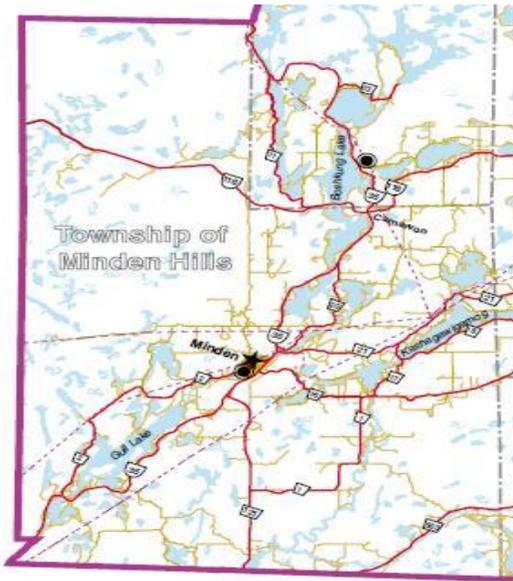




TOWNSHIP OF MINDEN HILLS

2021 BUDGET REPORT





The Township of Minden Hills was formed on January 1, 2001, by combining the Townships of Lutterworth, Snowdon, Anson, Hindon and Minden. The Township services a geographic area of 878.27 km² and serves a permanent population of 6,088 (2016 census).

The annual budget supports the operation of provincially mandated programs and services, the development of a vibrant, healthy and progressive community; as well as the maintenance of assets valued at over \$61 million (2019 Audited Financial Statements).

Further information regarding services, programs, previous budgets and the financial position of the Township of Minden Hills can be obtained by visiting the Township's website at: <https://mindenhills.ca> and the financial section at: <https://mindenhills.ca/finance-and-tax-department/>.

Township of Minden Hills Council Members

J	Mayor:	Brent Devolin
J	Deputy Mayor:	Lisa Schell
J	Councillor at Large:	Ron Nesbitt
J	Councillor – Ward 1:	Bob Carter
J	Councillor – Ward 1:	Jennifer Hughey
J	Councillor – Ward 2:	Pam Sayne
J	Councillor – Ward 3:	Jean Neville

The role of Council is to represent the public and to consider the well-being and interests of Minden Hills. Council is responsible for developing and evaluating policies and programs, assessing the required services and maintaining the financial integrity of the Township. Council's is responsible for ensuring that administrative policies, practices and procedures are in place to implement the decisions of Council, and to ensure the accountability and transparency of the operations of the Township of Minden Hills.

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Attendices (Attachments)

-) **Appendix #1** Assessment Comparison
-) **Appendix #2** Department Head Summary
-) **Appendix #3** Detail (Line-by-Line)
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-) **Appendix #6** Functional Department Summary
-) **Appendix #7** Capital and Major Projects
-) **Appendix #8** Contribution To/From Reserves





2021 Budget Process



2021 Budget Process

The 2021 budget process for the Township of Minden Hills began on November 18, 2019 with preliminary discussions with the Mayor, Deputy Mayor, the respective Departmental Chair, CAO/Clerk, Director of Finance/Treasurer and the respective Department Head. The following is a summary of Departmental Chairs and Department Heads:

Department	Chair	Deputy Chair	Department Head
Ex Officio	Mayor		
Building and By-law	Mayor	Councillor Ward 3	CBO
Community Services	Councillor Ward 3	Councillor - Ward 1	Director of Community Services
Cultural Centre	Councillor - Ward 1	Mayor	CAO/Clerk
Economic Development	Councillor - Ward 1	Mayor	CAO/Clerk
Environmental and Property	Deputy Mayor	Councillor - Ward 1	Director of Public Works & Director of Community Services
Finance	Councillor - Ward 2	Councillor - Ward 1	Director of Finance/Treasurer
Fire Services	Deputy Mayor	Councillor at Large	Fire Chief
General Government	Councillor - Ward 2	Councillor - Ward 1	CAO/Clerk
Planning and Development	Councillor - Ward 1	Councillor - Ward 2	CBO
Roads	Councillor at Large	Mayor	Director of Public Works
	Councillor, Bob Carter		
	Councillor, Jennifer Hughey		

Minor adjustments to these **first (1st)** round discussions resulted in a first draft, which included a 17.50% increase in the municipal levy (vs. 2020). This draft was presented to the Budget Standing Committee on **December 10, 2020**.

Subsequent to this, the **second (2nd)** draft, which included approximately \$377,213 in net expenditure increases; and an overall levy increase of 21.75%, was provided to the Budget Standing Committee on **January 14, 2021**. This draft included approximately \$455,510 in Public Works (Roads and Landfills) net expenditure increases; an increase in Community Services net expenditures of \$572,993, as well as a reduction in Property and Finance net expenditures of approximately \$645,190. The change in CSD and Finance was largely due to the conversion of the annual contribution to reserves (Finance) to a debenture payment (Community Services).

Additional changes totalling \$1,670,195, resulted in a **third (3rd)** draft levy increase of \$261,055, or 2.94%. The following table provides a summary of these changes:

	<u>2nd Draft Budget</u>	<u>3rd Draft Budget</u>	<u>Difference</u>
Total Changes	(161,870.00)	(1,832,065.00)	(1,670,195.00)
2nd Draft Budget Deficit			1,931,250.00
3rd Draft Budget Deficit			261,055.00
% of 2020 Levy			2.94%
Building, By-Law, Planning			(95,830.00)
Administration, Election, Health & Safety			(231,500.00)
Community Services			(347,195.00)
Public Works			(719,185.00)
Economic Development, Promotions, Cultural Centre			(106,120.00)
Fire			(84,840.00)
Property & Finance			(85,525.00)
Total Changes			(1,670,195.00)
% of 2020 Levy			

These changes were presented to the Budget Standing Committee on **January 28, 2021**.

The **fourth (4th)** draft, presented to the Budget Standing Committee on **February 16, 2021**, increased the additional levy requirement by \$45,895 for a total of \$306,950 or 3.46%. This was due to a reduction in staffing in the Building/By-law, Promotions/Cultural Centre, Finance and Community Services departments; as well as a reduction in penalty and interest income.

During the fourth (4th) draft deliberations, Council requested that staff provide the impact of the following options at the next Budget Standing Committee meeting on **February 25, 2021 (5th and final draft)**.

- 1.) Re-instatement of Penalty and Interest revenue to \$205,000, resulting in a decrease in the draft budget deficit by \$160,000;
- 2.) Additional options regarding the staffing of the CSD department; and
- 3.) The option of removing the Bobcaygeon Road construction project, including the debenture impact in 2022.

Six (6) options were provided, as well as the anticipated impact on the 2022 budget. As a result of the fifth (5th) and final draft discussions, Council directed the following:

- J Removal of the Bobcaygeon Road from 2021 road construction projects. This did not result in any changes to the levy requirement, as the actual expenditure would have occurred in 2022 when a debenture payment would become due.
- J Removal of construction loan interest in the amount of \$70,000. The current budget includes \$10,000 for the interim financing of the remaining projects.
- J Add additional funds to slurry seal Prentiskoka Heights and to surface treat the Bacon Road – additional cost: \$78,690.
- J Increase CSD staffing by \$290,080 (from the 4th draft). Due to additional staffing requirements related to the S.G. Nesbitt Memorial Centre, CSD total staffing will cost \$1,039,150, which is an increase of approximately \$250,000 from 2020. An additional \$95,000 will be required in 2022 to annualize these new positions.
- J Include a contribution to the Capital Reserve of \$43,930.
- J Total levy increase (vs. 2020) is 3.75%, or \$333,010. Total requirement from taxation: \$9,213,330.

Subsequent to the public consultation, the final steps in the 2021 Budget process included the passing of the following by-laws:

- 1) 21-33 Wastewater (Sewer) Rates – Minden
- 2) 21-34 Water Rates - Minden
- 3) 21-35 Water Rates – Lutterworth
- 4) 21-36 Annual budget for the Minden Cemetery Board
- 5) 21-37 2021 Estimates
- 6) 21-38 Rates of Taxation

Information and detailed reports for each draft of the 2021 budget can be viewed from the Township's agenda portal at:

<https://haliburton.civicweb.net/filepro/documents>.

COVID19

While the Township has adjusted to the various changes in 2020, as a result of COVID19, these changes have had a negative impact to service delivery and various expenditure and revenue accounts. In 2020 the Township received Phase 1 funding, in the amount of \$402,000, from the Province to assist with unexpected costs and lost revenues; as well as an additional allocation of \$202,047 for 2021. Unspent funds will be transferred to reserves in 2020, of which a portion of these funds have been included in the 2021 draft budget – Fire Department Emergency Events. The exact need for the balance of this funding is undetermined at this time, but will be utilized as unexpected expenditures or unrealized revenues occur. The draft budget also includes revenue reductions and decreased expenditures as a result of the anticipated continuation of service changes in 2021.



2021 Assessment, Growth and Weighted Assessment



2021 Assessment, Growth and Weighted Assessment

- J Taxable Assessment x Tax Ratios = Weighted Assessment.
- J Tax Ratios set the relative tax burden amount with the various property classes in comparison to the residential rate, and are determined by the County of Haliburton.
- J Examples of property classes include: residential, commercial, industrial, farm, multi-residential, managed forest, commercial vacant land, industrial vacant land, etc.
- J Tax Rates are calculated in two (2) steps:
 - 1) Determine the residential rate by dividing the total levy requirement by the total weighted assessment.
 - 2) Multiple the residential rate by the tax ratio for each tax class.
- J Property taxes are calculated by multiplying the assessed value of a property by the tax rate applicable to the class of property.

2021 Assessment Distribution (including 2020 for comparative purposes):

Property Class	2020	2021	% Chg.
Residential	2,285,700,400	2,300,697,319	0.66%
Multi-Residential	8,150,000	8,150,000	0.00%
Farm	5,488,400	5,910,000	7.68%
Managed Forest	7,923,500	7,672,200	-3.17%
Commercial	48,034,400	47,600,181	-0.90%
Industrial	1,905,100	2,093,100	9.87%
New Construction	6,861,700	7,361,700	7.29%
Landfill	38,400	38,400	0.00%
Excess Land	70,514,800	70,948,700	0.62%
Total	2,434,616,700	2,450,471,600	0.65%



Growth:

Assessment growth is the sum of all the changes that happen to the Township's tax base during a year, including:

-) New construction
-) Major renovations
-) Demolitions
-) Property value appeals

In 2016, MPAC reassessed all properties in Ontario and updated the valuation date from January 1, 2012 to January 1, 2016. The impacts of this reassessment were phased in over the 2017 to 2020 tax years. The Provincial government amended the legislation and reduced the next reassessment interval to three years from the previous four year cycle. The next reassessment will have a valuation date of January 1, 2016 to January 1, 2019 (3 yrs.). This reassessment will be phased in over four taxation years (2021 to 2024).

Due to COVID19, the Ontario Government announced that the 2020 Assessment Update would be postponed. Property assessments for the 2021 taxation year will continue to be based on the fully phased-in January 1, 2016 current values (i.e., the same valuation date in use for the 2020 taxation year).

Due to this postponement, the change in assessment (2020 for 2021 taxation purposes) represents growth only, which as noted in the above table was **.65%**.

Appendices Note:

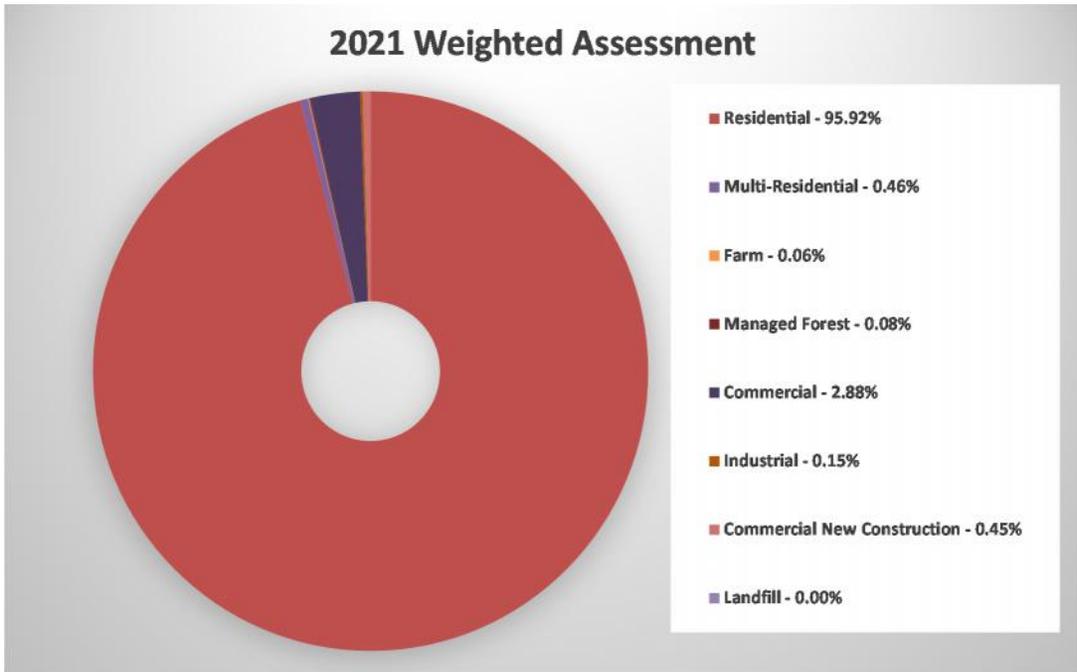
Appendix #1 provides an eight (8) year comparison of assessment distribution – 2014 to 2021.

Weighted Assessment:

County of Haliburton By-law #4034, being a by-law to establish 2021 tax ratios for the municipalities in the County of Haliburton, approved the following tax ratios:

	Tax Ratio	Weighted Tax Ratio
Residential	1.000000	1.000000
Multi – Residential	1.393400	1.393400
New Multi- Residential	1.000000	1.000000
Commercial – Occupied	1.482700	1.482700
Commercial - Vacant Units and Excess Land	1.482700	1.037890
Commercial - Vacant Land	1.482700	1.037890
Industrial - Occupied	1.718100	1.718100
Industrial – New Construction	1.718100	1.718100
Industrial - Vacant Units and Excess Land	1.718100	1.202670
Industrial - Vacant Land	1.718100	1.202670
Shopping Centre	1.482700	1.482700
Farmlands	0.250000	0.250000
Managed Forests	0.250000	0.250000
Landfill	1.100000	1.100000

Taxable Assessment vs. Weighted Assessment		
(Excluding Exempt Assessment)		
Taxable Assessment	Weighted Assessment	Difference
2,379,522,900	2,398,475,442	18,952,542

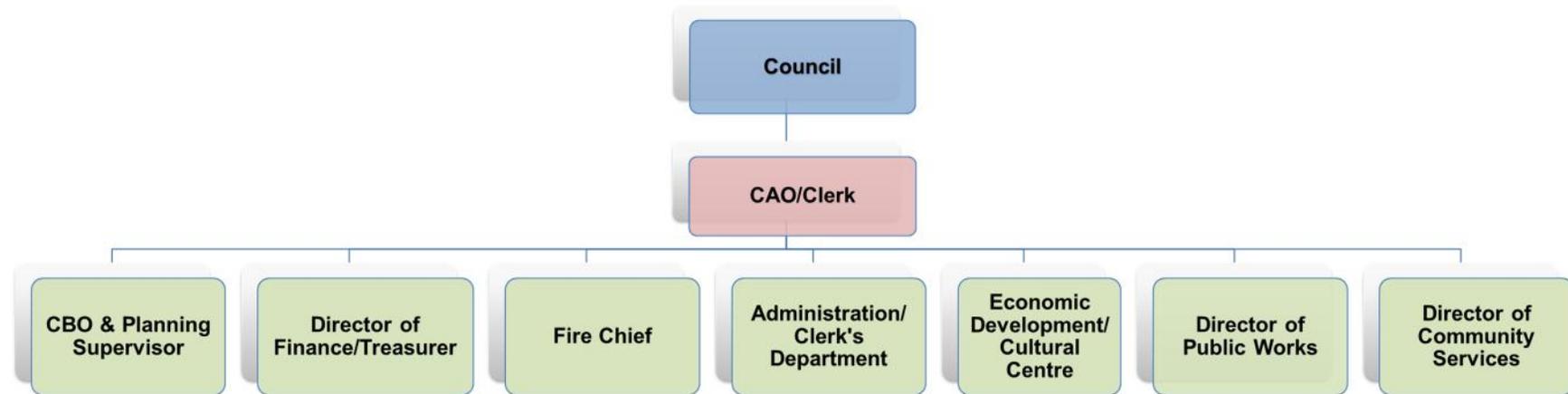




2021 Organization Structure



2021 Organization Structure



Management

General management of the Township includes the implementation of policies and procedures to improve function, efficiency and productivity. Primary responsibilities include recruitment, supervision, developing departmental procedures, maintaining best practices, implementing and monitoring health and safety protocols, establishing and working towards strategic goals, developing and managing departmental budgets, preparing policies and reports for Council's review and consideration and supporting each department, as needed.

