

Municipality of Centre Hastings
2022 Draft Municipal Budget v2
Approval: January 19, 2022



HASTINGS
Centre Hastings
COUNTY

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Background:

On an annual basis, the Municipality prepares a budget for Council to authorize expenditures for the year. The municipal budget is a key planning document that provides a foundation to deliver municipal services. The 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, arena, road maintenance, policing, fire and emergency services, planning, administration, and others.

Transfers to Reserves may be included by department/service as part of a plan for longer term goals.

The Capital Budget outlines the Municipality's capital expenditure plan and related funding for these projects that will provide or support services to residents over many years.

Operating and capital expenditures are funded by revenue received from user fees, service charges, grants, reserves, financing, and property taxation. Like most municipalities, property tax is the main source of revenue at Centre Hastings. Specifically, revenue from property tax represented approximately 60% of total municipal budgeted revenue (dollars collected to pay for delivery of services) in 2021.

As a lower-tier municipality, Centre Hastings is responsible to collect taxes on behalf of the County of Hastings and the Province of Ontario (education taxes). Budget and tax rate information related to the County of Hastings and the Province of Ontario are not included in the municipal budget (has no impact on the municipal tax rate itself), but of course impacts our residents overall and is therefore included in the total tax bill impact calculation.

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Annual Budget Schedule:

Objective	Timeline
Distribution of Operating and Capital Budget documents to Staff	September
Submission of Operating and Capital Budget documents to Finance	October
Finance review and compilation/consolidation of Budget	October
CAO and Director of Finance review of Budget	October
Draft Budget to Council and available in Municipal Office and online	December
CAO and Director of Finance meet with Council members individually for feedback	December
Final Budget approval (target) and User Fees by-law approved	January
Final tax levy by-law (following approval of County of Hastings/Education tax rates)	May

OPP Contract typically provided to Centre Hastings late September (large budget impact)

OMPF Funding announced late November by Ministry (large budget impact)
 MPAC assessment data provided early December (critical to tax rate calculation)

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:

<u>Category</u>	<u>Description</u>	<u>Impact 2022</u>
Employee Compensation	Relates to existing staff complement and includes applicable pay equity adjustments, economic adjustments, job rate adjustments and benefit adjustments.	Yes
Mandatory Legislation or Contracts	Any new or changes in legislation that require a department to incur additional costs to start a new service, change service levels, or maintain an existing level of service. The 2022 insurance renewal saw an increase of approximately 15% (approximately \$36,225) and has been included in the budget.	Yes
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.	No
New/Altered 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
Inflationary	Impacts due to rate increases for items such as maintenance supplies/services, insurance, winter maintenance (sand, salt, fuel).	Yes
Utilities	Projected changes to utilities (hydro, natural gas, etc.), based on historical trends.	Yes
Council/Community Initiatives	Council direction that has budget effects for subsequent years. Costs related to Madoc Chamber of Commerce, Agricultural Society, BIT Committee, Central Hastings Transit, as well as internally funded capital projects not funded in current year but instead financed over several future years (unfinanced capital). Planning ahead for large capital expenditures with Transfer to Reserves (smoothing of tax rate impacts).	Yes
Fees/Charges and Other Revenue	Revenue impact of proposed increases to existing fees/charges, new fees/charges, grant allocations and Reserve activity.	Yes

Factors Affecting Budget:

COVID-19 Pandemic

Following the declaration of the COVID-19 pandemic in 2020, the Ontario government announced funding assistance to provide Ontario municipalities with support to address COVID-19 operating costs and pressures.

The following summary outlines funding that was received by Centre Hastings to date for this purpose:

Safe Restart Phase 1:	\$	172,400
COVID-19 Recovery Funding (CRFM):	\$	12,096
	\$	<u>184,496</u>

An amount of \$46,223 from the Safe Restart Phase 1 funding was allocated in 2020 to offset direct expenses and loss of revenue within Parks & Recreation and Administration departments, and the balance of \$126,177 was included in the 2021 Budget to offset ongoing financial pressures.

COVID-19 Recovery funding received in 2021 will offset any additional unbudgeted direct expenses or loss of revenue in 2021 or 2022. Administration (reduction in investment income) and Parks & Recreation impacts due to the closure of facilities will be the primary focus.

The balance of the COVID-19 Funding will be allocated in 2022 in the same manner as 2021:

Direct expenses for cleaning, disinfecting, etc.:	\$	10,000	(page 12)
Decrease in investment income:	\$	30,000	(page 11)
Decrease in Parks & Recreation User Fees:	\$	<u>30,000</u>	(page 24)
	\$	70,000	

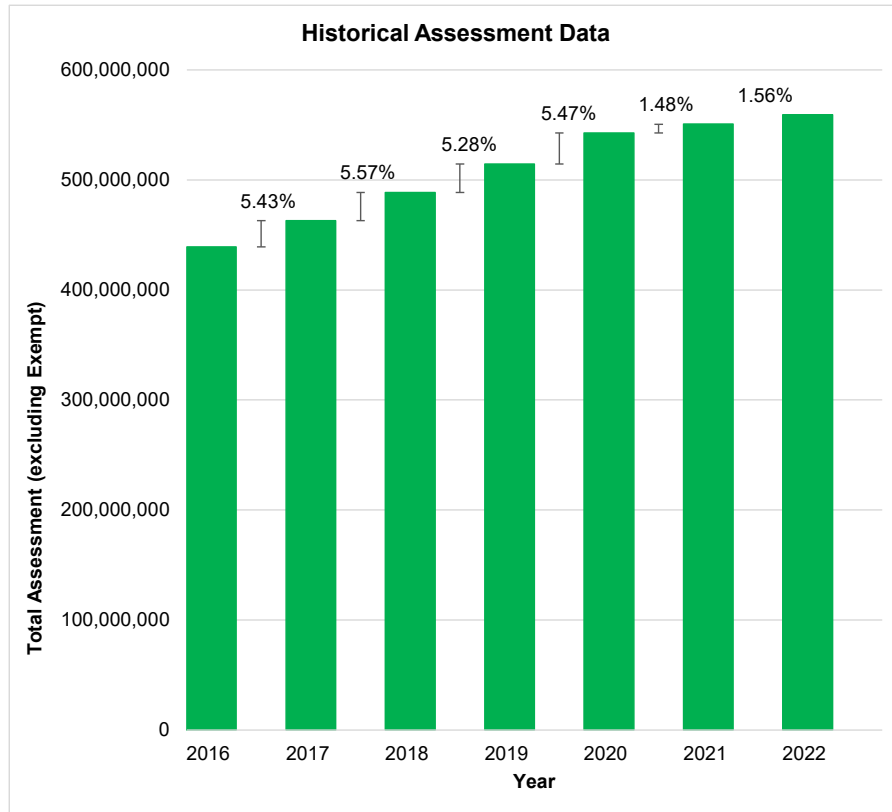
Grant Applications

A number of Grant applications have been submitted to the Provincial and/or Federal governments for various municipal projects. The expenditures and potential funding sources for these projects are not included in the Draft Budget document as they are dependent on the outcome of the funding announcements.

