



2023 DRAFT MUNICIPAL BUDGET

Regular Meeting of Council April 24, 2023

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EXECUTIVE SUMMARY

We are pleased to provide the 2023 Draft Budget to the Council, residents, businesses, and organizations of the Township of Hornepayne. It is intended to serve as a policy document, financial plan, operational and service level guide, as well as a communications tool. The budget package provides a broad overview of the Township, its operations, and the associated budgets, and we have also provided information regarding the Township's operating and capital budgets. In addition to these financial overviews, the budget package incorporates information about our community, the Township's Strategic Plan, and financial policies.

We hope you find the package informative.

BUDGET PHILOSOPHY

The Township takes the management and stewardship of public funds very seriously. Through the Council, the Township delivers a wide range of services that residents expect within the legislative framework established by the Province of Ontario.

The Township's budget process is continually reviewed and refined. Compiling the annual budget involves staff at various levels from across the organization. The Finance Department issues budget guidelines to staff from which they build their budgets. The budgets are reviewed by the respective Manager, amended as necessary, and forwarded to Finance for further consolidation and review. Next, the CAO and the Treasurer begin a review of the operating and capital budgets, keeping in mind Council guidelines, strategic priorities, and other factors in the municipal sector that may impact the municipality over the next year. Once this review is complete, a draft budget is presented to the Council and the public for discussion and consideration.

OPERATING BUDGET OVERVIEW

The Township of Hornepayne's Council has a policy that sets out a range for year-over-year increases to the municipal levy. The low end of range is based on the annual Consumer Price Index (CPI) as of November. The CPI for November 2022 was 6.8%. The draft operating budget being presented to Council is below the low end of the range at 1.54%. In addition to the operating budget requirement, a capital levy of 2.46% to fund infrastructure is being included. Combined, the total increase for 2023 is 4.00%. The increase is approximately \$95.50/year for every \$50,000 in residential assessment.

Budgetary Increase	Tax Dollars	% Increase
Operating Budget	\$31,645	1.54%*
Capital Levy	\$50,270	2.46%*
Total	\$81,915	4.00%*

*Rounding to 2 decimals has been applied

To put the operating budget into context for the residents, every additional \$20,469.35 added to the operating budget is approximately equal to a 1% increase in property taxes. The Township's total operating budget is approximately \$3.8 million. The budget is funded by user fees and various other revenues (54%) with property taxation providing the balance of the funding (46%).

CAPITAL BUDGET OVERVIEW

In addition to the delivery of services, the Township is responsible for the maintenance and replacement of municipal capital assets. The value of these assets at their historical cost is approximately \$72.8 million. Aging infrastructure is an issue faced by all municipalities. Often the cost of infrastructure requiring rehabilitation exceeds available funding. This situation is referred to as an infrastructure deficit. To actively address the funding issue associated with aging infrastructure, Council authorized a financial strategy, which includes a 2.66% target average annual infrastructure reinvestment rate to address the Township's infrastructure deficit.

In 2021 & 2022, some projects encountered supply chain issues or delays due to the rising costs of materials and expected services as a result of the worldwide pandemic.

Many projects that were scheduled to be completed in the past few years are now scheduled to be finished in 2023 or in future years.

The total capital budget for 2023 is approximately \$7,757,140.00, of which \$50,270.00 is being funded through property taxation and \$7,706,870.00 funded through a variety of sources. Funding sources include Federal and Provincial Grants which the Township has been aggressive in pursuing. Of the total 2023 capital budget, including carry-forward items, less than 1% is being funded by the municipal levy, approximately 1% is being funded by user fees, 2% is funded from reserves/reserve funds, 3% is being funded by deferred revenue (provincial and federal grants received in prior years), 46% is funded from provincial and federal grants, and there are a number of long-term loans that make up 47% of the capital budget for Council's consideration.