Building, By-Law and Planning

Under the guidance of various legislated requirements, including the Ontario Building Code, the Ontario Planning Act, Township policies and by-laws, the Building, By-Law and Planning department is responsible for ensuring compliance with these requirements, while promoting growth and development within the community.

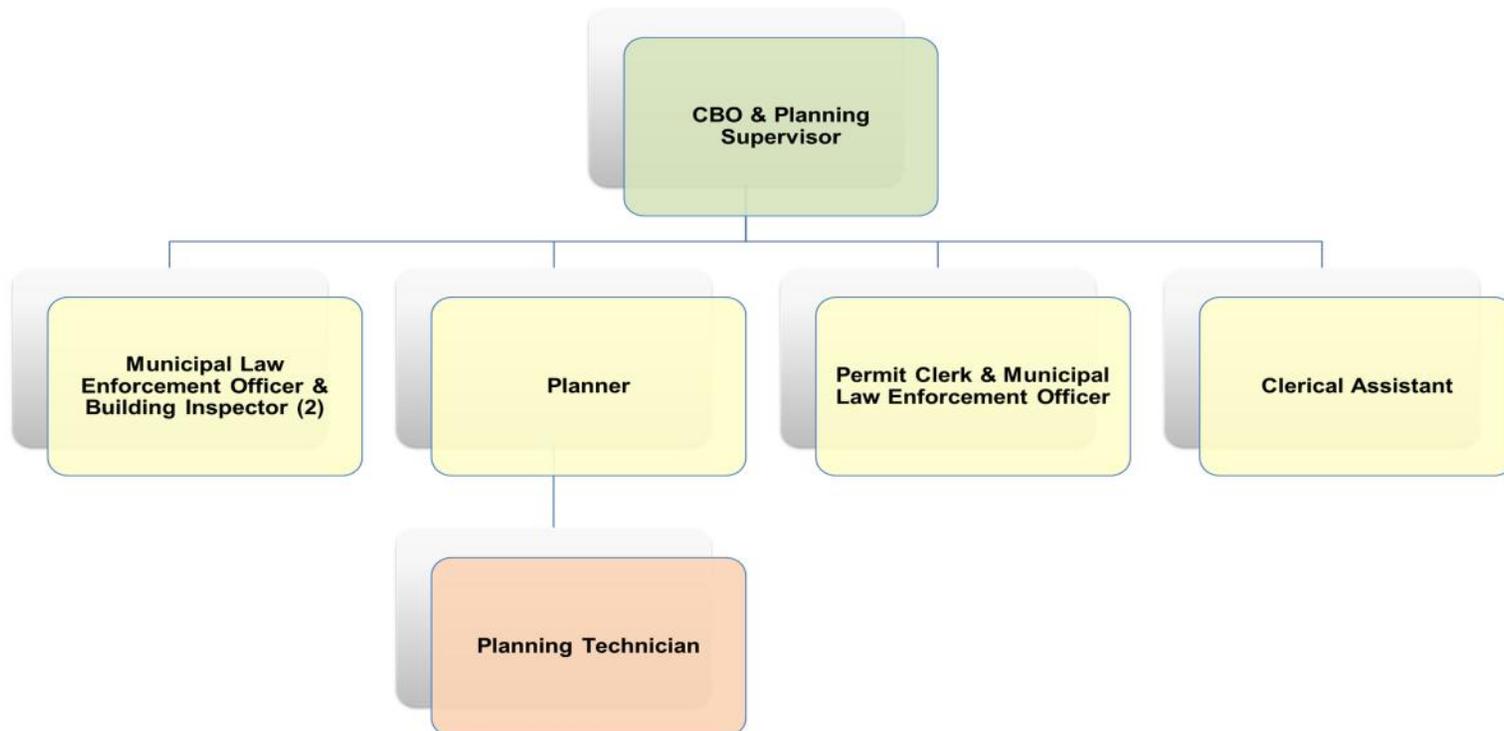
The Building division performs plan reviews, issues permits for septic systems, construction, renovation, demolition and certain changes in use of buildings; and performs staged inspections to ensure compliance with the building code.

The By-Law department responds to and seeks to ensure compliance with the Township's various by-laws. The department also responds to animal control issues, including complaints from the public and stray animals. Staff will often perform several

site visits to in order to reach compliance, and will (on an as needed basis) work with external agencies, such as the OPP, Haliburton Kawartha Pine Ridge District Health Unit, Humane Societies, etc.

Planning and Development administers, updates and provides guidance to Council and property owners related to the Township’s Official Plan and Zoning By-law. Departmental staff are the first point of contact for plans of subdivision; site plan agreements; applications for the purchase of shoreline/road allowances, zoning amendments, etc. and are responsible for facilitating the process for all planning applications. Sources of guidance in administering the responsibilities of the Planning department include the Planning Act, County by-laws and plans and assistance from other internal departments.

Administrative duties include the issuing and collection of fees and fines, reports to Council and external agencies, policy development, record maintenance and on-going training related to certifications and legislative changes.



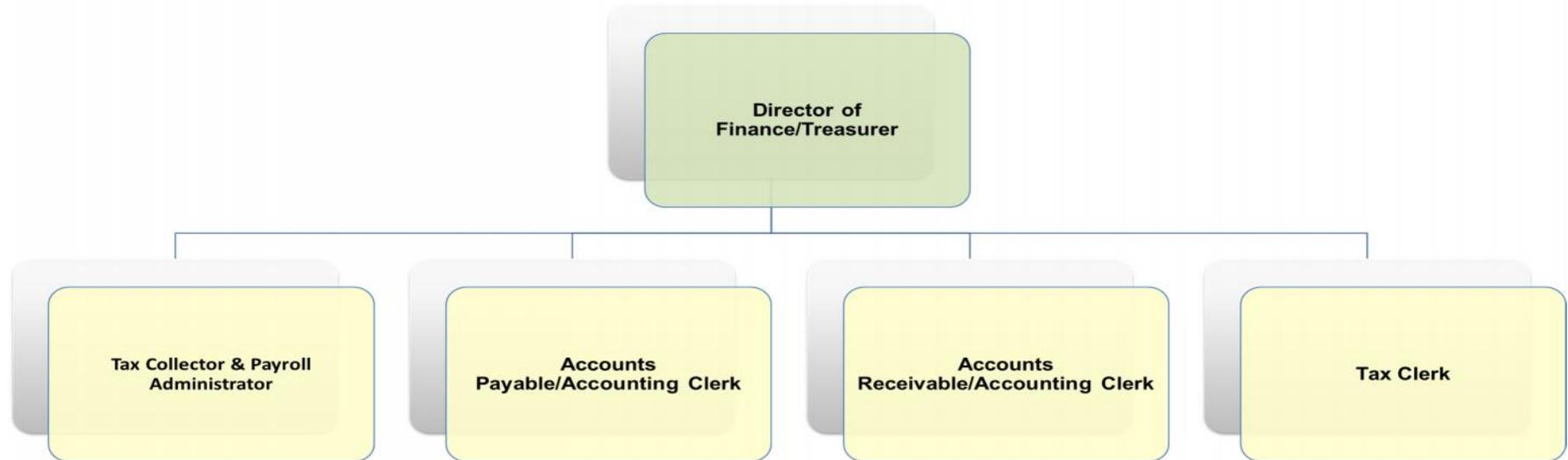
Finance

The responsibility of the Finance Department is to manage the financial well-being and financial affairs of the Township; while ensuring compliance with various legislated requirements, such as the Municipal Act, Assessment Act, Ministry of Finance, CRA, Employment Standards, WSIB, Township policies, etc.

Responsibilities include: preparation of the annual operating and capital expenditure budget, review and payment of all approved expenditures, payroll and benefit administration, tax and utility calculations, billings and collection, application and collection of HST, cash, reserve and reserve fund management, property roll updates, monthly, interim and annual reporting to Council and various external agencies, policy development and support to other departments.

Under section 296 of the Municipal Act, 2001 the municipality is required to appoint a licensed auditor to conduct an annual audit of the accounts and transactions of the municipality and local boards. To this end, the finance department is responsible for facilitating the annual audit, including the preparation of records and reports for audit review.

The finance department is also responsible for main reception enquires, banking and mail collection and distribution.

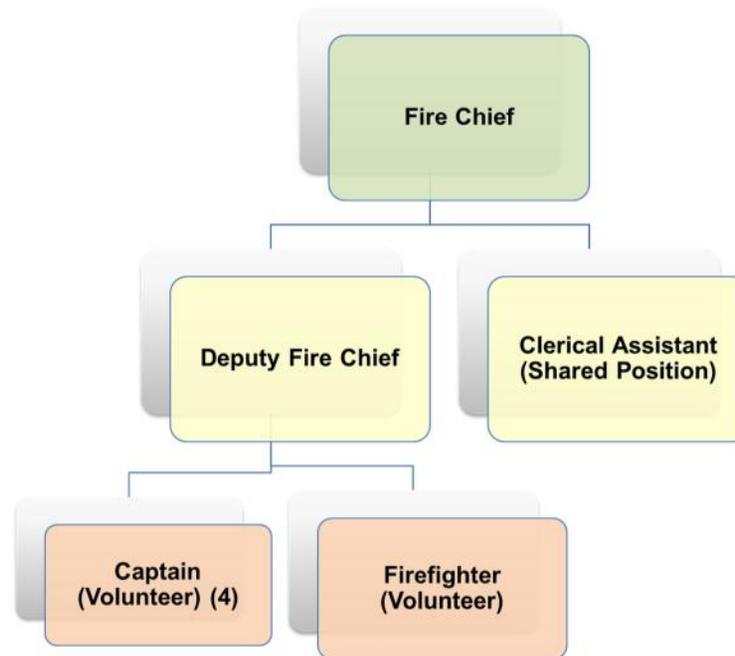


Fire Department

The Minden Hills Fire Department is responsible for fire suppression, investigations, prevention services, extrications, medical assistance, staff training and education; emergency management and general administration related to fire services and equipment purchases and maintenance.

Members of the department respond to numerous fire calls each year, and through mutual aid agreements, assist other local emergency/fire departments (as needed).

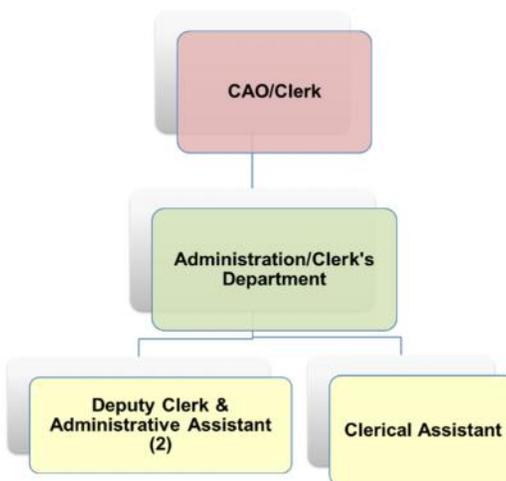
The department also works closely with the Fire Marshall's Office and Emergency Management Ontario, maintains and prepares various records and reports, monitors and updates the Township's Emergency Plan, responds to complaints, performs building inspections to ensure the adequacy of fire protection systems and equipment, and promotes public awareness related to fire safety measures.



Administration/Clerk's Department

Under the guidance of the Municipal Act, 2001, Township policies and by-laws and other legislative bodies, the Administration and Clerk's department is responsible for the general administrative requirements of the Township including:

-) Records management
-) Council meetings (agendas and minutes)
-) Support for board and committee meetings
-) Postings for committee members
-) Lottery and Marriage licensing
-) Vital statistics, including death registrations
-) Agreements, by-laws and policy management
-) Human resources management
-) Website management
-) Review and administration of requests for tender, proposal, quotation, etc.
-) Advertising and management of social media channels
-) Complaints, including inquiries from the Integrity Officer or Ombudsman
-) Elections
-) Voter list updates
-) Council orientation and support
-) General inquiries



Public Works

The Public Works Department is responsible for managing the municipal infrastructure related to roads, landfills and water/wastewater facilities. Areas of responsibility include the following:

-) Wastewater (sewer) collection and treatment.
-) Potable water treatment and distribution.
-) Storm water management.
-) Landfill operations
-) Road, bridge, sidewalk and streetlight maintenance.
-) Facility and equipment maintenance.
-) Capital projects related to road construction, infrastructure upgrades, and equipment purchases.

The Public Works Department inspects and maintains roads to provincially adopted standards (O. Reg. 239/02: Minimum Maintenance Standards for Municipal Highways), which includes the following activities:

-) Ditching
-) Brushing
-) Debris pickup
-) Patching, spraying and washouts
-) Sweeping and flushing
-) Grading and dust suppressant,
-) Shoulder maintenance
-) Culvert thawing and maintenance
-) Resurfacing
-) Snowplowing and sanding

Each year the department prepares a list of capital projects and purchases for Council's consideration. While the Township has developed an asset management plan related to water, wastewater and road operations, this plan is scheduled for update in 2021 and will assist Council and staff in developing longer range plans, including required sources of financing.

The water and wastewater operations apply to a specific catchment area in the town of Minden and Lutterworth Pines. Operations are self-funded through quarterly billings, which are processed by the finance department. The Township procures the services of Ontario Clean Water Agency (OCWA) to assist in the operations of this department.

Landfill operations include waste collection, compaction, cell management, diversion and recycling programs, the collection of tipping fees, transfer stations, closure and monitoring operations, hazardous waste collection, and public education regarding waste management. Operations are closely monitored by the Ministry of the Environment, Conservation and Parks (MECP), to ensure compliance with legislative standards. Attendant services are procured externally through a request for proposal or tender process.



