-	-	
Other Taxation			-	-	-	
Grants			-	-	-	
Reserves			-	-	-	
Fees/Charges/Other			(3,000)	(3,000)	-	
Total Operating Budget Summary Changes			28,000	17,463	(10,537)	

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Emergency Measures Continued	Notes re Operating Budget		
Materials & Supplies-Removed line item for Public Health supplies (COVID related). Contracted Services-increase in County 911 Agreement.			
Y:Y Transfer to Reserves	2023	2024	Y:Y Change
Emergency Measures re Municipal Disaster Recovery Assistance	1,315	307	(1,008)
Total Transfers to Reserves	1,315	307	(1,008)

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DEPT/SERVICE	Roads & Urban Services					
FUNCTION(S)	Roads, Bridges, Sidewalk Maintenance and Construction, Streetlights (Standard & Decorative), Crossing Guards					
Operating	Year	Expenditures	Revenues			
			Fees/Chgs	Grant	Reserves/Fin	Taxation
	2024	6,142,587	79,000	-	75,000	5,988,587
	2023	5,903,248	79,000	-	75,000	5,749,248
	Total	239,339	-	-	-	239,339
Transfers	2024	235,000	-	-	-	235,000
	2023	90,000	-	-	-	90,000
	Total	145,000	-	-	-	145,000
Capital	2024	6,050,000	-	2,637,113	1,687,479	1,725,408
	2023	5,718,625	-	3,071,588	1,245,850	1,401,187
	Total	331,375	-	(434,475)	441,629	324,221
Y:Y Change	2024	12,427,587	79,000	2,637,113	1,762,479	7,948,995
	2023	11,711,873	79,000	3,071,588	1,320,850	7,240,435
	Total	715,714	-	(434,475)	441,629	708,560
Operating Budget Summary Changes			2023	2024	Y:Y Change	
Wages & Benefits			2,772,602	2,877,656	105,054	
Materials & Supplies			1,712,831	1,844,580	131,749	
Contracted Services			1,087,447	1,104,456	17,009	
Rents & Financial Expenses			330,368	315,895	(14,473)	
Agreements/Requisitions			-	-	-	
Other Taxation			-	-	-	
Grants			-	-	-	
Reserves			(75,000)	(75,000)	-	
Fees/Charges/Other			(79,000)	(79,000)	-	
Total Operating Budget Summary Changes			5,749,248	5,988,587	239,339	

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Roads & Urban Services Continued	Notes re Operating Budget		
Wages & Benefits-Includes Cost of living, grid/step movement, benefit carrier costs. PW Admin reallocated at 50%; PW Dir 20%			
Materials & Supplies-Admin \$ 5,800; Bridges & Culverts \$ 1,080; Roadside \$ 83; Hardtop Maint \$ 4,960; Loosetop (Calcium) \$ 15,808; Tools & Sundry \$ 212; Sidewalks \$ 200; Line Painting \$ 432; Crossing Guards \$ 400; Fleet Parts \$ 12,546; Fuel \$ 30,000; Sand \$ 49,645; Salt \$ 10,583.			
Contracted Services-Insurance \$ 2,088; Culverts \$ 1,730; Roadside \$ 3,648; Hard Top \$ 1,414; Garages (\$1,660); Traffic Signs \$ 779; Line Painting \$ 2,496; Gravel Pits \$ 2,872; Crossing Guard Huts \$ (2,500); Fleet \$ 3,780; Bus District Snow Removal \$ 1,297; Other \$ (420); St. Lights \$ 1,485			
Rents & Financial Expenses-Machinery Rental Net (\$ 14,473).			
Reserves-Engineering Services \$ 75,000			
Fees/Charges-County Winter Control \$ 40,000; Entrance/Road Cut Permits/Misc \$ 39,000			
Y:Y Transfer to Reserves	2023	2024	Y:Y Change
Aggregate Revenue	20,000	20,000	-
Retaining Walls	20,000	20,000	-
Bridges	50,000	50,000	-
Roads Needs Study (Yr 1 of 3)	-	10,000	10,000
Traffic Counts (Yr 1 of 3)	-	10,000	10,000
Unlicensed Equipment Replacement	-	125,000	125,000
Total Transfers to Reserves	90,000	235,000	145,000
2024 Capital Details		Expenditure	Revenue
Category	Project Description	Amount	Grants Reserve Other Taxation
Road Resurfacing	Resurfacing Program-Tar & Chip (existing)	569,359	426,914 - - 142,445
	Resurfacing Program-Tar & Chip (conv)	329,301	- - - 329,301
	Crushed Stone	44,292	- - - 44,292
Construction	Ranney St Renewal	4,057,318	2,210,199 770,920 851,559 224,640
Bridges	Bridge Inspections	10,000	- - - 10,000
	Bridge Repairs-Inspection priorities	168,730	- - - 168,730
Streetlights	Decorative Light Replacement	20,000	- - - 20,000
Sidewalks	Annual repair/replacement program	150,000	- - - 150,000
Boulevards	Annual replacement program	81,000	- - - 81,000
Equipment	Half ton Truck	75,000	- - - 75,000
	Tandem Truck	420,000	- - - 420,000
	Fuel Card System	65,000	- 65,000 - -
	Percy Garage-Door Painting	10,000	- - - 10,000
	Seymour Garage-Exterior Paint	50,000	- - - 50,000
Total Capital		6,050,000	2,637,113 835,920 851,559 1,725,408

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DEPT/SERVICE	Transit					
FUNCTION(S)	Regional Transportation (Partnership Agreement)					
Operating	Year	Expenditures	Revenues			
			Fees/Chgs	Grant	Reserves/Fin	Taxation
	2024	158,771	-	113,271	-	45,500
	2023	111,410	-	65,910	-	45,500
	Total	47,361	-	47,361	-	
Transfers	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2024	158,771	-	113,271	-	45,500
	2023	111,410	-	65,910	-	45,500
	Total	47,361	-	47,361	-	-
Operating Budget Summary Changes			2023	2023	Y:Y Change	
Wages & Benefits			-	-	-	
Materials & Supplies			-	-	-	
Contracted Services			45,500	45,500	-	
Rents & Financial Expenses			-	-	-	
Agreements/Requisitions			65,910	113,271	47,361	
Other Taxation			-	-	-	
Grants			(65,910)	(113,271)	(47,361)	
Reserves			-	-	-	
Fees/Charges/Other			-	-	-	
Total Operating Budget Summary Changes			45,500	45,500	-	

