

Municipality of Trent Hills  
2018 Municipal Budget  
Approved: December 19, 2017



Come for a visit. Stay for a lifestyle.

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**Background**

The 2018 Municipal Budget is a financial plan that has been prepared using projections and estimates required to deliver municipal services.

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

Property taxes levied by the Municipality represent the main source of revenue to deliver services. Staff and Council strive to develop a budget that maintains current service levels while remaining mindful of the pressure on the tax rate.

The Municipality is also responsible to collect taxes for County and Education purposes. The County of Northumberland provides their net tax requirement following completion of their budget, tax policy and tax rate approval process. The Province provides tax rates for school purposes by Ontario Regulation.

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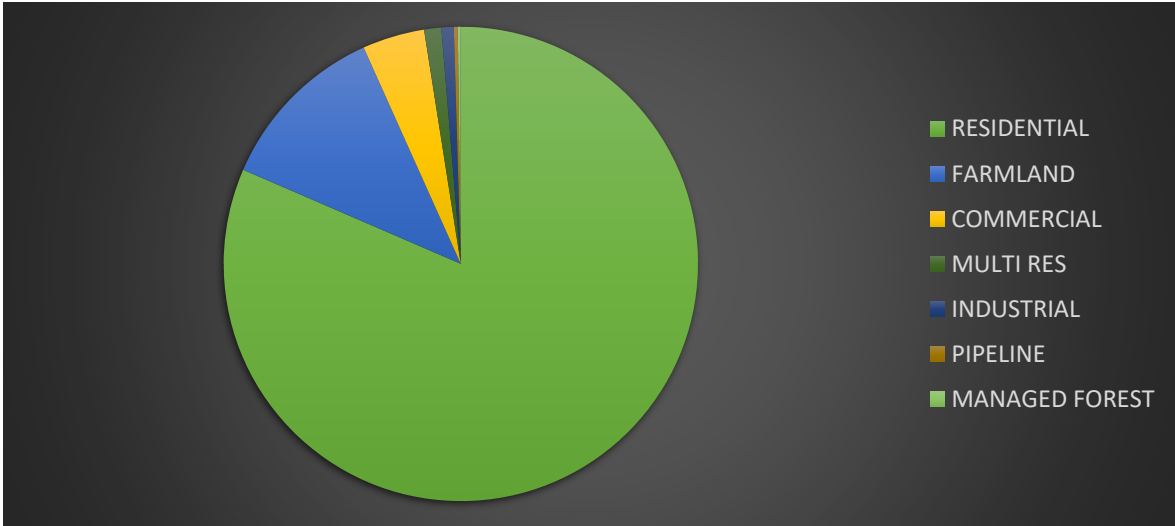
**Assumptions**

In order to provide Council with an estimate of the 2018 Budget and impact on tax rates, the following assumptions are included in the 2018 Municipal Budget:

- ❖ Economic increase for wages of 1.75%; Employment Standards Act (ESA) impacts
- ❖ Insurance increase of 1.77%
- ❖ Hydro (budgeted), increase of 13.4%
- ❖ Tax ratios for Multi-Residential at 2% (in accordance with 2017 levy restriction)

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Percentage of 2018 Taxable Assessment



Residential 81.5%, Farmland 11.8%, Commercial 4.2%, Multi-residential 1.2%, Industrial .8%, Pipeline .3%, Managed Forest .2%

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Assessment and Estimated Tax Rate Impact\*

The 2018 Assessment Roll has been returned to the Municipality with an overall increase in taxable assessment of 6.37%.

Overall estimated assessment growth in 2017 is approximately 1.15%.