CONCLUSION

The 2023 draft budget represents a responsible balance between various competing interests with limited available resources. In 2023, budget impacts are being presented at 4% increase due to overall operating cost pressures, inflationary pressures, and OMERS increases. Overall, the draft budget maintains the service levels as established by Council. The budget presents a high regard for cost pressures within the community in a year where inflation has extraordinarily impacted the cost of living, while still allocating funds to maintain aging infrastructure and supporting the Township's strategic direction.

Respectfully submitted,

Client Services Manager/Treasurer and the Senior Management Team

Township of Hornepayne



TOWNSHIP OF HORNEPAYNE OVERVIEW

ABOUT THE TOWNSHIP OF HORNEPAYNE

The Township of Hornepayne was originally established as Fitzback in 1915 when the Canadian Northern Railway's transcontinental line was built through the area. It was renamed Hornepayne in the 1920's after British financier Robert Horne-Payne and was incorporated as the Township of Wicksteed in 1928. The founding railway was soon joined by a family-owned logging company/sawmill, which grew to become one of the two major employers in town. The railway and the mill remain the two major employers to this day, although ownership of the mill has changed. In 1985, under Bill Pr29, the Township of Wicksteed was formally changed to the Township of Hornepayne.

The Township is a single tier municipality of 980 people with a focus on providing the most efficient and financially sound service to the community. Our consistent and planned approach to decision making, and our focus on long-term planning, holistic, responsible, and community-minded governance are the foundations of our existence.

Core services provided by the Municipality include recreational facilities (arena/curling club, tennis court, playground, ball/soccer field), administration department, economic development, public library, fire protection, airport, water and wastewater, cemetery, plowing/grading/maintenance of roads, garbage pickup, streetlights, and building services. We are also a satellite office for Service Ontario.

Provincial downloading continues to add more and more responsibilities to our limited staff, and it is becoming harder and harder to manage. Likewise, costs are on the rise and core government funding has decreased, making it hard to keep a balanced budget. The loss of the Hallmark Town Centre in 2010 has had a devastating effect on our community - the loss is still felt today. Not only did the Municipality lose upwards of \$560,000/year in property taxes and water and sewer charges, many businesses, rather than finding a new place to operate, simply closed. Many jobs were permanently lost. The Township budget continues to reel from the cumulative losses, and we have been operating on a shoestring budget, with minimal staff and basic services, all while trying to deal with aging infrastructure.

Over the last 13 years, our Property Taxes and Water & Sewer rates have increased significantly. Our almost non-existent Commercial Tax Base has a detrimental effect on our overall financial health and leaves a huge financial burden on the residential sector. In order to remain sustainable, we must find new revenue sources to build our community up and reduce the burden on residents, many of whom have been driven to move out of the community in order to obtain more services, pay fewer taxes, and enjoy a better quality of life. If we, as a Municipality, do not change this trend, we will be hard-pressed to succeed.