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Transit Continued	Notes re Operating Budget
<p>No change to Municipal contribution for this service. 2024 Provincial Gas Tax Grant announcement pending.</p> <p>Partnership Agreement with Community Care Northumberland to provide regional transportation within Trent Hills. Provincial Gas Tax Revenue received by the Municipality supports this program. Municipal contribution remains unchanged at \$ 45,500.</p> <p>Provincial Gas Tax Allocations (2015-2023): 2015 \$ 87,697; 2016 \$ 91,211; 2017 \$108,764; 2018 \$ 69,321; 2019 \$ 77,577; 2020 \$ 58,199; 2021 \$ 38,140; 2022 \$ 41,997; 2023 \$ 113,271</p> <p>The Provincial Grant allocation amounts shown above represent actual grant funds received and may differ from the annual Budget amounts due to timing of announcements of the grant funding each year.</p>	

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DEPT/SERVICE	Storm Sewers					
FUNCTION(S)	Storm Sewers/Drainage					
Operating	Year	Expenditures	Revenues			
			Fees/Chgs	Grant	Reserves/Fin	Taxation
	2024	200,948	-	-	-	200,948
	2023	177,828	-	-	-	177,828
	Total	23,120	-	-	-	23,120
Transfers	2024	50,000	-	-	-	50,000
	2023	25,000	-	-	-	25,000
	Total	25,000	-	-	-	25,000
Capital	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2024	250,948	-	-	-	250,948
	2023	202,828	-	-	-	202,828
	Total	48,120	-	-	-	48,120
Operating Budget Summary Changes			2023	2024	Y:Y Change	
Wages & Benefits			15,000	35,000	20,000	
Materials & Supplies			19,120	19,240	120	
Contracted Services			29,500	32,500	3,000	
Rents & Financial Expenses			114,208	114,208	-	
Agreements/Requisitions			-	-	-	
Other Taxation			-	-	-	
Grants			-	-	-	
Reserves			-	-	-	
Fees/Charges/Other			-	-	-	
Total Operating Budget Summary Changes			177,828	200,948	23,120	

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Storm Sewers Continued	Notes re Operating Budget		
Wages & Benefits-Reallocated from Roads to Storm Materials & Supplies-Increase for parts related to Storm Sewer maintenance. Contracted Services-increase for catchbasin cleaning.			
Y:Y Transfer to Reserves	2023	2024	Y:Y Change
Stormwater Master Plan	25,000	50,000	25,000
	-	-	-
Total Transfers to Reserves	25,000	50,000	25,000

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DEPT/SERVICE	Environmental-Solid Waste Disposal					
FUNCTION(S)	Landfill and Transfer Station Services					
Operating	Year	Expenditures	Revenues			
			Fees/Chgs	Grant	Reserves/Fin	Taxation
	2024	10,165	4,000	-	-	6,165
	2023	7,347	4,000	-	-	3,347
	Total	2,818	-	-	-	2,818
Transfers	2024	4,000	-	-	-	4,000
	2023	4,000	-	-	-	4,000
	Total	-	-	-	-	-
Capital	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2024	14,165	4,000	-	-	10,165
	2023	11,347	4,000	-	-	7,347
	Total	2,818	-	-	-	2,818
Operating Budget Summary Changes			2023	2024	Y:Y Change	
Wages & Benefits			-	-	-	
Materials & Supplies			-	-	-	
Contracted Services			7,347	10,165	2,818	
Rents & Financial Expenses			-	-	-	
Agreements/Requisitions			-	-	-	
Other Taxation			-	-	-	
Grants			-	-	-	
Reserves			-	-	-	
Fees/Charges/Other			(4,000)	(4,000)	-	
Total Operating Budget Summary Changes			3,347	6,165	2,818	

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Environmental-Solid Waste Continued	Notes re Operating Budget		
Contracted Services-Monitoring costs and annual report for former Campbellford landfill site in Business Park. Fees/Charges/Other-Revenue received from the County of Northumberland in accordance with the County Host Fee Agreement re Seymour Transfer Station.			
Y:Y Transfer to Reserves	2023	2024	Y:Y Change
County Host Fee to Reserve	4,000	4,000	-
	-	-	-
Total Transfers to Reserves	4,000	4,000	-

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DEPT/SERVICE	Cemeteries					
FUNCTION(S)	Burials, Interments (Active Cemeteries)					
Operating	Year	Expenditures	Revenues			
			Fees/Chgs	Grant	Reserves/Fin	Taxation
	2024	107,516	32,775	-	5,000	69,741
	2023	152,766	24,400	-	30,000	98,366
	Total	(45,250)	8,375	-	(25,000)	(28,625)
Transfers	2024	4,000	-	-	-	4,000
	2023	2,000	-	-	-	2,000
	Total	2,000	-	-	-	2,000
Capital	2024	75,000	-	-	75,000	-
	2023	75,000	-	-	75,000	-
	Total	-	-	-	-	-
Y:Y Change	2024	186,516	32,775	-	80,000	73,741
	2023	229,766	24,400	-	105,000	100,366
	Total	(43,250)	8,375	-	(25,000)	(26,625)
Operating Budget Summary Changes				2023	2024	Y:Y Change
Wages & Benefits				104,936	81,384	(23,552)
Materials & Supplies				29,000	10,300	(18,700)
Contracted Services				18,830	15,832	(2,998)
Rents & Financial Expenses				-	-	-
Agreements/Requisitions				-	-	-
Other Taxation				-	-	-
Grants				-	-	-
Reserves				(30,000)	(5,000)	25,000
Fees/Charges/Other				(24,400)	(32,775)	(8,375)
Total Operating Budget Summary Changes				98,366	69,741	(28,625)

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Cemeteries Continued	Notes re Operating Budget					
<p>Wages & Benefits-Cost of living adjustment; benefit carrier cost increase; adjustments to allocations of Staff time within this area of service.</p> <p>Materials & Supplies-Decrease in Budget due to software acquisition in 2023. Ongoing software maintenance fees included.</p> <p>Contracted Services-Includes tree removal; monument repairs; scattering grounds concept plan.</p> <p>Transfer from Reserve-Revenue to offset scattering grounds concept plan.</p> <p>Fees/Charges-Revenue for plot sales, grave openings and corner stones.</p>						
Y:Y Transfer to Reserves		2023	2024	Y:Y Change		
Perpetual Care (Care & Maintenance)		2,000	4,000	2,000		
Total Transfers to Reserves		2,000	4,000	2,000		
2024 Capital Details						
		Expenditure	Revenue			
Category	Project Description	Amount	Grants	Reserve	Other	Taxation
Facilities	Columbarium-WW Cem-Carry Over '23	45,000	-	45,000	-	-
	Scattering Grounds-WW Cemetery	30,000		30,000		
Total Capital		75,000	-	75,000	-	-