A residential property with an assessment value of \$ 227,500:

2017 Municipal Taxes	\$ 1,783.98
2018 Municipal Taxes	\$ 1,780.89
Change	\$ ( 3.09) or (.17%)

**\*For the purpose of the above illustration it is important to note the following:**

- 2018 County Tax Policies are not finalized as of December 19, 2017. Multi-residential tax ratio of 2% used for tax rate calculations; all other tax ratios remain the same as 2017 in this example.
- Current value assessment (CVA) change or other factors that may affect individual property assessment values are not included in the above illustration. Taxes will vary property by property.
- County and Education taxes are not included in above example

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

	Expenditures	Fees/Charges	Reserves	Prov/Fed/Other	Taxation
2018	19,160,879	2,204,738	326,419	4,256,259	12,373,463
2017	20,540,910	2,119,345	1,214,864	5,308,358	11,898,343
<b>Total \$ Change</b>	(1,380,031)	85,393	(888,445)	(1,052,099)	475,120
<b>% Change</b>	-6.72%	4.03%	-73.13%	-19.82%	3.99%

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**Service Offering:** Council

**Financial Information**

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2018	304,981	-	(45,000)	-	259,981
	2017	222,018	-	-	-	222,018
	Total	82,963	-	(45,000)	-	37,963
Transfers	2018	-	-	-	-	-
	2017	12,500	-	-	-	12,500
	Total	(12,500)	-	-	-	(12,500)
Capital	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2018	304,981	-	(45,000)	-	259,981
	2017	234,518	-	-	-	234,518
	Total	70,463	-	(45,000)	-	25,463

**Highlights**

Increase in operating expenses due to Municipal election occurring in 2018. Annual transfer to Reserve is removed and incorporated as election expense, offset by transfer from Reserve.

Annual increase in wages and benefits of approximately \$ 28,500. Increase required to ensure sufficient budget is available for all members of Council to attend meetings and conferences.

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**Service Offering: Administration**

**Financial Information**

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2018	1,998,121	(1,144,162)	-	-	853,959
	2017	1,926,935	(1,198,057)	-	-	728,878
	Total	71,186	53,895	-	-	125,081
Transfers	2018	179,830	-	-	-	179,830
	2017	249,475	-	-	-	249,475
	Total	(69,645)	-	-	-	(69,645)
Capital	2018	90,000	-	-	-	90,000
	2017	105,000	-	(75,000)	-	30,000
	Total	(15,000)	-	75,000	-	60,000
Y:Y Change	2018	2,267,951	(1,144,162)	-	-	1,123,789
	2017	2,281,410	(1,198,057)	(75,000)	-	1,008,353
	Total	(13,459)	53,895	75,000	-	115,436

**Highlights**

Administration includes the following areas of service:

Clerk, Finance, Health & Safety, Corporate Facilities

Primary changes affecting tax levy requirement:

- Increase in wages & benefits including cost of living adjustments, annualized pay grid adjustments, corporate/departmental reallocations from Cemetery, Library
- Increase in computer software and support fees
- Increase in rebate programs
- Decrease in budgeted revenue for penalty & interest on taxes, investment income, tax payments out of Court



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**Service Offering:** Administration-Continued

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Y:Y Change	2018	-	-	-	(3,217,000)	(3,217,000)
	2017	-	-	-	(3,110,000)	(3,110,000)
	Total	-	-	-	(107,000)	(107,000)

**Highlights**

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

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

History of OMPF Allocations 2015-2018:

2015 OMPF Allocation: \$ 2,646,900

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

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

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

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**Service Offering: Fire**

**Financial Information**

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2018	1,293,596	(11,400)	-	-	1,282,196
	2017	1,242,062	(11,800)	-	-	1,230,262
	Total	51,534	400	-	-	51,934
Transfers	2018	100,000	-	-	-	100,000
	2017	150,000	-	-	-	150,000
	Total	(50,000)	-	-	-	(50,000)
Capital	2018	373,000	-	(162,919)	-	210,081
	2017	95,000	-	(15,000)	-	80,000
	Total	278,000	-	(147,919)	-	130,081
Y:Y Change	2018	1,766,596	(11,400)	(162,919)	-	1,592,277
	2017	1,487,062	(11,800)	(15,000)	-	1,460,262
	Total	279,534	400	(147,919)	-	132,015

**Highlights**

Increase in operating expenses primarily due to wages & benefits.

