

Municipality of Trent Hills
2016 Municipal Budget
Meeting Date: February 16, 2016

BACKGROUND

The Municipal Budget is a financial plan based on estimates of revenues and expenditures adequate to provide municipal services. Funding of operating and capital budgets is achieved through user fees, service charges, reserves, grants and property taxation.

The Budget document sets financial goals, forecasts future financial resources and needs and provides a method to monitor and control income and expenses throughout the year.

As a lower tier municipality, we are responsible to collect taxes on behalf of the County of Northumberland and the Province of Ontario. Following the approval of the County Budget and approved education tax rates by the Province, funds are collected through property taxes and remitted to the County and School Boards by the municipality.

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ASSESSMENT

The Municipal Property Assessment Corporation (MPAC) is in the final year of the current four year assessment cycle. Property assessments were phased in over the period of 2013 to 2016.

Assessment growth represents additional assessment achieved through new builds, renovations, alterations, etc.. Current value assessment (CVA) is phased in assessment over the reassessment period (2013 to 2016). The assessment used to calculate tax rates is a combination of growth and CVA assessment, delivered to the municipality by MPAC.

CHANGE IN ASSESSED VALUE

The total taxable assessment increased by 3.18% from 2015 to 2016.
The estimated phase in growth provided by MPAC is .88% (all tax classes)

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Percentage of total taxable assessment by tax class:

Tax Class	Percentage
Residential	85.16%
Multi-Residential	1.20%
Farmland	7.27%
Commercial	4.96%
Industrial	.97%
Managed Forest	.16%
Pipeline	.28%
Total	100.00%

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TAX LEVY REQUIREMENT CHANGE SUMMARY

2015 Tax Levy Requirement:	\$ 10,883,745
2016 Tax Levy Requirement:	\$ 11,464,329
Dollar Change	\$ 580,584

TAX RATE IMPACT

A residential property with an assessed value of \$ 215,000 in 2015 with no assessment change in 2016:

2015 Municipal Taxes	\$ 1,625.51
2016 Municipal Taxes	\$ 1,654.73
Annual tax change	\$ 29.22
Percent Change	1.8%

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The same property with a phased in current value assessment change of \$ 7,000 or 3.25%, total 2016 assessment of \$ 222,000:

2015 Municipal Taxes	\$ 1,625.51
2016 Municipal Taxes	\$ 1,708.61
Annual Tax Change	\$ 83.10
Percent Change	5.11%
Change due to reassessment	\$ 53.88 (3.31%)

Excluding assessment changes, every \$100,000 of assessment results in a tax increase of \$ 13.59. Tax changes due to reassessment will vary property by property.

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**SUMMARY OF CHANGES IN
 GROSS REVENUES & EXPENDITURES**

Gross Expenditures 2015	\$ 20,972,551
Gross Expenditures 2016	<u>\$ 17,832,445</u>
Decrease	\$ -3,140,106
Gross Revenues 2015*	\$ 10,088,806
Gross Revenues 2016*	<u>\$ 6,368,116</u>
Decrease	\$ -3,720,690
Taxation 2015	\$ 10,883,745
Taxation 2016	<u>\$ 11,464,329</u>
Increase	\$ 580,584

The increase in the tax levy requirement of \$ 580,584 is funded as follows:

Returned Roll Assessment (growth & CVA)	\$ 378,096
Tax rate	<u>\$ 202,488</u>
TOTAL	\$ 580,584

Notes:

Gross revenues include user fees, service charges, grants and reserves.

Figures shown above include Operating, Transfers and Capital

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FACTORS AFFECTING INCREASE IN TAX LEVY REQUIREMENT

There are many factors affecting the tax levy requirement in 2016. It is important to note that it is not only increases in expenditures that affect the tax levy requirement but also changes in other sources of revenue in the form of grants/funding from the Provincial and Federal Government as well as Reserve transfers that impact the amount of revenue to be raised through taxation.

Wages and benefits overall have increased in 2016. The wage component includes an economic increase of 1.75% as well as amounts for changes to staffing within the Roads department for part time/seasonal hours, volunteer fire fighter remuneration and additional hours in Parks and Recreation facilities, all previously approved by Council. Benefit carrier premiums have increased significantly with the largest increase in the area of health coverage. Other mandatory benefits such as CPP, EI, WSIB and pension benefits did not have premium rate increases however, as threshold amounts increase there is an impact to the employer expense.

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FACTORS AFFECTING INCREASE IN TAX REQUIREMENT

The 2016 Budget contains an increase in the amount allocated for property tax write offs. A review of the taxes written off over that last three years indicates we are under budgeting in this area.