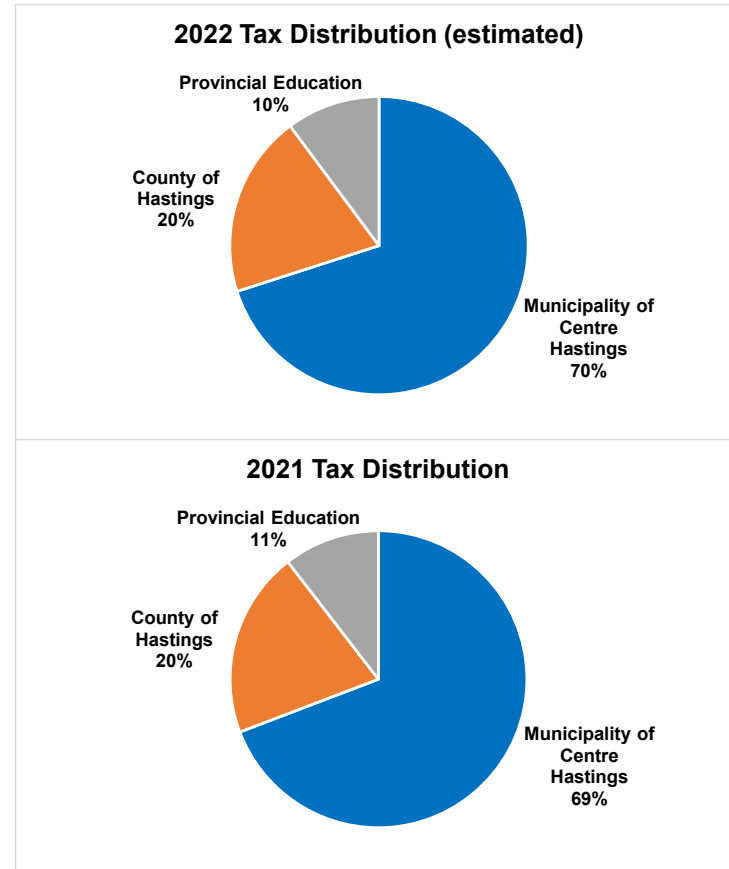
MPAC Assessment Postponement

Primarily a result of the COVID-19 Pandemic, the government, and by extension, MPAC continues to postpone assessment updates (see page 45).

Assessment Growth Chart:



Taxation Distribution:



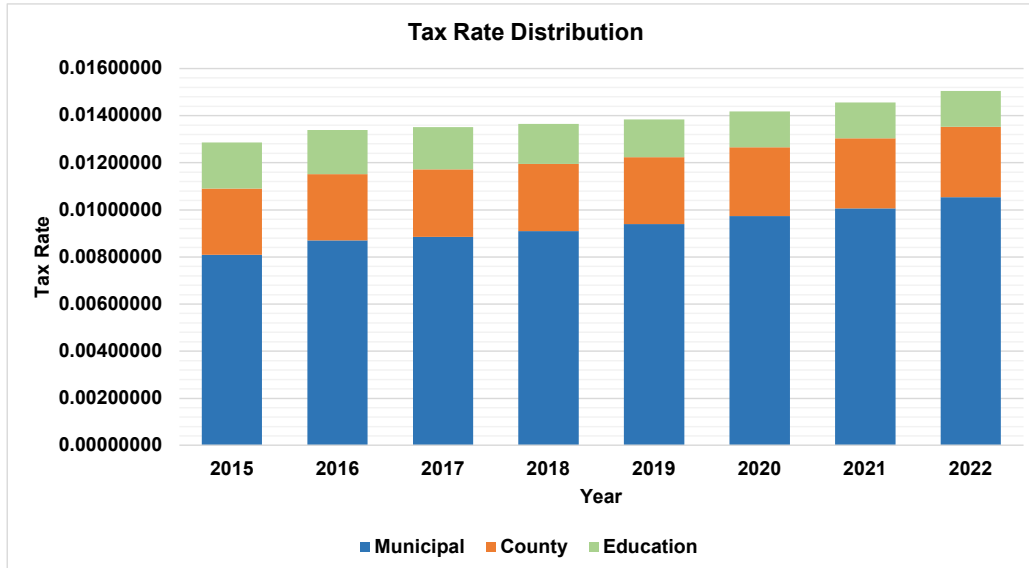
Example of Residential Taxes Estimated:

A residential property assessed at a value:

\$	209,372
\$	89.93

, the property owner would experience an
annual tax bill increase of approximately: ----- or -----

2.94%



*2022 estimated

Important:

- 2022 County Tax Polices and Ministry of Education taxes (education portion) are not finalized at this time and are estimated in the above calculation. The above impact is on a property's total tax bill.
- Taxes will vary property by property.
- The above illustration uses 2021 Current Value Assessment (Municipal Property Assessment Corporation [MPAC] data).
- Taxes will vary property by property.
- See MPAC note on page 45.

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MUNICIPALITY OF CENTRE HASTINGS					
2022 TAX RATE AND LEVY BYLAW 2022-XX					
SCHEDULE A					
Property Class	2022 Assessment	2021 Ratio	2021 RTC/RTQ	Tax Rate MUNICIPAL	Levy MUNICIPAL
Residential	\$ 461,748,309	1.000000	RT	0.01054258	\$ 4,868,018
Multi Residential	\$ 4,555,600	1.153500	MT	0.01216088	\$ 55,400
New Multi Residential	\$ 1,000,000	1.000000	NT	0.01054258	\$ 10,543
Farmlands	\$ 57,425,800	0.250000	FT	0.00263564	\$ 151,354
Managed Forests	\$ 2,207,900	0.250000	TT	0.00263564	\$ 5,819
Commercial Occupied	\$ 19,113,700	1.100000	CT	0.01159685	\$ 221,659
Comm.Excess Land	\$ 251,400	0.770000	CU	0.00811780	\$ 2,041
Comm.Vacant Land	\$ 1,412,500	0.770000	CX	0.00811780	\$ 11,466
Comm.New Construction	\$ 4,120,400	1.100000	XT	0.01159685	\$ 47,784
Comm.(New Const) Excess Land	\$ 124,500	0.770000	XU	0.00811780	\$ 1,011
Industrial Occupied	\$ 1,897,200	1.129200	IT	0.01190468	\$ 22,586
Industrial Excess Land	\$ 531,300	0.733980	IU	0.00773804	\$ 4,111
Industrial Vacant Land	\$ 427,400	0.733980	IX	0.00773804	\$ 3,307
Industrial New Construction	\$ 819,400	1.129200	JT	0.01190468	\$ 9,755
Pipelines	\$ 2,682,000	0.821900	PT	0.00866495	\$ 23,239
	\$ 558,317,409				\$ 5,438,092
Important:					
• Although not expected to change, 2022 County Tax Polices and Ministry of Education taxes (education portion) are not finalized at this time, therefore "2021 Ratios" used for calculation purposes.					

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Service Offering	Revenue/Expense Category	2021 Budget	2022 Budget	Y:Y Change
Council/Governance	Wages and Benefits	88,250	92,350	4,100
	Financial (Principal/Interest)	0	0	0
<i>Council, Elections, Committees, Boards</i>	Materials and Supplies	20,025	35,225	15,200
	Contracted Services	12,000	12,100	100
	Unfinanced Capital	0	0	0
	Revenue	0	0	0
	Prov/Fed Funding	0	0	0
	Development Charges	0	0	0
	Transfer to Reserves	5,000	5,000	0
	Transfer from Reserves	0	-15,000	-15,000
			125,275	129,675

Service Offering	Notes re: Operating Budget
Wages and Benefits	Cost of living 2%, CPP/EI/EHT/WSIB
Materials and Supplies	\$15,000 increase for Election expenses (Transfer from Reserves offset below)
Contracted Services	Increase in liability insurance (\$100)
Transfer to Reserves	Year 1 of 4 contribution to Election Reserve
Transfer from Reserves	\$15,000 transfer from reserve to cover Election expenses (Materials and Supplies above)

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Service Offering	Revenue/Expense Category	2021 Budget	2022 Budget	Y:Y Change
Administration/Treasury	Wages and Benefits	652,270	668,770	16,500
	Financial (Principal/Interest)	0	0	0
CAO/Clerk, Finance, Information Technology, Human Resources	Materials and Supplies	109,000	109,500	500
	Contracted Services	119,900	123,400	3,500
	Unfinanced Capital	0	0	0
	Revenue	-224,525	-224,525	0
	Prov/Fed Funding	-1,440,000	-1,369,500	70,500
	Development Charges	0	0	0
	Transfer to Reserves	0	0	0
	Transfer from Reserves	0	0	0
			-783,355	-692,355

