

Municipality of Trent Hills

2021 MUNICIPAL BUDGET

MEETING DATE: DECEMBER 15, 2020

APPROVED DECEMBER 15, 2020





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2021 Municipal Budget
Meeting Date: December 15, 2020

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.

The Operating Budget is organized by department/service area and relates 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 to Reserves may be included by department/service to plan for longer term goals.

The Capital Budget outlines the Municipality's capital expenditure plan and related funding for these projects, which will 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

Municipal Staff adhere to a schedule 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 |
| First Draft Budget to Council | November |
| Second Draft Budget to Council | December |
| Final Budget approval (target date) | December |

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.



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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, however is not considered an exhaustive list:

| Category | Description | 2021 Impact |
|----------------------------|---|-------------|
| Employee Compensation | Relates to existing staff complement and includes negotiated union contract adjustments, economic adjustments, job rate adjustments and benefit adjustments. | Yes |
| | 2021: Cost of living adjustment 2%; benefit carrier cost increases. | |
| 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 |
| | 2021: Impacts of COVID-19 Provincial legislation. | |
| 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 |
| | 2021: Annualized wages for Deputy Fire Chief position. | |
| 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 |
| | 2021: Emergency Services Base maintenance contracts. | |
| Inflationary | Impacts due to rate increases for items such as maintenance supplies/services, insurance, winter maintenance (sand, salt, fuel). | Yes |
| | 2021: Public Works increases for sand, salt, etc. | |



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Factors Affecting Budget

| Category | Description | 2021 Impact |
|--|--|-------------|
| Utilities | Projected changes to utilities, based on historical trends. | Yes |
| | 2021: Inflationary increases applied. | |
| Council/Community Initiatives | Council direction that has budget effects for subsequent years. | No |
| | 2021: No new Council initiatives. | |
| Fees/Charges and Other Revenue Changes | Revenue impact of proposed increases to existing fees/charges, new fees/charges, grant allocations and Reserve activity. | Yes |
| | 2021: Fees and Charges reviewed by Departments and new amounts incorporated in Budget where applicable. | |



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Factors Affecting Budget

COVID-19 Pandemic

On March 11, 2020 the World Health Organization (WHO) declared that COVID-19 was a pandemic. The Province of Ontario declared a State of Emergency on March 17, 2020. In response to the pandemic, there have been significant impacts to municipal operations and Staff have been continuously reviewing and discussing the financial implications to the Municipality.

In July 2020, the Ontario government announced funding assistance to provide Ontario municipalities with support to respond to COVID-19 as part of the federal-provincial Safe Restart Agreement. The allocation for Phase 1 of Municipal funding for Trent Hills is \$ 440,600.

The Municipality may use the funding to address COVID-19 operating costs and pressures and excess funds not used in 2020 can be placed in Reserves to support additional operating costs and pressures that may continue in 2021. Reporting requirements related to this funding are due to the Province by March, 2021.

The 2021 Budget includes Safe Restart grant revenue for three items:

| | |
|--|------------|
| Direct expenses for cleaning, disinfecting, etc: | \$ 40,000 |
| Decrease in Investment Income: | \$ 120,000 |
| Penalty/Interest on Taxes (budget adjustment): | \$ 26,000 |

The remaining amount of \$ 254,600 will be used to offset operating costs and other financial pressures that are identified before finalization of the 2020 fiscal year and/or 2021 financial pressures.

The majority of projected non-tax source revenues (fees and charges) have remained status quo from 2020 in order to mitigate revenue fluctuations that ultimately affect the tax levy requirement. Shortfalls in budgeted revenue will be examined and recommendations will be brought forward to Council for consideration.



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Summary of Changes in Gross Revenues and Expenditures

| | | | | |
|-----------------------|------|-------------------|---|--------|
| Gross Expenditures | 2021 | 23,991,859 | | |
| | 2020 | <u>26,232,828</u> | | |
| | | (2,240,969) | ↓ | 8.54% |
| Gross Non Tax Revenue | 2021 | 9,837,007 | | |
| | 2020 | <u>12,609,407</u> | | |
| | | (2,772,400) | ↓ | 21.99% |
| Taxation Revenue | 2021 | 14,154,852 | | |
| | 2020 | <u>13,623,421</u> | | |
| | | 531,431 | ↑ | 3.90% |

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 |
| 2021 | 17,878,985 | 2,476,010 | 3,433,552 | 164,766 | 11,804,657 |
| 2020 | 17,048,599 | 2,582,788 | 3,358,430 | 108,866 | 10,998,515 |
| Total | 830,386 | (106,778) | 75,122 | 55,900 | 806,142 |

| Transfers | Expenditures | Revenue | | | |
|--------------|------------------|-----------|----------|--------------|------------------|
| | | Fees/Chgs | Grants | Reserves/Fin | Taxation |
| 2021 | 655,618 | - | - | - | 655,618 |
| 2020 | 782,511 | - | - | - | 782,511 |
| Total | (126,893) | - | - | - | (126,893) |

| Capital | Expenditures | Revenue | | | |
|--------------|--------------------|-----------|----------------|--------------------|------------------|
| | | Fees/Chgs | Grants | Reserves/Fin | Taxation |
| 2021 | 5,457,256 | - | 950,925 | 2,811,754 | 1,694,577 |
| 2020 | 8,401,718 | - | 764,019 | 5,795,304 | 1,842,395 |
| Total | (2,944,462) | - | 186,906 | (2,983,550) | (147,818) |

| Total | Expenditures | Revenue | | | |
|--------------|--------------------|------------------|----------------|--------------------|----------------|
| | | Fees/Chgs | Grants | Reserves/Fin | Taxation |
| 2021 | 23,991,859 | 2,476,010 | 4,384,477 | 2,976,520 | 14,154,852 |
| 2020 | 26,232,828 | 2,582,788 | 4,122,449 | 5,904,170 | 13,623,421 |
| Total | (2,240,969) | (106,778) | 262,028 | (2,927,650) | 531,431 |

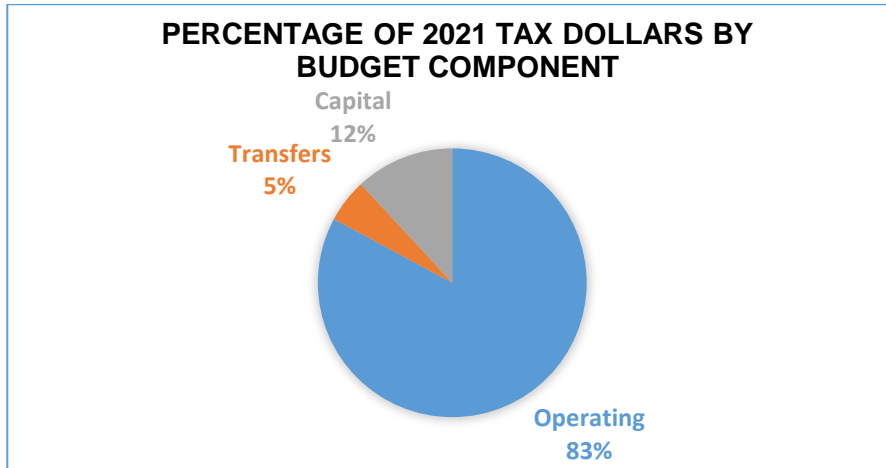
3.90%



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Tax Supported Budget Categories

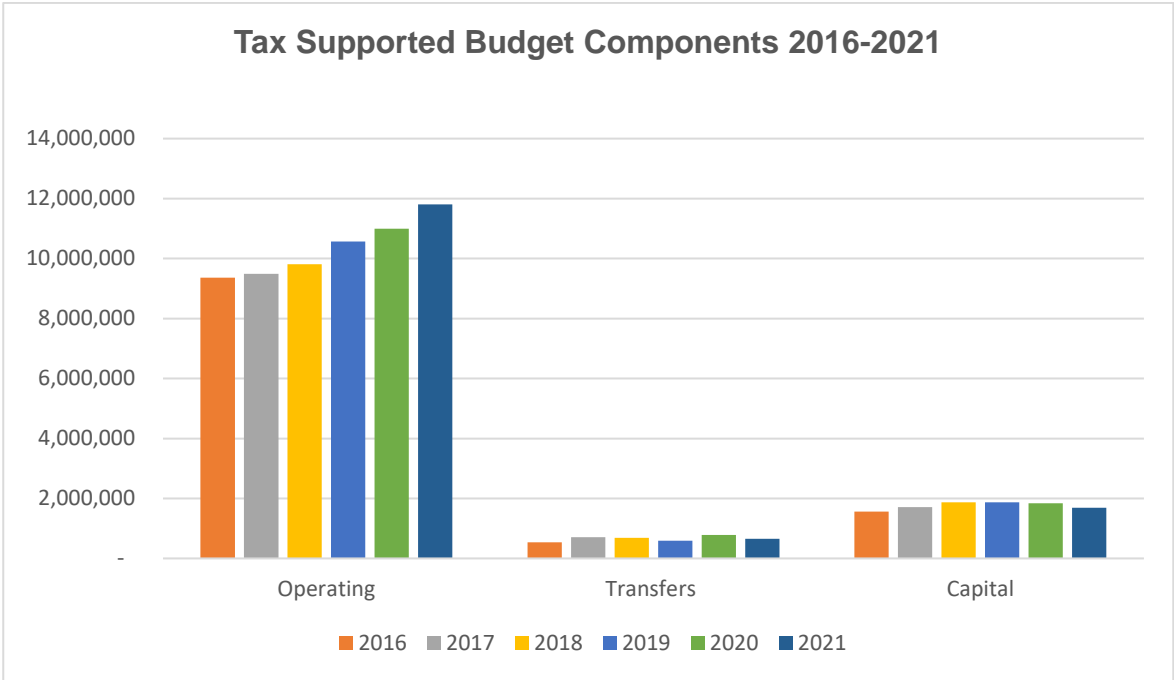
| Budget | 2020 | 2021 | Y:Y \$ Change | Y:Y % Change |
|--------------|-------------------|-------------------|------------------|-----------------|
| Operating | 10,998,515 | 11,804,657 | 806,142 | 7.33% |
| Transfers | 782,511 | 655,618 | (126,893) | (16.22%) |
| Capital | 1,842,395 | 1,694,577 | (147,818) | (8.02%) |
| Total | 13,623,421 | 14,154,852 | 531,431 | 3.90% |





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History of Tax Supported Budget Components





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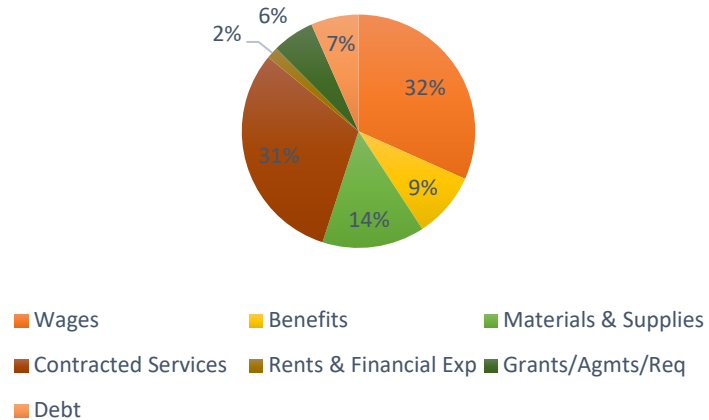
Operating Expenses 2020 vs 2021

| Operating Expenses | 2020 | 2021 | Y:Y \$ Change |
|----------------------------|-------------------|-------------------|----------------|
| Wages | 5,399,957 | 5,665,679 | 265,722 |
| Benefits | 1,503,709 | 1,629,512 | 125,803 |
| Materials & Supplies | 2,481,476 | 2,536,708 | 55,232 |
| Contracted Services | 5,369,803 | 5,530,999 | 161,196 |
| Rents & Financial Expenses | 292,885 | 290,375 | (2,510) |
| Grants/Agreements/Req | 1,056,518 | 1,044,740 | (11,778) |
| Debt | 944,251 | 1,180,972 | 236,721 |
| Total | 17,048,599 | 17,878,985 | 830,386 |