Source Water Protection expenses are included in the 2016 Budget as well as the balance of Provincial grants and Reserves for this purpose. Taxation is funding the balance of the costs in 2016 and beyond this year, taxation will fund this area of the budget entirely.

Insurance premiums have decreased overall by approximately \$ 45,000 and these savings have been incorporated in the 2016 Budget throughout various departments. The primary factor affecting this change is premiums for general liability.

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FACTORS AFFECTING INCREASE IN TAX REQUIREMENT

The Ontario Municipal Partnership Fund (OMPF) allocation for 2016 is \$ 2,836,100, an increase of \$ 189,200.00. As previously reported to Council, this revenue has historically been brought into the Budget to offset taxation. The 2016 Budget contains two additional areas for use of these funds:

1. The Rural Economic Development (RED) Program application in the amount of \$ 80,000 for Downtown Revitalization in Campbellford. The municipality is seeking funding from the Province of 50% of eligible expenses and the remaining 50% of the project to be funded from OMPF revenue if the project is approved.
2. Transfer to Reserve of \$ 100,000 for future Council initiatives. These funds are discretionary and may be used for future projects as deemed appropriate by Council.

The balance of \$ 2,696,100 will offset taxation.

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FACTORS AFFECTING INCREASE IN TAX REQUIREMENT

Policing costs decreased in 2016 and partial savings redirected to Reserves to prepare the municipality for any future increases in Police costs. This is the second year of the new OPP Billing model and Staff will monitor the annual expenditure as well as Reserve to mitigate the impact to taxation in future years.

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**GROSS REVENUES, EXPENDITURES AND
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COUNCIL	2015	2016	INCR/(DECR)
Revenues	-	-	-
Expenditures	202,504	240,605	38,101
Net Difference (Tax Requirement)	202,504	240,605	38,101

ADMIN/CORP/HEALTH & SAFETY	2015	2016	INCR/(DECR)
Revenues	3,776,667	3,995,487	218,820
Expenditures	1,806,174	2,108,856	302,682
Net Difference (Tax Requirement)	(1,970,493)	(1,886,631)	83,862

FIRE	2015	2016	INCR/(DECR)
Revenues	7,000	91,000	84,000
Expenditures	1,445,099	1,529,278	84,179
Net Difference (Tax Requirement)	1,438,099	1,438,278	179

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**GROSS REVENUES, EXPENDITURES AND
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POLICE	2015	2016	INCR/(DECR)
Revenues	30,195	35,626	5,431
Expenditures	2,664,913	2,584,877	(80,036)
Net Difference (Tax Requirement)	2,634,718	2,549,251	(85,467)

SOURCE WATER PROT/CONS AUTH	2015	2016	INCR/(DECR)
Revenues	46,000	33,040	(12,960)
Expenditures	187,362	220,355	32,993
Net Difference (Tax Requirement)	141,362	187,315	45,953

PROTECTIVE SERVICES	2015	2016	INCR/(DECR)
Revenues	30,150	25,750	(4,400)
Expenditures	51,500	56,500	5,000
Net Difference (Tax Requirement)	21,350	30,750	9,400

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**GROSS REVENUES, EXPENDITURES AND
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BUILDING	2015	2016	INCR/(DECR)
Revenues	215,100	265,000	49,900
Expenditures	266,037	303,615	37,578
Net Difference (Tax Requirement)	50,937	38,615	(12,322)

BY-LAW	2015	2016	INCR/(DECR)
Revenues	1,500	2,250	750
Expenditures	73,772	73,793	21
Net Difference (Tax Requirement)	72,272	71,543	(729)

EMERGENCY MEASURES	2015	2016	INCR/(DECR)
Revenues	1,500	1,500	-
Expenditures	107,758	45,025	(62,733)
Net Difference (Tax Requirement)	106,258	43,525	(62,733)

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**GROSS REVENUES, EXPENDITURES AND
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ROADS	2015	2016	INCR/(DECR)
Revenues	1,109,431	1,041,667	(67,764)
Expenditures	5,884,752	6,134,780	250,028
Net Difference (Tax Requirement)	4,775,321	5,093,113	317,792

TRANSIT	2015	2016	INCR/(DECR)
Revenues	90,000	91,211	1,211
Expenditures	135,500	136,711	1,211
Net Difference (Tax Requirement)	45,500	45,500	-

STREETLIGHTS	2015	2016	INCR/(DECR)
Revenues	650,000	-	(650,000)
Expenditures	828,530	183,782	(644,748)
Net Difference (Tax Requirement)	178,530	183,782	5,252