Service Offering	Notes re: Operating Budget
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Wages and Benefits	Cost of living and grid/step movement, CPP/EI/EHT/WSIB
Materials and Supplies	Increase in postage (\$500)
Contracted Services	Insurance estimated increase (\$3,500)
Prov/Fed Funding	Decrease in OMPF per allocation notice (\$70,500 to \$1,339,500) other \$30,000 that is budgeted in 2022 relates to Safe Restart Funding to offset decrease in investment income in Revenue line above (same impact as previous year) (see page 6)

**Reminder: OMPF allocation expected to decrease by approximately \$70,000 each year for 3-5 years.

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Service Offering	Revenue/Expense Category	2021 Budget	2022 Budget	Y:Y Change
<i>Fire and Emergency Services</i> <i>Fire Protection, Medical Aid Assistance, Emergency Management, Ambulance Base</i>	Wages and Benefits	299,405	306,105	6,700
	Financial (Principal/Interest)	0	0	0
	Materials and Supplies	155,600	155,625	25
	Contracted Services	45,230	52,880	7,650
	Unfinanced Capital	20,000	20,000	0
	Revenue	-41,700	-44,700	-3,000
	Prov/Fed Funding	-10,000	-10,000	0
	Development Charges	0	0	0
	Transfer to Reserves	94,500	94,500	0
	Transfer from Reserves	0	0	0
		563,035	574,410	11,375

Service Offering	Notes re: Operating Budget
Wages and Benefits	Cost of living and grid/step movement, CPP/EI/EHT/WSIB
Materials and Supplies	Materials and Supplies includes \$12,000 for COVID-19 related supplies (offset \$10,000 below)
Contracted Services	Insurance estimated increase (\$3,500) and increase dispatch fees City of Belleville (e911) (\$4,000)
Unfinanced Capital	See page 43
Revenue	Additional revenue from Ambulance Bay (to \$34,000)
Prov/Fed Funding	COVID-19 funding \$10,000 to cover COVID-19 related supplies above
Transfer to Reserves	Transfer to Reserves includes \$37,000 for SCBA, \$2,500 emergency generator replacement (Stn#2), and \$55,000 towards replacement of Fire capital vehicles (multi-year plan) (as in prior years).

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Police (OPP)	Wages and Benefits	0	0	0
	Financial (Principal/Interest)	0	0	0
<i>OPP Contract, Community Policing</i>	Materials and Supplies	0	0	0
	Contracted Services	812,055	790,500	-21,555
	Unfinanced Capital	0	0	0
	Revenue	0	0	0
	Prov/Fed Funding	0	0	0
	Development Charges	0	0	0
	Transfer to Reserves	0	0	0
	Transfer from Reserves	0	0	0
			812,055	790,500
Service Offering	Notes re: Operating Budget			

Contracted Services Contract pricing, per October 2021 Report to Council

Transfer to Reserves No stabilization reserve established (to soften tax increase)

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Service Offering	Revenue/Expense Category	2021 Budget	2022 Budget	Y:Y Change
Conservation Authorities	Wages and Benefits	0	0	0
	Financial (Principal/Interest)	0	0	0
<i>Lower Trent Conservation</i>	Materials and Supplies	0	0	0
<i>Quinte Conservation</i>	Contracted Services	55,300	62,450	7,150
	Unfinanced Capital	0	0	0
	Revenue	0	0	0
	Prov/Fed Funding	0	0	0
	Development Charges	0	0	0
	Transfer to Reserves	0	0	0
	Transfer from Reserves	0	0	0
		55,300	62,450	7,150
Service Offering	Notes re: Operating Budget			

Contracted Services

Now budgeting for Downey's Weir portion of maintenance (\$4,500)
 Remaining increase relates to increases in QCA, LTCA budgets
 Quinte: \$1,450 increase
 Lower Trent: \$1,200 increase

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Service Offering	Revenue/Expense Category	2021 Budget	2022 Budget	Y:Y Change
Animal Control	Wages and Benefits	0	0	0
	Financial (Principal/Interest)	0	0	0
<i>Licensing, Dog Catcher, Livestock Claims</i>	Materials and Supplies	4,450	4,450	0
	Contracted Services	11,000	11,000	0
	Unfinanced Capital	0	0	0
	Revenue	-10,000	-10,000	0
	Prov/Fed Funding	-1,155	-1,155	0
	Development Charges	0	0	0
	Transfer to Reserves	0	0	0
	Transfer from Reserves	0	0	0
		4,295	4,295	0
Service Offering	Notes re: Operating Budget			

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Service Offering	Revenue/Expense Category	2021 Budget	2022 Budget	Y:Y Change
<i>Building Services</i> <i>Building Official, Permits, Inspection and Enforcement Services (Building Code)</i>	Wages and Benefits	77,950	86,650	8,700
	Financial (Principal/Interest)	0	0	0
	Materials and Supplies	6,350	6,350	0
	Contracted Services	0	0	0
	Unfinanced Capital	0	0	0
	Revenue	-91,000	-93,000	-2,000
	Prov/Fed Funding	0	0	0
	Development Charges	0	0	0
	Transfer to Reserves	0	0	0
	Transfer from Reserves	0	0	0
		-6,700	0	6,700

Service Offering	Notes re: Operating Budget
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Wages and Benefits	Cost of living and grid/step movement, CPP/EI/EHT/WSIB
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Revenue	Additional revenue anticipated from increased activity in Building department (conservative)
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Service Offering	Revenue/Expense Category	2021 Budget	2022 Budget	Y:Y Change
By-law Enforcement	Wages and Benefits	0	0	0
	Financial (Principal/Interest)	0	0	0
<i>Contract By-law Enforcement Officer</i>	Materials and Supplies	850	850	0
	Contracted Services	24,000	42,000	18,000
	Unfinanced Capital	0	0	0
	Revenue	0	0	0
	Prov/Fed Funding	0	0	0
	Development Charges	0	0	0
	Transfer to Reserves	0	0	0
	Transfer from Reserves	0	0	0
		24,850	42,850	18,000
Service Offering	Notes re: Operating Budget			

Contracted Services Increase in service levels based on actuals

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Service Offering	Revenue/Expense Category	2021 Budget	2022 Budget	Y:Y Change
Transportation Services	Wages and Benefits	772,260	789,275	17,015
	Financial (Principal/Interest)	0	0	0
<i>Snow Removal, Salt/Sand, Bridges and Culverts, Brushing, Ditching, Line Painting, Grading, Dust Control, Street Sweeping, Storm Water, Connecting Link Maintenance, Transit Sidewalks, Mowing, Weed Harvesting</i>	Materials and Supplies	672,000	684,650	12,650
	Contracted Services	432,250	442,350	10,100
	Unfinanced Capital	30,000	40,000	10,000
	Revenue	-12,500	-12,500	0
	Prov/Fed Funding	0	0	0
	Development Charges	0	0	0
	Transfer to Reserves	5,000	5,000	0
	Transfer from Reserves	0	0	0
		<u>1,899,010</u>	<u>1,948,775</u>	<u>49,765</u>

Service Offering	Notes re: Operating Budget
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Wages and Benefits	Cost of living and grid/step movement, CPP/EI/EHT/WSIB
Materials and Supplies	Inflationary adjustments for fuel/hydro (\$5,000) and sand (\$7,000)
Contracted Services	Insurance estimated increase (\$10,100)
Unfinanced Capital	Increase related to Weed Harvester unfinanced capital payment (\$10,000) (page 43)
Transfer to Reserves	Transfer to Reserves includes \$5,000 for Equipment Replacement (Weed Harvester) *Note: will need to be increased in subsequent years for eventual replacement at full cost (no partner)

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Streetlights/Traffic Lights	Wages and Benefits	0	0	0
	Financial (Principal/Interest)	0	0	0
<i>Urban/Rural, Standard/Decorative</i>	Materials and Supplies	22,000	23,000	1,000
	Contracted Services	3,000	3,000	0
	Unfinanced Capital	0	0	0
	Revenue	0	0	0
	Prov/Fed Funding	0	0	0
	Development Charges	0	0	0
	Transfer to Reserves	0	0	0
	Transfer from Reserves	0	0	0
		25,000	26,000	1,000
Service Offering	Notes re: Operating Budget			