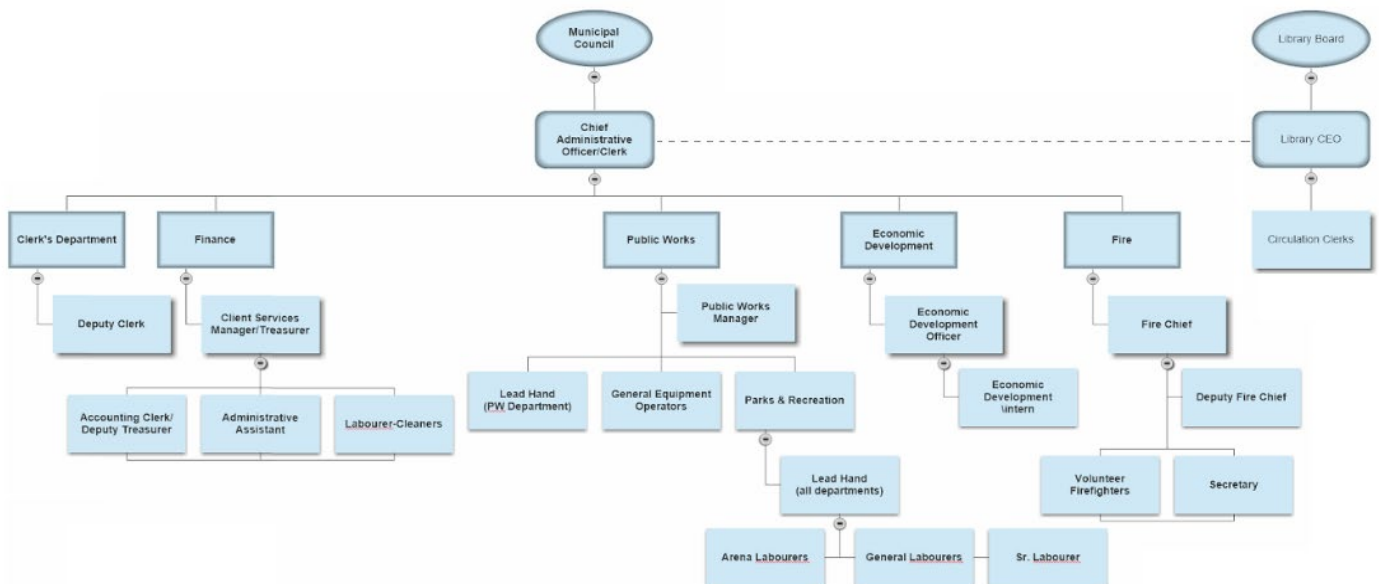
ORGANIZATIONAL PROFILE

The Township of Hornepayne is a single-tier municipality responsible for the municipal services within the Township's boundaries. The Township's governance is made up of a Mayor and four members of Council, who are elected by the ratepayers of Hornepayne. Council acts as the public's representatives and are the Township's policymakers but are also stewards of the Township who consider the well-being and interests of the municipality.

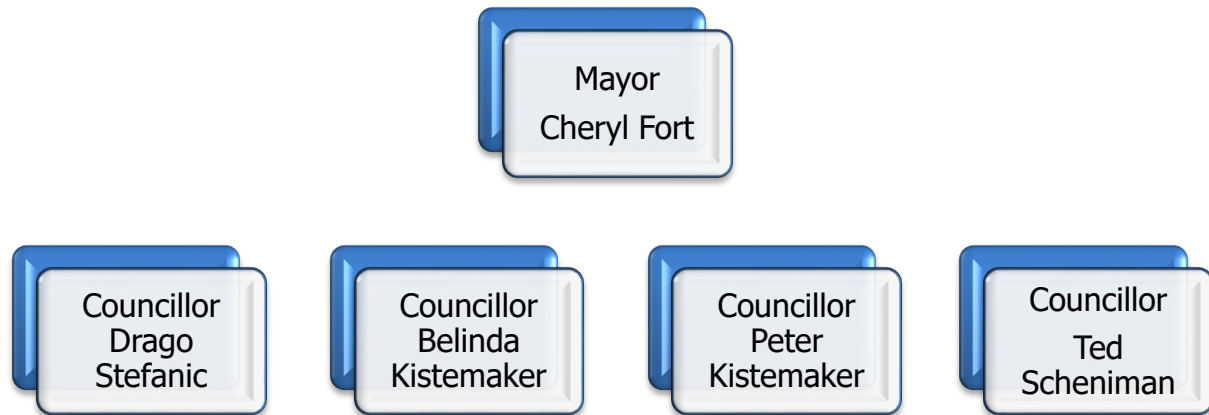
Township staff work within various departments to ensure that the decisions made, and directions given by the Council, are executed. It is the work and efforts of staff that ensures the effective administration of the Township's programs and services.