Operating Expenses as a % of 2021 Budget

| | |
|-----------------------|-------------|
| Wages | 32% |
| Benefits | 9% |
| Materials & Supplies | 14% |
| Contracted Services | 31% |
| Rents & Financial Exp | 2% |
| Grants/Agmts/Req | 6% |
| Debt | 7% |
| Total | 100% |

Operating Budget Expenses



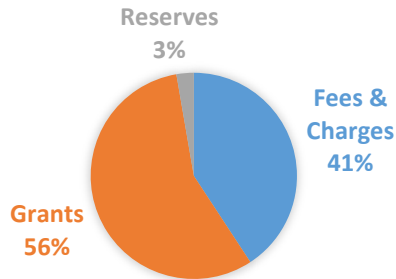


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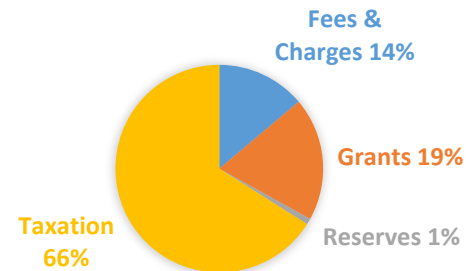
Operating Revenue 2020 vs 2021

| Operating Revenue | 2020 | 2021 | Y:Y \$ Change |
|--------------------------------|------------------|------------------|------------------|
| Supplementary Tax & PIL | 467,019 | 483,022 | 16,003 |
| User Fees | 695,095 | 706,200 | 11,105 |
| Fines, Penalties, Invest Inc | 633,726 | 485,500 | (148,226) |
| Licences & Permits | 379,270 | 391,020 | 11,750 |
| Miscellaneous | 20,500 | 20,500 | 0 |
| Rents | 387,178 | 389,768 | 2,590 |
| Total Fees, Charges | 2,582,788 | 2,476,010 | (106,778) |
| Grants | 3,358,430 | 3,433,552 | 75,122 |
| Reserves | 108,866 | 164,766 | 55,900 |
| Total Operating Revenue | 6,050,084 | 6,074,328 | 24,244 |

**OPERATING BUDGET REVENUE
 EXCLUDING TAXATION**



**OPERATING BUDGET REVENUE
 INCLUDING TAXATION**





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Highlights of Changes-Operating & Transfers

| Budget Component | Description | Taxation Impact \$ | Notes |
|------------------|--------------------------------|--------------------|---|
| Operating | Wages & Benefits | 391,525 | Cost of living 2%; job rate adj where applicable; .66 FTEs |
| | Materials & Supplies | 55,232 | Roads maintenance materials (loosetop granulars, sand, salt) |
| | Contracted Services | 161,196 | Insurance, Public Works, ESB contracted services |
| | Rents & Financial Expenses | (2,510) | External rentals |
| | Grants/Agreements/Requisitions | (11,778) | Cons Authorities increase, Transit decrease, Library decrease |
| | Debt | 236,721 | New debt payments-ESB annualized; Doxsee Ave Infra |
| | Fees & Charges | 106,778 | Bank interest decrease, Internal water loan |
| | Grants | (75,122) | Prov Gas Tax Transit, Modernization, Safe Restart |
| | Reserves | (55,900) | Police decrease, Council decrease, Emerg Mngmt, Planning |
| | Total | 806,142 | |

| Budget Component | Description | Taxation Impact \$ | Notes |
|------------------------------------|----------------------|--------------------|--|
| Transfers (to Reserves) | Admin/Corporate | 1,050 | Corporate Facilities |
| | Fire | (75,000) | Equipment replacement (offset in Capital) |
| | Emergency Management | 22,391 | Emerg Preparedness/Civic Address Audit |
| | Roads | (20,387) | Aggregate revenue incr of \$ 7,000; Redirected \$ 27,387 to Doxsee Ave Infrastructure Loan |
| | Storm | (33,947) | Redirected to Doxsee Infrastructure Loan |
| | Environmental | 4,000 | County Host Fees |
| | Parks & Recreation | (25,000) | Hastings Arena Facility Review Analysis |
| | | Total | (126,893) |

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| DEPT/SERVICE | Council | | | | | |
|---|-----------------------------|----------------|----------------|----------------|-----------------|--------------|
| FUNCTION(S) | Council, Committees, Boards | | | | | |
| Operating | Year | Expenditures | Revenues | | | |
| | | | Fees/Chgs | Grant | Reserves/Fin | Taxation |
| | 2021 | 272,295 | - | - | - | 272,295 |
| | 2020 | 282,019 | - | - | 17,000 | 265,019 |
| | Total | (9,724) | - | - | (17,000) | 7,276 |
| Transfers | 2021 | 12,500 | - | - | - | 12,500 |
| | 2020 | 12,500 | - | - | - | 12,500 |
| | Total | - | - | - | - | - |
| Capital | 2021 | - | - | - | - | - |
| | 2019 | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Y:Y Change | 2021 | 284,795 | - | - | - | 284,795 |
| | 2019 | 294,519 | - | - | 17,000 | 277,519 |
| | Total | (9,724) | - | - | (17,000) | 7,276 |
| Operating Budget Summary Changes | | | 2020 | 2021 | Y:Y Change | |
| Wages & Benefits | | | 221,949 | 230,584 | 8,635 | |
| Materials & Supplies | | | 56,000 | 37,500 | (18,500) | |
| Contracted Services | | | 2,220 | 2,361 | 141 | |
| Rents & Financial Expenses | | | - | - | - | |
| Grants/Agreements/Requisitions | | | 1,850 | 1,850 | - | |
| Other Taxation | | | - | - | - | |
| Grants | | | - | - | - | |
| Reserves | | | (17,000) | - | 17,000 | |
| Fees/Charges/Other | | | - | - | - | |
| Total Operating Budget Summary Changes | | | 265,019 | 272,295 | 7,276 | |

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| Council Continued | Notes re Operating Budget | | |
|--|---------------------------|---------------|------------|
| Wages & Benefits-Cost of living increase; increase in benefit carrier costs. Materials & Supplies-Reduction in expense related to Ward Boundary Review. Contracted Services-Insurance increase. Grants/ Agreements/Requisitions-Electronic voter data contract fees-no change. Reserves-Reduction in transfer from Reserves related to Ward Boundary Review. | | | |
| Transfer to Reserves-Details | 2020 | 2021 | Y:Y Change |
| Elections Year 3 of 4 | 12,500 | 12,500 | - |
| | | | - |
| | | | - |
| | - | - | - |
| | - | - | - |
| Total Transfers to Reserves | 12,500 | 12,500 | - |

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| DEPT/SERVICE | Administration | | | | | |
|---|---|--------------|-------------|-------------|--------------|-------------|
| FUNCTION(S) | Ontario Municipal Partnership Fund (OMPF) Unconditional Grant | | | | | |
| Operating | Year | Expenditures | Revenues | | | |
| | | | Fees/Chgs | Grant | Reserves/Fin | Taxation |
| | 2021 | - | - | 3,217,000 | - | (3,217,000) |
| | 2020 | - | - | 3,217,000 | - | (3,217,000) |
| | Total | - | - | - | - | - |
| Transfers | 2021 | - | - | - | - | - |
| | 2020 | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Capital | 2021 | - | - | - | - | - |
| | 2020 | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Y:Y Change | 2021 | - | - | 3,217,000 | - | (3,217,000) |
| | 2020 | - | - | 3,217,000 | - | (3,217,000) |
| | Total | - | - | - | - | - |
| Operating Budget Summary Changes | | | 2020 | 2021 | Y:Y Change | |
| Wages & Benefits | | | - | - | - | |
| Materials & Supplies | | | - | - | - | |
| Contracted Services | | | - | - | - | |
| Rents & Financial Expenses | | | - | - | - | |
| Grants/Agreements/Requisitions | | | - | - | - | |
| Other Taxation | | | - | - | - | |
| Grants | | | (3,217,000) | (3,217,000) | - | |
| Reserves | | | - | - | - | |
| Fees/Charges/Other | | | - | - | - | |
| Total Operating Budget Summary Changes | | | (3,217,000) | (3,217,000) | - | |

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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. Maintaining 2018 levels of grant funding for Budget purposes. Additional funds received in excess of the 2018 funding level will be directed to projects approved by Council each year.</p> | |

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| DEPT/SERVICE | Administration | | | | | | |
|---|--|--------------|-----------|-----------|--------------|------------|-----------|
| FUNCTION(S) | CAO, Clerk, Finance, Information Technology, Health & Safety, Human Resource, Corporate Facilities | | | | | | |
| Operating | Year | Expenditures | Revenues | | | | |
| | | | Fees/Chgs | Grant | Reserves/Fin | Taxation | |
| | 2021 | 2,578,842 | 1,230,893 | 146,000 | - | 1,201,949 | |
| | 2020 | 2,409,164 | 1,353,369 | 50,000 | - | 1,005,795 | |
| | Total | 169,678 | (122,476) | 96,000 | - | 196,154 | |
| Transfers | 2021 | 187,227 | - | - | - | 187,227 | |
| | 2020 | 186,177 | - | - | - | 186,177 | |
| | | Total | 1,050 | - | - | - | 1,050 |
| | Capital | 2021 | 90,000 | - | - | - | 90,000 |
| 2020 | | 768,311 | - | - | 528,311 | 240,000 | |
| | | Total | (678,311) | - | - | (528,311) | (150,000) |
| Y:Y Change | | 2021 | 2,856,069 | 1,230,893 | 146,000 | - | 1,479,176 |
| | 2020 | 3,363,652 | 1,353,369 | 50,000 | 528,311 | 1,431,972 | |
| | | Total | (507,583) | (122,476) | 96,000 | (528,311) | 47,204 |
| | Operating Budget Summary Changes | | | 2020 | 2021 | Y:Y Change | |
| Wages & Benefits | | | 1,358,823 | 1,469,419 | 110,596 | | |
| Materials & Supplies | | | 287,561 | 286,333 | (1,228) | | |
| Contracted Services | | | 510,563 | 504,764 | (5,799) | | |
| Rents & Financial Expenses | | | 169,717 | 235,826 | 66,109 | | |
| Grants/Agreements/Requisitions | | | 82,500 | 82,500 | - | | |
| Other Taxation | | | (448,925) | (473,975) | (25,050) | | |
| Grants | | | (50,000) | (146,000) | (96,000) | | |
| Reserves | | | - | - | - | | |
| Fees/Charges/Other | | | (904,444) | (756,918) | 147,526 | | |
| Total Operating Budget Summary Changes | | | 1,005,795 | 1,201,949 | 196,154 | | |

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| Administration Continued | Notes re Operating Budget | | | | | |
|--|----------------------------------|--------------------|----------------|----------------|--------------|-----------------|
| Wages & Benefits-Cost of living, grid/step movement and benefit carrier cost increases. | | | | | | |
| Materials & Supplies-Minor change overall to various materials and supplies. | | | | | | |
| Contracted Services-Insurance; increase in taxes for municipal PIL properties; new costs related to new ESB contracts; reduction in consulting expense which was previously offset by Grant revenue. | | | | | | |
| Rents & Financial Expenses-Debt payments for new Emergency Services Base (ESB) annualized-Council Chambers. | | | | | | |
| Other Taxation-Changes to PIL revenue based on actuals. | | | | | | |
| Grants-Safe Restart (Phase 1) applied to loss of investment income and penalty/interest on taxes. | | | | | | |
| Fees/Charges/Other-Reduction in budgeted investment income and penalty revenue. | | | | | | |
| 2021 Transfer to Reserves-Details | 2020 | 2021 | Y:Y Change | | | |
| Working Reserve | 50,000 | 50,000 | - | | | |
| Council Initiatives | 50,000 | 50,000 | - | | | |
| Telephone System | 2,000 | 2,000 | - | | | |
| Corporate Facilities Capital Use Fees | 4,177 | 5,227 | 1,050 | | | |
| Facilities | 80,000 | 80,000 | - | | | |
| Total Transfers to Reserves | 186,177 | 187,227 | 1,050 | | | |
| 2021 Capital Details | | Expenditure | Revenue | | | |
| Category | Project Description | Amount | Grants | Reserve | Other | Taxation |
| Technology | Computer Hardware/Software | 90,000 | - | - | - | 90,000 |
| Total Capital | | 90,000 | - | - | - | 90,000 |