Materials and Supplies Inflationary adjustments for hydro (\$1,000)

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Environmental Services	Wages and Benefits	215,700	232,650	16,950
	Financial (Principal/Interest)	0	0	0
<i>Landfill Services, Garbage and Recycling Collection</i>	Materials and Supplies	81,550	82,600	1,050
	Contracted Services	262,800	289,100	26,300
	Unfinanced Capital	0	0	0
	Revenue	-101,200	-111,200	-10,000
	Prov/Fed Funding	0	0	0
	Development Charges	0	0	0
	Transfer to Reserves	0	0	0
	Transfer from Reserves	0	0	0
			458,850	493,150

Service Offering	Notes re: Operating Budget
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Wages and Benefits	Cost of living and grid/step movement, CPP/EI/EHT/WSIB, and change in landfill staff levels per MOE req'd.
Materials and Supplies	Inflationary adjustments for fuel/hydro (\$1,050)
Contracted Services	Insurance estimated increase (\$3,300), Increase in Recycling (Quinte Waste; \$16,000; 14.48%), and transfer of materials (diversion) to off-site (\$7,000)
Revenue	Additional revenue anticipated from Tipping Fees (\$10,000) based on historical results

Landfill:	180,250
Garbage Collection:	185,300
Recycling Collection:	127,600
	493,150

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Utilities (Water/Sewer)	Wages and Benefits	241,620	257,700	16,080
	Financial (Principal/Interest)	0	0	0
<i>Madoc Village Water Treatment and Distribution and Sanitary Sewer System/Lagoons</i>	Materials and Supplies	161,180	164,680	3,500
	Contracted Services	398,375	402,200	3,825
	Unfinanced Capital	0	26,690	26,690
	Revenue	-829,750	-851,270	-21,520
	Prov/Fed Funding	0	0	0
	Development Charges	0	0	0
	Transfer to Reserves	28,575	0	-28,575
	Transfer from Reserves	0	0	0
		0	0	0

Service Offering	Notes re: Operating Budget
Wages and Benefits	Cost of living and grid/step movement, CPP/EI/EHT/WSIB
Materials and Supplies	Inflationary adjustments for fuel/hydro (\$3,500)
Contracted Services	Insurance estimated increase (\$3,825)
Unfinanced Capital	Payment toward unfinanced capital (New Well; see page 43) in lieu of building reserves (below)
Revenue	Additional revenue anticipated from User Fees
Transfer to Reserves	In lieu of balancing the budget via building reserves, budgeting payment towards Unfinanced Capital

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Service Offering	Revenue/Expense Category	2021 Budget	2022 Budget	Y:Y Change
Arena	Wages and Benefits	198,800	148,200	-50,600
	Financial (Principal/Interest)	0	0	0
<i>Madoc & District Recreation Centre, Stirling Arena Levy</i>	Materials and Supplies	111,200	111,200	0
	Contracted Services	45,000	50,300	5,300
	Unfinanced Capital	0	0	0
	Revenue	-170,600	-145,100	25,500
	Prov/Fed Funding	0	0	0
	Development Charges	0	0	0
	Transfer to Reserves	0	0	0
	Transfer from Reserves	0	0	0
		184,400	164,600	-19,800

Service Offering	Notes re: Operating Budget
Wages and Benefits	Departmental reorganization (partial transfer to Parks)
Contracted Services	Insurance estimated increase (\$5,000)
Revenue	\$25,500 less Operating support received from Township of Madoc

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<i>Parks and Recreation</i> <i>Whytock Park, Centre Hastings Park, Village Square, Huntingdon Veterans Hall, Moira Hall, Huntingdon Park Madoc Pool</i>	Wages and Benefits	345,750	349,000	3,250
	Financial (Principal/Interest)	0	0	0
	Materials and Supplies	151,450	152,050	600
	Contracted Services	77,050	84,950	7,900
	Unfinanced Capital	73,000	73,000	0
	Revenue	-109,200	-109,200	0
	Prov/Fed Funding	-42,250	-40,250	2,000
	Development Charges	0	0	0
	Transfer to Reserves	15,000	15,000	0
	Transfer from Reserves	0	0	0
		510,800	524,550	13,750

Service Offering	Notes re: Operating Budget
Wages and Benefits	Cost of living and grid/step movement, CPP/EI/EHT/WSIB, departmental reorganization
Materials and Supplies	Increase related to stand-alone internet service at Huntingdon Hall
Contracted Services	Insurance estimated increase (\$7,900)
Unfinanced Capital	See page 43
Prov/Fed Funding	Decrease in funding expected from Canada Summer Jobs Grant (\$2,000) \$30,000 of Prov/Fed Funding relates to COVID-19 Funding to offset \$30,000 decrease in revenue above (similar to 2021).
Transfer to Reserves	Pool donations transferred to reserve (\$15,000)

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Planning and Zoning	Wages and Benefits	55,900	28,300	-27,600
	Financial (Principal/Interest)	0	0	0
<i>Zoning Amendments, Severances, Minor Variances</i>	Materials and Supplies	2,125	2,125	0
	Contracted Services	28,000	28,000	0
	Unfinanced Capital	0	0	0
	Revenue	-26,800	-26,800	0
	Prov/Fed Funding	0	0	0
	Development Charges	0	0	0
	Transfer to Reserves	0	0	0
	Transfer from Reserves	-20,000	-20,000	0
		39,225	11,625	-27,600

Service Offering	Notes re: Operating Budget
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Wages and Benefits	Departmental reorganization; to be revisited in 2023
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Transfer from Reserves

Similar to 2021, transfer from reserves for municipal properties surveying/legal fees

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Service Offering	Revenue/Expense Category	2021 Budget	2022 Budget	Y:Y Change
Economic Development	Wages and Benefits	52,325	59,295	6,970
	Financial (Principal/Interest)	0	0	0
<i>Community Development and Events, Local Business Resources, Website, Chamber of Commerce & BIT Support</i>	Materials and Supplies	65,800	52,400	-13,400
	Contracted Services	17,000	15,000	-2,000
	Unfinanced Capital	0	0	0
	Revenue	-3,575	0	3,575
	Prov/Fed Funding	-3,500	0	3,500
	Development Charges	0	0	0
	Transfer to Reserves	0	0	0
	Transfer from Reserves	0	0	0
		128,050	126,695	-1,355

Service Offering	Notes re: Operating Budget
Wages and Benefits	Cost of living and grid/step movement, CPP/EI/EHT/WSIB
Materials and Supplies	Materials from CFDC Recovery grant not rebudgeted (\$3,500), decrease of \$7,000 (re: Christmas lights), and savings in advertising (\$2,900); Community Improvement Plan program remains at \$15,000 annually
Contracted Services	Decrease in support to Chamber of Commerce \$12,000 to \$10,000: (\$2,000)
Revenue	CFDC COVID-19 Recovery grant from 2021 fully spent (\$3,500)
Prov/Fed Funding	Decrease in funding expected from Canada Summer Jobs Grant (\$3,500)

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Service Offering	Revenue/Expense Category	2021 Budget	2022 Budget	Y:Y Change
Health Services	Wages and Benefits	18,695	19,350	655
	Financial (Principal/Interest)	171,900	157,185	-14,715
<i>Tri Area Medical Centre (TAMC)</i>	Materials and Supplies	73,341	74,475	1,134
	Contracted Services	122,300	126,655	4,355
	Unfinanced Capital	60,000	74,715	14,715
	Revenue	-186,850	-189,353	-2,503
	Prov/Fed Funding	0	0	0
	Development Charges	0	0	0
	Transfer to Reserves	0	0	0
	Transfer from Reserves	0	0	0
		259,386	263,027	3,641

Service Offering	Notes re: Operating Budget
Wages and Benefits	Cost of living and grid/step movement, CPP/EI/EHT/WSIB
Financial (Principal/Interest)	Reallocation of P/I to Unfinanced (re: payout of CFDC loan; no tax impact) (see pages 41 and 43)
Materials and Supplies	Inflationary adjustments taxes, water/sewer, phone
Contracted Services	Inflationary adjustments for janitorial/mechanical contracts (\$4,355)
Unfinanced Capital	Reallocation of P/I to Unfinanced (re: payout of CFDC loan; no tax impact) (see pages 41 and 43)
Revenue	Inflationary increases to rental agreements for tenants