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DEPT/SERVICE	Parks & Recreation					
FUNCTION(S)	Parks, Sports Fields, Recreation Facilities					
Operating	Year	Expenditures	Revenues			
			Fees/Chgs	Grant	Reserves/Fin	Taxation
	2024	2,824,361	597,845	-	6,000	2,220,516
	2023	2,418,201	569,300	-	6,000	1,842,901
	Total	406,160	28,545	-	-	377,615
Transfers	2024	612,268		-	-	612,268
	2023	640,878	-	-	-	640,878
	Total	(28,610)	-	-	-	(28,610)
Capital	2024	10,269,800	-	3,790,248	6,329,552	150,000
	2023	12,465,000	-	3,790,248	8,524,752	150,000
	Total	(2,195,200)	-	-	(2,195,200)	-
Y:Y Change	2024	13,706,429	597,845	3,790,248	6,335,552	2,982,784
	2023	15,524,079	569,300	3,790,248	8,530,752	2,633,779
	Total	(1,817,650)	28,545	-	(2,195,200)	349,005
Operating Budget Summary Changes				2023	2024	Y:Y Change
Wages & Benefits				1,397,833	1,538,410	140,577
Materials & Supplies				190,400	207,100	16,700
Contracted Services				821,068	868,351	47,283
Rents & Financial Expenses				8,900	9,500	600
Agreements/Requisitions				-	201,000	201,000
Other Taxation				-	-	-
Grants				-	-	-
Reserves				(6,000)	(6,000)	-
Fees/Charges/Other				(569,300)	(597,845)	(28,545)
Total Operating Budget Summary Changes				1,842,901	2,220,516	377,615

Municipality of Trent Hills
2024 Municipal Budget
Meeting Date: December 12, 2023

Parks & Recreation Continued		Notes re Operating Budget				
Wages & Benefits-Cost of living adjustments, benefit carrier cost increase; 3 additional summer students.						
Materials & Supplies-Changes between Campbellford Arena & Wellness Centre for office supplies & equipment.						
Contracted Services-General Parks \$ 3,925; Outdoor Pool/Splash Pad \$ 543; Campbellford Arena to Wellness Centre \$ 56,079; Crowe Bridge Park (\$2,780); Warkworth Arena \$ 3,195; Fieldhouse (\$ 13,256); Marina (\$ 423)						
Rents & Financial Expenses-Bank charges \$ 600						
Agreement/Requisitions-MOU with YMCA for operating costs for fourth quarter of 2024						
Fees/Charges/Other-General Parks \$ 1,700; Soccer \$ 1,100; Campbellford Arena to Wellness Centre (\$ 280); Field House \$ 38,425; Marina (\$ 12,400)						
Y:Y Transfer to Reserves		2023	2024	Y:Y Change		
Playgrounds		5,000	5,000	-		
Parks & Recreation General Purpose		5,000	5,000	-		
Facility Capital Use Fees		56,900	56,290	(610)		
HFH LED Lights Year 2 of 3		28,000	-	(28,000)		
Long Term Debt-Recreation & Wellness Centre		545,978	545,978	-		
Total Transfers to Reserves		640,878	612,268	(28,610)		
2024 Capital Details						
		Expenditure	Revenue			
Category	Project Description	Amount	Grants	Reserve	Other	Taxation
Facilities	Crowe Bridge Park-Parking Control	10,000	-	-	-	10,000
	Ice Making System-Recreation Centre	35,000	-	-	-	35,000
	Sunny Life Recreation Centre	10,119,800	3,790,248	1,955,000	4,374,552	-
	Roof Repairs-WW Arena	35,000	-	-	-	35,000
	Mini Sticks Rink	40,000	-	-	-	40,000
	Ice Pad Curb Repairs-WW Arena	5,000	-	-	-	5,000
Equipment	Zero Turn Mower	15,000	-	-	-	15,000
	Floor Scrubber-Hastings Field House	10,000	-	-	-	10,000
Total Capital		10,269,800	3,790,248	1,955,000	4,374,552	150,000

Municipality of Trent Hills
2024 Municipal Budget
Meeting Date: December 12, 2023

DEPT/SERVICE	Library					
FUNCTION(S)	Library Programs and Services					
Operating	Year	Expenditures	Revenues			
			Fees/Chgs	Grant	Reserves/Fin	Taxation
	2024	676,756	-	-	-	676,756
	2023	656,055	-	-	-	656,055
	Total	20,701	-	-	-	20,701
Transfers	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2024	676,756	-	-	-	676,756
	2023	656,055	-	-	-	656,055
	Total	20,701	-	-	-	20,701
Operating Budget Summary Changes			2023	2024	Y:Y Change	
Wages & Benefits			-	-	-	
Materials & Supplies			-	-	-	
Contracted Services			38,600	41,514	2,914	
Rents & Financial Expenses			-	-	-	
Agreements/Requisitions			617,455	635,242	17,787	
Other Taxation			-	-	-	
Grants			-	-	-	
Reserves			-	-	-	
Fees/Charges/Other			-	-	-	
Total Operating Budget Summary Changes			656,055	676,756	20,701	

Municipality of Trent Hills
2024 Municipal Budget
Meeting Date: December 12, 2023

Library Continued	Notes re Operating Budget
<p>The Municipal Budget includes amounts for Library facility maintenance. Contracted Services-Increase in Municipal costs for sprinkler testing, alarm monitoring, general building maintenance, building insurance.</p> <p>Agreements/Requisitions-represents the Library Board Annual Requisition amount. Summary of Y:Y Increase in Library Board Requisition \$ 17,787: Wages & Benefits \$ 19,563; Software & Support \$ 270; Caretaking (\$ 500); Utilities/Phone/Insurance/Facility Repairs (\$ 2,507); Revenue: SOLS Grant (\$ 719); Summer Student Grant \$ 1,680.</p> <p>The Library Board is responsible to submit annual estimates of all sums required for the purposes of the Board. The amounts shown above include the net amount required by the Board. Municipal funding to the Library Board represents 92.7% of total annual Library revenue.</p>	

Municipality of Trent Hills
2024 Municipal Budget
Meeting Date: December 12, 2023