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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 |
| | 2021 | 1,812,240 | 28,150 | - | - | 1,784,090 |
| | 2020 | 1,547,282 | 21,350 | - | - | 1,525,932 |
| | Total | 264,958 | 6,800 | - | - | 258,158 |
| Transfers | 2021 | 50,000 | - | - | - | 50,000 |
| | 2020 | 125,000 | - | - | - | 125,000 |
| | Total | (75,000) | - | - | - | (75,000) |
| Capital | 2021 | 530,000 | - | - | 355,000 | 175,000 |
| | 2020 | 2,556,752 | - | 25,000 | 2,406,752 | 125,000 |
| | Total | (2,026,752) | - | (25,000) | (2,051,752) | 50,000 |
| Y:Y Change | 2021 | 2,392,240 | 28,150 | - | 355,000 | 2,009,090 |
| | 2020 | 4,229,034 | 21,350 | 25,000 | 2,406,752 | 1,775,932 |
| | Total | (1,836,794) | 6,800 | (25,000) | (2,051,752) | 233,158 |
| Operating Budget Summary Changes | | | | 2020 | 2021 | Y:Y Change |
| Wages & Benefits | | | | 864,088 | 959,683 | 95,595 |
| Materials & Supplies | | | | 161,450 | 165,350 | 3,900 |
| Contracted Services | | | | 334,205 | 387,061 | 52,856 |
| Rents & Financial Expenses | | | | 182,539 | 295,146 | 112,607 |
| Grants/Agreements/Requisitions | | | | 5,000 | 5,000 | - |
| Other Taxation | | | | - | - | - |
| Grants | | | | - | - | - |
| Reserves | | | | - | - | - |
| Fees/Charges/Other | | | | (21,350) | (28,150) | (6,800) |
| Total Operating Budget Summary Changes | | | | 1,525,932 | 1,784,090 | 258,158 |

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| Fire Continued | | Notes re Operating Budget | | | | |
|--|---|---------------------------|----------------|-----------------|--------------|-----------------|
| Wages & Benefits-Cost of living adjustment; Deputy Fire Chief position annualized in 2021. | | | | | | |
| Materials & Supplies-Office Supplies, Photocopy, Miscellaneous. | | | | | | |
| Contracted Services-ESB contract costs (cleaning, snow removal, connectivity, etc); Insurance all Stations | | | | | | |
| Rents & Financial Expenses-Debt payments for new Emergency Services Base (ESB) annualized. | | | | | | |
| Grants/Agreements/Requisitions-Fire Agreements with other municipalities-no change. | | | | | | |
| Revenue-Fees-Increase in Burn Permit revenue, equipment sales. | | | | | | |
| Transfer to Reserves-Details | | 2020 | 2021 | Y:Y Change | | |
| Capital Equipment Replacement | | 125,000 | 50,000 | (75,000) | | |
| | | - | | - | | |
| | | - | | - | | |
| | | - | | - | | |
| | | - | | - | | |
| Total Transfers to Reserves | | 125,000 | 50,000 | (75,000) | | |
| 2021 Capital Details | | Expenditure | Revenue | | | |
| Category | Project Description | Amount | Grants | Reserve | Other | Taxation |
| Vehicles | Single Axle Pumper Tanker Stn 3 | 450,000 | - | 325,000 | | 125,000 |
| | Heavy Duty Utility Vehicle (carry over) | 40,000 | - | 30,000 | - | 10,000 |
| Equipment | PPE/Bunker Gear | 20,000 | - | - | - | 20,000 |
| Communications | Digital Radio Upgrades | 20,000 | - | - | - | 20,000 |
| Total Capital | | 530,000 | - | 355,000 | - | 175,000 |

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| DEPT/SERVICE | Police | | | | | |
|---|-------------------------------------|--------------|-----------|-----------|--------------|-----------|
| FUNCTION(S) | OPP Contract, Police Services Board | | | | | |
| Operating | Year | Expenditures | Revenues | | | |
| | | | Fees/Chgs | Grant | Reserves/Fin | Taxation |
| | 2021 | 2,479,128 | 8,000 | 12,353 | 21,766 | 2,437,009 |
| | 2020 | 2,504,228 | 8,500 | 13,853 | 62,866 | 2,419,009 |
| | Total | (25,100) | (500) | (1,500) | (41,100) | 18,000 |
| Transfers | 2021 | - | - | - | - | - |
| | 2020 | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Capital | 2021 | - | - | - | - | - |
| | 2020 | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Y:Y Change | 2021 | 2,479,128 | 8,000 | 12,353 | 21,766 | 2,437,009 |
| | 2020 | 2,504,228 | 8,500 | 13,853 | 62,866 | 2,419,009 |
| | Total | (25,100) | (500) | (1,500) | (41,100) | 18,000 |
| Operating Budget Summary Changes | | | 2020 | 2021 | Y:Y Change | |
| Wages & Benefits | | | 1,500 | 1,500 | - | |
| Materials & Supplies | | | 4,750 | 4,750 | - | |
| Contracted Services | | | 2,497,753 | 2,472,653 | (25,100) | |
| Rents & Financial Expenses | | | - | - | - | |
| Grants/Agreements/Requisitions | | | 225 | 225 | - | |
| Other Taxation | | | - | - | - | |
| Grants | | | (13,853) | (12,353) | 1,500 | |
| Reserves | | | (62,866) | (21,766) | 41,100 | |
| Fees/Charges/Other | | | (8,500) | (8,000) | 500 | |
| Total Operating Budget Summary Changes | | | 2,419,009 | 2,437,009 | 18,000 | |

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| Police Continued | Notes re Operating Budget |
|--|---------------------------|
| <p>Contracted Services-OPP Contract expenses decreased by \$ 25,100. Grants-RIDE same as 2020; Prisoner/Court Sec Transp Grant decreased based on actuals. Transfer from Reserve-Decreased from 2020. Reserves used to stabilize tax levy requirement.</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 |
| | 2021 | 278,305 | - | - | - | 278,305 |
| | 2020 | 262,885 | - | - | - | 262,885 |
| | Total | 15,420 | - | - | - | 15,420 |
| Transfers | 2021 | 5,500 | - | - | - | 5,500 |
| | 2020 | 5,500 | - | - | - | 5,500 |
| | Total | - | - | - | - | - |
| Capital | 2021 | 25,000 | - | - | - | 25,000 |
| | 2020 | - | - | - | - | - |
| | Total | 25,000 | - | - | - | 25,000 |
| Y:Y Change | 2021 | 308,805 | - | - | - | 308,805 |
| | 2020 | 268,385 | - | - | - | 268,385 |
| | Total | 40,420 | - | - | - | 40,420 |
| Operating Budget Summary Changes | | | 2020 | 2021 | Y:Y Change | |
| Wages & Benefits | | | - | - | - | |
| Materials & Supplies | | | - | - | - | |
| Contracted Services | | | - | - | - | |
| Rents & Financial Expenses | | | - | - | - | |
| Grants/Agreements/Requisitions | | | 262,885 | 278,305 | 15,420 | |
| Other Taxation | | | - | - | - | |
| Grants | | | - | - | - | |
| Reserves | | | - | - | - | |
| Fees/Charges/Other | | | - | - | - | |
| Total Operating Budget Summary Changes | | | 262,885 | 278,305 | 15,420 | |

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| Conservation Authorities Continued | | Notes re Operating Budget | | | | |
|--|----------------------------|---|----------------|----------------|--------------|-----------------|
| Lower Trent CA increase in requisition | \$ 12,773 | 2.86% increase in operating + \$ 8,094 for Asset Management | | | | |
| Otonabee Region CA increase in requisition | \$ 14 | Minor change to annual budget | | | | |
| Crowe Valley CA estimated increase | \$ 2,633 | Estimated 6% over 2020 actual | | | | |
| Transfer to Reserves-Details | | | | | | |
| | | 2020 | 2021 | Y:Y Change | | |
| Warkworth Dam Study (Year 2 of 10-Mun share only). | | 5,500 | 5,500 | - | | |
| | | - | - | - | | |
| | | - | - | - | | |
| | | - | - | - | | |
| | | - | - | - | | |
| Total Transfers to Reserves | | 5,500 | 5,500 | - | | |
| 2021 Capital Details | | Expenditure | Revenue | | | |
| Category | Project Description | Amount | Grants | Reserve | Other | Taxation |
| Cons Auth | Warkworth Dam | 25,000 | - | - | - | 25,000 |
| Total Capital | | 25,000 | - | - | - | 25,000 |

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| DEPT/SERVICE | Protective Services | | | | | |
|---|---|--------------|-----------|----------|--------------|----------|
| FUNCTION(S) | Licencing, Livestock Claims, Animal Control | | | | | |
| Operating | Year | Expenditures | Revenues | | | |
| | | | Fees/Chgs | Grant | Reserves/Fin | Taxation |
| | 2021 | 57,200 | 24,600 | - | - | 32,600 |
| | 2020 | 57,850 | 24,850 | - | - | 33,000 |
| | Total | (650) | (250) | - | - | (400) |
| Transfers | 2021 | - | - | - | - | - |
| | 2020 | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Capital | 2021 | - | - | - | - | - |
| | 2020 | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Y:Y Change | 2021 | 57,200 | 24,600 | - | - | 32,600 |
| | 2020 | 57,850 | 24,850 | - | - | 33,000 |
| | Total | (650) | (250) | - | - | (400) |
| Operating Budget Summary Changes | | | 2020 | 2021 | Y:Y Change | |
| Wages & Benefits | | | - | - | - | |
| Materials & Supplies | | | 150 | - | (150) | |
| Contracted Services | | | 57,700 | 57,200 | (500) | |
| Rents & Financial Expenses | | | - | - | - | |
| Grants/Agreements/Requisitions | | | - | - | - | |
| Other Taxation | | | - | - | - | |
| Grants | | | - | - | - | |
| Reserves | | | - | - | - | |
| Fees/Charges/Other | | | (24,850) | (24,600) | 250 | |
| Total Operating Budget Summary Changes | | | 33,000 | 32,600 | (400) | |

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| Protective Services Continued | Notes re Operating Budget |
|-------------------------------|---|
| | <p>Materials & Supplies-reallocated. Contracted Services-Decrease fees for Livestock Valuer. Fees/Charges/Other-Minor reduction to kennel licences.</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 |
| | 2021 | 390,251 | 325,000 | - | - | 65,251 |
| | 2020 | 387,785 | 325,000 | - | 5,000 | 57,785 |
| | Total | 2,466 | - | - | (5,000) | 7,466 |
| Transfers | 2021 | - | - | - | - | - |
| | 2020 | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Capital | 2021 | - | - | - | - | - |
| | 2020 | 38,000 | - | - | 38,000 | - |
| | Total | (38,000) | - | - | (38,000) | - |
| Y:Y Change | 2021 | 390,251 | 325,000 | - | - | 65,251 |
| | 2020 | 425,785 | 325,000 | - | 43,000 | 57,785 |
| | Total | (35,534) | - | - | (43,000) | 7,466 |
| Operating Budget Summary Changes | | | 2020 | 2021 | Y:Y Change | |
| Wages & Benefits | | | 312,719 | 319,249 | 6,530 | |
| Materials & Supplies | | | 46,288 | 45,280 | (1,008) | |
| Contracted Services | | | 28,278 | 25,222 | (3,056) | |
| Rents & Financial Expenses | | | 500 | 500 | - | |
| Grants/Agreements/Requisitions | | | - | - | - | |
| Other Taxation | | | - | - | - | |
| Grants | | | - | - | - | |
| Reserves | | | (5,000) | - | 5,000 | |
| Fees/Charges/Other | | | (325,000) | (325,000) | - | |
| Total Operating Budget Summary Changes | | | 57,785 | 65,251 | 7,466 | |