Note: 2022 TAMC Budget ratified by all Council's at October/November 2021 meetings

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Summary of Operational Impact (Changes) by Service Offering:

Service Offering	2021 Budget	2022 Budget	Y:Y Change
Council/Governance	125,275	129,675	4,400
Administration/Treasury	-783,355	-692,355	91,000
Fire and Emergency Services	563,035	574,410	11,375
Police (OPP)	812,055	790,500	-21,555
Conservation Authorities	55,300	62,450	7,150
Animal Control	4,295	4,295	0
Building Services	-6,700	0	6,700
By-law Enforcement	24,850	42,850	18,000
Transportation Services	1,899,010	1,948,775	49,765
Streetlights/Traffic Lights	25,000	26,000	1,000
Environmental Services	458,850	493,150	34,300
Utilities (Water/Sewer)	0	0	0
Cemetery	16,300	16,300	0
Arena	184,400	164,600	-19,800
Parks and Recreation	510,800	524,550	13,750
Library	111,445	115,545	4,100
Planning and Zoning	39,225	11,625	-27,600
Economic Development	128,050	126,695	-1,355
Health Services	259,386	263,027	3,641
	4,427,221	4,602,092	174,871

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Summary of Operational impact (Changes) by Revenue/Expense Category:

Revenue/Expense Category	2021 Budget	2022 Budget	Y:Y Change
Wages and Benefits	3,031,035	3,049,755	18,720
Unfinanced Capital	183,000	234,405	51,405
Transfer to Reserves	148,075	119,500	-28,575
Transfer from Reserves	-20,000	-35,000	-15,000
Revenue	-1,818,425	-1,828,373	-9,948
Prov/Fed Funding	-1,496,905	-1,420,905	76,000
Materials and Supplies	1,652,331	1,674,590	22,259
Development Charges	0	0	0
Contracted Services	2,576,210	2,650,935	74,725
Financial (Principal/Interest)	171,900	157,185	-14,715
	4,427,221	4,602,092	174,871

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Summary of Tax Levy Operational Impact (Changes) by Detail:

<u>Category</u>	<u>Description</u>	<u>Impact 2022</u>
Employee Compensation	Salary and wage movement in the Corporate Wage Grid, economic increase 2.0%, benefit carrier coverage as well as Mandatory Employer Related Cost (MERC) changes (CPP, EI, EHT, WSIB) offset by Arena, Parks & Recreation and Planning staffing reorganization.	\$18,720
Mandatory Legislation or Contracts	The 2022 insurance renewal saw an increase of approximately 15% (estimated; pending confirmation as well as quote from alternative provider)	\$36,225
	Quinte Waste Recycling Contract	\$16,000
Additional Staffing Levels	NA	NA
New/Altered Services	By-law enforcement contractor, service levels have altered and the full annualized cost is reflected in the budget.	\$18,000
Inflationary	Inflationary increases have been conservatively included for granular material, sand, salt, fuel, calcium, maintenance, service contracts, etc. (page 18)	\$17,550
	Projected changes to utilities (hydro, natural gas, etc.), based on historical trends and inflation	
Council/Community Initiatives	Community Donations - decrease in support to Chamber of Commerce	-\$2,000
	New unfinanced capital payment for Weed Harvester	\$10,000
	Madoc Public Library Support (page 25)	\$4,100
Fees/Charges and Other Revenue	Ontario Municipal Partnership Funding (OMPF) allocation decrease (page 11)	\$70,500
Miscellaneous	Sum of all other smaller adjustments in each department / service area collectively	\$4,496
Total:		\$174,871

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Summary of Community Donations and Budget Impact:

<u>Organization/Group</u>	<u>Description</u>	<u>2021 Budget</u>	<u>2022 Requested</u>	<u>2022 Budgeted*</u>
Chamber of Commerce	Part time coordinator and programming (page 27)	\$12,000	\$15,000	\$10,000
Madoc Agricultural Society	Madoc Fair Midway (page 10)	\$2,500	NA	\$2,500
Central Hastings Support Network (Transit)	Continued Support (page 18)	\$3,000	NA	\$3,000
Business Improvement Team (BIT)	Continued Support (page 27)	\$1,000 plus \$5,000 loan**	NA	\$1,000 plus \$5,000 loan**
West Huntingdon Cemetery Board ("Luke's")	Financial Assistance (page 22)	\$1,000	\$1,000	\$1,000
Quinte Society for Chamber Music	All Tertain Tour - Arts Centre Event	\$0	\$1,875	\$1,875
Heart of Hastings Hospice	Campaign "Expanding Our Heart"	\$0	\$5,000	\$2,000
Total:		\$19,500		\$21,375

*The figures included in the "2022 Budgeted Support" column are already included in the Operating budget presented.

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Transportation Services: Roads Programs 2022 Plan*

<u>Annual Program</u>	<u>Location</u>	<u>Reference</u>	<u>Plan</u>
Rehabilitation Program	Rural: Clearview Road (Belleville Shared) (3.58km) and Carson Road (2.54km)	Capital Budget (page 34)	\$500,000
	Urban: Dingman Street (0.02km), McKenzie Street (0.36km), and Victoria Street (0.12km)	Capital Budget (page 34)	\$510,000
Surface Preservation	Moira Road (6.20km) and Ridge Road (0.50km)	Capital Budget (page 34)	\$100,000
Total:			\$1,110,000

*Note: The Plan is part of various annual programs and are subject to change, without notice, based on various municipal needs and factors that occur during the year that are often uncontrollable (severity of winter, road washouts, availability of aggregate resources, among others). Projects may be deferred or changed due to unexpected events.

CAPITAL PROGRAM - ROADS 3???	Estimated Sources of Funding							2023	2024	2025	2026	2027	2028	2029	2030	2031
	2022															
	Description	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	From Reserves	Other Revenue									
TRANSPORTATION SERVICES																
Plow truck								325,000		325,000		325,000				
Garbage Truck								225,000								
Equipment Reserves	180,000						180,000	185,000	190,000	195,000	200,000	205,000	210,000	215,000	220,000	225,000
Fleet Replacement Program Pickup Truck								45,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000	55,000
Fleet Replacement Program Large Pickup Truck	87,000				82,000	5,000			110,000			110,000		115,000		
Salt/Sander (Truck insert)	14,000				14,000											
Salt Storage Shed																
Road Need Study (SOI Analysis)										20,000						20,000
Replace CAT Loader								300,000								
Grader										400,000						
Sidewalk Plow Kubota								20,000				20,000				
Solar Powered Radar Equipment																
Sand Dome Reshingle																
Rural Road Rehabilitation Program	500,000		190,000	45,000			265,000	515,000	525,000	540,000	550,000	565,000	580,000	600,000	625,000	645,000
Surface Preservation Program	100,000						100,000	120,000	140,000	150,000	164,000	178,000	192,000	206,000	220,000	234,000
Urban Road Rehabilitation Program	510,000			250,000			260,000	320,000	345,000	355,000	375,000	400,000	425,000	455,000	475,000	485,000
Urban Road Rehabilitation Program* (2021 Carry Over)	300,000				230,000	70,000										
Tractor with Arm and Frail Mower								150,000								
Reversible Vibratory Plate Packer								10,000								
Speed Limit Review								70,000								
Streelight in-fills	7,000						7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000
Ivanhoe Garage generator																
Madoc Garage generator																
TOTAL TRANSPORTATION SERVICES	1,698,000	-	190,000	295,000	326,000	75,000	812,000	2,292,000	1,372,000	2,027,000	1,371,000	1,865,000	1,469,000	1,653,000	1,602,000	1,671,000