Community Services, Promotions and Cultural Centre

The Community Services Department (CSD) is responsible for the operations related to parks, cemeteries and recreation facilities. Community Services staff work closely with advisory committee members, community partners, and the public to meet the needs of departmental users, and to provide a choice of active, creative and flexible recreational opportunities.

In addition to the management of various parks, boat launches, playground equipment, trails and cemeteries, the CSD is responsible for (or assisting in) the maintenance of the S.G. Nesbitt Memorial Centre, the Lochlin and Irondale Community Centres, Minden Library and Minden Cultural Centre. The department is also responsible for developing and delivering (or providing assistance in) various activities, events and programs within the community.

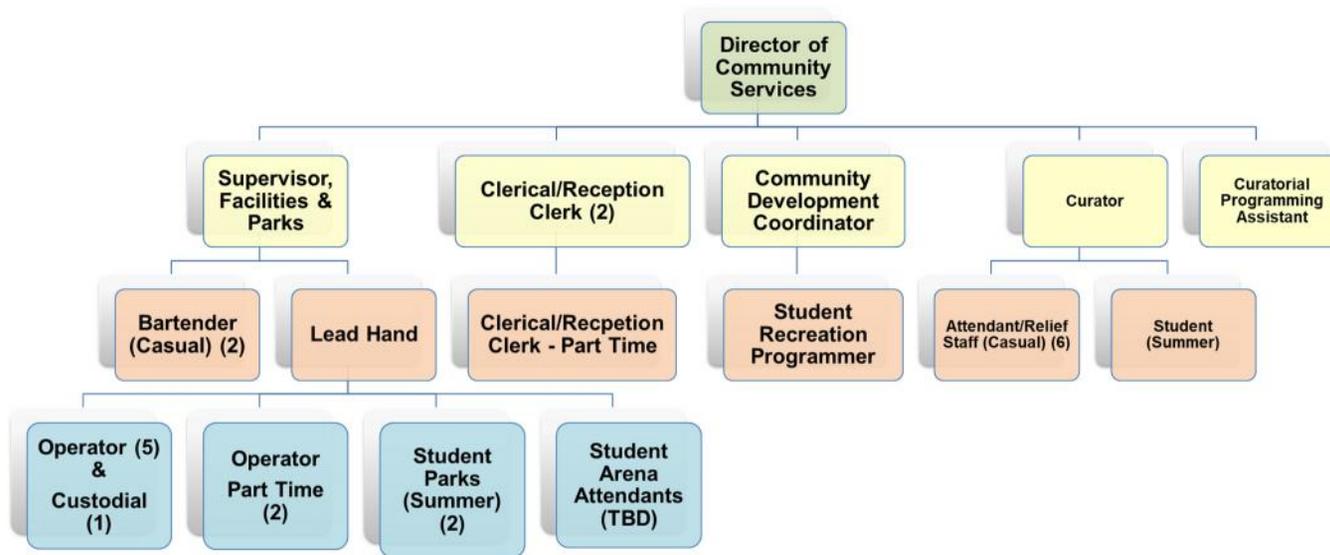
Administrative duties include:

-) Ensuring all facilities meet required legislative standards.
-) Staff training and upgrades related to certifications.
-) Developing operating procedures.
-) Maintaining records, including daily work and equipment logs; and documentation required under the legislative requirements of the TSSA, and Bereavement Authority of Ontario (BAO).

Promotional activities support economic growth and sustainability by assisting and encouraging existing business, while working to attract new business to the area. Other responsibilities include youth retention, investment, community improvement and research.

The Cultural Centre is responsible for cataloguing, protecting, displaying and promoting the historic and artistic assets of the Township and local/external artists. These responsibilities are accomplished through the development of specific events and programs, as well as the application of various guidelines in preserving the physical integrity of these assets. Cultural Centre facilities include the Agnes Jamieson Gallery, the Minden Museum and Nature's Place.

With these assets in mind, as well as other opportunities within the Township, the Community Services Department and the Cultural Centre aims to promote the Township as a destination to be experienced and enjoyed.





2021 Budget Overview



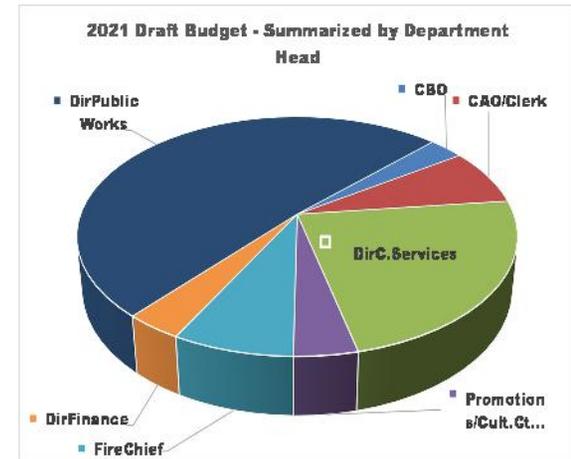
2021 Budget Overview

Summaries and amounts provided in the 2021 Budget Overview include a budget deficit of \$330,010, or 3.75% of the 2020 levy (\$8,880,320). This amount will increase the **2021 levy** to \$9,213,330.

2020 Levy	8,880,320	}	333,010	3.75%
Growth-.65%	57,722			
CPI-.7%	62,162			
Additional Requirement-2.11%	213,126			
Municipal Levy	9,213,330			

Portfolio Summary:

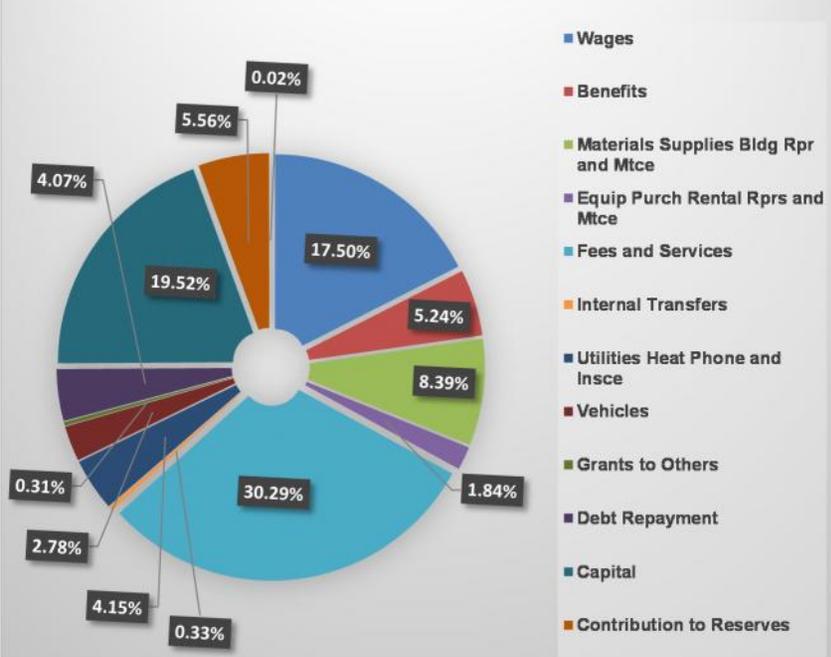
D/H	2021 Budget	2020 Budget	Variance	% 2020 Levy	% Increase
CBO	278,015.00	331,245.00	(53,230.00)	-0.60%	-16.07%
CAO/Clerk	702,840.00	628,825.00	74,015.00	0.83%	11.77%
DirC.Services	2,131,825.00	1,194,910.00	936,915.00	10.55%	78.41%
Promotions/Cult.Ct...re	363,605.00	524,535.00	(160,930.00)	-1.81%	-30.68%
FireChief	692,900.00	670,800.00	22,100.00	0.25%	3.29%
DirFinance	329,555.00	941,945.00	(612,390.00)	-6.90%	-65.01%
DirPublic Works	4,714,590.00	4,588,060.00	126,530.00	1.42%	2.76%
Tax Levy	9,213,330.00	8,880,320.00	333,010.00	3.75%	



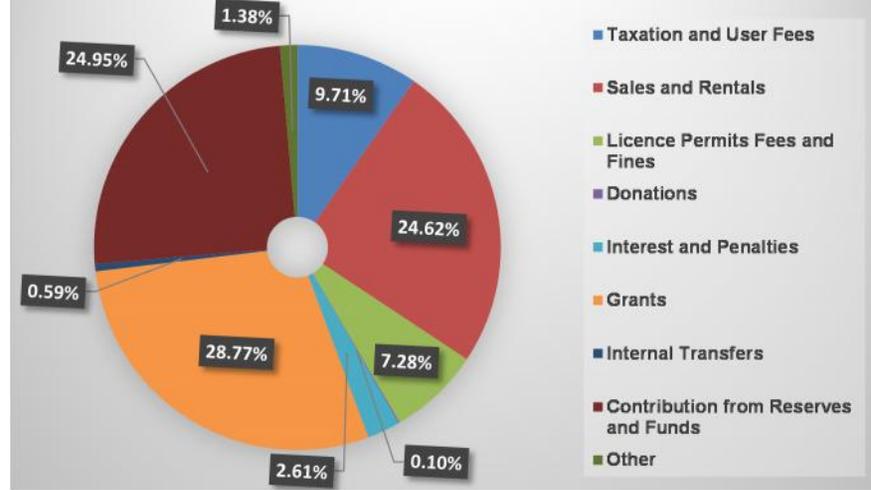
Revenue and Expense Summary:

Category	2020 Budget	2021 Budget	2021 vs. 2020 Budget - \$	2021 vs. 2020 Budget - %
Wages	3,487,010.00	3,711,925.00	224,915.00	6.45%
Benefits	1,094,630.00	1,111,945.00	17,315.00	1.58%
Materials Supplies Bldg Rpr and Mtce	1,386,135.00	1,779,110.00	392,975.00	28.35%
Equip Purch Rental Rprs and Mtce	424,820.00	390,420.00	(34,400.00)	-8.10%
Fees and Services	7,710,490.00	6,424,325.00	(1,286,165.00)	-16.68%
Internal Transfers	64,915.00	69,915.00	5,000.00	7.70%
Utilities Heat Phone and Insce	740,510.00	881,175.00	140,665.00	19.00%
Vehicles	472,750.00	590,525.00	117,775.00	24.91%
Grants to Others	17,880.00	66,295.00	48,415.00	270.78%
Debt Repayment	207,880.00	863,025.00	655,145.00	315.16%
Capital	8,021,400.00	4,139,655.00	(3,881,745.00)	-48.39%
Contribution to Reserves	1,583,355.00	1,178,900.00	(404,455.00)	-25.54%
Other	3,500.00	4,200.00	700.00	20.00%
Total Expenses	25,215,275.00	21,211,415.00	(4,003,860.00)	-15.88%
Taxation and User Fees	1,129,700.00	1,165,120.00	35,420.00	3.14%
Sales and Rentals	7,636,430.00	2,953,950.00	(4,682,480.00)	-61.32%
Licence Permits Fees and Fines	846,600.00	873,100.00	26,500.00	3.13%
Donations	294,400.00	12,000.00	(282,400.00)	-95.92%
Interest and Penalties	353,700.00	313,700.00	(40,000.00)	-11.31%
Grants	3,360,255.00	3,451,340.00	91,085.00	2.71%
Internal Transfers	64,915.00	70,515.00	5,600.00	8.63%
Contribution from Reserves and Funds	2,525,955.00	2,993,360.00	467,405.00	18.50%
Other	123,000.00	165,000.00	42,000.00	34.15%
Total Revenues	16,334,955.00	11,998,085.00	(4,336,870.00)	-26.55%
Net Levy	8,880,320.00	9,213,330.00	333,010.00	3.75%