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| Building Continued | Notes re Operating Budget |
|--------------------|---|
| | <p>Wages & Benefits-Cost of living adjustment, benefit carrier cost increase. Materials & Supplies-Computer software & support decrease, based on corporate allocation. Contracted Services-Utilities decrease based on corporate allocation; Insurance increase. Reserve Revenue-Decreased due to consulting fee expense decrease.</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 |
| | 2021 | 87,096 | 1,500 | - | - | 85,596 |
| | 2020 | 91,623 | 1,000 | - | 10,000 | 80,623 |
| | Total | (4,527) | 500 | - | (10,000) | 4,973 |
| Transfers | 2021 | - | - | - | - | - |
| | 2020 | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Capital | 2021 | - | - | - | - | - |
| | 2020 | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Y:Y Change | 2021 | 87,096 | 1,500 | - | - | 85,596 |
| | 2020 | 91,623 | 1,000 | - | 10,000 | 80,623 |
| | Total | (4,527) | 500 | - | (10,000) | 4,973 |
| Operating Budget Summary Changes | | | | 2020 | 2021 | Y:Y Change |
| Wages & Benefits | | | | 71,321 | 76,896 | 5,575 |
| Materials & Supplies | | | | 4,000 | 3,900 | (100) |
| Contracted Services | | | | 16,302 | 6,300 | (10,002) |
| Rents & Financial Expenses | | | | - | - | - |
| Grants/Agreements/Requisitions | | | | - | - | - |
| Other Taxation | | | | - | - | - |
| Grants | | | | - | - | - |
| Reserves | | | | (10,000) | - | 10,000 |
| Fees/Charges/Other | | | | (1,000) | (1,500) | (500) |
| Total Operating Budget Summary Changes | | | | 80,623 | 85,596 | 4,973 |

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| By-Law Continued | Notes re Operating Budget |
|------------------|--|
| | <p>Wages & Benefits-Minor decrease in wages due to reallocation; benefit carrier cost increase. Contracted Services-Telephone; Insurance; Consulting re By-Law Review decrease-completed in 2020. Reserves-Decrease in transfer from Reserve re By-Law Review completed in 2020.</p> |

Municipality of Trent Hills
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| DEPT/SERVICE | Emergency Management | | | | | |
|---|--|--------------|-----------|----------|--------------|------------|
| FUNCTION(S) | Emergency Preparedness, Civic Addressing | | | | | |
| Operating | Year | Expenditures | Revenues | | | |
| | | | Fees/Chgs | Grant | Reserves/Fin | Taxation |
| | 2021 | 66,750 | 3,100 | - | 40,000 | 23,650 |
| | 2020 | 56,170 | 3,445 | - | 11,000 | 41,725 |
| | Total | 10,580 | (345) | - | 29,000 | (18,075) |
| Transfers | 2021 | 22,391 | - | - | - | 22,391 |
| | 2020 | - | - | - | - | - |
| | Total | 22,391 | - | - | - | 22,391 |
| Capital | 2021 | - | - | - | - | - |
| | 2020 | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Y:Y Change | 2021 | 89,141 | 3,100 | - | 40,000 | 46,041 |
| | 2020 | 56,170 | 3,445 | - | 11,000 | 41,725 |
| | Total | 32,971 | (345) | - | 29,000 | 4,316 |
| Operating Budget Summary Changes | | | | 2020 | 2021 | Y:Y Change |
| Wages & Benefits | | | | - | - | - |
| Materials & Supplies | | | | 17,250 | 55,250 | 38,000 |
| Contracted Services | | | | 38,920 | 11,500 | (27,420) |
| Rents & Financial Expenses | | | | - | - | - |
| Grants/Agreements/Requisitions | | | | - | - | - |
| Other Taxation | | | | - | - | - |
| Grants | | | | - | - | - |
| Reserves | | | | (11,000) | (40,000) | (29,000) |
| Fees/Charges/Other | | | | (3,445) | (3,100) | 345 |
| Total Operating Budget Summary Changes | | | | 41,725 | 23,650 | (18,075) |

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| Emergency Management Continued | Notes re Operating Budget | | |
|---|---------------------------|---------------|---------------|
| Materials & Supplies-Increase in operating costs related to ongoing COVID-19 expenses. Contracted Services-Reallocation from service contracts to Transfers to Reserves (Civic Address Audit). Reserves-Transfer from Reserve (Safe Restart Grant) to offset COVID-19 related expenses. | | | |
| 2021 Transfer to Reserves-Details | 2020 | 2021 | Y:Y Change |
| Transfer for Emergency Management (less Civic Addressing) | - | 22,391 | 22,391 |
| | - | - | - |
| | - | - | - |
| | - | - | - |
| Total Transfers to Reserves | - | 22,391 | 22,391 |

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| DEPT/SERVICE | Roads & Urban Services | | | | | |
|---|---|--------------|-----------|-----------|--------------|-----------|
| FUNCTION(S) | Roads, Bridges, Sidewalk Maintenance and Construction, Streetlights (Standard & Decorative) | | | | | |
| Operating | Year | Expenditures | Revenues | | | |
| | | | Fees/Chgs | Grant | Reserves/Fin | Taxation |
| | 2021 | 5,352,021 | 53,500 | - | - | 5,298,521 |
| | 2020 | 5,119,976 | 46,500 | - | - | 5,073,476 |
| | Total | 232,045 | 7,000 | - | - | 225,045 |
| Transfers | 2021 | 100,000 | - | - | - | 100,000 |
| | 2020 | 120,387 | - | - | - | 120,387 |
| | Total | (20,387) | - | - | - | (20,387) |
| Capital | 2021 | 4,231,756 | - | 944,425 | 2,012,754 | 1,274,577 |
| | 2020 | 4,198,155 | - | 724,119 | 2,216,641 | 1,257,395 |
| | Total | 33,601 | - | 220,306 | (203,887) | 17,182 |
| Y:Y Change | 2021 | 9,683,777 | 53,500 | 944,425 | 2,012,754 | 6,673,098 |
| | 2020 | 9,438,518 | 46,500 | 724,119 | 2,216,641 | 6,451,258 |
| | Total | 245,259 | 7,000 | 220,306 | (203,887) | 221,840 |
| Operating Budget Summary Changes | | | 2020 | 2021 | Y:Y Change | |
| Wages & Benefits | | | 2,443,008 | 2,548,543 | 105,535 | |
| Materials & Supplies | | | 1,585,852 | 1,620,445 | 34,593 | |
| Contracted Services | | | 855,570 | 916,891 | 61,321 | |
| Rents & Financial Expenses | | | 235,546 | 266,142 | 30,596 | |
| Grants/Agreements/Requisitions | | | - | - | - | |
| Other Taxation | | | - | - | - | |
| Financing | | | - | - | - | |
| Reserves | | | - | - | - | |
| Fees/Charges/Other | | | (46,500) | (53,500) | (7,000) | |
| Total Operating Budget Summary Changes | | | 5,073,476 | 5,298,521 | 225,045 | |

Municipality of Trent Hills
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| Roads & Urban Services Continued | | Notes re Operating Budget | | | | |
|--|-----------------------------------|---------------------------|----------------|-----------------|------------------|------------------|
| Wages & Benefits-Cost of living, grid movement \$ 69,521; increase in benefit carrier costs \$ 36,014. | | | | | | |
| Materials & Supplies-Hardtop Patching, Sweeping, Shoulder Maint \$ 7,000; Loosetop \$ 7,600; Sand \$ 3,600; Salt \$ 9,232; Fleet Parts, Licences \$ 5,556; Gravel Pits \$ 500; Traffic Signs \$ 166; Crossing Guards \$ 1,100. | | | | | | |
| Contracted Services-Insurance \$ 35,188; Admin \$ 61; Culverts \$ 10,000; Roadside \$ 10,000; Hardtop \$ 2,000; Traffic Signs \$ 360; Sidewalk Plowing & Salting \$ 6,000; Fleet Gen \$ 1,713; Street light hydro (\$ 4,000). | | | | | | |
| Rents & Financial Expenses-Machinery Rental \$ 4,250; Debt (\$1,202). | | | | | | |
| Fees & Charges-Aggregate Resources Revenue increase. | | | | | | |
| 2021 Transfer to Reserves-Details | | 2020 | 2021 | Y:Y Change | | |
| Aggregate Revenue | | 13,000 | 20,000 | 7,000 | | |
| Former Loan Payment now redirected to Doxsee Ave Infra Loan | | 27,387 | - | (27,387) | | |
| Roads Needs Study | | 10,000 | 10,000 | - | | |
| Retaining Wall | | 20,000 | 20,000 | - | | |
| Bridges | | 50,000 | 50,000 | - | | |
| Total Transfers to Reserves | | 120,387 | 100,000 | (20,387) | | |
| 2021 Capital Details | | Expenditure | Revenue | | | |
| Category | Project Description | Amount | Grants | Reserve | Other | Taxation |
| Road Resurfacing | Resurfacing-Tar & Chip | 500,000 | 409,425 | - | - | 90,575 |
| | Resurfacing-Tar & Chip additional | 200,000 | - | - | - | 200,000 |
| | Resurfacing-Asphalt | 200,000 | - | - | - | 200,000 |
| | Crushed Stone | 39,256 | - | - | - | 39,256 |
| Construction | Trent St. | 535,000 | 535,000 | - | - | - |
| Bridges | Bridge Inspections | 10,000 | - | - | - | 10,000 |
| | Bridge Repairs-OSIM priorities | 150,000 | - | - | - | 150,000 |
| | Nappan Island Bridge | 2,000,000 | - | 801,500 | 1,191,254 | 7,246 |
| Streetlights | Decorative Light replacement | 20,000 | - | - | - | 20,000 |
| Boulevards | Annual replacement program | 75,000 | - | - | - | 75,000 |
| Sidewalks | Annual repair/replacement program | 100,000 | - | - | - | 100,000 |
| Vehicles | Tandem | 360,000 | - | - | - | 360,000 |
| Facilities | Sand Dome Inspections | 7,500 | - | - | - | 7,500 |
| | Alma Depot Roof Repair | 20,000 | - | 20,000 | - | - |
| Communications | Digital Radio upgrades | 15,000 | - | - | - | 15,000 |
| Total Capital | | 4,231,756 | 944,425 | 821,500 | 1,191,254 | 1,274,577 |

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| DEPT/SERVICE | Transit | | | | | |
|---|---|--------------|-----------|----------|--------------|----------|
| FUNCTION(S) | Regional Transportation (Partnership Agreement) | | | | | |
| Operating | Year | Expenditures | Revenues | | | |
| | | | Fees/Chgs | Grant | Reserves/Fin | Taxation |
| | 2020 | 103,699 | - | 58,199 | - | 45,500 |
| | 2019 | 123,077 | - | 77,577 | - | 45,500 |
| | Total | (19,378) | - | (19,378) | - | - |
| Transfers | 2020 | - | - | - | - | - |
| | 2019 | - | - | - | - | - |
| | Total | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Capital | 2020 | - | - | - | - | - |
| | 2019 | - | - | - | - | - |
| | Total | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Y:Y Change | 2020 | 103,699 | - | 58,199 | - | 45,500 |
| | 2019 | 123,077 | - | 77,577 | - | 45,500 |
| | Total | (19,378) | - | (19,378) | - | - |
| | Total | (19,378) | - | (19,378) | - | - |
| Operating Budget Summary Changes | | | 2020 | 2021 | Y:Y Change | |
| Wages & Benefits | | | - | - | - | |
| Materials & Supplies | | | - | - | - | |
| Contracted Services | | | 45,500 | 45,500 | - | |
| Rents & Financial Expenses | | | - | - | - | |
| Grants/Agreements/Requisitions | | | 77,577 | 58,199 | (19,378) | |
| Other Taxation | | | - | - | - | |
| Grants | | | (77,577) | (58,199) | 19,378 | |
| 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. 2021 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 (2015-2020): 2015 \$ 87,697; 2016 \$ 91,211; 2017 \$108,764; 2018 \$ 69,321; 2019 \$ 77,577; 2020 \$ 58,199</p> | |