DEPT/SERVICE	Cultural					
FUNCTION(S)	Heritage Preservation, Community Culture, War Monuments					
Operating	Year	Expenditures	Revenues			
			Fees/Chgs	Grant	Reserves/Fin	Taxation
	2024	24,847	-	-	-	24,847
	2023	18,900	-	-	-	18,900
	Total	5,947	-	-	-	5,947
Transfers	2024	5,000	-	-	-	5,000
	2023	5,000	-	-	-	5,000
	Total	-	-	-	-	-
Capital	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2024	29,847	-	-	-	29,847
	2023	23,900	-	-	-	23,900
	Total	5,947	-	-	-	5,947
Operating Budget Summary Changes			2023	2024	Y:Y Change	
Wages & Benefits			-	-	-	
Materials & Supplies			18,175	24,075	5,900	
Contracted Services			725	772	47	
Rents & Financial Expenses			-	-	-	
Agreements/Requisitions			-	-	-	
Other Taxation			-	-	-	
Grants			-	-	-	
Reserves			-	-	-	
Fees/Charges/Other			-	-	-	
Total Operating Budget Summary Changes			18,900	24,847	5,947	

Municipality of Trent Hills
 2024 Municipal Budget
 Meeting Date: December 12, 2023

Cultural Continued	Notes re Operating Budget		
Materials & Supplies: Increase Canada Day and Santa Claus Parade support for three communities; Heritage brochure \$ 2,000 Contracted Services: Increase for insurance re War Monuments.			
This Budget Includes amounts for Canada Day supplies, Christmas parades, Heritage Improvement Grant, etc.			
Y:Y Transfer to Reserves	2023	2024	Y:Y Change
War Monument Restoration	5,000	5,000	-
	-	-	-
Total Transfers to Reserves	5,000	5,000	-

Municipality of Trent Hills
2024 Municipal Budget
Meeting Date: December 12, 2023

DEPT/SERVICE	Planning/Development					
FUNCTION(S)	Zone Amendment, Severance, Minor Variance, Plan of Subdivision, Official Plan Amendment					
Operating	Year	Expenditures	Revenues			
			Fees/Chgs	Grant	Reserves/Fin	Taxation
	2024	819,376	144,000	-	190,000	485,376
	2023	746,422	150,580	-	190,000	405,842
	Total	72,954	(6,580)	-	-	79,534
Transfers	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2024	819,376	144,000	-	190,000	485,376
	2023	746,422	150,580	-	190,000	405,842
	Total	72,954	(6,580)	-	-	79,534
Operating Budget Summary Changes			2023	2024	Y:Y Change	
Wages & Benefits			487,490	558,166	70,676	
Materials & Supplies			39,432	41,284	1,852	
Contracted Services			219,500	219,926	426	
Rents & Financial Expenses			-	-	-	
Agreements/Requisitions			-	-	-	
Other Taxation			-	-	-	
Grants			-	-	-	
Reserves			(190,000)	(190,000)	-	
Fees/Charges/Other			(150,580)	(144,000)	6,580	
Total Operating Budget Summary Changes			405,842	485,376	79,534	

Municipality of Trent Hills
2024 Municipal Budget
Meeting Date: December 12, 2023

Planning/Development Continued	Notes re Operating Budget
<p>Wages & Benefits-Cost of living adjustment; benefit carrier cost increase; wage grid movement. GIS/Asset Manager 1 FTE pro-rated for 6 months.</p> <p>Materials & Supplies-GIS services (external) annual incremental fee;</p> <p>Contracted Services-Continuation of Official Plan Update \$ 30,000; Flood Study \$ 40,000; Water & Wastewater Servicing Capacity Study \$ 68,000; Dev Charges Study \$ 25,000; General \$ 27,000.</p> <p>Transfer from Reserves-to offset consulting fees</p> <p>Fees & Charges-Decrease in Planning related fees derived from Severances, Zone Amendments, Minor Variances, etc., based on actuals.</p>	

Municipality of Trent Hills
2024 Municipal Budget
Meeting Date: December 12, 2023

DEPT/SERVICE	Community Development					
FUNCTION(S)	Community Improvement Plan, Community Collaboration, Local Business Resource					
Operating	Year	Expenditures	Revenues			
			Fees/Chgs	Grant	Reserves/Fin	Taxation
	2024	361,953	500	-	-	361,453
	2023	397,414	-	39,500	500	357,414
	Total	(35,461)	500	(39,500)	(500)	4,039
Transfers	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2024	-	-	-	-	-
	2023	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2024	361,953	500	-	-	361,453
	2023	397,414	-	39,500	500	357,414
	Total	(35,461)	500	(39,500)	(500)	4,039
Operating Budget Summary Changes			2023	2024	Y:Y Change	
Wages & Benefits			130,006	132,937	2,931	
Materials & Supplies			50,275	49,475	(800)	
Contracted Services			142,133	104,541	(37,592)	
Rents & Financial Expenses			-	-	-	
Agreements/Requisitions			75,000	75,000	-	
Other Taxation			-	-	-	
Grants			(39,500)	-	39,500	
Reserves			(500)	-	500	
Fees/Charges/Other			-	(500)	(500)	
Total Operating Budget Summary Changes			357,414	361,453	4,039	

Municipality of Trent Hills
2024 Municipal Budget
Meeting Date: December 12, 2023

Community Development Continued	Notes re Operating Budget
<p>Wages & Benefits-Cost of living adjustments; benefit carrier cost increase. Materials & Supplies-Mileage (\$800) Contracted Services-Economic increase for Chamber of Commerce Fee for Service 2%; Utility and insurance adjustments for Chamber and Town Square; service fees for EV charging stations in Warkworth; Active Transportation & Trails Plan costs removed for 2024. Grants-Removed Grants and Transfers for Active Transportation & Trails Plan Fees and Charges-EV charging station revenue \$ 500</p>	



Municipality of Trent Hills
 2024 Municipal Budget
 Meeting Date: December 12, 2023

Municipal Debt Payments

Department/Service Area	Budget Amount	Year of Expiration
Streetlights	64,062	2026
Roads/Storm (Internal)	61,495	2028
Storm	80,261	2030
Roads	125,207	2030
Bridges (Internal)*	76,000	2032
Emergency Services Base	240,595	2046
Total (principal & interest)	647,620	

Notes

Roads/Storm (Internal)-Doxsee Ave Infrastructure Renewal project.

Emergency Services Base-Debt payment allocation: 81.97% Fire; 18.03% Administration.