CAPITAL PROGRAM - ENVIRONMENTAL 4???	Estimated Sources of Funding															
	2022							2023	2024	2025	2026	2027	2028	2029	2030	2031
Description	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	From Reserves	Other Revenue	Capital Program Operating	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost
ENVIRONMENTAL SERVICES																
Water																
Urban Water Construction Program								100,000	120,000	140,000	160,000	180,000	200,000	220,000	240,000	260,000
Water Financial Plan update (every 6 years)											8,000					
Rate study (every 6-10 years)											8,000					
Sewer																
Urban Sewer Construction Program								100,000	120,000	140,000	160,000	180,000	200,000	220,000	240,000	260,000
Lagoon Expansion Options (ECA/Design)								100,000								
Prince Albert St. Syphon	100,000				100,000											
Wastewater Inspection and Infiltration	100,000			100,000				100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Elgin St. Foodland Easement Sanitary Replace																
Landfill																
Wood Chipper								50,000								
Dumpsters																
Landfill Compactor								500,000								
Moinitoring Wells	15,000				15,000											37,500
TOTAL ENVIRONMENTAL SERVICES	215,000	-	-	100,000	115,000	-	-	950,000	340,000	380,000	436,000	460,000	500,000	540,000	580,000	657,500

CAPITAL PROGRAM - FIRE DEPT 2000 & 2900		Estimated Sources of Funding															
		2022						2023	2024	2025	2026	2027	2028	2029	2030	2031	
Description	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	From Reserves	Other Revenue	Capital Program Operating	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost		
FIRE / EMERG SERVICES																	
Combo tool/rescue cutter																	
Gas Tester																	
Ice Water Rescue Equipment																	
Two way radios (interior attack)								3,500			3,500		3,500		3,500		
10 SCBA										100,000							
Pumper Tanker #201 North (2010 Seagrave)										475,000							
Tanker #204 North (2020 Freighliner)																	
Aerial Unit #202 North (1994 Simon)																	
Rescue Van #203 North (1992 Spartan Van)															100,000		
Pumper Tanker #101 South (2016 Asphodel)																	
Tanker #102 South (2000 GMC 8500)																	
Tanker #103 South (1999 GMC 8500)															275,000		
Rescue Van #104 South (2016 Ford Van)																	
Station #2 Roof Assessment	3,000						3,000										
Station #2 Roof								30,000									
Generator																	
TOTAL FIRE	3,000	-	-	-	-	-	3,000	33,500	575,000	3,500	-	3,500	-	3,500	375,000	-	

CAPITAL PROGRAM - MED CENTRE 6250		Estimated Sources of Funding															
		2022						2023	2024	2025	2026	2027	2028	2029	2030	2031	
Description	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	From Reserves	Other Revenue	Capital Program Operating	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost		
MEDICAL CENTRE																	
Hot water/Boiler/Air Units														15,000			
Flooring									5,000								
Carpeting										5,000							
Elevator/Lift																	
Emerg generator											8,000						
Roof reshingle/metal												40,000					
TOTAL MEDICAL CENTRE	-	-	-	-	-	-	-	-	5,000	5,000	8,000	40,000	-	15,000	-	-	

CAPITAL PROGRAM - PARKS 70?0		Estimated Sources of Funding						2023	2024	2025	2026	2027	2028	2029	2030	2031
		2022						2023	2024	2025	2026	2027	2028	2029	2030	2031
Description	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	From Reserves	Other Revenue	Capital Program Operating	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	
PARKS																
Replace Electronic Sign at Park											15,000					
Lawn mowers, weeders									18,000				18,000			
Splash pad chemtrol / pump / feature expansion								15,000			3,000					
Skate Pad resurfacing								15,000								
Splash pad resurfacing/ equipment								15,000		15,000				18,000		
Tree grooming									4,500			5,000				
Sound system																
Canteen equip								5,000	5,000		5,000		5,000			
Play equip, Bronson Parkette	11,000					11,000										
Outdoor fitness equip								15,000		7,500			8,500			
Parks windows replaced																
TOTAL PARKS	11,000	-	-	-	-	11,000	-	65,000	27,500	22,500	23,000	5,000	31,500	18,000	-	-

CAPITAL PROGRAM - RECREATION 7200/7300		Estimated Sources of Funding						2023	2024	2025	2026	2027	2028	2029	2030	2031
		2022						2023	2024	2025	2026	2027	2028	2029	2030	2031
Description	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	From Reserves	Other Revenue	Capital Program Operating	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	
RECREATION																
New outdoor pool								1,400,000								
Memorial path Ivanhoe																
Riding lawnmower Huntingdon																
Swings, Huntingdon Park																
Whytock Park Play equipment									25,000							
Seniors Play Structures								25,000								
Lawnbowl Building Flooring/Windows								2,500								
Tennis courts								115,000								
Disc golf										20,000						
Arts Centre heat pump									5,000							
TOTAL RECREATION	-	-	-	-	-	-	-	1,542,500	30,000	20,000	-	-	-	-	-	

CAPITAL PROGRAM - ARENA DEPT 86??		Estimated Sources of Funding						2023	2024	2025	2026	2027	2028	2029	2030	2031
		2022						2023	2024	2025	2026	2027	2028	2029	2030	2031
Description	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	From Reserves	Other Revenue	Capital Program Operating	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	
ARENA																
Transfer to reserves	21,000						21,000									
Ice resurfacers															100,000	
Canteen Renovations/upgrades									10,000							
Lobby Furnace										10,000						
Chairs/tables								4,000								
Roof								150,000								
Water bottle refilling stations								4,000								
Dressing Room flooring									40,000		40,000		40,000			
Public washroom renovation								30,000								
Cooling tower										6,000						
Electronic lobby sign										10,000						
North entrance/exit doors																
Time clock/score board									15,000							
TOTAL ARENA	21,000	-	-	-	-	-	21,000	188,000	65,000	26,000	40,000	-	40,000	-	-	100,000

CAPITAL PROGRAM - LIBRARY 7400		Estimated Sources of Funding						2023	2024	2025	2026	2027	2028	2029	2030	2031
		2022						2023	2024	2025	2026	2027	2028	2029	2030	2031
Description	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	From Reserves	Other Revenue	Capital Program Operating	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	
LIBRARY BUILDING																
Heating, gas furnace								6,000								
HVAC units (2)																
Windows																
Emergency generator																
Foundation																
Elevator																
TOTAL LIBRARY	-	-	-	-	-	-	-	6,000	-	-	-	-	-	-	-	-

CAPITAL PROGRAM - ADMIN 1050/1200		Estimated Sources of Funding						2023	2024	2025	2026	2027	2028	2029	2030	2031
		2022						2023	2024	2025	2026	2027	2028	2029	2030	2031
Description	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	From Reserves	Other Revenue	Capital Program Operating	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	
ADMIN/COUNCIL																
TOMRMS / FileHold (records management)																
Postage Machine / Folder/Inserter																20,000
Document Storage / Retention																
Cenotaph Accessible Ramp	100,000		100,000													
Computer Hardware/Software/Server																
Asset management Plan update	30,000					30,000										
Website revamp (AODA legislation)	35,000		26,250		8,750											25,000
Gas furnace																
Roof																
Hot water tank																
Emergency generator																
Deer Creek Floodplain Project	57,000				57,000											
TOTAL ADMIN/COUNCIL	222,000	-	126,250	-	65,750	30,000	-	-	-	-	-	-	-	-	-	45,000