Expense of \$ 50,000 reallocated from Transfers to Capital due to acquisition of SCBA equipment. A transfer from Reserve will partially offset the expenditure. Additional capital expenditures to be funded through taxation as outlined in Capital section of Budget.

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**Service Offering: Police**

**Financial Information**

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2018	2,448,718	(10,200)	-	(73,127)	2,365,391
	2017	2,465,771	(10,000)	-	(21,181)	2,434,590
	Total	(17,053)	(200)	-	(51,946)	(69,199)
Transfers	2018	15,618	-	-	-	15,618
	2017	5,888	-	-	-	5,888
	Total	9,730	-	-	-	9,730
Capital	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2018	2,464,336	(10,200)	-	(73,127)	2,381,009
	2017	2,471,659	(10,000)	-	(21,181)	2,440,478
	Total	(7,323)	(200)	-	(51,946)	(59,469)

**Highlights**

OPP contract expenses decreased year over year by approximately \$ 15,600.

2015 & 2016 OPP Reconciliation credits are included in operating revenue, approximately \$ 51,680.

Transfer to Reserve was adjusted to stabilize the impact to the budget for OPP Police contract.

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**Service Offering:** Conservation Authorities, Source Water Protection

**Financial Information**

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2018	239,703	-	-	-	239,703
	2017	229,108	-	-	-	229,108
	Total	10,595	-	-	-	10,595
Transfers	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2018	25,000	-	(25,000)	-	-
	2017	-	-	-	-	-
	Total	25,000	-	(25,000)	-	-
Y:Y Change	2018	264,703	-	(25,000)	-	239,703
	2017	229,108	-	-	-	229,108
	Total	35,595	-	(25,000)	-	10,595

**Highlights**

Increase in requisitions from Lower Trent, Crowe Valley and Otonabee Region Conservation Authorities.

Source Water Protection contract with Lower Trent CA remains unchanged.

Capital budget in 2018 is for a portion of the Warkworth Dam Safety Report. It is anticipated that this will be a multi-year project and contingent upon funding from MNRF's Water Erosion Control Infrastructure (WEI) transfer payment program administered by Lower Trent CA. Transfer from Reserves is included in the Budget to offset this item.

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**Service Offering:** Protective Services

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2018	56,000	(26,600)	-	-	29,400
	2017	56,500	(25,750)	-	-	30,750
	Total	(500)	(850)	-	-	(1,350)
Transfers	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2018	56,000	(26,600)	-	-	29,400
	2017	56,500	(25,750)	-	-	30,750
	Total	(500)	(850)	-	-	(1,350)

**Highlights**

Protective Services include various aspects of Animal Control, including the licensing of dogs and kennels, livestock claims, K9 and cat control.

Minor changes to Budget relate to adjustments in general materials and license fees.

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**Service Offering: Building**

**Financial Information**

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2018	267,155	(228,250)	-	-	38,905
	2017	263,905	(225,000)	-	-	38,905
	Total	3,250	(3,250)	-	-	-
Transfers	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2018	267,155	(228,250)	-	-	38,905
	2017	263,905	(225,000)	-	-	38,905
	Total	3,250	(3,250)	-	-	-

**Highlights**

Increase in operating expenses due to wages and benefits; offset by building permit revenue.

A Service Delivery Review (SDR) for this area of service is in progress.

An increase of building permit revenue is anticipated based on historical trends however, not included in the Budget pending recommendations of the SDR. An increase in building permit revenue may be offset by an increase in wages, benefits and other operating expenses due to volume of activity in this area of service.

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**Service Offering: By-Law Enforcement**

**Financial Information**

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2018	75,959	(1,000)	-	-	74,959
	2017	74,844	(1,000)	-	-	73,844
	Total	1,115	-	-	-	1,115
Transfers	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2018	75,959	(1,000)	-	-	74,959
	2017	74,844	(1,000)	-	-	73,844
	Total	1,115	-	-	-	1,115

**Highlights**

By-Law Enforcement services represent responses to complaints regarding parking, noise, property standards and other Municipal By-Laws.