Debt payments shown above do not include Water & Wastewater debt payments.

Municipality of Trent Hills
2024 Municipal Budget-Capital Budget Project Detail
Meeting Date: December 12, 2023

DEPT/SERVICE	CATEGORY	PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	PROJECT DETAILS
Administration/Corporate	Information Tech	Computer Hardware-Annual Corporate	\$ 60,000	Annual capital amount for all corporate computer hardware requirements.
		Telephone System Upgr-Carry Over '23	\$ 15,000	Replace in-house system to voice over IP to enable staff to access phone system while working remotely while providing features of current phone system.
Total Administration			\$ 75,000	
Fire	Equipment	Boat & Motor	\$ 45,000	Replace Rescue Boat (1996) and Motor (2000), at Station 1.
		PPE/Bunker Gear	\$ 25,000	Personal Protective Equipment. Individual ensemble elements that include garments, helmets, gloves, footwear, and interface components that are compliant with NFPA Standards.
		Confined Space Equipment	\$ 15,000	Upgrades to confined space i.e. new helmets, new harnesses, new rescue hardware devices to add to equipment now in service. Replacement of Rescue Ropes as required due to age and wear.
		Ice Water Rescue Equipment	\$ 15,000	Upgrades to water rescue equipment i.e. new helmets, new rescue hardware devices to add to equipment now in service. Replacement water Rescue Ropes, Water Rescue Throw Rope Bags and Water rescue suits as required due to age and wear.
	Communications	Digital Radio Upgrades	\$ 10,000	Digital communication system for consistency regardless of distance from the maximum range of the towers.
Total Fire			\$ 110,000	
Roads & Urban Services	Resurfacing	Resurfacing Program-Tar & Chip (existing)	\$ 569,359	Trent Hills has over 244 kms of tar and chip roads. Approximately 39 kms are resurfaced with single coat of tar and chip annually. The 2022 RNS Report estimated that \$6.4M is needed NOW for improvements to the tar and chip roads. CCBF grant (formerly Federal Gas Tax) is used for this program.
		Resurfacing Program-Tar & Chip (addtl conversion)	\$ 329,301	Convert gravel roads to tar and chip roads. Roads are selected by referring to traffic counts, 2022 RNS report, safety measures and cost to convert that specific road. Approximately 3 to 5kms are resurfaced with a double coat of tar and chip annually.
		Crushed Stone	\$ 44,292	Crush screened stone for resurfacing.
	Construction	Ranney St Renewal	\$ 4,057,318	Design and renewal of road, sidewalk, storm sewer, water and sanitary infrastructure including associated appurtenances. Phases 1 & 2.
	Bridges	Bridge Inspections	\$ 10,000	Bi-annual Priority Bridge Inspection Program. 41 structures to be inspected.
		Bridge Repairs-Inspection Priorities	\$ 168,730	Bridge repairs in accordance with bi-annual Priority Bridge Inspection Program.
	Streetlights	Decorative Light Replacement	\$ 20,000	Replace 3 decorative streetlights annually. New poles, fixtures and LED bulbs.
	Sidewalks	Annual repair/replacement program	\$ 150,000	Repair and/or replace sidewalks in Urban Centres including tactile plates at crosswalks.
	Boulevards	Annual replacement program	\$ 81,000	Replace interlocking brick with stamped concrete.
	Equipment	Half Ton Truck	\$ 75,000	1 new half ton to replace 1 of the 2013 vehicles. The useful life of half tons is estimated at 7 years.
		Tandem Truck	\$ 420,000	Annual replacement of a Tandem or Single Axle plow/sander. This practice has been in place since 2003.
		Fuel Card System	\$ 65,000	Installation of Fuel Card System at three Public Works Depots.
	Facilities	Percy Garage-Door Painting	\$ 10,000	Paint 4 bay doors and 2 entrance doors.
		Seymour Garage-Exterior Paint	\$ 50,000	Paint entire exterior of facility for rust control to extend useful life of roof.
Total Roads & Urban Services			\$ 6,050,000	
Cemeteries	Facilities	Columbarium-WW Cem-Carry Over '23	\$ 45,000	Columbarium (1) and base.
		Scattering Grounds-WW Cemetery	\$ 30,000	Preliminary works required to construct scattering grounds in the Warkworth Cemetery. Work includes land clearing, layout, paths, etc.
Total Cemeteries			\$ 75,000	
Parks & Recreation	Facilities	Crowe Bridge Park-Parking Control	\$ 10,000	Purchase a new parking control system for Crowe Bridge Park.
		Ice Making System-Recreation Centre	\$ 35,000	Supply and install REALice ice making system in the new rec centre.
		Sunny Life Recreation & Wellness Centre	\$ 10,119,800	Construction of arena and pool complex-balance of capital construction.
		Roof Repairs-Warkworth Arena	\$ 35,000	Flat Condensor roof repair.
		Mini Sticks Rink	\$ 40,000	Supply and install mini-sticks rink in the new arena in Campbellford.
		Ice Pad Curb Repairs-WW Arena	\$ 5,000	Repair curb locations on ice pad in the Warkworth Arena.
	Equipment	Zero Turn Mower	\$ 15,000	Purchase a new Zero Turn mower to replace an existing mower.
		Floor Scrubber-Hastings Field House	\$ 10,000	Purchase a new floor scrubber for the Hastings Field House.
Total Parks & Recreation			\$ 10,269,800	
TOTAL CAPITAL			\$ 16,579,800	

Municipality of Trent Hills
2024 Municipal Budget-Capital Budget Summary
Meeting Date: December 12, 2023