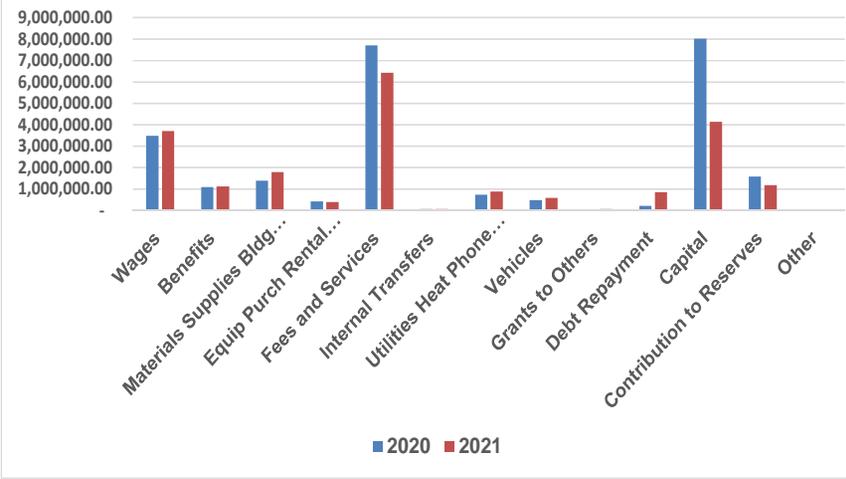
2021 Expenditures



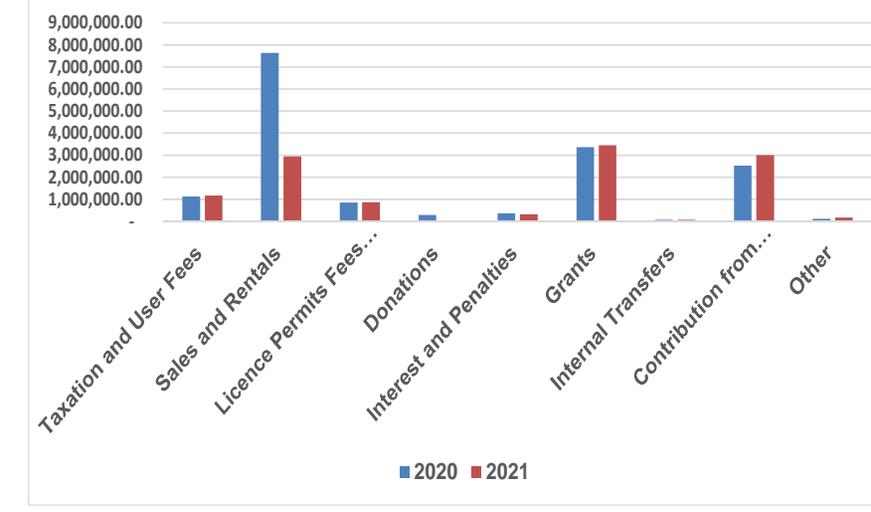
2021 Revenues



2021 vs. 2020 Expenditures



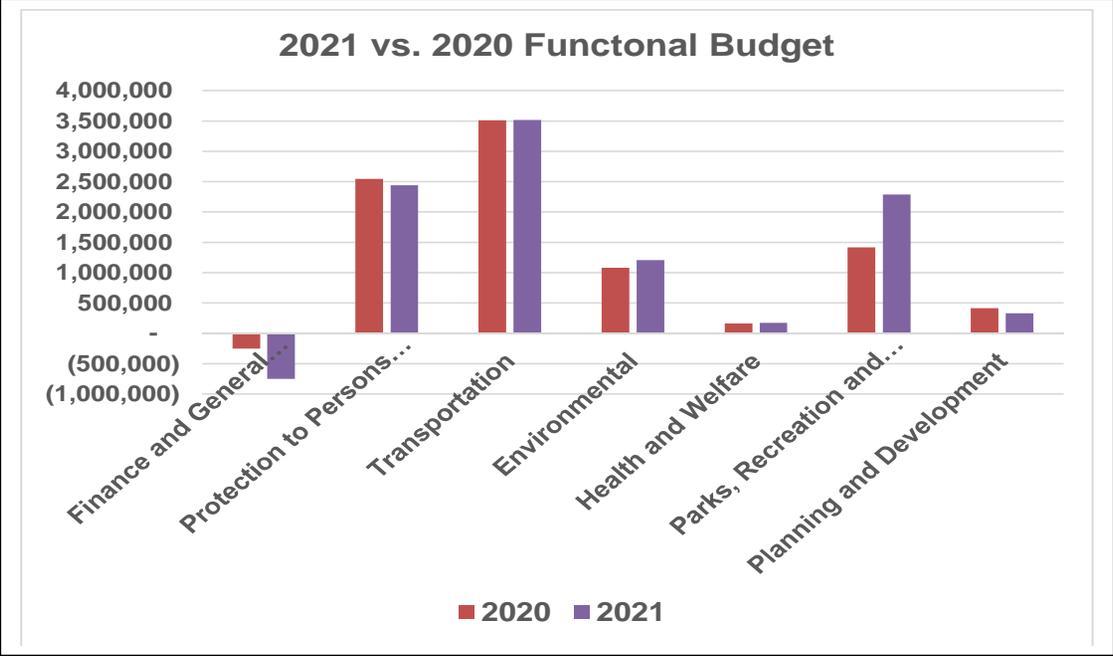
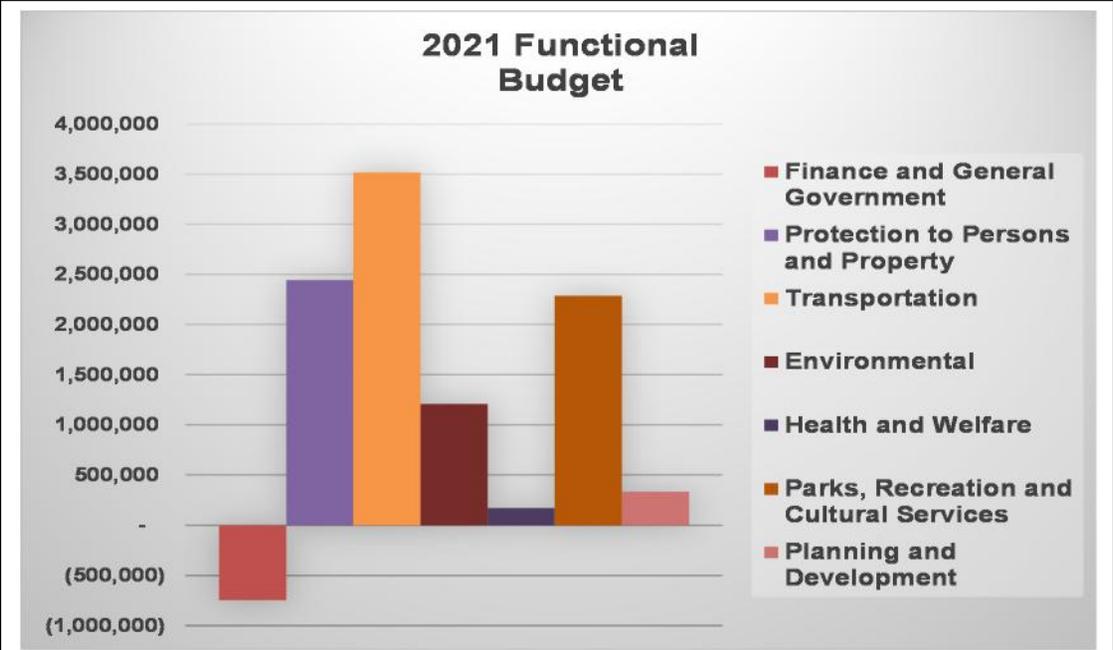
2021 vs. 2020 Revenues



Functional Summary:

Category	2020 Budget	2021 Budget	2021 vs. 2020 Budget - \$	2021 vs. 2020 Budget - %
Finance and General Government	2,545,070	2,127,990	(417,080)	-16.39%
Protection to Persons and Property	3,467,765	3,501,915	34,150	0.98%
Transportation	7,273,195	6,804,820	(468,375)	-6.44%
Environmental	3,510,735	4,994,575	1,483,840	42.27%
Health and Welfare	164,555	233,515	68,960	41.91%
Parks, Recreation and Cultural Services	7,688,365	3,146,215	(4,542,150)	-59.08%
Planning and Development	565,590	402,385	(163,205)	-28.86%
Total Expenses	25,215,275	21,211,415	(4,003,860)	-15.88%
Finance and General Government	2,799,400	2,875,220	75,820	2.71%
Protection to Persons and Property	924,600	1,060,720	136,120	14.72%
Transportation	3,763,200	3,287,850	(475,350)	-12.63%
Environmental	2,426,845	3,788,830	1,361,985	56.12%
Health and Welfare	255	58,590	58,335	22876.47%
Parks, Recreation and Cultural Services	6,269,855	858,275	(5,411,580)	-86.31%
Planning and Development	150,800	68,600	(82,200)	-54.51%
Total Revenues	16,334,955	11,998,085	(4,336,870)	-26.55%
Total Levy	8,880,320	9,213,330	333,010	3.75%

Category	2020 Budget	2021 Budget	2021 vs. 2020 Budget - \$	2021 vs. 2020 Budget - %
Finance and General Government	(254,330)	(747,230)	(492,900)	193.80%
Protection to Persons and Property	2,543,165	2,441,195	(101,970)	-4.01%
Transportation	3,509,995	3,516,970	6,975	0.20%
Environmental	1,083,890	1,205,745	121,855	11.24%
Health and Welfare	164,300	174,925	10,625	6.47%
Parks, Recreation and Cultural Services	1,418,510	2,287,940	869,430	61.29%
Planning and Development	414,790	333,785	(81,005)	-19.53%
Total Levy	8,880,320	9,213,330	333,010	3.75%



General Government and Administration Services

Department	Expenditures		Revenues		Net Difference			
	2020 Budget	2021 Budget	2020 Budget	2021 Budget	2020 Budget	2021 Budget	2021 vs. 2020 Budget - \$	2021 vs. 2020 Budget - %
Administration	694,625	961,180	(86,300)	(313,000)	608,325	648,180	39,855	6.55%
Election	17,500	17,500	-	-	17,500	17,500	-	0.00%
Health and Safety	3,000	3,000	-	-	3,000	3,000	-	0.00%
Accessibility	-	-	-	-	-	-	-	0.00%
Special Projects-General Government	-	-	-	-	-	-	-	0.00%
Information Technology	-	34,160	-	-	-	34,160	34,160	0.00%
Total	715,125	1,015,840	(86,300)	(313,000)	628,825	702,840	74,015	11.77%

Category	2020 Budget	2021 Budget	2021 vs. 2020 Budget - \$	2021 vs. 2020 Budget - %
General Government				
Administration, Election, H&S, Info. Technology				
Wages Total	323,565.00	461,000.00	137,435.00	42.48%
Benefits Total	104,400.00	125,000.00	20,600.00	19.73%
Materials Supplies Bldg Rpr and Mtce Total	8,300.00	8,300.00	-	0.00%
Fees and Services Total	162,075.00	188,450.00	26,375.00	16.27%
Equip Purch Rental Rprs and Mtce Total	8,450.00	16,110.00	7,660.00	90.65%
Internal Transfers Total	-	-	-	0.00%
Utilities Heat Phone and Insce Total	33,335.00	86,980.00	53,645.00	160.93%
Vehicles Total	-	-	-	0.00%
Grants to Others Total	-	-	-	0.00%
Debt Repayment Total	-	-	-	0.00%
Capital Total	60,000.00	115,000.00	55,000.00	91.67%
Contribution to Reserves Total	15,000.00	15,000.00	-	0.00%
Other Total	-	-	-	0.00%
Total Expenses	715,125.00	1,015,840.00	300,715.00	42.05%
Taxation and User Fees Total	-	-	-	0.00%
Sales and Rentals Total	-	-	-	0.00%
Licence Permits Fees and Fines Total	(7,550.00)	(5,500.00)	2,050.00	-27.15%
Donations Total	-	-	-	0.00%
Interest and Penalties Total	-	-	-	0.00%
Grants Total	-	-	-	0.00%
Contribution from Reserves and Funds Total	(78,750.00)	(307,500.00)	(228,750.00)	290.48%
Other Total	-	-	-	0.00%
Total Revenues	(86,300.00)	(313,000.00)	(226,700.00)	262.69%
Net Total	628,825.00	702,840.00	74,015.00	11.77%

Finance and General Property Services

Department	Expenditures		Revenues		Net Difference			
	2020 Budget	2021 Budget	2020 Budget	2021 Budget	2020 Budget	2021 Budget	2021 vs. 2020 Budget - \$	2021 vs. 2020 Budget - %
Property	350,120	143,790	(176,135)	(20,660)	173,985	123,130	(50,855)	-29.23%
U-Links Building	1,510	860	(1,200)	(1,200)	310	(340)	(650)	-209.68%
Total	351,630	144,650	(177,335)	(21,860)	174,295	122,790	(51,505)	-29.55%
Council	221,150	215,930	-	-	221,150	215,930	(5,220)	-2.36%
Financial	1,257,165	751,570	(2,535,765)	(2,540,360)	(1,278,600)	(1,788,790)	(510,190)	39.90%
Policing	1,851,600	1,803,625	(42,500)	(40,000)	1,809,100	1,763,625	(45,475)	-2.51%
Minden Medical Clinic	16,000	16,000	-	-	16,000	16,000	-	0.00%
Total	3,345,915	2,787,125	(2,578,265)	(2,580,360)	767,650	206,765	(560,885)	-73.07%
Total	3,697,545	2,931,775	(2,755,600)	(2,602,220)	941,945	329,555	(612,390)	-65.01%

Category	2020 Budget	2021 Budget	2021 vs. 2020 Budget - \$	2021 vs. 2020 Budget - %
General Government				
Finance, Council, Policing and Medical Centre				
Finance				
Wages Total	362,290.00	353,740.00	(8,550.00)	-2.36%
Benefits Total	112,225.00	114,640.00	2,415.00	2.15%
Materials Supplies Bldg Rpr and Mtce Total	40,300.00	40,300.00	-	0.00%
Fees and Services Total	96,200.00	85,550.00	(10,650.00)	-11.07%
Equip Purch Rental Rprs and Mtce Total	38,150.00	36,150.00	(2,000.00)	-5.24%
Internal Transfers Total	(12,800.00)	(12,400.00)	400.00	-3.13%
Utilities Heat Phone and Insce Total	48,000.00	52,810.00	4,810.00	10.02%
Vehicles Total	-	-	-	0.00%
Grants to Others Total	-	-	-	0.00%
Debt Repayment Total	-	-	-	0.00%
Capital Total	-	-	-	0.00%
Contribution to Reserves Total	560,000.00	68,380.00	(491,620.00)	-87.79%
Other Total	-	-	-	0.00%
Total Expenses	1,244,365.00	739,170.00	(505,195.00)	-40.60%
Taxation and User Fees Total	(55,500.00)	(55,500.00)	-	0.00%
Sales and Rentals Total	(1,500.00)	(1,500.00)	-	0.00%
Licence Permits Fees and Fines Total	(25,000.00)	(18,500.00)	6,500.00	-26.00%
Donations Total	-	-	-	0.00%
Interest and Penalties Total	(340,500.00)	(305,500.00)	35,000.00	-10.28%
Grants Total	(2,100,465.00)	(2,146,960.00)	(46,495.00)	2.21%
Contribution from Reserves and Funds Total	-	-	-	0.00%
Other Total	-	-	-	0.00%
Total Revenues	(2,522,965.00)	(2,527,960.00)	(4,995.00)	0.20%
Net Total Finance	(1,278,600.00)	(1,788,790.00)	(510,190.00)	39.90%

Council	221,150.00	215,930.00	(5,220.00)	-2.36%
Policing	1,809,100.00	1,763,625.00	(45,475.00)	-2.51%
Medical Centre	16,000.00	16,000.00	-	0.00%
Net Total	767,650.00	206,765.00	(560,885.00)	-73.07%

Category	2020 Budget	2021 Budget	2021 vs. 2020 Budget - \$	2021 vs. 2020 Budget - %
General Government				
Property				
Wages Total	18,875.00	8,750.00	(10,125.00)	-53.64%
Benefits Total	2,105.00	900.00	(1,205.00)	-57.24%
Materials Supplies Bldg Rpr and Mtce Total	83,900.00	60,400.00	(23,500.00)	-28.01%
Fees and Services Total	17,700.00	7,700.00	(10,000.00)	-56.50%
Equip Purch Rental Rprs and Mtce Total	15,600.00	6,260.00	(9,340.00)	-59.87%
Internal Transfers Total	8,100.00	10,600.00	2,500.00	30.86%
Utilities Heat Phone and Insce Total	50,350.00	50,040.00	(310.00)	-0.62%
Vehicles Total	-	-	-	0.00%
Grants to Others Total	-	-	-	0.00%
Debt Repayment Total	-	-	-	0.00%
Capital Total	155,000.00	-	(155,000.00)	-100.00%
Contribution to Reserves Total	-	-	-	0.00%
Other Total	-	-	-	0.00%
Total Expenses	351,630.00	144,650.00	(206,980.00)	-58.86%
Taxation and User Fees Total	-	-	-	0.00%
Sales and Rentals Total	(22,335.00)	(21,860.00)	475.00	-2.13%
Licence Permits Fees and Fines Total	-	-	-	0.00%
Donations Total	-	-	-	0.00%
Interest and Penalties Total	-	-	-	0.00%
Grants Total	-	-	-	0.00%
Contribution from Reserves and Funds Total	(155,000.00)	-	155,000.00	-100.00%
Other Total	-	-	-	0.00%
Total Revenues	(177,335.00)	(21,860.00)	155,475.00	-87.67%
Net Total Property	174,295.00	122,790.00	(51,505.00)	-29.55%
Net Total Finance and Property	941,945.00	329,555.00	(612,390.00)	-65.01%

Building, By-Law and Planning Services

Department	Expenditures		Revenues		Net Difference			
	2020	2021	2020	2021	2020	2021	2021 vs. 2020	2021 vs. 2020
	Budget	Budget	Budget	Budget	Budget	Budget	Budget - \$	Budget - %
Building and By-Law	466,365	404,170	(403,100)	(419,500)	63,265	(15,330)	(78,595)	-124.23%
Committee of Adjustment	41,235	40,655	-	-	41,235	40,655	(580)	-1.41%
Planning	331,045	309,790	(104,300)	(57,100)	226,745	252,690	25,945	11.44%
Total	838,645	754,615	(507,400)	(476,600)	331,245	278,015	(53,230)	-16.07%