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**GROSS REVENUES, EXPENDITURES AND
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STORM SEWERS	2015	2016	INCR/(DECR)
Revenues	-	-	-
Expenditures	158,853	157,066	(1,787)
Net Difference (Tax Requirement)	158,853	157,066	(1,787)

ENVIRONMENTAL (WASTE)	2015	2016	INCR/(DECR)
Revenues	5,000	5,000	-
Expenditures	-	-	-
Net Difference (Tax Requirement)	(5,000)	(5,000)	-

CEMETERIES	2015	2016	INCR/(DECR)
Revenues	18,500	21,200	2,700
Expenditures	77,205	86,320	9,115
Net Difference (Tax Requirement)	58,705	65,120	6,415

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**GROSS REVENUES, EXPENDITURES AND
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SOCIAL SERVICES	2015	2016	INCR/(DECR)
Revenues	5,170	4,950	(220)
Expenditures	88,658	33,422	(55,236)
Net Difference (Tax Requirement)	83,488	28,472	(55,016)

PARKS & RECREATION	2015	2016	INCR/(DECR)
Revenues	3,821,321	461,100	(3,360,221)
Expenditures	5,624,567	2,506,927	(3,117,640)
Net Difference (Tax Requirement)	1,803,246	2,045,827	242,581

LIBRARY	2015	2016	INCR/(DECR)
Revenues	39,678	-	(39,678)
Expenditures	527,827	527,827	-
Net Difference (Tax Requirement)	488,149	527,827	39,678

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**GROSS REVENUES, EXPENDITURES AND
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CULTURAL SERVICES	2015	2016	INCR/(DECR)
Revenues	18,000	18,000	-
Expenditures	40,150	39,200	(950)
Net Difference (Tax Requirement)	22,150	21,200	(950)

WAR MONUMENTS/CENOTAPHS	2015	2016	INCR/(DECR)
Revenues	-	-	-
Expenditures	6,651	6,475	(176)
Net Difference (Tax Requirement)	6,651	6,475	(176)

PLANNING	2015	2016	INCR/(DECR)
Revenues	115,500	113,000	(2,500)
Expenditures	364,011	375,260	11,249
Net Difference (Tax Requirement)	248,511	262,260	13,749

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**GROSS REVENUES, EXPENDITURES AND
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COMMUNITY DEVELOPMENT	2015	2016	INCR/(DECR)
Revenues	81,500	136,500	55,000
Expenditures	404,134	455,936	51,802
Net Difference (Tax Requirement)	322,634	319,436	(3,198)

LOCAL IMPROV/TILE DRAINAGE	2015	2016	INCR/(DECR)
Revenues	26,594	25,835	(759)
Expenditures	26,594	25,835	(759)
Net Difference (Tax Requirement)	-	-	-

	2015	2016	INCR/(DECR)
TOTAL REVENUES	10,088,806	6,368,116	(3,720,690)
TOTAL EXPENDITURES	20,972,551	17,832,445	(3,140,106)
Net Difference (Tax Requirement)	10,883,745	11,464,329	580,584

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CAPITAL BY DEPARTMENT

ACTIVITY	PROJECT DESCRIPTION	EXPENDITURE	REVENUE		
		Project Cost	Grants	Reserve	Net Taxation
Road Resurfacing					
Surface Treatment 10 yr/plan	Resurfacing - Surface Treatment (10 yr Plan)	457,526	383,202	-	74,324
Crushing	Crushing 3/8 stone, surface treatment granualrs	35,000	-	-	35,000
Total Resurfacing		492,526	383,202	-	109,324
Road Construction					
Burnbrae Rd.	Louck's Rd - TH Concrete 1.6 km- pulverize 400m, culverts, ditch,tar & chip	160,000	85,128	-	74,872
Greenly Rd	6th Line to chips 1.6 km reconstruct phase 2 (\$22k carry over from 2015)	82,000	-	22,000	60,000
Doxsee Ave	Doxsee and Bridge St-includes storm, sidewalk and road surface	126,437	-	-	126,437
Trent St	Trent St Design	40,000	-	40,000	-
Total Road Construction		408,437	85,128	62,000	261,309
Structures					
Bridges Program (Repair)	Repairs - list from 2014 OSIM priorities	215,000	85,127	-	129,873
Bridges OSIM Inspections	(7500 yearly)	15,000	-	-	15,000
Nappan Island Bridge	EA, Design	75,000	-	40,000	35,000
Streetlights	Decorative Streelights-Replacement Plan	35,000	-	-	35,000
Sidewalks	Repairs/replacement program Urban Centres	100,000	-	-	100,000
Total Structures		440,000	85,127	40,000	314,873
Programs					
GPS	GPS Repairs	5,000	-	-	5,000
Software/	Road Patrol (includes hardware 4 tablets & software)	15,000	-	-	15,000
Roads Needs Study	Update RNS 2008	55,000	-	45,000	10,000
Audible	Audible Signs (Doxsee Av & Bridge St.)-see Road Construction project	50,000	-	50,000	-
Total Programs		125,000	-	95,000	30,000