DEPT/SERVICE	CATEGORY	PROJECT DESCRIPTION	EXPENDITURE	REVENUE				FUNDING COMMENT
			TOTAL PROJECT BUDGET	GRANTS	RESERVE	OTHER	TAXATION	
Administration/Corporate	Information Tech	Computer Hardware-Annual Corporate	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000	
		Telephone System Upgr-Carry Over '23	\$ 15,000	\$ -	\$ 15,000	\$ -	\$ -	IT Reserve
Total Administration			\$ 75,000	\$ -	\$ 15,000	\$ -	\$ 60,000	
Fire	Equipment	Boat & Motor	\$ 45,000	\$ -	\$ -	\$ -	\$ 45,000	
		PPE/Bunker Gear	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	
		Confined Space Equipment	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	
		Ice Water Rescue Equipment	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	
	Communications	Digital Radio Upgrades	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	
Total Fire			\$ 110,000	\$ -	\$ -	\$ -	\$ 110,000	
Roads & Urban Services	Resurfacing	Resurfacing Program-Tar & Chip (existing)	\$ 569,359	\$ 426,914	\$ -	\$ -	\$ 142,445	2024 CCBF
		Resurfacing Program-Tar & Chip (conversion)	\$ 329,301	\$ -	\$ -	\$ -	\$ 329,301	
		Crushed Stone	\$ 44,292	\$ -	\$ -	\$ -	\$ 44,292	
	Construction	Ranney St Renewal	\$ 4,057,318	\$ 2,210,199	\$ 770,920	\$ 851,559	\$ 224,640	22&24 OCIF; 21 CCBF;W&S Res; Fin, Tax
	Bridges	Bridge Inspections	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	
		Bridge Repairs-Inspection priorities	\$ 168,730	\$ -	\$ -	\$ -	\$ 168,730	
	Streetlights	Decorative Light Replacement	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	
	Sidewalks	Annual repair/replacement program	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000	
	Boulevards	Annual replacement program	\$ 81,000	\$ -	\$ -	\$ -	\$ 81,000	
	Equipment	Half Ton Truck	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000	
		Tandem Truck	\$ 420,000	\$ -	\$ -	\$ -	\$ 420,000	
		Fuel Card System	\$ 65,000	\$ -	\$ 65,000	\$ -	\$ -	Roads Fuel Reserve
	Facilities	Percy Garage-Door Painting	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	
		Seymour Garage-Exterior Paint	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	
Total Roads & Urban Services			\$ 6,050,000	\$ 2,637,113	\$ 835,920	\$ 851,559	\$ 1,725,408	
Cemetery	Facilities	Columbarium-WW Cem-Carry Over '23	\$ 45,000	\$ -	\$ 45,000	\$ -	\$ -	Cemetery Reserve
		Scattering Grounds-WW Cemetery	\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	Cemetery Reserve
Total Cemetery			\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	
Parks & Recreation	Facilities	Crowe Bridge Park-Parking Control	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	
		Ice Making System-Recreation Centre	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000	
		Sunny Life Recreation Centre	\$ 10,119,800	\$ 3,790,249	\$ 1,955,000	\$ 4,374,551	\$ -	ICIP/DC Res Fund/Financing
		Roof Repairs-WW Arena	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000	
		Mini Sticks Rink	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000	
		Ice Pad Curb Repairs-WW Arena	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	
	Equipment	Zero Turn Mower	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000	
Floor Scrubber-Hastings Field House		\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000		
Total Parks & Recreation			\$ 10,269,800	\$ 3,790,249	\$ 1,955,000	\$ 4,374,551	\$ 150,000	
TOTAL CAPITAL			\$ 16,579,800	\$ 6,427,362	\$ 2,880,920	\$ 5,226,110	\$ 2,045,408	

Municipality of Trent Hills
2024 Municipal Budget-Reserve Activity
Meeting Date: December 12, 2023

CONTRIBUTIONS

DEPT/SERVICE	DETAILS	TYPE	PURPOSE	TOTAL
Council	\$ 11,000	O	Elections Yr 1 of 4	\$ 11,000
Administration	\$ 50,000	O	Working Reserve	\$ 133,070
	\$ 80,000	O	Corporate Facilities	
	\$ 3,070	O	Corporate Facilities Capital Use Fees	
Fire	\$ 175,000	C	Equipment Replacement Program	\$ 175,000
Conservation Authorities	\$ 11,083	C	Warkworth Dam Safety Report & Capital	\$ 11,083
Emergency Mngmt	\$ 307	O	Emergency Management	\$ 307
Roads & Urban Services	\$ 20,000	O	Aggregate Revenue	\$ 235,000
	\$ 20,000	C	Retaining Wall	
	\$ 10,000	C	Roads Needs Study (Yr 1 of 3)	
	\$ 10,000	C	Traffic Counts (Yr 1 of 3)	
	\$ 50,000	C	Bridge Replacement	
	\$ 125,000	C	Unlicenced Equipment Replacement	
Storm	\$ 50,000	O	Storm Water Master Plan (Yr 2 of 3)	\$ 50,000
Enviro-Waste	\$ 4,000	O	Landfill Host Fees	\$ 4,000
Cemeteries	\$ 4,000	O	Perpetual Care	\$ 4,000
Parks & Recreation	\$ 5,000	O	Playgrounds	\$ 612,268
	\$ 5,000	O	General Parks & Recreation	
	\$ 56,290	O	Facility Capital Use Fees	
	\$ 545,978	O	LTD-Recreation & Wellness Centre	
Cultural	\$ 5,000	O	War Monument Rehabilitation	\$ 5,000
Total Contributions				\$ 1,240,728