Municipality of Trent Hills
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| DEPT/SERVICE | Storm Sewers | | | | | |
|---|-----------------------|-----------------|----------------|----------------|---------------|-----------------|
| FUNCTION(S) | Storm Sewers/Drainage | | | | | |
| Operating | Year | Expenditures | Revenues | | | |
| | | | Fees/Chgs | Grant | Reserves/Fin | Taxation |
| | 2021 | 167,608 | - | - | - | 167,608 |
| | 2020 | 134,061 | - | - | - | 134,061 |
| | Total | 33,547 | - | - | - | 33,547 |
| Transfers | 2021 | - | - | - | - | - |
| | 2020 | 33,947 | - | - | - | 33,947 |
| | Total | (33,947) | - | - | - | (33,947) |
| Capital | 2021 | - | - | - | - | - |
| | 2020 | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Y:Y Change | 2021 | 167,608 | - | - | - | 167,608 |
| | 2020 | 168,008 | - | - | - | 168,008 |
| | Total | (400) | - | - | - | (400) |
| Operating Budget Summary Changes | | | 2020 | 2021 | Y:Y Change | |
| Wages & Benefits | | | 15,000 | 15,000 | - | |
| Materials & Supplies | | | 13,300 | 10,900 | (2,400) | |
| Contracted Services | | | 25,500 | 27,500 | 2,000 | |
| Rents & Financial Expenses | | | 80,261 | 114,208 | 33,947 | |
| Grants/Agreements/Requisitions | | | - | - | - | |
| Other Taxation | | | - | - | - | |
| Grants | | | - | - | - | |
| Reserves | | | - | - | - | |
| Fees/Charges/Other | | | - | - | - | |
| Total Operating Budget Summary Changes | | | 134,061 | 167,608 | 33,547 | |

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| Storm Sewers Continued | Notes re Operating Budget | | |
|--|---------------------------|----------|-----------------|
| Materials & Supplies-Tipping & Collection reduced; Licences increase. Contracted Services-Catch basins service contract increase. | | | |
| 2021 Transfer to Reserves-Details | 2020 | 2021 | Y:Y Change |
| Former loan payment previously transferred to Reserves redirected in 2021 to Doxsee Ave Infra Renewal Loan | 33,947 | - | (33,947) |
| | - | - | - |
| | - | - | - |
| | - | - | - |
| Total Transfers to Reserves | 33,947 | - | (33,947) |

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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 |
| | 2021 | 8,492 | 4,000 | - | - | 4,492 |
| | 2020 | 7,475 | 4,000 | - | - | 3,475 |
| | Total | 1,017 | - | - | - | 1,017 |
| Transfers | 2021 | 4,000 | - | - | - | 4,000 |
| | 2020 | - | - | - | - | - |
| | Total | 4,000 | - | - | - | 4,000 |
| Capital | 2021 | - | - | - | - | - |
| | 2020 | 475,000 | - | - | 390,000 | 85,000 |
| | Total | (475,000) | - | - | (390,000) | (85,000) |
| Y:Y Change | 2021 | 12,492 | 4,000 | - | - | 8,492 |
| | 2020 | 482,475 | 4,000 | - | 390,000 | 88,475 |
| | Total | (469,983) | - | - | (390,000) | (79,983) |
| Operating Budget Summary Changes | | | 2020 | 2021 | Y:Y Change | |
| Wages & Benefits | | | - | - | - | |
| Materials & Supplies | | | - | - | - | |
| Contracted Services | | | 7,475 | 8,492 | 1,017 | |
| Rents & Financial Expenses | | | - | - | - | |
| Grants/Agreements/Requisitions | | | - | - | - | |
| Other Taxation | | | - | - | - | |
| Grants | | | - | - | - | |
| Reserves | | | - | - | - | |
| Fees/Charges/Other | | | (4,000) | (4,000) | - | |
| Total Operating Budget Summary Changes | | | 3,475 | 4,492 | 1,017 | |

Municipality of Trent Hills
 2021 Municipal Budget
 Meeting Date: December 15, 2020

| Environmental-Solid Waste Continued | Notes re Operating Budget | | |
|---|----------------------------------|--------------|--------------|
| Contracted Services-Monitoring costs for former Campbellford landfill site in Business Park. Fees/Charges/Other-County Host Fee Agreement re Seymour Transfer Station (2017-2021). | | | |
| 2021 Transfer to Reserves-Details | 2020 | 2021 | Y:Y Change |
| County Host Fee to Reserve | - | 4,000 | 4,000 |
| | - | - | - |
| | - | - | - |
| | - | - | - |
| | - | - | - |
| Total Transfers to Reserves | - | 4,000 | 4,000 |

Municipality of Trent Hills
2021 Municipal Budget
Meeting Date: December 15, 2020

| DEPT/SERVICE | Cemeteries | | | | | |
|---|---------------------|--------------|-----------|----------|--------------|------------|
| FUNCTION(S) | Burials, Interments | | | | | |
| Operating | Year | Expenditures | Revenues | | | |
| | | | Fees/Chgs | Grant | Reserves/Fin | Taxation |
| | 2021 | 90,495 | 22,020 | - | - | 68,475 |
| | 2020 | 91,026 | 22,020 | - | - | 69,006 |
| | Total | (531) | - | - | (531) | |
| Transfers | 2021 | 14,000 | - | - | - | 14,000 |
| | 2020 | 14,000 | - | - | - | 14,000 |
| | Total | - | - | - | - | - |
| Capital | 2021 | 45,000 | - | - | 45,000 | - |
| | 2020 | 30,000 | - | - | 30,000 | - |
| | Total | 15,000 | - | - | 15,000 | - |
| Y:Y Change | 2021 | 149,495 | 22,020 | - | 45,000 | 82,475 |
| | 2020 | 135,026 | 22,020 | - | 30,000 | 83,006 |
| | Total | 14,469 | - | - | 15,000 | (531) |
| Operating Budget Summary Changes | | | | 2020 | 2021 | Y:Y Change |
| Wages & Benefits | | | | 77,591 | 78,285 | 694 |
| Materials & Supplies | | | | 4,150 | 4,175 | 25 |
| Contracted Services | | | | 9,285 | 8,035 | (1,250) |
| Rents & Financial Expenses | | | | - | - | - |
| Grants/Agreements/Requisitions | | | | - | - | - |
| Other Taxation | | | | - | - | - |
| Grants | | | | - | - | - |
| Reserves | | | | - | - | - |
| Fees/Charges/Other | | | | (22,020) | (22,020) | - |
| Total Operating Budget Summary Changes | | | | 69,006 | 68,475 | (531) |

Municipality of Trent Hills
2021 Municipal Budget
Meeting Date: December 15, 2020

| Cemeteries Continued | Notes re Operating Budget | | | | | |
|--|---------------------------------|--------------------|----------------|----------------|--------------|-----------------|
| Wages & Benefits-Cost of living adjustment; benefit carrier cost increase. | | | | | | |
| Materials & Supplies-Licences | | | | | | |
| Contracted Services-Grave Openings-decrease due to Contractor costs | | | | | | |
| Budget amounts shown are for Active Cemeteries only. | | | | | | |
| Transfer to Reserves-Details | 2020 | 2021 | Y:Y Change | | | |
| Development | 10,000 | 10,000 | - | | | |
| Abandonments | 2,000 | 2,000 | - | | | |
| Perpetual Care | 2,000 | 2,000 | - | | | |
| | - | - | - | | | |
| | - | - | - | | | |
| Total Transfers to Reserves | 14,000 | 14,000 | - | | | |
| 2021 Capital Details | | Expenditure | Revenue | | | |
| Category | Project Description | Amount | Grants | Reserve | Other | Taxation |
| Facilities | Columbarium WW Cem (carry over) | 45,000 | - | 45,000 | - | - |
| Total Capital | | 45,000 | - | 45,000 | - | - |

Municipality of Trent Hills
2021 Municipal Budget
Meeting Date: December 15, 2020

| DEPT/SERVICE | Parks & Recreation | | | | | |
|---|---|--------------|-----------|-----------|--------------|-----------|
| FUNCTION(S) | Parks, Sports Fields, Recreation Facilities | | | | | |
| Operating | Year | Expenditures | Revenues | | | |
| | | | Fees/Chgs | Grant | Reserves/Fin | Taxation |
| | 2021 | 2,660,368 | 473,200 | - | 3,000 | 2,184,168 |
| | 2020 | 2,604,104 | 467,660 | - | 3,000 | 2,133,444 |
| | Total | 56,264 | 5,540 | - | - | 50,724 |
| Transfers | 2021 | 30,000 | | - | - | 30,000 |
| | 2020 | 55,000 | - | - | - | 55,000 |
| | Total | (25,000) | - | - | - | (25,000) |
| Capital | 2021 | 233,000 | - | - | 103,000 | 130,000 |
| | 2020 | 200,000 | - | - | 70,000 | 130,000 |
| | Total | 33,000 | - | - | 33,000 | - |
| Y:Y Change | 2021 | 2,923,368 | 473,200 | - | 106,000 | 2,344,168 |
| | 2020 | 2,859,104 | 467,660 | - | 73,000 | 2,318,444 |
| | Total | 64,264 | 5,540 | - | 33,000 | 25,724 |
| Operating Budget Summary Changes | | | 2020 | 2021 | Y:Y Change | |
| Wages & Benefits | | | 1,105,042 | 1,143,762 | 38,720 | |
| Materials & Supplies | | | 190,100 | 194,100 | 4,000 | |
| Contracted Services | | | 758,483 | 772,028 | 13,545 | |
| Rents & Financial Expenses | | | 550,479 | 550,478 | (1) | |
| Grants/Agreements/Requisitions | | | - | - | - | |
| Other Taxation | | | - | - | - | |
| Grants | | | - | - | - | |
| Reserves | | | (3,000) | (3,000) | - | |
| Fees/Charges/Other | | | (467,660) | (473,200) | (5,540) | |
| Total Operating Budget Summary Changes | | | 2,133,444 | 2,184,168 | 50,724 | |

Municipality of Trent Hills
2021 Municipal Budget
Meeting Date: December 15, 2020

| Parks & Recreation Continued | | Notes re Operating Budget | | | | |
|---|--------------------------------------|---------------------------|----------------|-----------------|--------------|-----------------|
| Wages & Benefits-Cost of living adjustments, benefit carrier cost increase. | | | | | | |
| Materials & Supplies-Dues & Subscriptions \$ 1,000; Hastings Fieldhouse supplies \$ 3,000. | | | | | | |
| Contracted Services-Insurance \$ 7,737; Pool contract \$ 1,000; Cford Arena \$ 5,000; Hastings Arena (\$ 11,401); Utilities various \$ 11,700; Parks General (\$ 475) | | | | | | |
| 2021 Transfer to Reserves-Details | | 2020 | 2021 | Y:Y Change | | |
| Playgrounds | | 5,000 | 5,000 | - | | |
| Parks & Recreation General Purpose | | 5,000 | 5,000 | - | | |
| Facility Capital Use Fees | | 20,000 | 20,000 | - | | |
| Hastings Arena Facility Review Analysis | | 25,000 | - | (25,000) | | |
| Total Transfers to Reserves | | 55,000 | 30,000 | (25,000) | | |
| 2021 Capital Details | | | | | | |
| | | Expenditure | Revenue | | | |
| Category | Project Description | Amount | Grants | Reserve | Other | Taxation |
| Facilities | Baseball Diamond Upgrades | 65,000 | - | 65,000 | - | - |
| | Warkworth Bandshell Roof | 5,000 | - | - | - | 5,000 |
| | Hastings FH Parking Lot Barriers | 10,000 | - | - | - | 10,000 |
| | Marina Dock (South Shore) | 103,000 | - | 38,000 | - | 65,000 |
| | Cford Old Mill Park Improvements | 10,000 | - | - | - | 10,000 |
| Equipment | Irrigation Systems various locations | 20,000 | - | - | - | 20,000 |
| | Zero Turn Mower | 15,000 | - | - | - | 15,000 |
| | Cford Splash Pad Pump | 5,000 | - | - | - | 5,000 |
| Total Capital | | 233,000 | - | 103,000 | - | 130,000 |