Increase in expenses due to wages & benefits.

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**Service Offering:** Emergency Measures

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2018	22,450	(2,000)	-	-	20,450
	2017	22,650	(2,000)	-	-	20,650
	Total	(200)	-	-	-	(200)
Transfers	2018	21,275	-	-	-	21,275
	2017	21,275	-	-	-	21,275
	Total	-	-	-	-	-
Capital	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2018	43,725	(2,000)	-	-	41,725
	2017	43,925	(2,000)	-	-	41,925
	Total	(200)	-	-	-	(200)

**Highlights**

Emergency Measures includes civic addressing as well as ongoing training and meeting expenses for emergency preparedness/planning.

An annual contribution is made to Reserves to ensure that funds are available for use in the event of a community emergency.



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**Service Offering: Roads**

**Financial Information**

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2018	4,341,577	(41,900)	-	-	4,299,677
	2017	4,123,244	(40,500)	-	-	4,082,744
	Total	218,333	(1,400)	-	-	216,933
Transfers	2018	88,387	-	-	-	88,387
	2017	68,500	-	-	-	68,500
	Total	19,887	-	-	-	19,887
Capital	2018	2,160,919	-	(22,500)	(850,868)	1,287,551
	2017	3,793,138	-	(689,804)	(1,822,413)	1,280,921
	Total	(1,632,219)	-	667,304	971,545	6,630
Y:Y Change	2018	6,590,883	(41,900)	(22,500)	(850,868)	5,675,615
	2017	7,984,882	(40,500)	(689,804)	(1,822,413)	5,432,165
	Total	(1,393,999)	(1,400)	667,304	971,545	243,450

**Highlights**

Increase in operating expenses due to wages and benefits, loosetop granular material, winter sand, various materials and contracted services.

Net increase in Transfers due to redirection of loan payment to Reserves and decrease for bridge inspections.

Capital net increase in taxation-see detailed Capital section of Budget.

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**Service Offering:** Transit

**Financial Information**

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2018	154,264	-	-	(108,764)	45,500
	2017	154,264	-	-	(108,764)	45,500
	Total	-	-	-	-	-
Transfers	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2018	154,264	-	-	(108,764)	45,500
	2017	154,264	-	-	(108,764)	45,500
	Total	-	-	-	-	-

**Highlights**

Specialized Transportation services are offered within the Municipality through a partnership with Community Care Northumberland. Revenue received from the Provincial Gas Tax program is used for this purpose.

An amount of \$ 45,500 is included in the municipal budget each year to support this program.

The 2017/18 Provincial Gas Tax allocation will be announced at a later date.

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**Service Offering: Streetlights**

**Financial Information**

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2018	239,550	-	-	-	239,550
	2017	209,455	-	-	-	209,455
	Total	30,095	-	-	-	30,095
Transfers	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2018	20,000	-	-	-	20,000
	2017	35,000	-	-	-	35,000
	Total	(15,000)	-	-	-	(15,000)
Y:Y Change	2018	259,550	-	-	-	259,550
	2017	244,455	-	-	-	244,455
	Total	15,095	-	-	-	15,095

**Highlights**

Streetlights-regular and decorative in urban areas.  
 Increase in operating costs for hydro to align budget with historical actuals. \$ 15,000 reallocated from Capital to Operating Budget in 2018 for painting of decorative streetlight poles.

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**Service Offering:** Storm Sewers

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2018	130,561	-	-	-	130,561
	2017	127,261	-	-	-	127,261
	Total	3,300	-	-	-	3,300
Transfers	2018	33,947	-	-	-	33,947
	2017	33,947	-	-	-	33,947
	Total	-	-	-	-	-
Capital	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2018	164,508	-	-	-	164,508
	2017	161,208	-	-	-	161,208
	Total	3,300	-	-	-	3,300

**Highlights**

This area of service includes Storm Sewers and catch basins throughout Municipality.

Operating expense increase for licences and contracted catch basin clean out services.

Transfer to Reserve-redirected from loan payment.