WITHDRAWALS

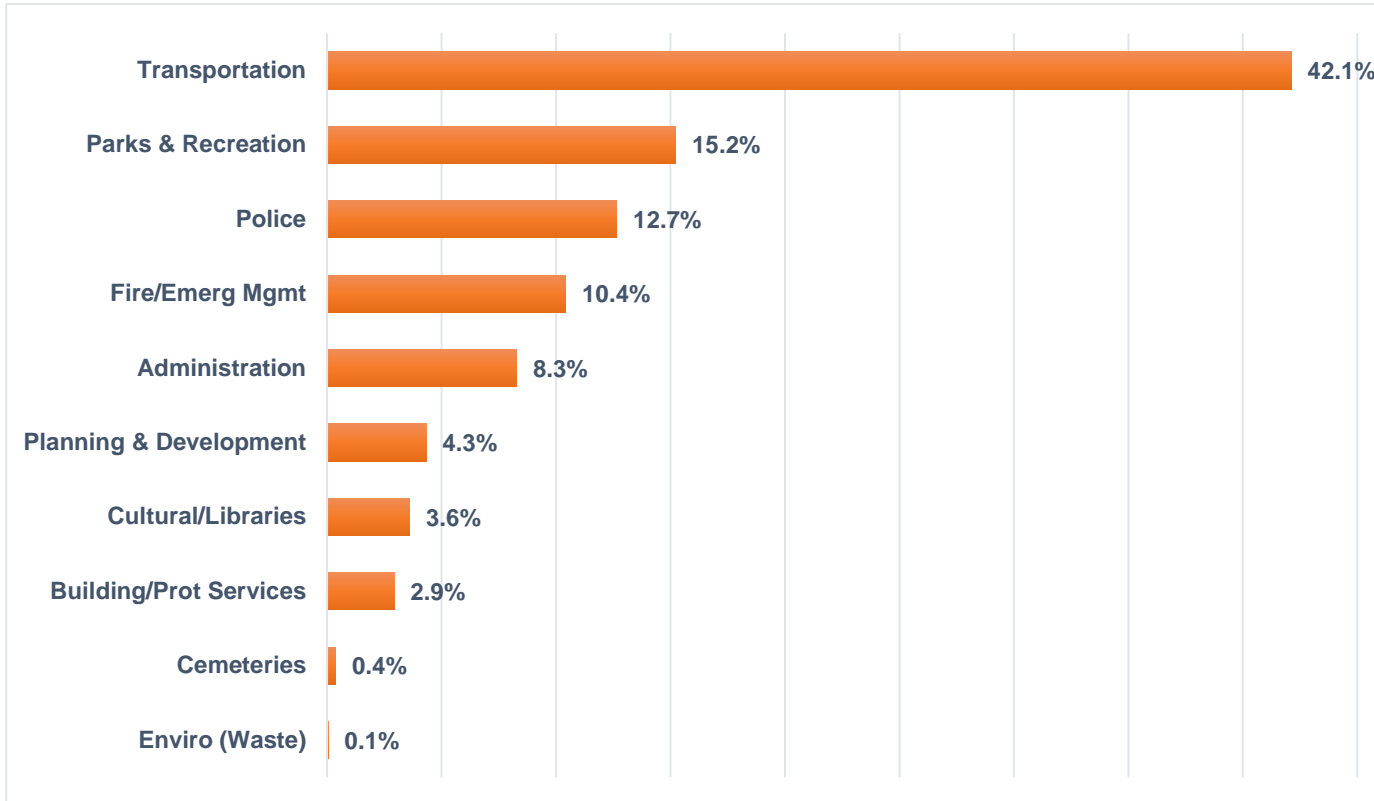
DEPT/SERVICE	DETAILS	TYPE	PURPOSE	TOTAL
Administration	\$ 50,000	O	IT Master Plan	\$ 115,000
	\$ 50,000	O	Physician Retention and Recruitment	
	\$ 15,000	C	Telephone System	
Police	\$ 61,877	O	OPP Contract-Rate Stabilization	\$ 61,877
Building	\$ 25,000	O	GIS Services-Software Implementation	\$ 57,000
	\$ 32,000	O	Software & Support Yr 2	
Roads & Urban Services	\$ 75,000	O	Engineering/Design Public Works Facility	\$ 910,920
	\$ 770,920	C	Ranney St Renewal	
	\$ 65,000	C	Fuel Dispensing System	
Cemeteries	\$ 5,000	O	Scattering Grounds Conceptual Plan	\$ 80,000
	\$ 75,000	C	Columbarium	
Parks & Recreation	\$ 6,000	O	Trees	\$ 1,961,000
	\$ 1,955,000	C	Recreation & Wellness Centre (RF)	
Planning	\$ 30,000	O	Official Plan Update	\$ 190,000
	\$ 40,000	O	Flood Study	
	\$ 68,000	O	Servicing Capacity Study	
	\$ 25,000	O	Development Charges Background Study	
	\$ 27,000	O	Other Consulting Fees	
Total Withdrawals				\$ 3,375,797

TYPE: Capital = C Operating = O



Municipality of Trent Hills
2024 Municipal Budget
Meeting Date: December 12, 2023

Allocation of 2024 Municipal Tax Dollars By Service Area (Percentage)





Municipality of Trent Hills
2024 Municipal Budget
Meeting Date: December 12, 2023

Assessment Information

Reassessment

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

Due to the COVID-19 pandemic, the Ontario government postponed the 2020 Assessment Update. On August 16, 2023, the Ontario government filed a regulation to amend the *Assessment Act*, extending the postponement of a province-wide reassessment through the end of the 2021-2024 assessment cycle. Property assessments for 2024 property tax year will continue to be based on fully phased-in January 1, 2016 current values.

MPAC continues to review properties during non-Assessment Update years as new homes are built, owners renovate, structures are demolished and properties change use. Property owners may receive a notice from MPAC if there has been a change to their property including:

- an addition, new construction, or renovation
- a structure on the property was assessed for the first time
- a change in the classification
- a property no longer qualifies as farmland, conservation land or managed forest
- all or part of the property no longer qualifies to be tax exempt



Municipality of Trent Hills
2024 Municipal Budget
Meeting Date: December 12, 2023

Assessment Information

Assessment Growth

Assessment growth is the change in the assessment base due to new properties, deleted rolls and changes in the assessment of existing properties. Positive net assessment growth from 2023 has a positive impact on 2024 taxation by generating additional property tax revenue. Estimated revenue from growth related assessment for 2024 is approximately \$ 175,000.