Category	2020 Budget	2021 Budget	2021 vs. 2020 Budget - \$	2021 vs. 2020 Budget - %
Protections to Persons and Property				
Building and By-Law				
Wages Total	256,705.00	214,975.00	(41,730.00)	-16.26%
Benefits Total	94,595.00	77,795.00	(16,800.00)	-17.76%
Materials Supplies Bldg Rpr and Mtce Total	21,200.00	17,700.00	3,500.00	-16.51%
Equip Purch Rental Rprs and Mtce Total	6,000.00	5,500.00	(500.00)	-8.33%
Fees and Services Total	41,010.00	41,550.00	540.00	1.32%
Internal Transfers Total	(1,000.00)	(1,000.00)	-	0.00%
Utilities Heat Phone and Insce Total	18,355.00	19,150.00	795.00	4.33%
Vehicles Total	8,500.00	7,500.00	(1,000.00)	-11.76%
Grants to Others Total	-	-	-	0.00%
Debt Repayment Total	-	-	-	0.00%
Capital Total	-	-	-	0.00%
Contribution to Reserves Total	20,000.00	20,000.00	-	0.00%
Other Total	-	-	-	0.00%
Total Expenses	465,365.00	403,170.00	(62,195.00)	-13.36%
Taxation and User Fees Total	-	-	-	0.00%
Sales and Rentals Total	(1,000.00)	(22,500.00)	(21,500.00)	2150.00%
Licence Permits Fees and Fines Total	(401,100.00)	(396,000.00)	5,100.00	-1.27%
Donations Total	-	-	-	0.00%
Interest and Penalties Total	-	-	-	0.00%
Grants Total	-	-	-	0.00%
Contribution from Reserves and Funds Total	-	-	-	0.00%
Other Total	-	-	-	0.00%
Total Revenues	(402,100.00)	(418,500.00)	(16,400.00)	4.08%
Net Total	63,265.00	(15,330.00)	(78,595.00)	-124.23%

Category	2020 Budget	2021 Budget	2021 vs. 2020 Budget - \$	2021 vs. 2020 Budget - %
Planning and Development				
Planning				
Wages Total	189,335.00	182,650.00	(6,685.00)	-3.53%
Benefits Total	63,295.00	51,395.00	(11,900.00)	-18.80%
Materials Supplies Bldg Rpr and Mtce Total	4,850.00	11,250.00	6,400.00	131.96%
Equip Purch Rental Rprs and Mtce Total	3,000.00	5,500.00	2,500.00	83.33%
Fees and Services Total	88,300.00	29,300.00	(59,000.00)	-66.82%
Internal Transfers Total	1,000.00	-	(1,000.00)	-100.00%
Utilities Heat Phone and Insce Total	2,500.00	2,000.00	(500.00)	-20.00%
Vehicles Total	-	-	-	0.00%
Grants to Others Total	-	-	-	0.00%
Debt Repayment Total	-	-	-	0.00%
Capital Total	-	-	-	0.00%
Contribution to Reserves Total	20,000.00	68,350.00	48,350.00	241.75%
Other Total	-	-	-	0.00%
Total Expenses	372,280.00	350,445.00	(21,835.00)	-5.87%
Taxation and User Fees Total	-	-	-	0.00%
Sales and Rentals Total	-	-	-	0.00%
Licence Permits Fees and Fines Total	(56,800.00)	(57,100.00)	(300.00)	0.53%
Donations Total	-	-	-	0.00%
Interest and Penalties Total	-	-	-	0.00%
Grants Total	-	-	-	0.00%
Contribution from Reserves and Funds Total	(47,500.00)	-	47,500.00	-100.00%
Other Total	-	-	-	0.00%
Total Revenues	(104,300.00)	(57,100.00)	47,200.00	-45.25%
Net Total	267,980.00	293,345.00	25,365.00	9.47%
Total Building, By-Law and Planning	331,245.00	278,015.00	(53,230.00)	-16.07%

Fire and Emergency Services

Department	Expenditures		Revenues		Net Difference			
	2020 Budget	2021 Budget	2020 Budget	2021 Budget	2020 Budget	2021 Budget	2021 vs. 2020 Budget - \$	2021 vs. 2020 Budget - %
Fire	1,086,050	1,148,500	(479,000)	(527,000)	607,050	621,500	14,450	2.38%
Fire Vehicles and Equipment	16,750	24,400	-	-	16,750	24,400	7,650	45.67%
Emergency Preparedness	47,000	47,000	-	-	47,000	47,000	-	0.00%
Emergency Events	-	74,220	-	(74,220)	-	-	-	0.00%
Total	1,149,800	1,294,120	(479,000)	(601,220)	670,800	692,900	22,100	3.29%

Category	2020 Budget	2021 Budget	2021 vs. 2020 Budget - \$	2021 vs. 2020 Budget - %
Protections to Persons and Property				
Fire and Emergency Events and Preparedness				
Wages Total	243,995.00	277,000.00	33,005.00	13.53%
Benefits Total	60,485.00	69,000.00	8,515.00	14.08%
Materials Supplies Bldg Rpr and Mtce Total	33,100.00	59,470.00	26,370.00	79.67%
Equip Purch Rental Rprs and Mtce Total	76,000.00	92,800.00	16,800.00	22.11%
Fees and Services Total	20,000.00	25,750.00	5,750.00	28.75%
Internal Transfers Total	3,000.00	4,000.00	1,000.00	33.33%
Utilities Heat Phone and Insce Total	61,670.00	63,900.00	2,230.00	3.62%
Vehicles Total	41,550.00	47,200.00	5,650.00	13.60%
Grants to Others Total	-	-	-	0.00%
Debt Repayment Total	-	-	-	0.00%
Capital Total	470,000.00	515,000.00	45,000.00	9.57%
Contribution to Reserves Total	140,000.00	140,000.00	-	0.00%
Other Total	-	-	-	0.00%
Total Expenses	1,149,800.00	1,294,120.00	144,320.00	12.55%
Taxation and User Fees Total	-	-	-	0.00%
Sales and Rentals Total	(200.00)	(200.00)	-	0.00%
Licence Permits Fees and Fines Total	(5,600.00)	(5,600.00)	-	0.00%
Donations Total	(200.00)	(200.00)	-	0.00%
Interest and Penalties Total	-	-	-	0.00%
Grants Total	-	-	-	0.00%
Contribution from Reserves and Funds Total	(470,000.00)	(595,220.00)	(125,220.00)	26.64%
Other Total	(3,000.00)	-	3,000.00	-100.00%
Total Revenues	(479,000.00)	(601,220.00)	(122,220.00)	25.52%
Net Total	670,800.00	692,900.00	22,100.00	3.29%

Public Works

Environmental Services

Department	Expenditures		Revenues		Net Difference			
	2020 Budget	2021 Budget	2020 Budget	2021 Budget	2020 Budget	2021 Budget	2021 vs. 2020 Budget - \$	2021 vs. 2020 Budget - %
Scotchline Landfill	1,438,480	2,997,245	(843,200)	(2,413,660)	595,280	583,585	(11,695)	-1.96%
Landfill Vehicles and Equipment	64,450	97,025	-	-	64,450	97,025	32,575	50.54%
Ingoldsby Landfill	99,600	172,270	(1,500)	(28,000)	98,100	144,270	46,170	47.06%
Little Gull Landfill	98,850	88,810	(650)	(1,000)	98,200	87,810	(10,390)	-10.58%
Iron Mine Landfill	80,500	103,510	(1,000)	(1,000)	79,500	102,510	23,010	28.94%
Lochlin Landfill	15,650	40,840	-	-	15,650	40,840	25,190	160.96%
Irondale Landfill	422,415	136,980	(300,130)	-	122,285	136,980	14,695	12.02%
Steeles Landfill	4,600	4,600	-	-	4,600	4,600	-	0.00%
Landfill Total	2,224,545	3,641,280	(1,146,480)	(2,443,660)	1,078,065	1,197,620	119,555	11.09%
Water	523,700	537,320	(523,700)	(537,320)	-	-	-	0.00%
Waste Water-Sewer	756,665	807,850	(756,665)	(807,850)	-	-	-	0.00%
Total Ennvironmental	3,504,910	4,986,450	(2,426,845)	(3,788,830)	1,078,065	1,197,620	119,555	11.09%

Transportation Services

Department	Expenditures		Revenues		Net Difference			
	2020 Budget	2021 Budget	2020 Budget	2021 Budget	2020 Budget	2021 Budget	2021 vs. 2020 Budget - \$	2021 vs. 2020 Budget - %
Bridges and Culverts-General	89,780	85,790	-	-	89,780	85,790	(3,990)	-4.44%
Mowing and Spraying	7,860	7,980	-	-	7,860	7,980	120	1.53%
Brushing and Trimming	178,570	151,620	-	-	178,570	151,620	(26,950)	-15.09%
Ditching	92,950	94,180	-	-	92,950	94,180	1,230	1.32%
Basins Curbs Gutters	31,470	23,570	-	-	31,470	23,570	(7,900)	-25.10%
Debris Pickup	920	690	-	-	920	690	(230)	-25.00%
Beaver Control	81,460	82,470	-	-	81,460	82,470	1,010	1.24%
Amortization	-	-	-	-	-	-	-	0.00%
Patching and Spraying	178,080	174,990	-	-	178,080	174,990	(3,090)	-1.74%
Sweeping and Flushing	75,760	62,430	-	-	75,760	62,430	(13,330)	-17.60%
Shoulder Maintenance	-	-	-	-	-	-	-	0.00%
Resurfacing	536,260	996,170	-	-	536,260	996,170	459,910	85.76%
Patching and Washouts	89,410	88,140	-	-	89,410	88,140	(1,270)	-1.42%
Grading and Scarifying	78,110	78,720	-	-	78,110	78,720	610	0.78%
Dust Layer	70,080	80,320	-	-	70,080	80,320	10,240	14.61%
Gravel Resurfacing	177,725	204,080	-	-	177,725	204,080	26,355	14.83%
Snowplowing	312,370	315,190	-	-	312,370	315,190	2,820	0.90%
Sanding	314,420	324,270	-	-	314,420	324,270	9,850	3.13%
Culvert Thawing	17,210	17,500	-	-	17,210	17,500	290	1.69%
Standby	3,400	3,470	-	-	3,400	3,470	70	2.06%
Safety Devices-General	24,280	30,830	-	-	24,280	30,830	6,550	26.98%
Maintenance Total	2,360,115	2,822,410	-	-	2,360,115	2,822,410	462,295	19.59%

Minden Shed	47,510	49,920	-	-	47,510	49,920	2,410	5.07%
Lutterworth Shed	38,390	230,490	-	-	38,390	230,490	192,100	500.39%
Snowdon Shed	35,360	33,960	-	-	35,360	33,960	(1,400)	-3.96%
Amortization	-	-	-	-	-	-	-	0.00%
Shed Total	121,260	314,370	-	-	121,260	314,370	193,110	159.25%
Overhead-General	678,045	723,060	(3,763,200)	(3,287,850)	(3,085,155)	(2,564,790)	520,365	-16.87%
Scotchline Rd. (Hwy. 35 to Bingham Rd.)	390,000	68,000	-	-	390,000	68,000	(322,000)	-82.56%
Sunnybrook Bridge	420,000	133,400	-	-	420,000	133,400	(286,600)	-68.24%
Sedgwick Bridge	960,000	1,142,160	-	-	960,000	1,142,160	182,160	18.98%
Bobcaygeon Road	795,000	88,150	-	-	795,000	88,150	(706,850)	-88.91%
Shetland Rd. Drainage Improvements	268,000	170,500	-	-	268,000	170,500	(97,500)	-36.38%
Construction Total	2,833,000	1,602,210	-	-	2,833,000	1,602,210	(1,230,790)	-43.44%
Vehicle Total	(64,445)	7,320	-	-	(64,445)	7,320	71,765	-111.36%
Roads Capital	1,266,000	1,275,500	-	-	1,266,000	1,275,500	9,500	0.75%
Streetlights	54,500	29,500	-	-	54,500	29,500	(25,000)	-45.87%
Sidewalks	24,720	30,450	-	-	24,720	30,450	5,730	23.18%
Total Transportation	7,273,195	6,804,820	(3,763,200)	(3,287,850)	3,509,995	3,516,970	6,975	0.20%

Category	2020 Budget	2021 Budget	2021 vs. 2020 Budget - \$	2021 vs. 2020 Budget - %
Environmental Landfills				
Wages Total	183,000.00	192,000.00	9,000.00	4.92%
Benefits Total	59,800.00	66,590.00	6,790.00	11.35%
Materials Supplies Bldg Rpr and Mtce Total	126,750.00	95,690.00	(31,060.00)	-24.50%
Equip Purch Rental Rprs and Mtce Total	121,000.00	58,000.00	(63,000.00)	-52.07%
Fees and Services Total	1,144,250.00	1,239,800.00	95,550.00	8.35%
Internal Transfers Total	8,000.00	9,500.00	1,500.00	18.75%
Utilities Heat Phone and Insce Total	450.00	2,275.00	1,825.00	405.56%
Vehicles Total	77,200.00	99,000.00	21,800.00	28.24%
Grants to Others Total	-	-	-	0.00%
Debt Repayment Total	110,075.00	166,425.00	56,350.00	51.19%
Capital Total	365,500.00	1,647,000.00	1,281,500.00	350.62%
Contribution to Reserves Total	28,520.00	65,000.00	36,480.00	127.91%
Other Total	-	-	-	0.00%
Total Expenses	2,224,545.00	3,641,280.00	1,416,735.00	63.69%
Taxation and User Fees Total	-	-	-	0.00%
Sales and Rentals Total	(356,500.00)	(1,805,800.00)	(1,449,300.00)	406.54%
Licence Permits Fees and Fines Total	(305,650.00)	(345,000.00)	(39,350.00)	12.87%
Donations Total	-	-	-	0.00%
Interest and Penalties Total	-	-	-	0.00%
Grants Total	(144,030.00)	(137,860.00)	6,170.00	-4.28%
Contribution from Reserves and Funds Total	(340,300.00)	(155,000.00)	185,300.00	-54.45%
Other Total	-	-	-	0.00%
Total Revenues	(1,146,480.00)	(2,443,660.00)	(1,297,180.00)	113.14%
Net Total	1,078,065.00	1,197,620.00	119,555.00	11.09%

Category	2020 Budget	2021 Budget	2021 vs. 2020 Budget - \$	2021 vs. 2020 Budget - %
Environmental				
Water and Wastewater				
Wages Total	34,000.00	34,600.00	600.00	1.76%
Benefits Total	9,200.00	9,800.00	600.00	6.52%
Materials Supplies Bldg Rpr and Mtce Total	102,500.00	85,500.00	- 17,000.00	-16.59%
Equip Purch Rental Rprs and Mtce Total	82,370.00	109,000.00	26,630.00	32.33%
Fees and Services Total	576,150.00	598,550.00	22,400.00	3.89%
Internal Transfers Total	8,000.00	8,000.00	-	0.00%
Utilities Heat Phone and Insce Total	152,310.00	156,000.00	3,690.00	2.42%
Vehicles Total	3,000.00	3,000.00	-	0.00%
Grants to Others Total	-	-	-	0.00%
Debt Repayment Total	-	-	-	0.00%
Capital Total	183,000.00	233,550.00	50,550.00	27.62%
Contribution to Reserves Total	129,835.00	107,170.00	(22,665.00)	-17.46%
Other Total	-	-	-	0.00%
Total Expenses	1,280,365.00	1,345,170.00	64,805.00	5.06%
Taxation and User Fees Total	(1,074,200.00)	(1,109,620.00)	(35,420.00)	3.30%
Sales and Rentals Total	(2,000.00)	(2,000.00)	-	0.00%
Licence Permits Fees and Fines Total	-	-	-	0.00%
Donations Total	-	-	-	0.00%
Interest and Penalties Total	(11,000.00)	(6,000.00)	5,000.00	-45.45%
Grants Total	-	-	-	0.00%
Contribution from Reserves and Funds Total	(193,165.00)	(227,550.00)	(34,385.00)	17.80%
Other Total	-	-	-	0.00%
Total Revenues	(1,280,365.00)	(1,345,170.00)	(64,805.00)	5.06%
Net Total	-	-	-	0.00%