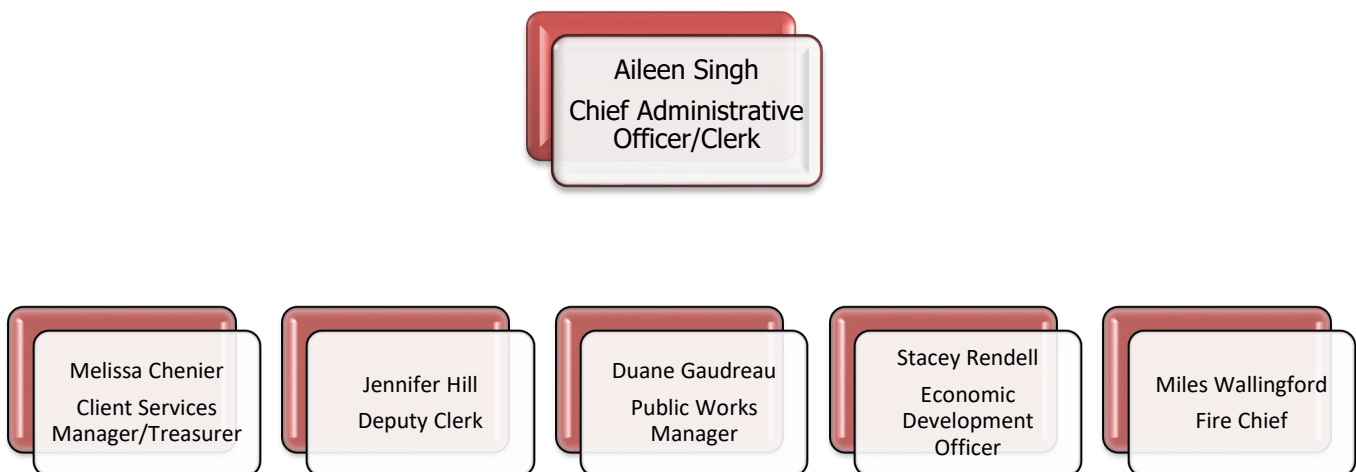
Township of Hornepayne
Organizational Chart



MUNICIPAL COUNCIL



SENIOR MANAGEMENT TEAM



PLANNING TO SUCCEED

2020 - 2023 STRATEGIC PLAN

The Strategic Plan sets the vision for the Township, guides priority setting and the allocation of resources. The annual budget draws on the Strategic Plan to provide guidance to Staff and Council regarding projects, programs, and services.



Integrity

MISSION

We are a municipality focused on providing value-added experiences to our citizens, visitors, and investors.



Accountability and Transparency

VISION

Our quest for continual improvement and quality of life will make us the Township where people want to live, work, visit and invest.



Hardworking

CORE VALUES

Our Core Values are our beliefs. They are what guide our actions. Our Core Values are a statement about who we are as a municipal government. In addition, our Core Values confirm who we are as a Township Council, staff, and volunteers. Our Core Values remind us of how we will administer our affairs, deal with issues, or respond to the people. They will guide our day to day, and our long-term decision making.

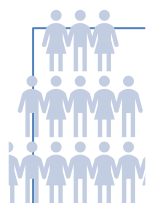


Respectful



Inclusive

2020 – 2023 STRATEGIC PRIORITIES



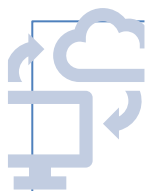
Governance



Economic
Development



Infrastructure and
Asset Management



Technology



Finance



Master Planning

STRATEGIC GOALS

Governance: The Township will strive for excellence in how we administer our affairs.

Infrastructure & Asset Management: The Township will take a consistent and planned approach to decision making as we manage our municipal infrastructure and assets.

Finance: The Township will ensure responsible fiscal planning to strike a balance between Council's goals, community expectations and available resources.