Municipality of Trent Hills
2021 Municipal Budget
Meeting Date: December 15, 2020

| DEPT/SERVICE | Library | | | | | |
|---|-------------------------------|--------------|-----------|---------|--------------|----------|
| FUNCTION(S) | Library Programs and Services | | | | | |
| Operating | Year | Expenditures | Revenues | | | |
| | | | Fees/Chgs | Grant | Reserves/Fin | Taxation |
| | 2021 | 580,261 | - | - | - | 580,261 |
| | 2020 | 588,081 | - | - | - | 588,081 |
| | Total | (7,820) | - | - | - | (7,820) |
| Transfers | 2021 | - | - | - | - | - |
| | 2020 | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Capital | 2021 | - | - | - | - | - |
| | 2020 | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Y:Y Change | 2021 | 580,261 | - | - | - | 580,261 |
| | 2020 | 588,081 | - | - | - | 588,081 |
| | Total | (7,820) | - | - | - | (7,820) |
| Operating Budget Summary Changes | | | 2020 | 2021 | Y:Y Change | |
| Wages & Benefits | | | - | - | - | |
| Materials & Supplies | | | - | - | - | |
| Contracted Services | | | 36,600 | 36,600 | - | |
| Rents & Financial Expenses | | | - | - | - | |
| Grants/Agreements/Requisitions | | | 551,481 | 543,661 | 7,820 | |
| Other Taxation | | | - | - | - | |
| Grants | | | - | - | - | |
| Reserves | | | - | - | - | |
| Fees/Charges/Other | | | - | - | - | |
| Total Operating Budget Summary Changes | | | 588,081 | 580,261 | 7,820 | |

Municipality of Trent Hills
2021 Municipal Budget
Meeting Date: December 15, 2020

| Library Continued | Notes re Operating Budget |
|---|---------------------------|
| <p data-bbox="170 191 987 228">Grants/Agreements/Requisitions-Library Requisition (\$ 7,820).</p> <p data-bbox="170 266 1808 334">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.</p> <p data-bbox="170 337 1793 443">In addition to the Library Board requisition (levy requirement), the Municipal Budget includes amounts for Library facility maintenance such as HVAC, roof repairs, etc. Municipal funding to the Library Board represents approximately 90% of total annual Library revenue.</p> | |

Municipality of Trent Hills
2021 Municipal Budget
Meeting Date: December 15, 2020

| DEPT/SERVICE | Cultural | | | | | |
|---|---|--------------|-----------|--------|--------------|----------|
| FUNCTION(S) | Heritage Preservation, Community Culture, War Monuments | | | | | |
| Operating | Year | Expenditures | Revenues | | | |
| | | | Fees/Chgs | Grant | Reserves/Fin | Taxation |
| | 2021 | 19,736 | - | - | - | 19,736 |
| | 2020 | 19,720 | - | - | - | 19,720 |
| | Total | 16 | - | - | - | 16 |
| Transfers | 2021 | 5,000 | - | - | - | 5,000 |
| | 2020 | 5,000 | - | - | - | 5,000 |
| | Total | - | - | - | - | - |
| Capital | 2021 | - | - | - | - | - |
| | 2020 | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Y:Y Change | 2021 | 24,736 | - | - | - | 24,736 |
| | 2020 | 24,720 | - | - | - | 24,720 |
| | Total | 16 | - | - | - | 16 |
| Operating Budget Summary Changes | | | 2020 | 2021 | Y:Y Change | |
| Wages & Benefits | | | - | - | - | |
| Materials & Supplies | | | 19,200 | 19,200 | - | |
| Contracted Services | | | 520 | 536 | 16 | |
| Rents & Financial Expenses | | | - | - | - | |
| Grants/Agreements/Requisitions | | | - | - | - | |
| Other Taxation | | | - | - | - | |
| Grants | | | - | - | - | |
| Reserves | | | - | - | - | |
| Fees/Charges/Other | | | - | - | - | |
| Total Operating Budget Summary Changes | | | 19,720 | 19,736 | 16 | |

Municipality of Trent Hills
 2021 Municipal Budget
 Meeting Date: December 15, 2020

| Cultural Continued | Notes re Operating Budget | | |
|--|---------------------------|-------|------------|
| Materials & Supplies: No change to Operating Budget. Includes amounts for Canada Day supplies, Christmas parades, Heritage Improvement Grant, etc. Contracted Services: Insurance for War Monuments | | | |
| 2021 Transfer to Reserves-Details | 2020 | 2021 | Y:Y Change |
| War Monument Restoration | 5,000 | 5,000 | - |
| | - | - | - |
| | - | - | - |
| | - | - | - |
| Total Transfers to Reserves | 5,000 | 5,000 | - |

Municipality of Trent Hills
2021 Municipal Budget
Meeting Date: December 15, 2020

| DEPT/SERVICE | Planning/Development | | | | | |
|---|---|--------------|-----------|-----------|--------------|----------|
| FUNCTION(S) | Zone Amendment, Severence, Minor Variance, Plan of Subdivision, Official Plan Amendment | | | | | |
| Operating | Year | Expenditures | Revenues | | | |
| | | | Fees/Chgs | Grant | Reserves/Fin | Taxation |
| | 2021 | 513,233 | 293,000 | - | 100,000 | 120,233 |
| | 2020 | 403,281 | 287,000 | - | - | 116,281 |
| | Total | 109,952 | 6,000 | - | 100,000 | 3,952 |
| Transfers | 2021 | 225,000 | - | - | - | 225,000 |
| | 2020 | 225,000 | - | - | - | 225,000 |
| | Total | - | - | - | - | - |
| Capital | 2021 | - | - | - | - | - |
| | 2020 | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Y:Y Change | 2021 | 738,233 | 293,000 | - | 100,000 | 345,233 |
| | 2020 | 628,281 | 287,000 | - | - | 341,281 |
| | Total | 109,952 | 6,000 | - | 100,000 | 3,952 |
| Operating Budget Summary Changes | | | 2020 | 2021 | Y:Y Change | |
| Wages & Benefits | | | 312,331 | 325,833 | 13,502 | |
| Materials & Supplies | | | 32,700 | 32,900 | 200 | |
| Contracted Services | | | 58,250 | 154,500 | 96,250 | |
| Rents & Financial Expenses | | | - | - | - | |
| Grants/Agreements/Requisitions | | | - | - | - | |
| Other Taxation | | | - | - | - | |
| Grants | | | - | - | - | |
| Reserves | | | - | (100,000) | (100,000) | |
| Fees/Charges/Other | | | (287,000) | (293,000) | (6,000) | |
| Total Operating Budget Summary Changes | | | 116,281 | 120,233 | 3,952 | |

Municipality of Trent Hills
 2021 Municipal Budget
 Meeting Date: December 15, 2020

| Planning Continued | Notes re Operating Budget | | |
|--|----------------------------------|----------------|------------|
| <p>Wages & Benefits-Cost of living adjustment; benefit carrier cost increase. Materials & Supplies-Clothing expense increase. Contracted Services-Official Plan Update \$ 50,000 to be funded from DC RF to a maximum of \$ 18,135 and the balance from Planning Reserve \$ 31,865. Water & Wastewater Servicing Capacity Study \$ 50,000 to be funded from Planning Reserve. General Consulting and Legal fees are also included in annual budget each year. Fees & Charges derived from Severances, Zone Amendments, Minor Variances, Development Charges, etc. DC's are subsequently transferred to Reserve Fund.</p> | | | |
| 2021 Transfer to Reserves-Details | 2020 | 2021 | Y:Y Change |
| Development Charges | 225,000 | 225,000 | - |
| | - | - | - |
| | - | - | - |
| | - | - | - |
| | - | - | - |
| Total Transfers to Reserves | 225,000 | 225,000 | - |

Municipality of Trent Hills
2021 Municipal Budget
Meeting Date: December 15, 2020

| DEPT/SERVICE | Community Development | | | | | |
|---|--|----------------|----------------|----------------|----------------|----------------|
| FUNCTION(S) | Community Improvement Plan, Community Collaboration, Local Business Resource | | | | | |
| Operating | Year | Expenditures | Revenues | | | |
| | | | Fees/Chgs | Grant | Reserves/Fin | Taxation |
| | 2021 | 351,918 | - | - | - | 351,918 |
| | 2020 | 340,698 | - | - | - | 340,698 |
| | Total | 11,220 | - | - | - | 11,220 |
| Transfers | 2021 | - | - | - | - | - |
| | 2020 | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Capital | 2021 | 302,500 | - | 6,500 | 296,000 | - |
| | 2020 | 135,500 | - | 14,900 | 115,600 | 5,000 |
| | Total | 167,000 | - | (8,400) | 180,400 | (5,000) |
| Y:Y Change | 2021 | 654,418 | - | 6,500 | 296,000 | 351,918 |
| | 2020 | 476,198 | - | 14,900 | 115,600 | 345,698 |
| | Total | 178,220 | - | (8,400) | 180,400 | 6,220 |
| Operating Budget Summary Changes | | | 2020 | 2021 | Y:Y Change | |
| Wages & Benefits | | | 120,294 | 126,437 | 6,143 | |
| Materials & Supplies | | | 58,725 | 56,625 | (2,100) | |
| Contracted Services | | | 86,679 | 93,856 | 7,177 | |
| Rents & Financial Expenses | | | - | - | - | |
| Grants/Agreements/Requisitions | | | 75,000 | 75,000 | - | |
| Other Taxation | | | - | - | - | |
| Grants | | | - | - | - | |
| Reserves | | | - | - | - | |
| Fees/Charges/Other | | | - | - | - | |
| Total Operating Budget Summary Changes | | | 340,698 | 351,918 | 11,220 | |

Municipality of Trent Hills
2021 Municipal Budget
Meeting Date: December 15, 2020

| Community Development Continued | | Notes re Operating Budget | | | | |
|---|------------------------------------|---------------------------|----------------|----------------|--------------|-----------------|
| Wages & Benefits-Cost of living adjustments; benefit carrier cost increase | | | | | | |
| Materials & Supplies-Reduction to postage \$ 100; decrease cost of Civic Awards (\$2,000) | | | | | | |
| Contracted Services-Economic increase for Chamber of Commerce 1.5%; EOTA annual contribution moved from Capital to Operating; Increase in costs for Hydro & Water in Parks re Chamber | | | | | | |
| 2021 Transfer to Reserves-Details | | 2020 | 2021 | Y:Y Change | | |
| | | - | - | - | | |
| | | - | - | - | | |
| | | - | - | - | | |
| | | - | - | - | | |
| | | - | - | - | | |
| Total Transfers to Reserves | | - | - | - | | |
| 2021 Capital Details | | Expenditure | Revenue | | | |
| Category | Project Description | Amount | Grants | Reserve | Other | Taxation |
| Various | Active Transportation (carry over) | 52,500 | 6,500 | 46,000 | - | - |
| | Bus Park Serv (W&WW) carry over | 250,000 | - | 250,000 | - | - |
| Total Capital | | 302,500 | 6,500 | 296,000 | - | - |

Municipality of Trent Hills
2021 Municipal Budget
Meeting Date: December 15, 2020

| DEPT/SERVICE | Local Improvements | | | | | |
|---|----------------------------|--------------|-----------|---------|--------------|----------|
| FUNCTION(S) | Local Improvement Projects | | | | | |
| Operating | Year | Expenditures | Revenues | | | |
| | | | Fees/Chgs | Grant | Reserves/Fin | Taxation |
| | 2021 | 9,047 | 9,047 | - | - | - |
| | 2020 | 18,094 | 18,094 | - | - | - |
| | Total | (9,047) | (9,047) | - | - | - |
| Transfers | 2021 | - | - | - | - | - |
| | 2020 | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Capital | 2021 | - | - | - | - | - |
| | 2020 | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Y:Y Change | 2021 | 9,047 | 9,047 | - | - | - |
| | 2020 | 18,094 | 18,094 | - | - | - |
| | Total | (9,047) | (9,047) | - | - | - |
| Operating Budget Summary Changes | | | 2020 | 2021 | Y:Y Change | |
| Wages & Benefits | | | - | - | - | |
| Materials & Supplies | | | - | - | - | |
| Contracted Services | | | - | - | - | |
| Rents & Financial Expenses | | | 18,094 | 9,047 | (9,047) | |
| Grants/Agreements/Requisitions | | | - | - | - | |
| Other Taxation | | | - | - | - | |
| Grants | | | - | - | - | |
| Reserves | | | - | - | - | |
| Fees/Charges/Other | | | (18,094) | (9,047) | 9,047 | |
| Total Operating Budget Summary Changes | | | - | - | - | |