Category	2020 Budget	2021 Budget	2021 vs. 2020 Budget - \$	2021 vs. 2020 Budget - %
Transportation				
Roads, Sidewalks and Streetlights				
Wages Total	839,625.00	864,555.00	24,930.00	2.97%
Benefits Total	280,900.00	286,310.00	5,410.00	1.93%
Materials Supplies Bldg Rpr and Mtce Total	673,225.00	887,000.00	213,775.00	31.75%
Equip Purch Rental Rprs and Mtce Total	29,650.00	29,800.00	150.00	0.51%
Fees and Services Total	3,536,600.00	2,534,700.00	(1,001,900.00)	-28.33%
Internal Transfers Total	(22,000.00)	(28,000.00)	(6,000.00)	27.27%
Utilities Heat Phone and Insce Total	125,290.00	131,530.00	6,240.00	4.98%
Vehicles Total	319,700.00	403,425.00	83,725.00	26.19%
Grants to Others Total	-	-	-	0.00%
Debt Repayment Total	51,205.00	-	(51,205.00)	-100.00%
Capital Total	777,000.00	982,500.00	205,500.00	26.45%
Contribution to Reserves Total	639,000.00	684,000.00	45,000.00	7.04%
Other Total	-	-	-	0.00%
Total Expenses	7,250,195.00	6,775,820.00	(474,375.00)	-6.54%
Taxation and User Fees Total	-	-	-	0.00%
Sales and Rentals Total	(1,992,200.00)	(688,340.00)	1,303,860.00	-65.45%
Licence Permits Fees and Fines Total	(3,000.00)	(3,000.00)	-	0.00%
Donations Total	-	-	-	0.00%
Interest and Penalties Total	-	-	-	0.00%
Grants Total	(840,000.00)	(991,760.00)	(151,760.00)	18.07%
Contribution from Reserves and Funds Total	(785,000.00)	(1,410,750.00)	(625,750.00)	79.71%
Other Total	(120,000.00)	(165,000.00)	(45,000.00)	37.50%
Total Revenues	(3,740,200.00)	(3,258,850.00)	481,350.00	-12.87%
Net Total	3,509,995.00	3,516,970.00	6,975.00	0.20%
Net Total Public Works	4,588,060.00	4,714,590.00	126,530.00	2.76%

Community Services, Cultural Centre, Programs and Promotions

Cemeteries, Parks, Recreation, Communities Centres, Library

Department	Expenditures		Revenues		Net Difference			
	2020	2021	2020	2021	2020	2021	2021 vs. 2020	
	Budget	Budget	Budget	Budget	Budget	Budget	Budget - \$	Budget - %
Cemetery-General	110,505	175,830	29,820	(31,095)	140,325	144,735	4,410	3.14%
Cemetery-Bethel Church	2,500	2,545	(2,975)	(1,525)	(475)	1,020	1,495	-314.74%
Cemetery-Gelert	3,900	4,570	(3,125)	(2,695)	775	1,875	1,100	141.94%
Cemetery-Minden	11,700	12,950	(13,300)	(13,000)	(1,600)	(50)	1,550	-96.88%
Cemetery-12 Mile	18,950	20,620	(10,675)	(10,275)	8,275	10,345	2,070	25.02%
Vehicles	1,000	1,000	-	-	1,000	1,000	-	0.00%
Cemetery Total	148,555	217,515	(255)	(58,590)	148,300	158,925	10,625	7.16%
SG Nesbitt Centre-General	6,304,845	1,931,895	(5,763,465)	(431,670)	541,380	1,500,225	958,845	177.11%
SG Nesbitt Centre-Arena (Lower)	36,700	33,100	(59,980)	(49,300)	(23,280)	(16,200)	7,080	-30.41%
SG Nesbitt Centre-Community Centre (Upper)	23,400	23,400	(36,750)	(18,000)	(13,350)	5,400	18,750	-140.45%
SG Nesbitt Centre-Food and Beverage	5,420	3,700	(4,000)	(1,600)	1,420	2,100	680	47.89%
SG Nesbitt Centre Total	6,370,365	1,992,095	(5,864,195)	(500,570)	506,170	1,491,525	985,355	194.67%
Gelert Hall	-	-	-	-	-	-	-	0.00%
Lochlin Hall	41,500	41,285	(31,500)	(31,285)	10,000	10,000	-	0.00%
Irondale Hall	26,000	21,960	(16,000)	(11,960)	10,000	10,000	-	0.00%
Comm. Centre Total	67,500	63,245	(47,500)	(43,245)	20,000	20,000	-	0.00%
Library	107,405	107,150	(8,000)	(19,000)	99,405	88,150	(11,255)	-11.32%
Public Washrooms	5,825	8,125	-	-	5,825	8,125	2,300	39.48%
Parks-General	349,860	306,260	(164,360)	(167,860)	185,500	138,400	(47,100)	-25.39%
Rotary Park	57,500	7,650	-	-	57,500	7,650	(49,850)	-86.70%
Panorama Park	2,500	3,060	-	-	2,500	3,060	560	22.40%
Furnace Falls Park	3,500	3,560	-	-	3,500	3,560	60	1.71%
Lutterworth Park	650	670	-	-	650	670	20	3.08%
Snowdon Park	3,050	3,080	-	-	3,050	3,080	30	0.98%
White Water Park	4,050	4,130	-	-	4,050	4,130	80	1.98%
Poker Lakes Trail	70	-	-	-	70	-	(70)	-100.00%
River Banks	1,800	1,820	-	-	1,800	1,820	20	1.11%
Village Green	19,300	49,330	-	-	19,300	49,330	30,030	155.60%
Street Horticulture	5,900	6,560	-	-	5,900	6,560	660	11.19%
Municipal Office	1,800	1,830	-	-	1,800	1,830	30	1.67%
Gateway Gardens	630	630	-	-	630	630	-	0.00%
Riverwalk	62,550	10,130	(50,000)	-	12,550	10,130	(2,420)	-19.28%
Cultural Centre Grounds	6,000	6,120	-	-	6,000	6,120	120	2.00%
Minden Ball Diamond	12,720	15,350	-	-	12,720	15,350	2,630	20.68%
Fairgrounds	14,750	15,750	-	-	14,750	15,750	1,000	6.78%
Trails	1,730	2,330	-	-	1,730	2,330	600	34.68%
Skateboard Park	890	890	-	-	890	890	-	0.00%
Tennis Courts and Shuffleboard	50,650	50,650	(25,000)	(25,000)	25,650	25,650	-	0.00%
Beaches	650	3,150	-	-	650	3,150	2,500	384.62%
Boat Launches	22,500	27,560	-	-	22,500	27,560	5,060	22.49%
Lochlin Hall Grounds	2,500	2,560	-	-	2,500	2,560	60	2.40%
Gelert Hall Grounds	390	390	-	-	390	390	-	0.00%
Ingoldsby Ball Diamond	850	850	-	-	850	850	-	0.00%
Irondale Hall Grounds	2,500	2,500	-	-	2,500	2,500	-	0.00%
Minden Green Space	130	130	-	-	130	130	-	0.00%
Other Parks	6,000	6,120	-	-	6,000	6,120	120	2.00%
Vehicle Total	19,150	24,900	-	-	19,150	24,900	5,750	30.03%
Parks Total	654,570	557,960	(239,360)	(192,860)	415,210	365,100	(50,110)	-12.07%
Total Cemeteries, Community Ctre's, Parks	7,354,220	2,946,090	(6,159,310)	(814,265)	1,194,910	2,131,825	936,915	78.41%

Cultural Centre and Programs

Department	Expenditures		Revenues		Net Difference			
	2020	2021	2020	2021	2020	2021	2021 vs. 2020	2021 vs. 2020
	Budget	Budget	Budget	Budget	Budget	Budget	Budget - \$	Budget - %
Cultural Centre-Building	18,845	20,095	-	-	18,845	20,095	1,250	6.63%
Cultural Centre-Operations	114,865	117,350	(52,000)	(43,800)	62,865	73,550	10,685	17.00%
Art Gallery	176,160	139,595	(30,000)	-	146,160	139,595	(6,565)	-4.49%
Museum	77,030	109,690	(20,300)	(50,300)	56,730	59,390	2,660	4.69%
Nature's Place	12,390	13,760	-	-	12,390	13,760	1,370	11.06%
Cultural Centre Total	399,290	400,490	(102,300)	(94,100)	296,990	306,390	9,400	3.17%
Recreation Programming-General and Admin	79,435	15,700	(3,500)	(3,500)	75,935	12,200	(63,735)	-83.93%
Family Events/Concerts	1,800	4,825	(1,500)	(1,500)	300	3,325	3,025	1008.33%
150 Bike Tour	-	-	-	-	-	-	-	0.00%
Volunteer Recognition	7,500	4,250	-	-	7,500	4,250	(3,250)	-43.33%
Programs	500	500	(3,500)	(3,500)	(3,000)	(3,000)	-	0.00%
Programs Total	89,235	25,275	(8,500)	(8,500)	80,735	16,775	(63,960)	-67.58%
Total Cultural Centre and Programs	488,525	425,765	(110,800)	(102,600)	377,725	323,165	(54,560)	-14.44%

Promotions

Department	Expenditures		Revenues		Net Difference			
	2020	2021	2020	2021	2020	2021	2021 vs. 2020	2021 vs. 2020
	Budget	Budget	Budget	Budget	Budget	Budget	Budget - \$	Budget - %
Promotions-General	-	-	-	-	-	-	-	0.00%
Canada Day	16,000	16,000	(6,500)	(6,500)	9,500	9,500	-	0.00%
Timberfest	-	-	-	-	-	-	-	0.00%
Street Decorating	10,500	10,600	-	-	10,500	10,600	100	0.95%
Santa Claus Parade	3,750	5,000	-	-	3,750	5,000	1,250	33.33%
Economic Development	163,060	20,340	(40,000)	(5,000)	123,060	15,340	(107,720)	-87.53%
Policy #40-Township Sponsored Events	-	-	-	-	-	-	-	0.00%
Total	193,310	51,940	(46,500)	(11,500)	146,810	40,440	(106,370)	-72.45%
Total Community Services, C.Centre, Programs & Promotions	8,036,055	3,423,795	(6,316,610)	(928,365)	1,719,445	2,495,430	775,985	45.13%

Category	2020 Budget	2021 Budget	2021 vs. 2020 Budget - \$	2021 vs. 2020 Budget - %
Health and Welfare Cemeteries				
Wages Total	113,230.00	115,245.00	2,015.00	1.78%
Benefits Total	39,680.00	40,925.00	1,245.00	3.14%
Materials Supplies Bldg Rpr and Mtce Total	5,250.00	5,250.00	-	0.00%
Equip Purch Rental Rprs and Mtce Total	-	-	-	0.00%
Fees and Services Total	8,500.00	12,900.00	4,400.00	51.76%
Internal Transfers Total	900.00	900.00	-	0.00%
Utilities Heat Phone and Insce Total	7,115.00	7,500.00	385.00	5.41%
Vehicles Total	1,000.00	1,000.00	-	0.00%
Grants to Others Total	(37,120.00)	23,795.00	60,915.00	-164.10%
Debt Repayment Total	4,000.00	4,000.00	-	0.00%
Capital Total	-	-	-	0.00%
Contribution to Reserves Total	6,000.00	6,000.00	-	0.00%
Other Total	-	-	-	0.00%
Total Expenses	148,555.00	217,515.00	68,960.00	46.42%
Taxation and User Fees Total	-	-	-	0.00%
Sales and Rentals Total	(30,775.00)	(26,695.00)	4,080.00	-13.26%
Licence Permits Fees and Fines Total	(4,400.00)	(5,900.00)	(1,500.00)	34.09%
Donations Total	-	-	-	0.00%
Interest and Penalties Total	(2,200.00)	(2,200.00)	-	0.00%
Grants Total	-	-	-	0.00%
Contribution from Reserves and Funds Total	37,120.00	(23,795.00)	(60,915.00)	-164.10%
Other Total	-	-	-	0.00%
Total Revenues	(255.00)	(58,590.00)	(58,335.00)	22876.47%
Net Total	148,300.00	158,925.00	10,625.00	7.16%

Category	2020 Budget	2021 Budget	2021 vs. 2020 Budget - \$	2021 vs. 2020 Budget - %
Parks and Recreation				
Community Centres, Cultural Centre, Programs				
Wages Total	679,945.00	837,950.00	158,005.00	23.24%
Benefits Total	210,465.00	240,565.00	30,100.00	14.30%
Materials Supplies Bldg Rpr and Mtce Total	241,010.00	207,650.00	(33,360.00)	-13.84%
Equip Purch Rental Rprs and Mtce Total	44,600.00	31,300.00	(13,300.00)	-29.82%
Fees and Services Total	115,905.00	84,350.00	(31,555.00)	-27.22%
Internal Transfers Total	6,800.00	7,800.00	1,000.00	14.71%
Utilities Heat Phone and Insce Total	238,550.00	306,305.00	67,755.00	28.40%
Vehicles Total	21,800.00	29,400.00	7,600.00	34.86%
Grants to Others Total	45,000.00	32,500.00	(12,500.00)	-27.78%
Debt Repayment Total	42,600.00	692,600.00	650,000.00	1525.82%
Capital Total	5,990,900.00	646,605.00	(5,344,295.00)	-89.21%
Contribution to Reserves Total	25,000.00	5,000.00	(20,000.00)	-80.00%
Other Total	3,500.00	4,200.00	700.00	20.00%
Total Expenses	7,666,075.00	3,126,225.00	(4,539,850.00)	-59.22%
Taxation and User Fees Total	-	-	-	0.00%
Sales and Rentals Total	(5,229,920.00)	(385,055.00)	4,844,865.00	-92.64%
Licence Permits Fees and Fines Total	(2,500.00)	(1,500.00)	1,000.00	-40.00%
Donations Total	(291,200.00)	(8,800.00)	282,400.00	-96.98%
Interest and Penalties Total	-	-	-	0.00%
Grants Total	(264,760.00)	(166,260.00)	98,500.00	-37.20%
Contribution from Reserves and Funds Total	(453,360.00)	(268,545.00)	184,815.00	-40.77%
Other Total	-	-	-	0.00%
Total Revenues	(6,241,740.00)	(830,160.00)	5,411,580.00	-86.70%
Net Total	1,424,335.00	2,296,065.00	871,730.00	61.20%

Category	2020 Budget	2021 Budget	2021 vs. 2020 Budget - \$	2021 vs. 2020 Budget - %
Planning & Development Promotions				
Wages Total	76,440.00	-	(76,440.00)	-100.00%
Benefits Total	25,280.00	-	(25,280.00)	-100.00%
Materials Supplies Bldg Rpr and Mtce Total	22,750.00	17,600.00	5,150.00	-22.64%
Equip Purch Rental Rprs and Mtce Total	-	-	-	0.00%
Fees and Services Total	38,200.00	23,700.00	(14,500.00)	-37.96%
Internal Transfers Total	-	-	-	0.00%
Utilities Heat Phone and Insce Total	640.00	640.00	-	0.00%
Vehicles Total	-	-	-	0.00%
Grants to Others Total	10,000.00	10,000.00	-	0.00%
Debt Repayment Total	-	-	-	0.00%
Capital Total	20,000.00	-	(20,000.00)	-100.00%
Contribution to Reserves Total	-	-	-	0.00%
Other Total	-	-	-	0.00%
Total Expenses	193,310.00	51,940.00	(141,370.00)	-73.13%
Taxation and User Fees Total	-	-	-	0.00%
Sales and Rentals Total	-	-	-	0.00%
Licence Permits Fees and Fines Total	-	-	-	0.00%
Donations Total	(3,000.00)	(3,000.00)	-	0.00%
Interest and Penalties Total	-	-	-	0.00%
Grants Total	(3,500.00)	(3,500.00)	-	0.00%
Contribution from Reserves and Funds Total	(40,000.00)	(5,000.00)	35,000.00	-87.50%
Other Total	-	-	-	0.00%
Total Revenues	(46,500.00)	(11,500.00)	35,000.00	-75.27%
Net Total	146,810.00	40,440.00	(106,370.00)	-72.45%
Total Community Services, Cultural Centre, Programs and Promotions	1,719,445.00	2,495,430.00	775,985.00	45.13%
Total Organizaton	8,880,320.00	9,213,330.00	333,010.00	3.75%

Wages and Benefits:

Category	2020 Budget	2021 Budget	2021 vs. 2020 Budget - \$	2021 vs. 2020 Budget - %
Wages	3,487,010	3,711,925	224,915	6.45%
Benefits	1,094,630	1,111,945	17,315	1.58%
Total Expenses	25,215,275	21,211,415	(4,009,460)	

% of Total Expenses

Wages	13.83%	17.50%
Benefits	4.34%	5.24%

Benefits are comprised of contributions to the Ontario Municipal Employee Retirement System (OMERS), statutory requirements (CPP, EI, EHT and WSIB), and the Township's extended health program. Extended health benefit rates will experience a blended decrease in 2021 due to a change in carrier.