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**Service Offering:** Environmental (Waste)

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2018	7,475	(4,000)	-	-	3,475
	2017	-	(5,000)	-	-	(5,000)
	Total	7,475	1,000	-	-	8,475
Transfers	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2018	135,000	-	-	-	135,000
	2017	135,000	-	-	-	135,000
	Total	-	-	-	-	-
Y:Y Change	2018	142,475	(4,000)	-	-	138,475
	2017	135,000	(5,000)	-	-	130,000
	Total	7,475	1,000	-	-	8,475

**Highlights**

Landfill and Transfer Station services.

Operating expenses represent monitoring costs for a former landfill site in the Business Park.

Reduction in revenue for County Host fee Agreement, based on historical information.

Capital costs include an amount for a Closure Plan for the Campbellford Landfill site. The details of the Closure Plan have not been finalized.

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**Service Offering: Cemeteries**

**Financial Information**

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2018	72,814	(22,288)	-	-	50,526
	2017	83,110	(21,200)	(1,000)	-	60,910
	Total	(10,296)	(1,088)	1,000	-	(10,384)
Transfers	2018	13,925	-	-	-	13,925
	2017	13,700	-	-	-	13,700
	Total	225	-	-	-	225
Capital	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2018	86,739	(22,288)	-	-	64,451
	2017	96,810	(21,200)	(1,000)	-	74,610
	Total	(10,071)	(1,088)	1,000	-	(10,159)

**Highlights**

Cemeteries refer to all active Cemeteries within Trent Hills.

Decrease in operating expenses due to corporate/departmental wage reallocations-see Administration.

Slight increase in fees and no transfer from Reserve in 2018.

Transfer to Reserves for future development of Cemeteries.

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**Service Offering: Parks & Recreation**

**Financial Information**

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2018	2,573,952	(443,500)	-	-	2,130,452
	2017	2,464,434	(392,400)	(9,500)	(4,500)	2,058,034
	Total	109,518	(51,100)	9,500	4,500	72,418
Transfers	2018	26,000	-	-	-	26,000
	2017	18,500	-	-	-	18,500
	Total	7,500	-	-	-	7,500
Capital	2018	125,000	-	-	-	125,000
	2017	350,900	-	(133,560)	(83,000)	134,340
	Total	(225,900)	-	133,560	83,000	(9,340)
Y:Y Change	2018	2,724,952	(443,500)	-	-	2,281,452
	2017	2,833,834	(392,400)	(143,060)	(87,500)	2,210,874
	Total	(108,882)	(51,100)	143,060	87,500	70,578

**Highlights**

Parks & Recreation includes parks and other greenspace, sports fields and recreation facilities.

Increase in operating expenses for wages and benefits, hydro at facilities, software.

Increase in estimated rental revenue at various recreation facilities.

Capital use fees collected are transferred to Reserve Funds for future use.

Decrease in capital expenditures and related grant revenue and reserves due to several projects concluding in 2017. Refer to Capital section of the Budget for details of 2018 projects.

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**Service Offering: Libraries**

**Financial Information**

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2018	559,631	-	-	-	559,631
	2017	527,929	-	-	-	527,929
	Total	31,702	-	-	-	31,702
Transfers	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2018	559,631	-	-	-	559,631
	2017	527,929	-	-	-	527,929
	Total	31,702	-	-	-	31,702

**Highlights**

The Library Board prepares an annual Budget and requests an “appropriation” from the Municipality. This appropriation (funding) from the Municipality provides approximately 92% of the operating revenue for the Library Board. Fees and charges as well as Provincial Grants provide the balance of revenue required to balance the Library Board Budget.

The increase within the request for funding from the Library Board is primarily due to wage and benefit changes, hydro and facility repairs.

The Municipal budget for Libraries includes amounts for building repairs and maintenance.



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**Service Offering:** Culture/Heritage

**Financial Information**

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2018	21,200	-	-	-	21,200
	2017	21,200	-	-	-	21,200
	Total	-	-	-	-	-
Transfers	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2018	21,200	-	-	-	21,200
	2017	21,200	-	-	-	21,200
	Total	-	-	-	-	-

**Highlights**

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

There is no change to the tax levy requirement in 2018.