Municipality of Trent Hills
2021 Municipal Budget
Meeting Date: December 15, 2020

| Local Improvements Continued | Notes re Operating Budget |
|--|----------------------------------|
| <p>Local Improvement Charges are fully recoverable by affected property owners. Current Local Improvement Charges are for Trentview Estates and expire in 2021. Half year amount to be levied.</p> | |



Municipality of Trent Hills
 2021 Municipal Budget
 Meeting Date: December 15, 2020

Municipal Debt Payments

| Department/Service Area | Budget Amount | Year of Expiration |
|---------------------------------|------------------|--------------------|
| Local Improvement | 9,047 | 2021 |
| Recreation | 545,978 | 2022 |
| Streetlights | 64,787 | 2026 |
| Roads/Storm | 61,495 | 2028 |
| Storm | 80,261 | 2030 |
| Roads | 125,207 | 2030 |
| Emergency Services Base (Fire) | 200,171 | 2045 |
| Emergency Services Base (Admin) | 94,026 | 2030 |
| Total | 1,180,972 | |

Estimates Only

Emergency Services Base-Fire
 \$3.8M / 2.25% / 25 year term

Emergency Services Base-Council Chambers
 \$841,000 / 2.25% / 10 year term

Debt annualized in 2021. Borrowing details to be provided in separate report to Council.

Debt represents approximately 7% of the Municipal Operating Budget (exclusive of Water & Wastewater).

Municipality of Trent Hills
2021 Municipal Budget
Capital Budget Summary
Meeting Date: December 15, 2020

| DEPT/SERVICE | CATEGORY | PROJECT DESCRIPTION | EXPENDITURE | REVENUE | | | | FUNDING COMMENT |
|---|------------------------|--|----------------------|-------------------|---------------------|---------------------|----------------------|---|
| | | | TOTAL PROJECT BUDGET | GRANTS | RESERVE | OTHER | TAXATION | |
| Administration | Information Tech | Computer Hardware/Software | \$ 90,000 | \$ - | \$ - | \$ - | \$ 90,000 | |
| Total Administration | | | \$ 90,000 | \$ - | \$ - | \$ - | \$ 90,000 | |
| Conservation Authority | Facilities | Warkworth Dam | \$ 25,000 | \$ - | \$ - | \$ - | \$ 25,000 | |
| Total Cons Authority | | | \$ 25,000 | \$ - | \$ - | \$ - | \$ 25,000 | |
| Fire | Vehicles | Single Axle Pumper Tanker Stn 3 | \$ 450,000 | \$ - | \$ 325,000 | \$ - | \$ 125,000 | Fire Reserve |
| | Vehicles | Heavy Duty Utility Vehicle (carry over 2020) | \$ 40,000 | \$ - | \$ 30,000 | \$ - | \$ 10,000 | Fire Reserve |
| | Equipment | PPE/Bunker Gear | \$ 20,000 | \$ - | \$ - | \$ - | \$ - | |
| | Communications | Digital Radio Upgrades | \$ 20,000 | \$ - | \$ - | \$ - | \$ 20,000 | |
| Total Fire | | | \$ 530,000 | \$ - | \$ 355,000 | \$ - | \$ 155,000 | |
| Roads & Urban Services | Resurfacing | Resurfacing-Tar & Chip | \$ 500,000 | \$ 409,425 | \$ - | \$ - | \$ 90,575 | Federal Gas Tax |
| | | Resurfacing-Tar & Chip (addtl conversion) | \$ 200,000 | \$ - | \$ - | \$ - | \$ 200,000 | |
| | | Resurfacing-Asphalt | \$ 200,000 | \$ - | \$ - | \$ - | \$ 200,000 | |
| | | Crushed Stone | \$ 39,256 | \$ - | \$ - | \$ - | \$ 39,256 | |
| | Construction | Trent St. | \$ 535,000 | \$ 535,000 | \$ - | \$ - | \$ - | OCIF Formula |
| | Bridges | Bridge Inspections | \$ 10,000 | \$ - | \$ - | \$ - | \$ 10,000 | |
| | | Bridge Repairs-OSIM priorities | \$ 150,000 | \$ - | \$ - | \$ - | \$ 150,000 | |
| | | Nappan Island Bridge (carry over) | \$ 2,000,000 | \$ - | \$ 801,500 | \$ 1,191,254 | \$ 7,246 | Bridge Res 717K/DC 84.5K/Financing |
| | Streetlights | Decorative Light Repl | \$ 20,000 | \$ - | \$ - | \$ - | \$ 20,000 | |
| | Boulevards | Annual replacement program | \$ 75,000 | \$ - | \$ - | \$ - | \$ 75,000 | |
| | Sidewalks | Annual repair/replacement program | \$ 100,000 | \$ - | \$ - | \$ - | \$ 100,000 | |
| | Vehicles | Tandem | \$ 360,000 | \$ - | \$ - | \$ - | \$ 360,000 | |
| | Facilities | Sand Dome Inspections | \$ 7,500 | \$ - | \$ - | \$ - | \$ 7,500 | |
| Alma Depot Roof Repair (carry over) | | \$ 20,000 | \$ - | \$ 20,000 | \$ - | \$ - | PW Facilites Reserve | |
| Communications | Digital radio upgrades | \$ 15,000 | \$ - | \$ - | \$ - | \$ 15,000 | | |
| Total Roads & Urban Services | | | \$ 4,231,756 | \$ 944,425 | \$ 821,500 | \$ 1,191,254 | \$ 1,274,577 | |
| Cemetery | Building | Columbarium-WW Cem (carry over) | \$ 45,000 | \$ - | \$ 45,000 | \$ - | \$ - | Cemetery Reserve |
| Total Cemetery | | | \$ 45,000 | \$ - | \$ 45,000 | \$ - | \$ - | |
| Parks & Recreation | Facilities | Baseball Diamond Upgrades (carry over) | \$ 65,000 | \$ - | \$ 65,000 | \$ - | \$ - | Ball Dmnd CUF \$10K; C'ford Ball Pk Res \$55K |
| | | Warkworth Bandshell Roof | \$ 5,000 | \$ - | \$ - | \$ - | \$ 5,000 | |
| | | Hastings FH Parking Lot Barriers | \$ 10,000 | \$ - | \$ - | \$ - | \$ 10,000 | |
| | | Marina Dock (South Shore) | \$ 103,000 | \$ - | \$ 38,000 | \$ - | \$ 65,000 | 2020 OMPF (Reserves), Other P&R Reserves |
| | | Cford Old Mill Park Improvements | \$ 10,000 | \$ - | \$ - | \$ - | \$ 10,000 | |
| | Equipment | Irrigation Systems various locations | \$ 20,000 | \$ - | \$ - | \$ - | \$ 20,000 | |
| | | Zero Turn Mower | \$ 15,000 | \$ - | \$ - | \$ - | \$ 15,000 | |
| | Cford Splash Pad Pump | \$ 5,000 | \$ - | \$ - | \$ - | \$ 5,000 | | |
| Total Parks & Recreation | | | \$ 233,000 | \$ - | \$ 103,000 | \$ - | \$ 130,000 | |
| Community Development | Various | Active Transportation (carry over) | \$ 52,500 | \$ 6,500 | \$ 46,000 | \$ - | \$ - | Deferred Revenue/Cultural Plan Reserve |
| | | Business Park Servicing Review (W&WW) | \$ 250,000 | \$ - | \$ 250,000 | \$ - | \$ - | C/S Res Fund \$ 50K, Ind Reserve \$200K |
| Total Community Development | | | \$ 302,500 | \$ 6,500 | \$ 296,000 | \$ - | \$ - | |
| TOTAL CAPITAL | | | \$ 5,457,256 | \$ 950,925 | \$ 1,620,500 | \$ 1,191,254 | \$ 1,674,577 | |

Municipality of Trent Hills
2021 Municipal Budget
Reserve Activity Summary
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Contributions

| DEPT/SERVICE | TOTAL | PURPOSE | DETAILS |
|------------------------|------------|---------------------------------------|------------|
| Council | \$ 12,500 | Elections Year 3 of 4 | \$ 12,500 |
| Administration | \$ 187,227 | Working Reserve | \$ 50,000 |
| | | Council Initiatives | \$ 50,000 |
| | | Telephone System | \$ 2,000 |
| | | Corporate Facilities Capital Use Fees | \$ 5,227 |
| | | Facilities | \$ 80,000 |
| Fire | \$ 50,000 | Equipment Replacement Program | \$ 50,000 |
| Emergency Measures | \$ 22,391 | Emergency Preparedness | \$ 22,391 |
| Cons Authority | \$ 5,500 | Warkworth Dam Safety Report | \$ 5,500 |
| Roads & Urban Services | \$ 100,000 | Aggregate Revenue | \$ 20,000 |
| | | Roads Needs Study | \$ 10,000 |
| | | Retaining Wall | \$ 20,000 |
| | | Bridges | \$ 50,000 |
| Enviro-Waste | \$ 4,000 | Landfill Host Fees | \$ 4,000 |
| Cemeteries | \$ 14,000 | Development | \$ 10,000 |
| | | Abandonments | \$ 2,000 |
| | | Perpetual Care | \$ 2,000 |
| Parks & Recreation | \$ 30,000 | Playgrounds | \$ 5,000 |
| | | General Parks & Recreation | \$ 5,000 |
| | | Facility Capital Use Fees | \$ 20,000 |
| Cultural | \$ 5,000 | War Monument Rehabilitation | \$ 5,000 |
| Planning | \$ 225,000 | Development Charges | \$ 225,000 |

Total Contributions \$ 655,618

Withdrawals

| DEPT/SERVICE | TOTAL | PURPOSE | DETAILS |
|------------------------|------------|---|------------|
| Fire | \$ 355,000 | Pumper Tanker | \$ 325,000 |
| | | Heavy Duty Utility Vehicle (carry over) | \$ 30,000 |
| Police | \$ 21,766 | Rate Stabilization-Contract OPP | \$ 21,766 |
| Emergency Management | \$ 40,000 | COVID-19 2021-Safe Restart | \$ 40,000 |
| Roads & Urban Services | \$ 821,500 | Alma Depot Roof Repair (carry over) | \$ 20,000 |
| | | Nappan Island Bridge Construction | \$ 801,500 |
| Cemeteries | \$ 45,000 | Columbarium | \$ 45,000 |
| Parks & Recreation | \$ 106,000 | Cford Baseball Diamond Upgrd (carry over) | \$ 65,000 |
| | | Marina Dock (South Shore) | \$ 38,000 |
| | | Trees | \$ 3,000 |
| Planning | \$ 100,000 | Official Plan Update | \$ 50,000 |
| | | Servicing Capacity Study | \$ 50,000 |
| Community Development | \$ 296,000 | Business Park Servicing Review (W&WW) | \$ 250,000 |
| | | Active Transportation | \$ 46,000 |

Total Withdrawals \$ 1,785,266



Municipality of Trent Hills
2021 Municipal Budget
Meeting Date: December 15, 2020

Assessment Information

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

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

In response to the COVID-19 pandemic, the Ontario government announced that the 2020 Assessment Update has been postponed. As a result, property assessments for the 2021 property tax year will continue to be based on the fully phased-in January 1, 2016 current values. This means property assessments for the 2021 property tax year will be the same as the 2020 tax year, unless there have been changes to the property.