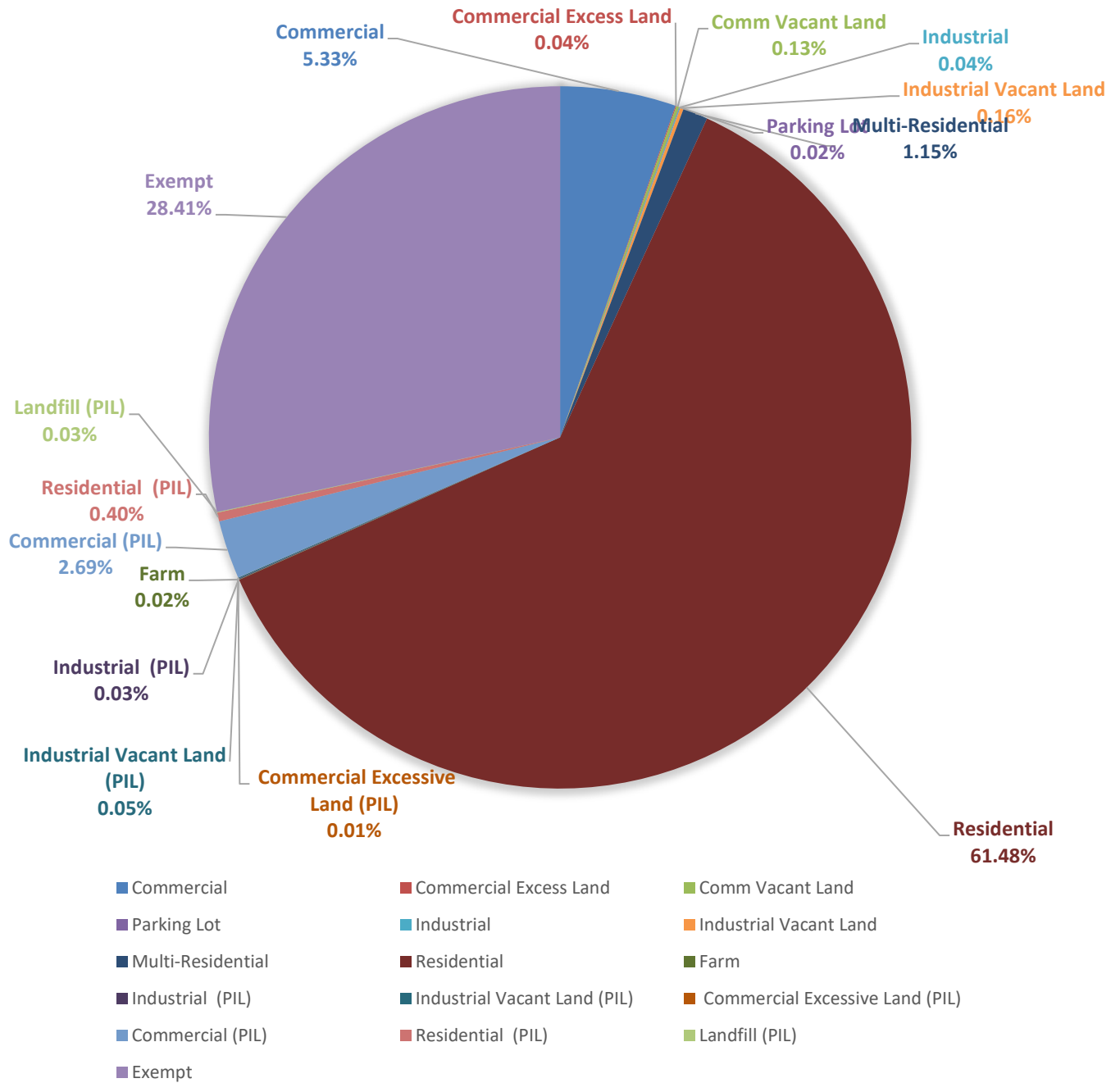
Economic Development: The Township will carefully plan for our economic growth and sustainability.

Technology: The Township will leverage technology to enhance client experiences, improve efficiencies and prepare for the future.

Master Planning: The Township will follow the Master Planning approach to decision making to ensure decisions are well planned and supported by public consultation, critical information and defensible data.

The Township of Hornepayne is in the process of updating the Strategic Plan to reflect the goals and objectives of Council during their 4-year Council term.