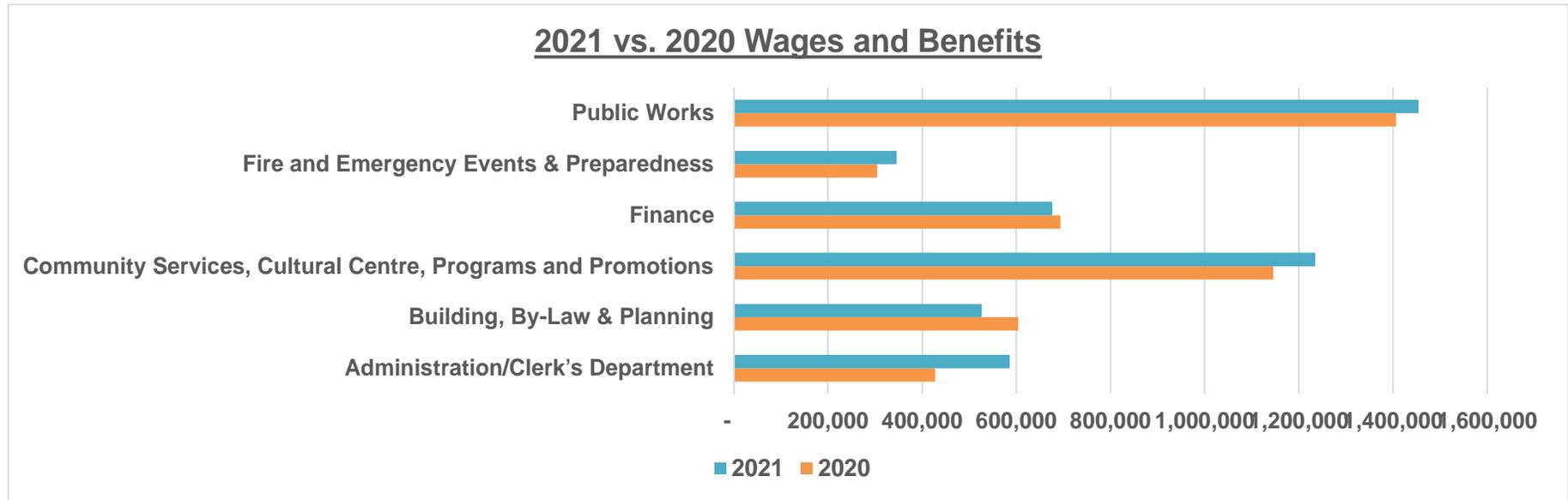
Exclusive of minimum wage positions, wages have been calculated based on an awarded increase of 1.75% for 2021. Wage calculations also include anticipated grid movements, additional staffing requirements (primarily related to Community Services operations and the opening of the new S.G. Nesbitt Community Centre), additional HR requirements (Administration), and additional hours for Volunteer Firefighters, adjustments related to delayed start dates, or the need to annualize positions hired in 2020.

Staffing changes have been included in the organization charts provided above.

The following is a 3 year comparison of wages and benefits:

Dept.	2019			2020			2019 vs. 2020		2021			2020 vs. 2021		2019 vs. 2021		2020 vs. 2021	
	Wages	Benefits	Total	Wages	Benefits	Total	\$	%	Wages	Benefits	Total	\$	%	\$	%	\$	%
Administration/Clerk's Department	301,920	92,975	394,895	323,565	104,400	427,965	33,070	8.37%	461,000	125,000	586,000	158,035	36.93%	191,105	48.39%	8,615	1.66%
Building, By-Law & Planning	387,500	130,700	518,200	446,040	157,890	603,930	85,730	16.54%	397,625	129,190	526,815	(77,115)	-12.77%	8,615	1.66%		
Community Services, Cultural Centre, Programs and Promotions	752,195	233,335	985,530	869,615	275,425	1,145,040	159,510	16.19%	953,195	281,490	1,234,685	89,645	7.83%	249,155	25.28%		
Finance	554,190	158,245	712,435	547,170	146,530	693,700	(18,735)	-2.63%	531,950	144,565	676,515	(17,185)	-2.48%	(35,920)	-5.04%		
Fire and Emergency Events & Preparedness	200,000	32,000	232,000	243,995	60,485	304,480	72,480	31.24%	277,000	69,000	346,000	41,520	13.64%	114,000	49.14%		
Public Works	1,064,890	349,080	1,413,970	1,056,625	349,900	1,406,525	(7,445)	-0.53%	1,091,155	362,700	1,453,855	47,330	3.37%	39,885	2.82%		
Total	3,260,695	996,335	4,257,030	3,487,010	1,094,630	4,581,640	324,610	7.63%	3,711,925	1,111,945	4,823,870	242,230	5.29%	566,840	13.32%		

The following graph illustrates the change in wages and benefits from 2020 to 2021 on a departmental basis:



External and Internal Loans:

The 2021 budget includes a Community Services **external** debenture payment in the annual amount of \$650,000. This debenture is related to the S.G. Nesbitt Community Centre project, and is based on the following estimated principle and repayment terms:

- Term: 25 Years
- Rate: 2.31%
- Payments: Semi-Annual
- Principle: \$12,295,000

Final numbers related to the project remained outstanding at the time of preparing this report, due to continued work in making the facility operational.

In order to eliminate external financing costs, the Township has chosen to finance some projects internally, subject to adequate cash flows. Interest is charged and credited to the finance department as interest revenue. The following is a list of these **internal** loans, including the purpose of loan, annual payment amount and final year of payment:

					2021 Budget
Department	Year of Loan	Final Payment Year	Details	Source	Payment
Agnes Jamieson Gallery	2019	2024	New Roof	Internal	7,600
Cemetery-12 Mile	2011	2026	Land Purchase	Internal	4,000
Library	2009	2024	New Build	Internal	35,000
Landfill	2019	2023	Excavator	Internal	72,645
Landfill	2020	2028	Irondale Landfill Closure	Internal	83,780
Landfill	2021	2030	Landfill Bins	Internal	10,000
Total Internal Loan Payments					213,025
			S.G. Nesbitt CC Project	External	650,000
Total Debt Repayment					863,025

Appendices Note: The following detailed budget reports can be found in **Appendices #2 to #6**, which include historical and 2020 year-to-date (Nov/20) financial results:

-) **Appendix #2** Department Head Summary
-) **Appendix #3** Detail (Line-by-Line)
-) **Appendix #4** Revenue/Expense Summary
-) **Appendix #5** Functional Revenue/Expense Summary
-) **Appendix #6** Functional Department Summary



**2021
Capital
&
Major Equipment,
Repairs and
Maintenance
Projects/Purchases**



2021 Capital & Major Equipment, Repairs and Maintenance Projects/Purchases

Each year staff recommend capital and significant projects and purchases to Council for review and consideration. These items are considered significant based on the cost to complete and/or the resources required.

The funding of each project is based on available grants, annual grant allocations (i.e. Gas Tax, OCIF funding, etc.), available reserves, the impact to the annual tax levy and/or long-term financing (debenture). Completion timelines will impact the commencement of debenture re-payments, which may not have an impact on the tax levy until future year budgets. Interim financing through current cash flows, or an external agency may also be required. 2021 debenture amounts noted in the summary below will impact both the 2021 budget year (arena) and the 2022 budget (landfill and roads).

Appendices Note: Detailed information can be found in **Appendix #7**.

Details	Amount
Equipment Purchase	130,660
Equipment Repairs and Maintenance	131,200
Building and Property Repairs and Maintenance	140,500
Landfill Closure and Monitoring Costs	260,000
Materials	50,000
Consultants	175,850
Capital Projects	6,919,135
Total Costs	7,807,345
Source of Funding	
Taxes/User Fees	(1,146,935)
Reserves & Reserve Funds	(2,501,495)
Grants	(1,435,720)
Debenture	(2,723,195)
Other (Donations, Deferred, etc.)	-
Total Unfinanced	-
Total Proceeds on Disposal	(165,000)
Transferred to Reserves for Future Capital Needs	165,000
Total Used to Support Overall Budget	-
Arena	282,855
Landfill	1,752,000
Roads	688,340
	2,723,195

Capital and Major Projects/Purchases:

Department	Sub-Department	2021 Budget
	Administration	165,000
	Information Technology	12,860
Administration Total		177,860
	Community Centres	43,750
	Cultural Centre	72,000
	Library	19,000
	Parks	167,000
	S.G. Nesbitt CC	405,855
Community Services Total		707,605
	Administration Building	24,500
	Finance	22,200
Finance Total		46,700
	Emergency Events	51,800
	Fire	545,000
Fire/Emergency Events Total		596,800
	Landfill	2,031,850
	Resurfacing	1,187,270
	Roads	2,633,710
	Water and Sewer	425,550
Public Works Total		6,278,380
Total		7,807,345

Capital Dispositions:

Public Works	Roads	165,000
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2021 Contributions To and From Reserves and Reserves Funds



2021 Contributions To and From Reserves and Reserve Funds

Appendices Note: Appendix #8 outlines the transfers to and from reserves for 2021 – with a **net transfer from reserves in the amount of \$1,826,460**, including a transfer to the Cemetery Board in the amount of \$23,795. **This represents an 87.41% increase in budgeted net transfers from 2020.**

This net increase of \$851,860 is largely due to an increase in capital projects, and the amount being funded through reserves (including the Capital Project (2019 Surplus) Reserve) for these projects; as well as \$650,000 being transferred to the Community Services Department as a loan payment for the SG Nesbitt Renewal Project.

During the 2nd Draft deliberations Council directed that \$600,000 be transferred from the Capital Project Reserve (which includes the 2019 Surplus), to support/offset various expenditures. Staff have applied these funds to “one-time” costs in order to reduce the impact on future budgets.

The following is a summary of these amounts:

a.) Sedgewick Bridge	190,400
b.) Scotchline Rd. Engineering	68,000
c.) Bobcaygeon Rd. Engineering	88,150
d.) H/R Requirements	148,000
e.) Fire -TI Camera, Hoses, Digital Repeater, Uniforms & Vehicle Tires	51,000
f.) Village Green Walkway	30,000
	<hr/>
	575,550
Approved by Council	600,000
Balance Remaining	<hr/> 24,450 <hr/>

A list of year-end transfers to Reserves and Reserve balances is presented to Council, when these amounts are formalized.

Through individual staff reports, requests have been made to transfer to reserves amounts funded from taxation in 2020; for various projects to be completed in 2021. Lowering reserves has a direct impact on bank interest income in future years.

2021 Reserve and Reserve Fund Transfers

Department	Sub-Department	2021 Budget Net Transfers
	Administration	(307,500.00)
	Election	15,000.00
Administration Total		(292,500.00)
	Building and By-Law	20,000.00
Building and By-Law Total		20,000.00
	Cemetery - 12-Mile	6,000.00
	Cemetery - General	(23,795.00)
	Irondale Hall	(7,460.00)
	Library	(19,000.00)
	Lochlin Hall	(27,085.00)
	Parks	(142,000.00)
	Promotions	(5,000.00)
	SG Nesbitt CC	(11,000.00)
Community Services Total		(229,340.00)
	Cultural Centre	(32,000.00)
	Gallery	5,000.00
	Museum	(30,000.00)
Cultural Centre Total		(57,000.00)
	Finance	68,380.00
Finance Total		68,380.00
	Emergency Preparedness	(34,220.00)
	Fire	(421,000.00)
Fire/Emergency Events Total		(455,220.00)
	Planning and Development	68,350.00
Planning and Development Total		68,350.00
	Landfill - Lochlin	(25,000.00)
	Landfill - Scotchline	(65,000.00)
	Roads - Capital	489,000.00
	Roads - Overhead	(1,215,750.00)
	Sewer	(244,550.00)
	Water	112,170.00
Public Works Total		(949,130.00)
Grand Total		(1,826,460.00)

Contribution from Reserves:	
Capital	2,379,910
Equipment	11,000
Property Repairs and Maintenance	46,085
Landfill Closure and Remediation	20,000
Consultants - CSWBP and Recruitment	44,500
Operating	240,520
To Balance (Sewer, Cemetery)	268,345
Total	3,010,360



2021 Rates



2021 Rates

Tax Rates:

Based on the 2021 levy requirement of \$9,213,330, 2021 tax rates increased by 3.08%.