Changes to properties may result in property owners receiving a 2020 Property Assessment Notice for the following reasons:

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

Overall taxable assessment increased by **1.47%** from 2020 to 2021 which includes growth related assessment attributable to the reasons noted above. The percentage of overall taxable assessment is the same as growth related assessment due to the postponement of the assessment update for the 2021 property tax year (no phased-in assessment values are added for 2021).

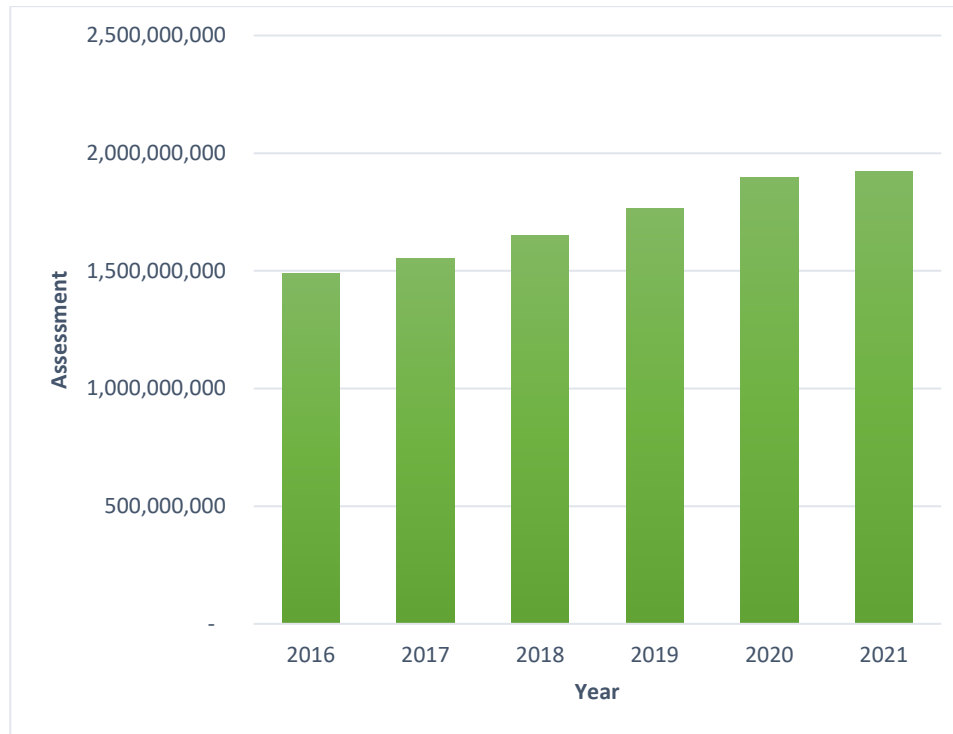


Municipality of Trent Hills
2021 Municipal Budget
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Taxable Assessment Changes 2016-2021

The following chart illustrates the change in taxable assessment for the period 2016-2021.

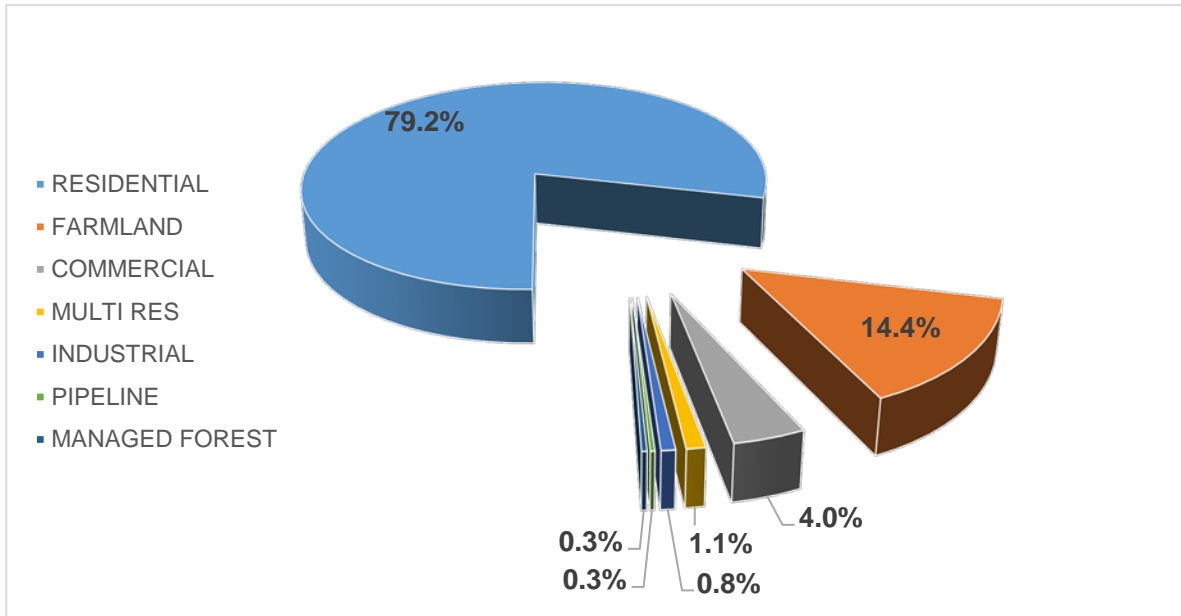
Overall taxable assessment increased by **1.47%** from 2020 to 2021, including growth of **1.47%** due to postponement of the assessment update for the 2021 property tax year.





Municipality of Trent Hills
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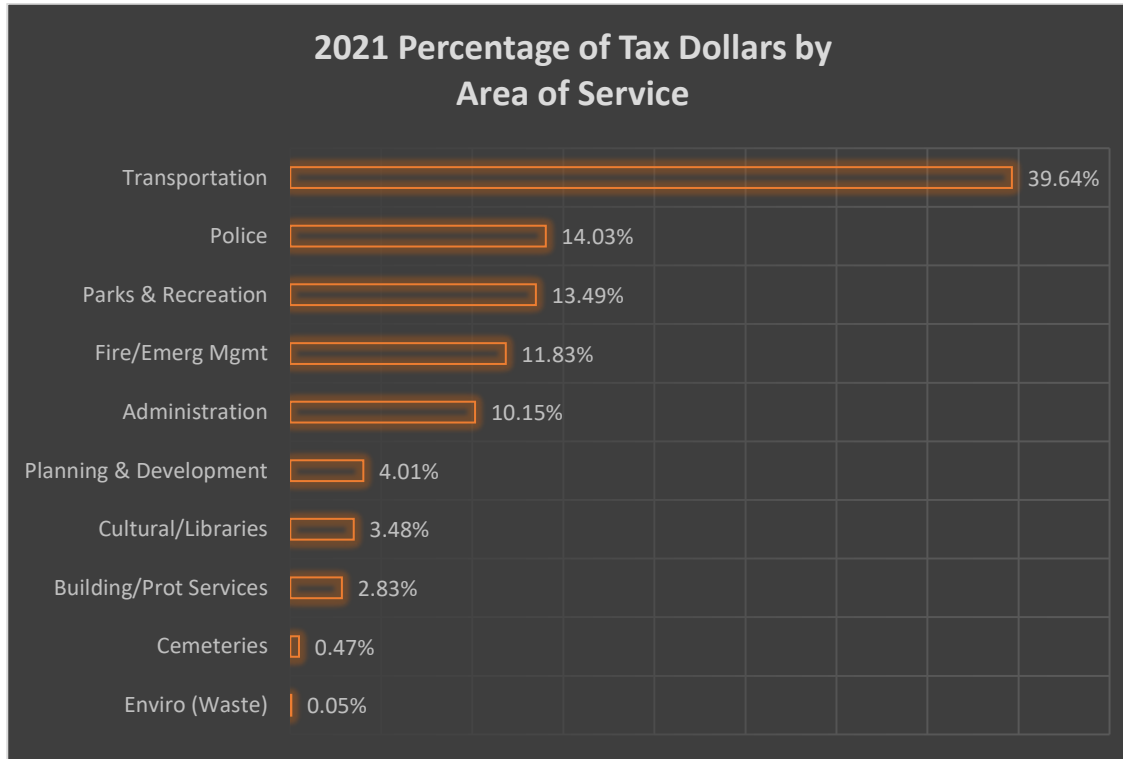
Percentage of 2021 Taxable Assessment by Class





Municipality of Trent Hills
 2021 Municipal Budget
 Meeting Date: December 15, 2020

2021 Allocation of Municipal Tax Dollars





Municipality of Trent Hills
 2021 Municipal Budget
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**Examples of Residential Taxes
 Municipal Only**

| 2020 ASSESSMENT | 2021 ASSESSMENT | CHANGE IN ASSESSED VALUE | TOTAL 2020 MUNICIPAL TAXES | TOTAL 2021 MUNICIPAL TAXES | TOTAL ANNUAL \$ CHANGE IN MUNICIPAL TAXES | TAX CHANGE DUE TO REASSESSMENT <small>Note 1</small> | LOCAL MUNICIPAL LEVY CHANGE | TOTAL ANNUAL % CHANGE IN MUNICIPAL TAXES (USING NOTIONAL TAX RATES) |
|-----------------|-----------------|--------------------------|----------------------------|----------------------------|---|---|-----------------------------|---|
| 214,747 | 214,747 | - | \$ 1,661 | \$ 1,700 | \$ 38 | \$ - | \$ 38 | 0.00% |
| 147,368 | 147,368 | - | \$ 1,140 | \$ 1,166 | \$ 26 | \$ - | \$ 26 | 0.00% |
| 176,327 | 176,327 | - | \$ 1,364 | \$ 1,396 | \$ 31 | \$ - | \$ 31 | 0.00% |
| 205,000 | 205,000 | - | \$ 1,586 | \$ 1,623 | \$ 37 | \$ - | \$ 37 | 0.00% |
| 212,000 | 212,000 | - | \$ 1,640 | \$ 1,678 | \$ 38 | \$ - | \$ 38 | 0.00% |
| 369,000 | 369,000 | - | \$ 2,855 | \$ 2,921 | \$ 66 | \$ - | \$ 66 | 0.00% |
| 242,000 | 247,000 | 5,000 | \$ 1,872 | \$ 1,955 | \$ 83 | \$ 39 | \$ 44 | 2.07% |
| 235,000 | 235,000 | - | \$ 1,818 | \$ 1,860 | \$ 42 | \$ - | \$ 42 | 0.00% |
| 259,000 | 259,000 | - | \$ 2,004 | \$ 2,050 | \$ 46 | \$ - | \$ 46 | 0.00% |
| 273,000 | 284,000 | 11,000 | \$ 2,112 | \$ 2,248 | \$ 136 | \$ 85 | \$ 51 | 4.03% |
| 263,700 | 263,700 | - | \$ 2,040 | \$ 2,087 | \$ 47 | \$ - | \$ 47 | 0.00% |
| 339,900 | 339,900 | - | \$ 2,630 | \$ 2,690 | \$ 61 | \$ - | \$ 61 | 0.00% |
| 357,000 | 357,000 | - | \$ 2,762 | \$ 2,826 | \$ 64 | \$ - | \$ 64 | 0.00% |
| 172,000 | 172,000 | - | \$ 1,331 | \$ 1,361 | \$ 31 | \$ - | \$ 31 | 0.00% |
| 75,000 | 75,000 | - | \$ 580 | \$ 594 | \$ 13 | \$ - | \$ 13 | 0.00% |
| 250,000 | 250,000 | - | \$ 1,934 | \$ 1,979 | \$ 45 | \$ - | \$ 45 | 0.00% |
| 237,800 | 238,440 | 640 | \$ 1,840 | \$ 1,887 | \$ 48 | \$ 5 | \$ 43 | 0.27% |

Note 1:

Tax change due to reassessment is defined as the amount of the change in taxes that is attributable to the impact of current value reassessment, using notional tax rates. Notional tax rates are rates that raise the previous year's final annualized tax levy, including growth, from the updated assessment roll. These rates are set to control for non-growth related assessment value changes and also provide a baseline to isolate the effects of budgetary decisions. Above examples are for illustration purposes only.

County and Education taxes are not included in the above examples.