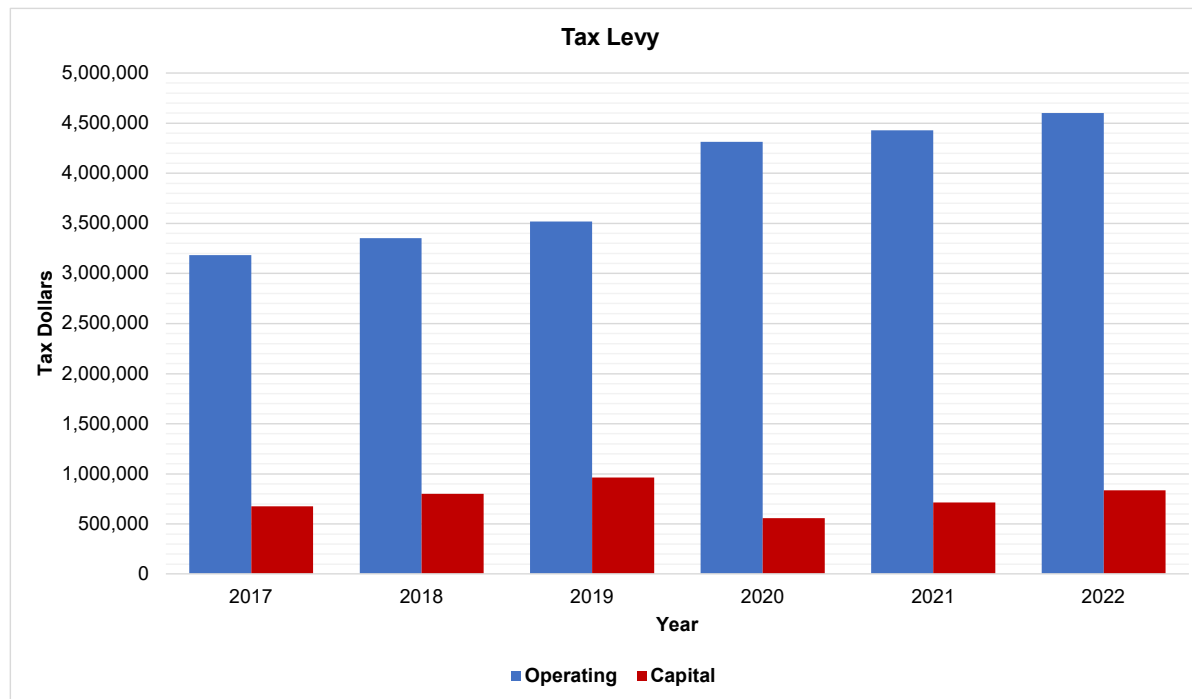
CAPITAL PROGRAM - FACILITIES		Estimated Sources of Funding															
Description	2022							2023	2024	2025	2026	2027	2028	2029	2030	2031	
	Estimated Cost	Long Term Debt	Fed/Prov	Gas Tax	From Reserves	Other Revenue	Capital Program Operating	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	Estimated Cost	
FACILITIES																	
Moira Hall																	
Painting throughout								4,000									
Propane furnace																	
Roofing													8,000				
Huntingdon Hall																	
Elevator/lift																	
Gas furnace										5,000							
Painting throughout																	
Roofing (steel)																	
Flooring								22,000									
Solar project																	
Arts Centre																	
Arts Centre parging/skirting/eavestrough/painting									15,000								
Village Square																	
Village Square Roof								15,000									
TOTAL FACILITIES	-	-	-	-	-	-	-	41,000	15,000	5,000	-	-	-	8,000	-	-	
GRAND TOTALS	2,170,000	-	316,250	395,000	506,750	116,000	836,000	3,575,500	2,399,500	2,469,000	1,878,000	2,373,500	2,040,500	2,237,500	2,557,000	2,473,500	

(tax support;
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Summary of Tax Levy Change (Operating and Capital):

Revenue/Expense Category	2021 Budget	2022 Budget	Y:Y Change
Net Tax Levy Operating	4,427,221	4,602,092	174,871
Net Tax Levy Capital	713,890	836,000	122,110
Net Tax Levy Total	5,141,111	5,438,092	296,981



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Principal and Interest Payments:

Service Offering	Purpose	Budgeted Amount	Outstanding	Matures
Health Services (page 28)	TAMC (CFDC) Note*	\$ -	\$ -	February 2024
Health Services (page 28)	TAMC (OILC)	\$ 157,185	\$ 476,833	May 2025
Total:		\$ 157,185	\$ 476,833	

Note*: CFDC debt was fully paid during 2021 in an effort to avoid interest payments on the borrowing. Although the debt is paid off, the balance is now being funded via unfinanced capital instead (see page 28 and page 43)

Note: The above amounts are already included in the operating budget for each respective department. The above does not include any debt that may be issued in the future (New Well; see page 43).

**MUNICIPALITY OF CENTRE HASTINGS
RESERVES AND RESERVE FUNDS**

*** - 2021 Figures are unaudited and do not include any surplus or deficit resulting from the fiscal year, or adjustments from completed projects, and are therefore subject to change.*

		G/L A/C	Balance Jan. 1/2021	Transfers to and (from) Reserves Budgeted	Transfers to and (from) Reserves Actual	Internal and Additional Transfers	Balance Dec. 31/2021**	Transfers to Reserves Budgeted	Transfers (from) Reserves Budgeted	Internal and Additional Transfers	Balance Dec. 31/2022
Working Funds		1-2-2000-9001	1,176,333.43	(160,000.00)	(147,521.30)	62,271.79	1,091,083.92		(8,750.00)		1,082,333.92
Capital: General		1-2-2000-9000	317,244.43	(132,650.00)			317,244.43		(57,000.00)		260,244.43
Capital: Building		1-2-2000-9002	331,373.51	(20,000.00)			331,373.51				331,373.51
Tax W/O		1-2-2000-9005	138,515.17			32,884.83	171,400.00				171,400.00
Capital: Fire		1-2-2000-9006	217,401.60	86,000.00	86,787.28		304,188.88	92,000.00			396,188.88
Fire Special		1-2-2000-9031	3,860.00			111.22	3,971.22				3,971.22
Capital: Roads		1-2-2000-9007	213,221.95	(57,000.00)		291,500.00	504,721.95		(326,000.00)		178,721.95
Omers - Past Service		1-2-2000-9009	4,511.75				4,511.75				4,511.75
Road Grant Cty		1-2-2000-9010	30,000.00				30,000.00				30,000.00
Weed harvester		1-2-2000-9011	55,000.00	5,000.00	(55,000.00)		-	5,000.00			5,000.00
Garbage Truck		1-2-2000-9012	45,319.10				45,319.10				45,319.10
Landfill		1-2-2000-9013	385,860.20	(37,500.00)	(35,251.79)		350,608.41				350,608.41
Ambulance Base		1-2-2000-9014	24,802.00				24,802.00				24,802.00
Arena		1-2-2000-9015	60,877.89	36,990.00	36,990.00		97,867.89	21,000.00			118,867.89
Whytock/Recreation		1-2-2000-9016	98,947.42	(9,000.00)	(10,000.00)		88,947.42				88,947.42
Sewer		1-2-2000-9022	245,808.62				245,808.62				245,808.62
Water		1-2-2000-9023	137,237.93	28,575.00			137,237.93		(100,000.00)		37,237.93
Septage		1-2-2000-9017	1,145,000.00				1,145,000.00		(15,000.00)		1,130,000.00
Hydro Sale		1-2-2000-9018	49,250.97				49,250.97				49,250.97
CH Park		1-2-2000-9020	20,167.67				20,167.67				20,167.67
Swimming Pool		1-2-2000-9021	120,710.93	15,000.00	34,790.75		155,501.68	15,000.00			170,501.68
Building Department Continger		1-2-2000-9024	106,738.61				106,738.61				106,738.61
Election		1-2-2000-9025	10,000.00	5,000.00	5,000.00		15,000.00	5,000.00	(15,000.00)		5,000.00
Medical Centre		1-2-2000-9026	34,624.55				34,624.55				34,624.55
Cemeteries		1-2-2000-9028	31,872.98				31,872.98				31,872.98
Bylaw Enforcement		1-2-2000-9029	12,900.24				12,900.24				12,900.24
Emergency Measures		1-2-2000-9030	17,915.41	2,500.00	2,500.00		20,415.41	2,500.00			22,915.41
Dog Park		1-2-2000-9032	245.00				245.00				245.00
Roads-Equip/Vehicle Replacer		1-2-2000-9033	180,318.23				180,318.23	180,000.00			360,318.23
Roads-Winter Control		1-2-2000-9034	31,246.52				31,246.52				31,246.52
Landfill-Equip		1-2-2000-9035	9,438.75				9,438.75				9,438.75
Prot. OPP/Cons Auth.		1-2-2000-9036	10,632.80				10,632.80				10,632.80
Facilities Res		1-2-2000-9037	10,594.09				10,594.09				10,594.09
Roads-Preservation Prog.		1-2-2000-9039	-			4,636.90	4,636.90				4,636.90
Roads-Rehabilitation Prog.		1-2-2000-9040	-				-				-
			5,277,971.75	(237,085.00)	(81,705.06)	391,404.74	5,587,671.43	320,500.00	(521,750.00)	-	5,386,421.43
RESERVE FUNDS											
Nesbitt Burns		1-2-2000-9019	895,102.55				895,102.55				895,102.55
OBLIGATORY RES. FUNDS											
5% in Lieu- Parkland		1-2-1200-8060	48,498.73	(15,000.00)	(11,317.35)	25,500.00	62,681.38		(11,000.00)		51,681.38
AMO Gas Tax		1-2-2000-9008	186,879.66	(100,000.00)	269,175.91		456,055.57	290,000.00	(395,000.00)		351,055.57
Development Charges		2-2-3000-????	247,309.57	(110,000.00)	(110,000.00)	178,643.52	315,953.09		(70,000.00)		245,953.09
			482,687.96	(225,000.00)	147,858.56	204,143.52	834,690.04	290,000.00	(476,000.00)	-	648,690.04