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**Service Offering: War Monuments**

**Financial Information**

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2018	500	-	-	-	500
	2017	485	-	-	-	485
	Total	15	-	-	-	15
Transfers	2018	5,000	-	-	-	5,000
	2017	5,000	-	-	-	5,000
	Total	-	-	-	-	-
Capital	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2018	5,500	-	-	-	5,500
	2017	5,485	-	-	-	5,485
	Total	15	-	-	-	15

**Highlights**

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

Operating costs include amounts for insurance.

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**Service Offering: Planning**

**Financial Information**

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2018	308,630	(248,400)	-	-	60,230
	2017	299,572	(165,500)	-	-	134,072
	Total	9,058	(82,900)	-	-	(73,842)
Transfers	2018	201,600	-	-	-	201,600
	2017	125,000	-	-	-	125,000
	Total	76,600	-	-	-	76,600
Capital	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2018	510,230	(248,400)	-	-	261,830
	2017	424,572	(165,500)	-	-	259,072
	Total	85,658	(82,900)	-	-	2,758

**Highlights**

Planning services include zone amendments, severances, minor variances, plans of subdivision and official plan amendments.

Operating expenses increased due to wages and benefits.

Fees for zone amendments and minor variances as well as development charges have increased due to volume.

Development Charges collected are transferred to a Reserve Fund for future use.

A Service Delivery Review (SDR) for this area of service is in progress.

No significant changes impacting the net tax requirement are included in the Budget pending recommendations of the SDR.

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**Service Offering:** Community Development

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2018	326,003	-	-	-	326,003
	2017	324,702	-	-	-	324,702
	Total	1,301	-	-	-	1,301
Transfers	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2018	82,500	-	(71,000)	(6,500)	5,000
	2017	462,500	-	(291,000)	(158,500)	13,000
	Total	(380,000)	-	220,000	152,000	(8,000)
Y:Y Change	2018	408,503	-	(71,000)	(6,500)	331,003
	2017	787,202	-	(291,000)	(158,500)	337,702
	Total	(378,699)	-	220,000	152,000	(6,699)

**Highlights**

Community Development Services administers the Municipal Community Improvement Plan program, functions as a resource for local businesses and collaborates with community groups.

Increase in operating expenses due to wages, benefits and contracted services.

Capital expenditures have decreased due to the conclusion of several projects in 2017.

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**Service Offering:** Local Improvements/Tile Drainage

Financial Information

	Year	Expenditures	Fees/Chgs	Reserves	Grants	Taxation
Operating	2018	21,038	(21,038)	-	-	-
	2017	21,138	(21,138)	-	-	-
	Total	(100)	100	-	-	-
Transfers	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Capital	2018	-	-	-	-	-
	2017	-	-	-	-	-
	Total	-	-	-	-	-
Y:Y Change	2018	21,038	(21,038)	-	-	-
	2017	21,138	(21,138)	-	-	-
	Total	(100)	100	-	-	-

**Highlights**

Local Improvements and Tile Drainage programs are funded by participating property owners therefore there is no impact to the tax levy requirement.

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**2018 Capital Summary**

SUMMARY OF  
TOTAL 2018 CAPITAL

EXPENDITURE	REVENUE			
Project Cost	Grants	Reserve	Net Taxation	Total
3,011,419	857,368	281,419	1,872,632	3,011,419

**2018 Capital Detail**

ACTIVITY  
**Administration**  
Information Technology  
**Total Administration**

PROJECT DESCRIPTION

EXPENDITURE	REVENUE			
Project Cost	Grants	Reserve	Net Taxation	Total
90,000	-	-	90,000	90,000
<b>90,000</b>	<b>-</b>	<b>-</b>	<b>90,000</b>	<b>90,000</b>

ACTIVITY  
**Fire**  
Protective Apparel  
Equipment  
Equipment  
Equipment  
Equipment  
Equipment  
Communications  
**Total Fire Department**