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CAPITAL BY DEPARTMENT

ROADS CONTINUED

ACTIVITY	PROJECT DESCRIPTION	EXPENDITURE	REVENUE		
		Project Cost	Grants	Reserve	Net Taxation
Fleet					
Tandem Plow/Sander	Replacement program (annually)	240,000	-	-	240,000
Grader Rental	Grader rental - 2 months in spring	25,000	-	-	25,000
Sidewalk Machine	Sidewalk Machine	160,000	-	-	160,000
Vehicle	Half ton to replace 428 or 433	32,000	-	-	32,000
Shoulder Reclaimer	Shoulder reclaimer - grader/ tractor (out of 200k annually)	16,000	-	8,000	8,000
Loader	Loader Purchase-carried over from 2015	200,000	-	200,000	-
Service Truck	Service Truck-carried over from 2015, replaces 426	40,000	-	40,000	-
Total Fleet		713,000	-	248,000	465,000
Facilities					
Hastings Sand Shed	Replace shingles, paint I beams	7,000	-	-	7,000
Percy Depot	Steel roof (Small bay-west end & lunch room)	10,000	-	-	10,000
Total Facilities		17,000	-	-	17,000
TOTAL ROADS CAPITAL		2,195,963	553,457	445,000	1,197,506

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CAPITAL BY DEPARTMENT

ACTIVITY	PROJECT DESCRIPTION	EXPENDITURE	REVENUE		
		Project Cost	Grants	Reserve	Net Taxation
Community Development					
EOTA	Eastern Ontario Trails Association	5,000	-	-	5,000
Programs	Downtown Revitalization (RED)	80,000	80,000	-	-
Programs	Active Transportation Study-carry over from 2015	23,000	6,500	-	16,500
Total Community Development		108,000	86,500	-	21,500
Parks & Recreation					
	Project Description				
Ball Parks	Sports field/ball diamond maintenance equipment	6,000	-	-	6,000
Campbellford Arena	Condensor Replacement	70,000	-	-	70,000
Hastings Field House	Paving Field House Parking Lot	24,000	-	-	24,000
Parks	Zero Turn Mower	15,000	-	-	15,000
Arenas	Dasher Board Repairs	5,000	-	-	5,000
Arenas	Accessible Viewing Area-Warkworth Arena	5,000	-	-	5,000
Total Parks & Recreation		125,000	-	-	125,000
Admin/Corporate					
Computers	Server, workstations, software	70,000	-	-	70,000
Telephone System	Handsets and software-Admin Building	25,000	-	-	25,000
Total Admin/Corporate		95,000	-	-	95,000

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ACTIVITY	PROJECT DESCRIPTION	EXPENDITURE	REVENUE		
		Project Cost	Grants	Reserve	Net Taxation
Fire Department					
Protective Apparel	Bunker Gear	25,000	-	-	25,000
Equipment	Commerical Dryer for Bunker Suits	12,000			12,000
Fleet	Replace GMC Canyon	15,000			15,000
Fleet	Replace Command Centre Trailer	20,000			20,000
Fleet	Upgrade Rescue Boats	30,000			30,000
Communications	Portable Radios	20,000	-	-	20,000
Consulting	Consulting Services-Campbellford Fire Hall Design	75,000	-	75,000	-
Total Fire Department		197,000	-	75,000	122,000
Building Department					
Vehicle	New Vehicle for Building Department	35,000	-	35,000	-
Total Building Department		35,000	-	35,000	-
Industrial Park					
Industrial Park	Land improvement for Business Park area to bring to elevation to design level	25,000	-	25,000	-
Total Industrial Park		25,000	-	25,000	-
TOTAL OTHER DEPARTMENT CAPITAL		585,000	86,500	135,000	363,500
TOTAL CAPITAL		2,780,963	639,957	580,000	1,561,006

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SUMMARY OF DEBT

Existing Debt (excluding Water & Sewer)

Project Name	Initial Borrowing	Balance 12/31/15	2016 Principal	2016 Interest	Total
Roads	2,467,072	1,620,257	153,361	79,264	232,625
Storm Drainage	1,305,238	978,928	65,262	48,946	114,208
Local Improvement - Trentview	148,000	88,563	13,598	4,506	18,104
Total	3,920,309	2,687,748	232,221	132,716	364,937

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SUMMARY OF DEBT

New Debt

Streetlights

The total cost of the LED streetlight project will be confirmed after completion of the 2015 audit. The municipality will be eligible to apply for a rebate/grant and funds received for this purpose will be applied toward the cost of the project and the net amount will be financed over a period of five to ten years. The 2016 Budget includes amounts of \$ 58,132 and \$ 15,150 for principal and interest, respectively for this project.