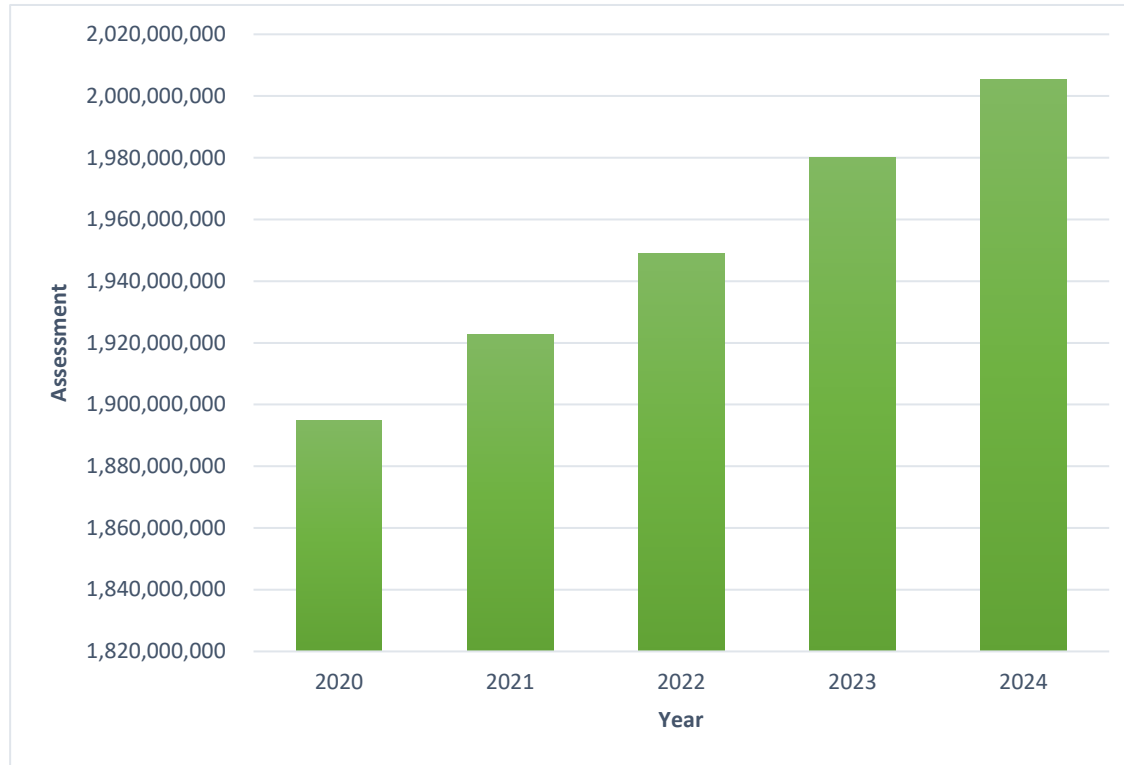
It is important to note that the growth percentage is a net figure which considers both new construction / supplementary taxes (increase in assessment), as well as, write-offs / successful appeals, etc. (decrease in assessment). An existing property's assessment can change for many reasons, some of which include: a change as a result of a Request for Reconsideration (RfR) or Assessment Review Board decision; a change to the actual property (i.e. new structure, addition, removal of old structure); or a change in classification (i.e. property class change). In addition, the Municipal Property Assessment Corporation (MPAC) conducts regular reviews of properties including analyzing changing market conditions and economic trends to determine any potential changes in valuation in order to ensure that assessments are up to date and are reflective of the properties' current state.

For the 2024 tax year, the total taxable assessment increased by 1.29% (\$ 25.5M). Of this total, Residential assessment increased by 1.12%.



Municipality of Trent Hills
2024 Municipal Budget
Meeting Date: December 12, 2023

Taxable Assessment Changes 2020-2024

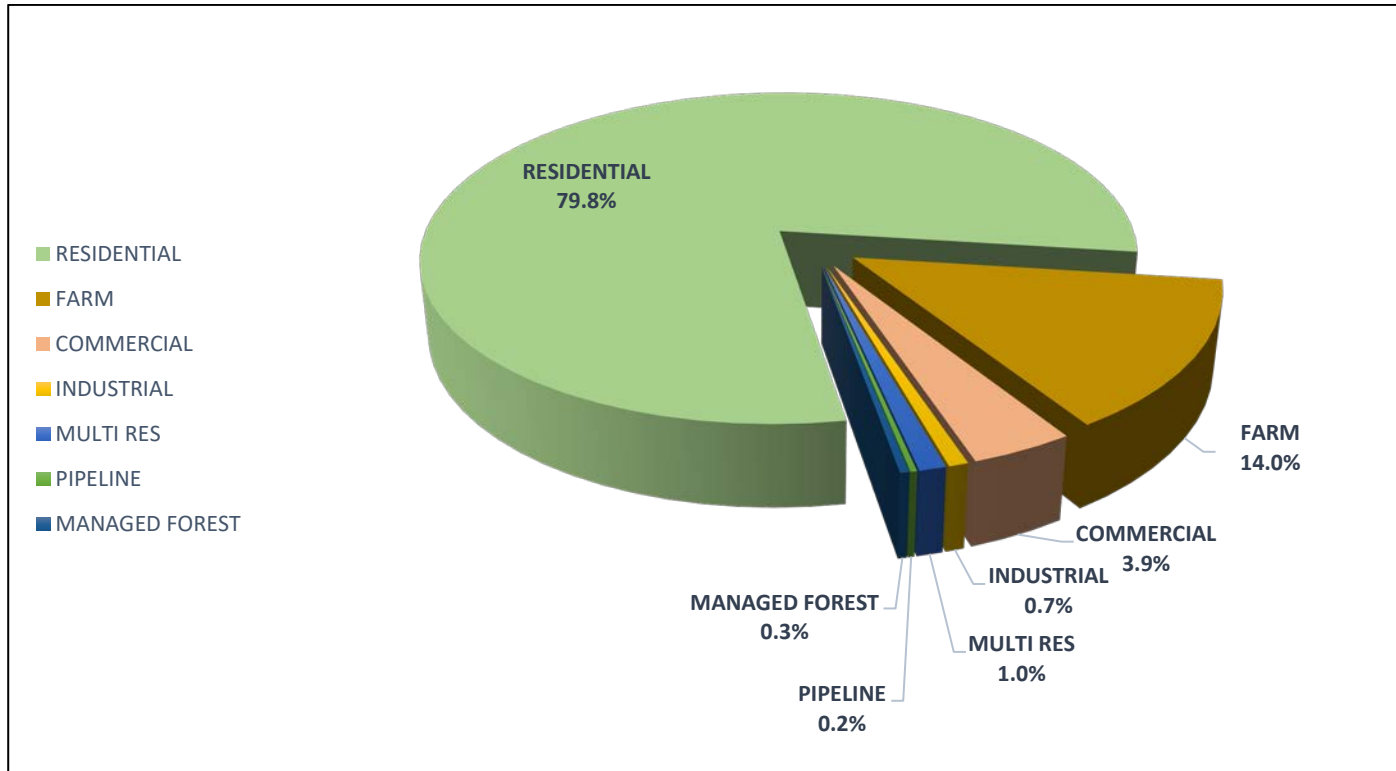


Total taxable assessment increased by 1.29% from 2023 to 2024



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2024 Taxable Assessment by Tax Class





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Municipal Residential Taxes

Subject to County Tax Policy Changes

Total 2024 tax levy requirement: \$ 16,335,243

In 2024, for every **\$ 100,000** of assessment, the estimated property tax increase for municipal purposes is **\$ 51.02 or 6.18%**.

Property Example:

A residential property with an assessed value of **\$ 250,000** with no increase in assessed value from 2023 to 2024:

2024 Municipal Taxes \$ 2,192.55

2023 Municipal Taxes \$ 2,065.00

Y:Y Change \$ 127.55

Notes

- ~Taxes will vary property by property, due to individual property assessment values.
- ~Tax Policy changes related to tax ratios may affect the final property tax calculation.
- ~County and Education taxes are not included in the above example.