PROJECT DESCRIPTION

EXPENDITURE	REVENUE			
Project Cost	Grants	Reserve	Net Taxation	Total
20,000	-	-	20,000	20,000
250,000	-	162,919	87,081	250,000
30,000	-	-	30,000	30,000
8,000	-	-	8,000	8,000
30,000	-	-	30,000	30,000
5,000	-	-	5,000	5,000
30,000	-	-	30,000	30,000
<b>373,000</b>	<b>-</b>	<b>162,919</b>	<b>210,081</b>	<b>373,000</b>

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**2018 Capital Detail**

ACTIVITY	PROJECT DESCRIPTION	EXPENDITURE	REVENUE			
		Project Cost	Grants	Reserve	Net Taxation	Total
Cons Authority						
Engineering	Warkworth Dam Safety Report	25,000	-	25,000	-	25,000
<b>Total Conservation Authority</b>		<b>25,000</b>	<b>-</b>	<b>25,000</b>	<b>-</b>	<b>25,000</b>

ACTIVITY	PROJECT DESCRIPTION	EXPENDITURE	REVENUE			
		Project Cost	Grants	Reserve	Net Taxation	Total
Environmental						
Landfill	Campbellford Landfill Closure Plan	135,000	-	-	135,000	135,000
<b>Total Environmental</b>		<b>135,000</b>	<b>-</b>	<b>-</b>	<b>135,000</b>	<b>135,000</b>

ACTIVITY	PROJECT DESCRIPTION	EXPENDITURE	REVENUE			
		Project Cost	Grants	Reserve	Net Taxation	Total
Community Development						
Trails	EOTA Trails	5,000	-	-	5,000	5,000
Active Transportation	Active Transportation Project	52,500	6,500	46,000	-	52,500
Industrial Park	Land Improvement for Business Park-level elevation	25,000		25,000		25,000
<b>Total Community Development</b>		<b>82,500</b>	<b>6,500</b>	<b>71,000</b>	<b>5,000</b>	<b>82,500</b>

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**2018 Capital Detail**

ACTIVITY	PROJECT DESCRIPTION	EXPENDITURE	REVENUE			
		Project Cost	Grants	Reserve	Net Taxation	Total
<b>Parks &amp; Recreation</b>						
Arenas	Refrigeration Plant Work	10,000	-	-	10,000	10,000
Vehicles	Parks Vehicle	45,000	-	-	45,000	45,000
Marina	Dock Repairs	25,000	-	-	25,000	25,000
Hastings Field House	Fitness Equipment	20,000	-	-	20,000	20,000
Parks	Zero Turn Mower	15,000	-	-	15,000	15,000
Parks	Garbage cans; benches	5,000	-	-	5,000	5,000
Parks	Signs	5,000	-	-	5,000	5,000
<b>Total Parks &amp; Recreation</b>		<b>125,000</b>	<b>-</b>	<b>-</b>	<b>125,000</b>	<b>125,000</b>

ACTIVITY	PROJECT DESCRIPTION	EXPENDITURE	REVENUE			
		Project Cost	Grants	Reserve	Net Taxation	Total
<b>Road Resurfacing</b>						
Surface Treatment	Resurfacing - Surface Treatment (10 yr Plan)	475,000	401,449	-	73,551	475,000
Asphalt Resurfacing	Replace existing asphalt-roads to be approved by Council	150,000	-	-	150,000	150,000
Crushing	Crushing 3/8 stone	36,000	-	-	36,000	36,000
<b>Total Resurfacing</b>		<b>661,000</b>	<b>401,449</b>	<b>-</b>	<b>259,551</b>	<b>661,000</b>
<b>Road Construction</b>						
Doxsee Ave	Doxsee Ave (pending OCIF Top Up Application)	561,419	423,419	-	138,000	561,419
		<b>561,419</b>	<b>423,419</b>	<b>-</b>	<b>138,000</b>	<b>561,419</b>