The following is a summary of **municipal** rates:

CLASS	ASSESSMENT	WEIGHTED RATIO	WEIGHTED ASSESSMENT	2021 TAX RATE	2021 TAX RAISED	%	2020 TAX RATE	Difference	%	
Residential	RT	2,298,853,019	1.000000	2,298,853,019	0.00384133	8,830,647.63	95.85%	0.00372662	0.00011471	3.08%
Multi-Residential	MT	7,216,000	1.393400	10,054,774	0.00535251	38,623.68	0.42%	0.00519267	0.00015984	3.08%
Multi-Residential - New	NT	934,000	1.000000	934,000	0.00384133	3,587.80	0.04%	0.00372662	0.00011471	3.08%
Farm	FT	5,910,000	0.250000	1,477,500	0.00096033	5,675.56	0.06%	0.00093165	0.00002868	3.08%
Managed Forest	TT	7,672,200	0.250000	1,918,050	0.00096033	7,367.86	0.08%	0.00093165	0.00002868	3.08%
Commercial	CT	39,430,781	1.482700	58,464,019	0.00569554	224,579.45	2.44%	0.00552546	0.00017008	3.08%
Commercial - PIL Shared	CH	814,600	1.482700	1,207,807	0.00569554	4,639.58	0.05%	0.00552546	0.00017008	3.08%
Commercial Vacant Land	CX	2,215,300	1.037890	2,299,238	0.00398688	8,832.13	0.10%	0.00386782	0.00011906	3.08%
Commercial Vacant Land - PIL Shared	CJ	23,500	1.037890	24,390	0.00398688	93.69	0.00%	0.00386782	0.00011906	3.08%
Commercial Excess Land	CU	1,181,400	1.037890	1,226,163	0.00398688	4,710.09	0.05%	0.00386782	0.00011906	3.08%
Commercial Excess Land - PIL Shared	CK	122,400	1.037890	127,038	0.00398688	487.99	0.01%	0.00386782	0.00011906	3.08%
Commercial New Construction	XT	7,340,200	1.482700	10,883,315	0.00569554	41,806.38	0.45%	0.00552546	0.00017008	3.08%
Commercial New Constr. Excess Land	XU	21,500	1.037890	22,315	0.00398688	85.72	0.00%	0.00386782	0.00011906	3.08%
Industrial	IT	1,704,000	1.718100	2,927,642	0.00659979	11,246.03	0.12%	0.00640270	0.00019708	3.08%
Industrial - PIL Shared	IH	161,800	1.718100	277,989	0.00659979	1,067.85	0.01%	0.00640270	0.00019708	3.08%
Industrial Excess Land - PIL Shared	IK	114,600	1.202670	137,826	0.00461985	529.43	0.01%	0.00448189	0.00013796	3.08%
Industrial Vacant Land	IX	49,300	1.202670	59,292	0.00461985	227.76	0.00%	0.00448189	0.00013796	3.08%
Industrial Excess Land	IU	63,400	1.202670	76,249	0.00461985	292.90	0.00%	0.00448189	0.00013796	3.08%
Industrial New Construction	JT	-	1.718100	-	0.00659979	-	0.00%	0.00640270	0.00019708	3.08%
		2,373,828,000		2,390,970,626		9,184,501.54	99.69%			
Payments in Lieu of Taxes (PIL's)							0.00%			
Residential - Tenant of Province	RP	1,301,900	1.000000	1,301,900	0.00384133	5,001.02	0.05%	0.00372662	0.00011471	3.08%
Residential - General No Support	RG	542,400	1.000000	542,400	0.00384133	2,083.54	0.02%	0.00372662	0.00011471	3.08%
Landfill	HF	38,400	1.100000	42,240	0.00422546	162.26	0.00%	0.00409928	0.00012618	3.08%
Commercial - No Support	CF	1,281,800	1.482700	1,900,525	0.00569554	7,300.54	0.08%	0.00552546	0.00017008	3.08%
Commercial - General No Support	CG	2,424,800	1.482700	3,595,251	0.00569554	13,810.54	0.15%	0.00552546	0.00017008	3.08%
Commercial - Tenant of Province	CP	29,000	1.482700	42,998	0.00569554	165.17	0.00%	0.00552546	0.00017008	3.08%
Commercial Vac. Land - Gen. No Support	CZ	76,600	1.037890	79,502	0.00398688	305.39	0.00%	0.00386782	0.00011906	3.08%
		5,694,900		7,504,816		28,828.46	0.31%			
		2,379,522,900		2,398,475,442		9,213,330.00	100.00%			

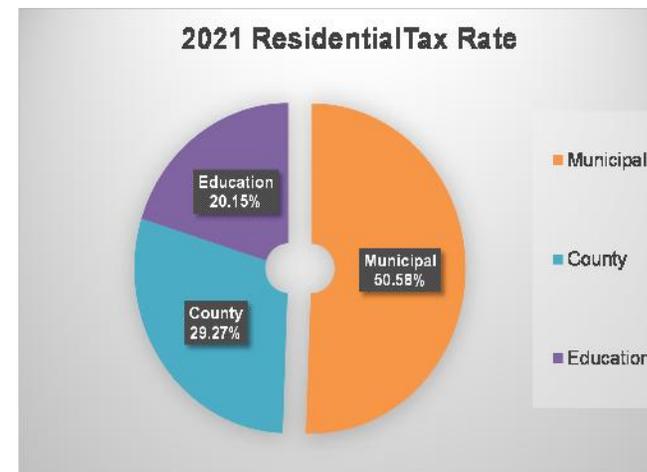
Of note:

-) 95.62% of the levy will be derived from residential assessment;
-) 3.47% from commercial and industrial assessment; and
-) .61% from other assessment.

Other Tax Rates:

Annual taxes are calculated based on a Municipal, County and Education tax rate. The following is a summary of Residential and Commercial rates for 2021:

Rates	Municipal	County	Education	Total
Residential-2021	0.00384133 50.58%	0.00222264 29.27%	0.00153000 20.15%	0.00759397 100%
Residential-2020	0.00372662 50.37%	0.00214199 28.95%	0.00153000 20.68%	0.00739861 100%
% Increase	3.08%	3.77%	0.00%	2.64%
Commercial-2021	0.00569554 32.01%	0.00329550 18.52%	0.00880000 49.46%	0.01779104 100%
Commercial-2020	0.00552546 29.87%	0.00317593 17.17%	0.00980000 52.97%	0.01850139 100%
% Increase	3.08%	3.76%	-10.20%	-3.84%



Due to assessment growth of .65%, the 3.08% increase in municipal rates (noted above) is less than the levy increase of 3.75%.

Further information regarding other County of Haliburton rates (By-Law #4035) can be obtained by contacting the County or visiting their website at <https://www.haliburtoncounty.ca>

1.) Taxes - \$100,000 Residential and Commercial Assessment

Property Class	Municipal	County	Education	Total Rate	ASSESSMENT	Minden Hills Taxes - \$	County Taxes - \$	Education Taxes - \$	Total Taxes - \$	Total Tax Increase - %	Increase - \$ Per Month
Residential											
2021	0.00384133	0.00222264	0.00153000	0.00759397	100,000	384.13	222.26	153.00	759.39		
2020	0.00372662	0.00214199	0.00153000	0.00739861	100,000	372.66	214.20	153.00	739.86		
Change	3.08%	3.77%	0.00%	2.64%	0.00%	11.47	8.06	-	19.53	2.64%	1.63
Commercial											
2021	0.00569554	0.00329550	0.00880000	0.01779104	100,000	569.55	329.55	880.00	1,779.10		
2020	0.00552546	0.00317593	0.00980000	0.01850139	100,000	552.55	317.59	980.00	1,850.14		
Change	3.08%	3.76%	-10.20%	-3.84%	0.00%	17.00	11.96	(100.00)	(71.04)	-3.84%	(5.92)

2.) Taxes - \$100,650 (.65% Growth) Residential and Commercial Assessment

Property Class	Municipal	County	Education	Total Rate	ASSESSMENT	Minden Hills Taxes - \$	County Taxes - \$	Education Taxes - \$	Total Taxes - \$	Total Tax Increase - %	Total Tax Increase - \$ Per Month
Residential --+.65% Growth											
2021	0.00384133	0.00222264	0.00153000	0.00759397	100,650	386.63	223.71	153.99	764.33		
2020	0.00372662	0.00214199	0.00153000	0.00739861	100,000	372.66	214.20	153.00	739.86		
Change	3.08%	3.77%	0.00%	2.64%	0.65%	13.97	9.51	0.99	24.47	3.31%	2.04
Commercial --+.65% Growth											
2021	0.00569554	0.00329550	0.00880000	0.01779104	100,650	573.26	331.69	885.72	1,790.67		
2020	0.00552546	0.00317593	0.00980000	0.01850139	100,000	552.55	317.59	980.00	1,850.14		
Change	3.08%	3.76%	-10.20%	-3.84%	0.65%	20.71	14.10	(94.28)	(59.47)	-3.21%	(4.96)

Summary:

\$100,000 Assessment		2021	2020	Difference
Municipal Only	Residential	384.13	372.66	11.47
Municipal, County & Education	Residential	759.39	739.86	19.53
Municipal Only	Commercial	569.55	552.55	17.00
Municipal, County & Education	Commercial	1,779.10	1,850.14	(71.04)
\$100,650 Assessment (.65% Growth)		2021	2020	Difference
Municipal Only	Residential	386.63	372.66	13.97
Municipal, County & Education	Residential	764.33	739.86	24.47
Municipal Only	Commercial	573.26	552.55	20.71
Municipal, County & Education	Commercial	1,790.67	1,850.14	(59.47)

2021 Water & Wastewater (Sewer) Rates:

A 3.7% increase in water rates, and a 3% increase in wastewater (sewer) rates was approved for 2021. The following table provides a five (5) year comparative summary of rates, as well as minimum quarterly and annual billings:

Rate	2017 Rate	2018 Rate	2019 Rate	2020 Rate	2021 Rate	Difference	% Increase
Minden Water System							
Water-Minimum Billing/Quarter (41 cm)	\$118.05	\$118.05	\$123.00	\$129.15	\$133.93	\$4.78	3.70%
Waste Water-Minimum Billing/Quarter (47 cm)	\$147.60	\$147.60	\$153.70	\$172.02	\$177.18	\$5.16	3.00%
Water per Cubic Meter	\$2.86	\$2.86	\$3.00	\$3.15	\$3.27	\$0.12	3.70%
Waste Water per Cubic Meter	\$3.11	\$3.11	\$3.27	\$3.66	\$3.77	\$0.11	3.00%
Minimum Billing per Quarter	\$ 265.65	\$ 265.65	\$ 276.70	\$ 301.17	\$ 311.11	\$9.94	3.30%
Minimum Billing per Year	\$ 1,062.60	\$ 1,062.60	\$ 1,106.80	\$ 1,204.68	\$ 1,244.44	\$39.76	3.30%
Lutterworth System							
Annual Billing (payable in 4 installments)	\$1,102.50	\$1,102.50	\$1,102.50	\$1,157.63	\$1,200.46	\$42.84	3.70%



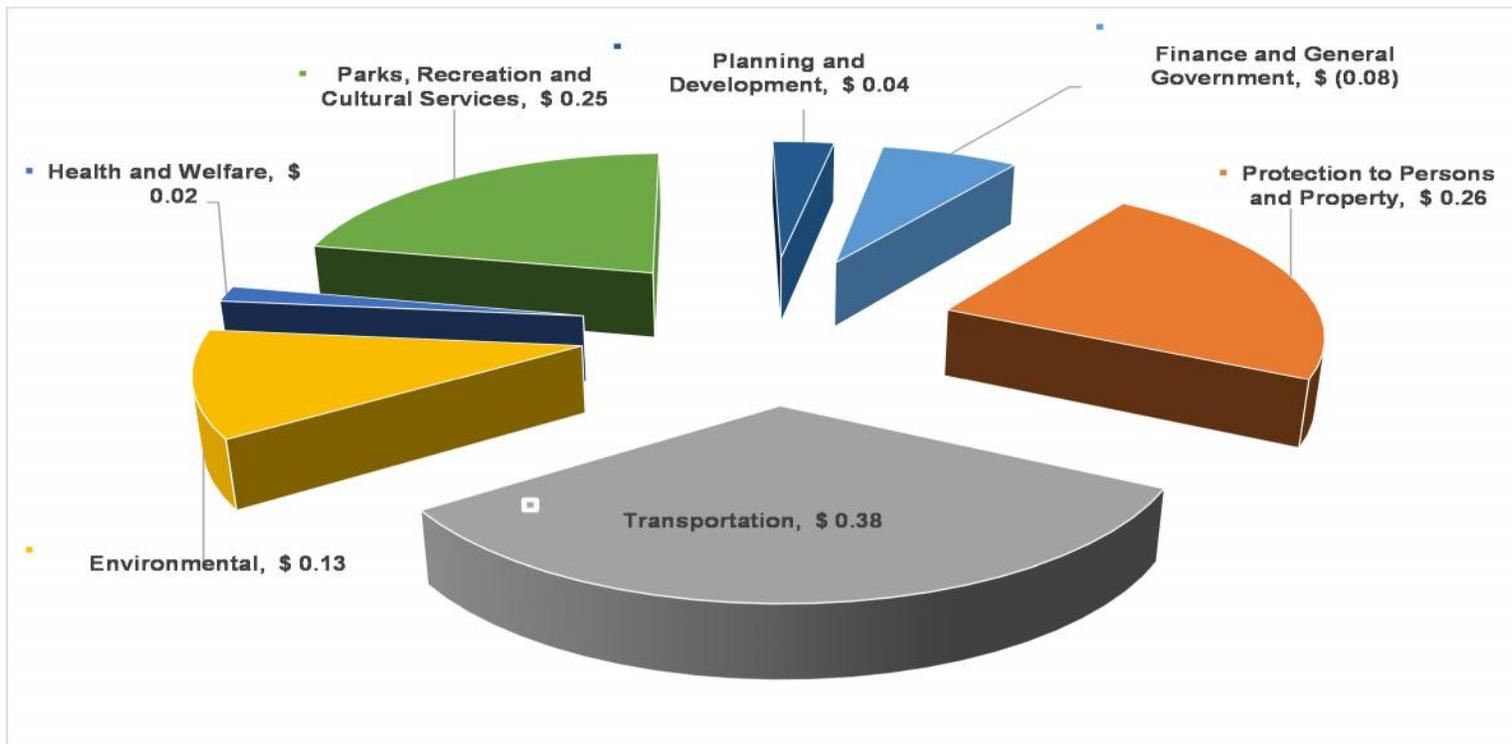
2021 Budget Recap



2021 Budget Recap

Each Dollar of Levy Raised will be Spent as Follows:

Finance and General Government	\$ (0.08)
Protection to Persons and Property	\$ 0.26
Transportation	\$ 0.38
Environmental	\$ 0.13
Health and Welfare	\$ 0.02
Parks, Recreation and Cultural Services	\$ 0.25
Planning and Development	\$ 0.04
	<hr/>
	<u>\$ 1.00</u>



2021 Tax Levy	9,213,330
2021 Tax Levy Increase -\$	333,010
2021 Levy Increase - %	3.75%
Total 2021 Expenditures	21,211,415
Total 2021 Revenues (Excluding Tax Levy)	11,998,085
Total Capital and Major Projects/Purchases	7,807,345
Total Net Transfers from Reserves	1,826,460
Total Assessment (excluding exempt properties)	2,379,522,900
Total Exempt Assessment	70,948,700
Total Weighted Assessment (excl. exempt properties)	2,398,475,442
% of Residential Assessment Funding the 2021 Levy	95.62%

2021 Tax Rates	Residential	Commercial
Township of Minden Hills	0.00384133	0.00569554
County of Haliburton	0.00222264	0.00329550
Education	0.00153000	0.00880000
	0.00759397	0.01779104

2021 Water and Wastewater (Sewer) Rates

Minden Water System

Water-Minimum Billing/Quarter (41 cm)	133.93
Waste Water-Minimum Billing/Quarter (47 cm)	177.18
Water per Cubic Meter	3.27
Waste Water per Cubic Meter	3.77
Minimum Billing per Quarter	311.11
Minimum Billing per Year	1,244.44

Lutterworth System

Annual Billing (payable in 4 installments)	1,200.46
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