Recreation

The total cost of the Hastings Field House project will be confirmed after completion of the 2015 audit. The 2015 Budget included a provision of \$ 500,000 from taxation to be applied toward repayment of recreation debt and this amount has been maintained in the 2016 Budget.

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RESERVES

Contribution to Reserves 2016

Reserve Name	2016 Budget Contributions	Purpose
Administration	174,052	Council Elections \$ 12,500, Capital Use fees \$ 1,552, Facilities \$ 50,000, Accessibility \$ 10,000, General (OMPF)\$ 100,000
Fire	75,000	\$ 50,000 SCBA Gear Year 2 of 5, \$ 25,000 Pumper Tanker
Police	113,093	Transfer partial amount from 2016 decrease in OPP contract
Emergency Measures	25,000	Contingency (year two)-to be reviewed annually
Roads	12,000	Aggregate Resources Trust revenue
Cemeteries	13,700	Development \$ 10,000, Care & Maintenance \$ 1,700, Abandonments \$ 2,000
Social Services	25,450	Capital use fee \$ 450, Facilities maintenance \$ 25,000
Parks & Recreation	16,000	Capital use fees
War Monuments/Cenotaph	6,000	Care and maintenance
Planning	80,000	Development Charges Collected
Total	540,295	

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RESERVES

Withdrawal from Reserves 2016

Reserve Name	2016 Budget Withdrawals	Purpose
Source Water Protection	25,541	Remainder in Reserve
Parks & Recreation	50,000	Power Rights to offset annual contribution re long term plan
Cultural Services	18,000	Annual amount for Heritage Grant program
Community Development	50,000	Community Impr \$ 25,000, Industrial Park \$ 25,000
Fire	75,000	Consulting for Fire Station Design
Building	35,000	New vehicle
Roads	200,000	Loader-Carry over from 2015
Roads	245,000	Greenly Rd \$ 22,000 ditching, Trent St. Design \$ 40,000, Nappan Island Bridge EA, Design \$ 40,000, Roads Needs Study \$ 45,000, Audible Signs Doxsee Ave \$ 50,000, Shoulder reclaimer \$ 8,000, Service Truck \$ 40,000
Total	698,541	

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Allocation of 2016 Gross Municipal Expenditures

Wages & Benefits	5,463,742	31%
Materials & Supplies	2,928,260	17%
Contracted Services	6,661,087	37%
Financial Services	367,260	2%
Grants/External Requisitions	947,117	5%
Debt Payments	847,269	5%
Reserve Transfers	617,710	4%
Total Gross Expenditures	<u>17,832,445</u>	<u>100%</u>

Materials & Supplies-Office supplies, education/training, clothing expense, mileage, fuel, general materials

Contracted Services-Utilities, telephone, property taxes, insurance, building maintenance, legal, external contractors

Financial Services-Hydrant rentals, bank charges, interest expense

Grants/External Requisitions-Conservation Authorities, Library Grant, Community Improvement Grant

Debt Payments-Debt principal payments

Reserve Transfers-Transfers to Municipal Reserves or Reserve Funds

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Allocation of 2016 Gross Municipal Revenues

Supplementary Taxes/PILs	464,633	3%
Grants	3,557,489	20%
User Fees	268,635	2%
Permits/Licences	619,839	4%
Penalties/Fines	402,000	2%
Other Revenues	356,979	2%
Transfers from Reserves	698,541	3%
Taxation	11,464,329	65%
	17,832,445	100%

Supplementary Taxes/PILs-Taxes levied for properties receiving additional assessment . Payment in lieu of property taxes.

Provincial /Federal Grants-Ontario Municipal Partnership Fund, Federal Gas Tax, Provincial Gas Tax, Foundation Grants

User Fees-Tax certificates, admission fees, etc

Permits/Licenses-Building permits, marriage licenses, capital use fees

Penalties/Fines-Penalty and interest on property taxes, parking fines

Other Revenues-Bank interest, payment out of Court, Power Rights, miscellaneous

Transfers from Reserves-Transfers from Municipal Reserves or Reserve Funds

Property Taxation-Current year tax levy requirement