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**2018 Capital Detail**

**Structures**

Bridges Program (Repair)	Repairs - list from 2016 OSIM priorities	100,000	-	-	100,000	100,000
Bridges	Bridge Safety Barriers	50,000	-	-	50,000	50,000
Bridges	OSIM Bridge Inspections	15,500		7,500	8,000	15,500
Streetlights	Decorative Streetlights-Replacement Plan	20,000	-	-	20,000	20,000
Boulevards	Replacement program	75,000	-	-	75,000	75,000
Sidewalks	Repairs/replacement program Urban Centres	100,000	-	-	100,000	100,000
<b>Total Structures</b>		<b>360,500</b>	<b>-</b>	<b>7,500</b>	<b>353,000</b>	<b>360,500</b>

**Programs**

Software/	Road Patrol (includes hardware 4 tablets & software)	15,000	-	15,000	-	15,000
Traffic Counts	Update rural traffic counts	20,000	-	-	20,000	20,000
<b>Total Programs</b>		<b>35,000</b>	<b>-</b>	<b>15,000</b>	<b>20,000</b>	<b>35,000</b>

**Fleet**

Tandem Plow/Sander	Replacement program (annually)	285,000	-	-	285,000	285,000
Backhoe	Rubber Tire backhoe	178,000	-	-	178,000	178,000
Light Duty	Half ton replacement program	48,000	-	-	48,000	48,000
<b>Total Fleet</b>		<b>511,000</b>	<b>-</b>	<b>-</b>	<b>511,000</b>	<b>511,000</b>

**Facilities**

Seymour Dome	Replace Shingles (cost share with County)	52,000	26,000	-	26,000	52,000
<b>Total Facilities</b>		<b>52,000</b>	<b>26,000</b>	<b>-</b>	<b>26,000</b>	<b>52,000</b>

**TOTAL ROADS CAPITAL**

<b>2,180,919</b>	<b>850,868</b>	<b>22,500</b>	<b>1,307,551</b>	<b>2,180,919</b>
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**Summary of Debt**

<b>Description</b>	<b>2018 Principal &amp; Interest</b>
Roads	125,208
Storm	80,261
Streetlights	64,788
Recreation	545,979
Local Imp	18,094
Tile Drainage	2,944
<b>Total</b>	<b>837,274</b>

Debt as a Percentage of Municipal Operating Budget: **5.42%**

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**Contributions to Reserves**

<b>Department</b>	<b>Contribution</b>	<b>Purpose</b>
Administration	104,830	Working Reserve \$ 50,000 Council Initiatives \$ 50,000 Telephone System \$ 2,000 Capital Use Fees \$ 2,830
Facilities	75,000	Facility Repairs
Fire	100,000	Equipment replacement
Police	15,618	Maintain OPP contract expense
Emergency Measures	21,275	Community emergency planning
Roads	88,387	Pit & Quarry revenue \$11,000 Road Loan Reserve \$ 27,387 Bridges \$ 50,000
Storm	33,947	Former loan payment
Cemeteries	13,925	Development \$ 10,000 Abandonments \$ 2,000 Care & Maintenance \$ 1,925
Parks & Recreation	26,000	Equipment replacement \$ 5,000 Capital Use Fees \$ 21,000
War Monuments	5,000	Future rehabilitation
Planning	201,600	Development Charges
<b>Total</b>	<b>685,582</b>	

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**Withdrawals from Reserves**

<b>Department</b>	<b>Withdrawal</b>	<b>Purpose</b>
Council	45,000	Election
Fire	162,919	SCBA Equipment
Cons Auth/SWP	25,000	Warkworth Dam
Roads	22,500	Fleet-Patrol Software \$15,000 Bridge Inspection Report \$ 7,500
Community Development	71,000	Active Transp Study \$ 46,000 Industrial Park Levelling \$ 25,000
<b>Total</b>	<b>326,419</b>	

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**Next Steps**

- 2018 Tax Rates are subject to change pending the finalization of the County of Northumberland Tax Policies. Further information regarding tax rates will be brought forward to Council at a later date.