**MUNICIPALITY OF CENTRE HASTINGS
UNFINANCED CAPITAL LONG TERM PAYMENT PLAN**

Year	Payments 2021	Balance 2021	Payments 2022	Payments 2023	Payments 2024	Payments 2025	Payments 2026	Payments 2027	Payments 2028	Balance 2028	
		\$0									
Water & Sewer		\$93,891								\$93,891	
Water & Sewer (Well)		\$1,108,146	-\$26,690							\$1,081,456	Note 3
Ball/Tennis/Play		\$0								\$0	
Community Arts Bldg	-\$25,000	\$104,200	-\$25,000	-\$25,000	-\$25,000	-\$29,200				\$0	
Splash Pad	-\$25,000	\$112,100	-\$25,000	-\$25,000	-\$25,000	-\$37,100				\$0	
Moira Road 09	-\$30,000	\$95,833	-\$30,000	-\$30,000	-\$30,000	-\$5,833				\$0	
Springbrook Road 09		\$0								\$0	
Grader 2010		\$0								\$0	
TAMC 2nd Floor	-\$20,000	\$153,565	-\$20,000	-\$20,000	-\$35,000	-\$38,000	-\$40,565			\$0	
TAMC BD AR	-\$30,000	\$125,617	-\$30,000	-\$30,000	-\$30,000	-\$35,617				\$0	
TAMC Xray	-\$10,000	\$25,285	-\$10,000	-\$10,000	-\$5,285					\$0	
TAMC CFDC Loan Conversion		\$44,776	-\$14,715	-\$14,715	-\$15,346					\$0	Note 4
Fire Dept Truck Chassis	-\$20,000	\$50,988	-\$20,000	-\$20,000	-\$10,988					\$0	
Whytock Park Bridge (Queen V	-\$23,000	-\$23,000	-\$23,000	-\$25,000	-\$25,000	-\$52,000	-\$70,000	-\$74,000		\$0	Note 1
Weed Harvester		\$49,000	-\$10,000	-\$10,000	-\$10,000	-\$10,000	-\$9,000			\$0	Note 2
		\$0								\$0	
TOTALS	-\$183,000	\$1,940,401	-\$234,405	-\$209,715	-\$211,619	-\$207,750	-\$119,565	-\$74,000	\$0	\$1,175,347	

Note 1: Whytock Park Bridge (Queen Victoria St. W) project total 2021 budget \$315,000 unfinanced, internally financed over 7 years (page 24)

Note 2: Weed Harvester and trailer capital purchase unbudgeted for, reserve of \$60,000 depleted to cover majority of cost; remaining unfinanced (page 18).

Note 3: Surplus municipal property sales generated \$94,666 toward the Marmora Street Well project (Queen Victoria St E/Gladstone St E property sales).

2020 Ending Balance: \$1,202,812
 -\$94,666
 \$1,108,146
 -\$26,690 (page 21)
 \$1,081,456

Note 4: TAMC CFDC Loan was paid out in 2021 as a way of avoiding carrying costs. The "cost" will be financed over time in the same manner as the normal budget process for principal and interest payments, but instead of paying CFDC with interest, we pay ourselves back thus avoiding the interest/carrying costs (page 28)

**MUNICIPALITY OF CENTRE HASTINGS
DEVELOPMENT CHARGES
YEAR END DECEMBER 31
DEFERRED REV ACCOUNTS**

		2020								2021		
		31-Dec	\$ 4,006							Interest	Recognized	31-Dec
		Balance	PY	Single	Row	Apartment	Non Res	Contributed	2,004.56	Revenue	Balance	
2-2-3000-9005	5.45% Library	\$0.00	\$0.00	\$8,568.00	\$0.00	\$0.00	\$0.00	\$8,568.00	\$92.46		\$8,660.46	
2-2-3000-9016	11.36% Parks & Rec	\$4,275.01	\$62.54	\$17,856.00	\$0.00	\$0.00	\$0.00	\$17,918.54	\$193.36		\$22,386.91	
2-2-3000-9006	21.60% Fire	\$9,061.88	\$266.82	\$33,948.00	\$0.00	\$0.00	\$945.20	\$35,160.02	\$379.42		\$44,601.32	
2-2-3000-9017	11.93% Dev. Related (GG)	\$0.00	\$0.00	\$18,756.00	\$0.00	\$0.00	\$581.02	\$19,337.02	\$208.67		\$19,545.69	
2-2-3000-9008	19.58% Public Works	\$0.00	\$0.00	\$30,780.00	\$0.00	\$0.00	\$859.02	\$31,639.02	\$341.42		\$31,980.44	
2-2-3000-9007	30.07% Roads & Related	\$190,614.94	\$7,683.53	\$47,268.00	\$0.00	\$0.00	\$1,317.72	\$56,269.25	\$607.21		\$247,491.40	
	100.00%											
		\$203,951.83	\$8,012.88	\$157,176.00	\$0.00	\$0.00	\$3,702.96	\$168,891.84	\$1,822.54	\$0.00	\$374,666.22	
2-2-3000-9009	42.87% Water	\$20,967.83	\$1,442.64	\$6,312.00	\$0.00	\$0.00	\$0.00	\$7,754.64	\$83.68	-\$20,000.00	\$8,806.16	
2-2-3000-9022	57.13% Sewer	\$22,389.91	\$700.47	\$8,412.00	\$0.00	\$0.00	\$0.00	\$9,112.47	\$98.33	-\$20,000.00	\$11,600.72	
	100.00%											
		\$43,357.74	\$2,143.12	\$14,724.00	\$0.00	\$0.00	\$0.00	\$16,867.12	\$182.02	-\$40,000.00	\$20,406.88	
		\$247,309.57	\$10,156.00	\$171,900.00	\$0.00	\$0.00	\$3,702.96	\$185,758.96	\$2,004.56	-\$40,000.00	\$395,073.09	

MPAC Assessment Information [Postponement]:

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

Increases in assessed value between the 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 had been postponed. As a result, property assessments for the 2021 property tax year continued to be based on the fully phased-in January 1, 2016 current values. This means property assessments for the 2021 property tax year were the same as the 2020 tax year, unless there had been changes to the property.

On November 4, 2021, the Ontario government, as part of the Ontario Economic Outlook and Fiscal Review: Build Ontario [Fall Economic Statement] announced the continued postponement of the province-wide assessment update.

This means that property taxes for the 2022 and 2023 taxation years will continue to be based on the January 1, 2016 valuation date. Property assessments will remain the same as they were for the 2021 tax year, unless there have been changes to the property.



HASTINGS
Centre Hastings
COUNTY