TOWNSHIP OF HORNEPAYNE PROPERTY ASSESSMENT



***PIL = "Payment In Lieu" of Property Taxes



TOWNSHIP OF HORNEPAYNE SUPPORTING OUR COMMUNITY

OPERATING BUDGET

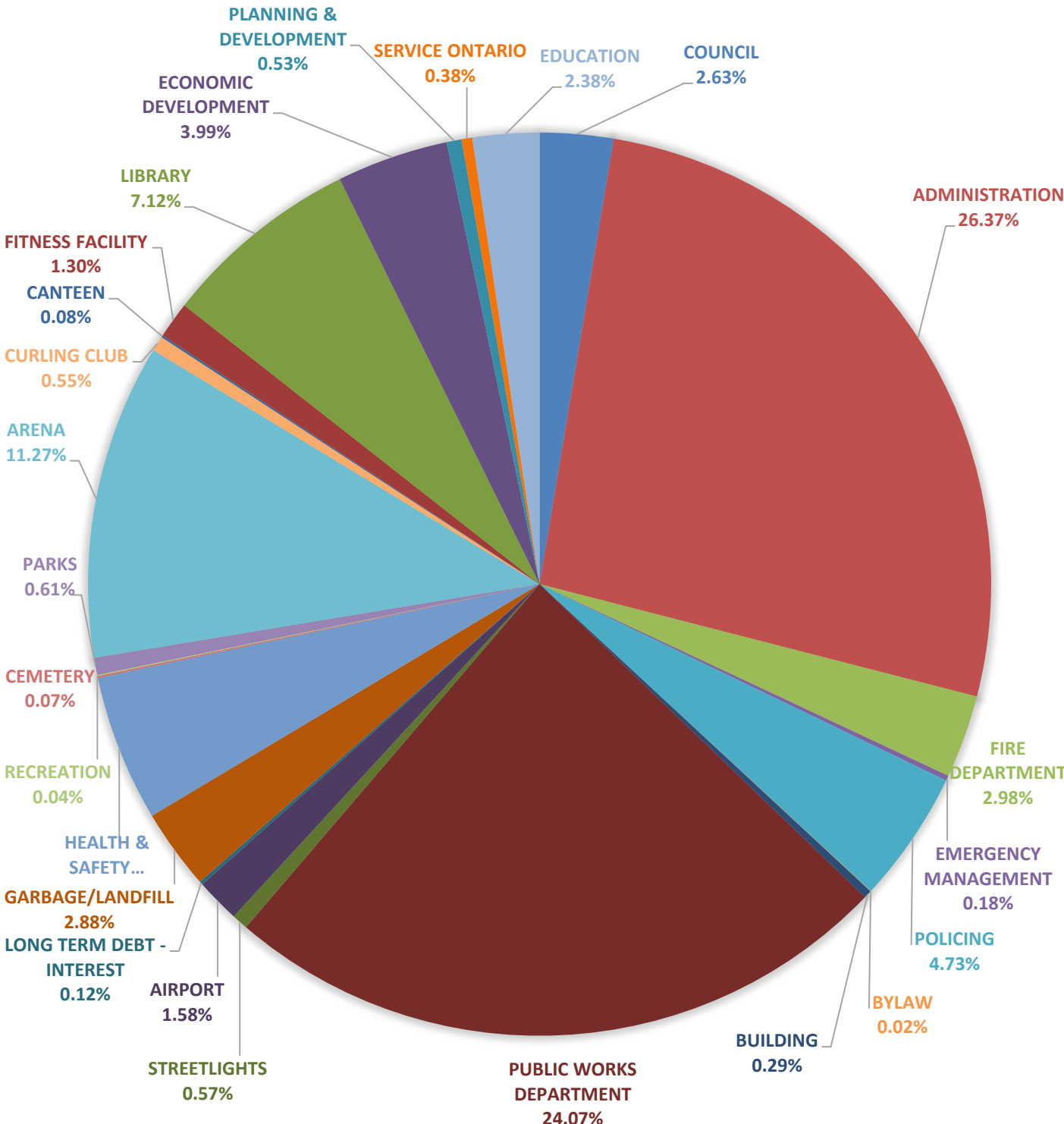
PROPERTY TAX SUPPORTED OPERATIONS

Most of the Township's operations are supported, to some degree, from property taxes. Each year staff consider various revenue sources available, as well as the operating requirements of the Township to determine what needs to be raised through tax levies.

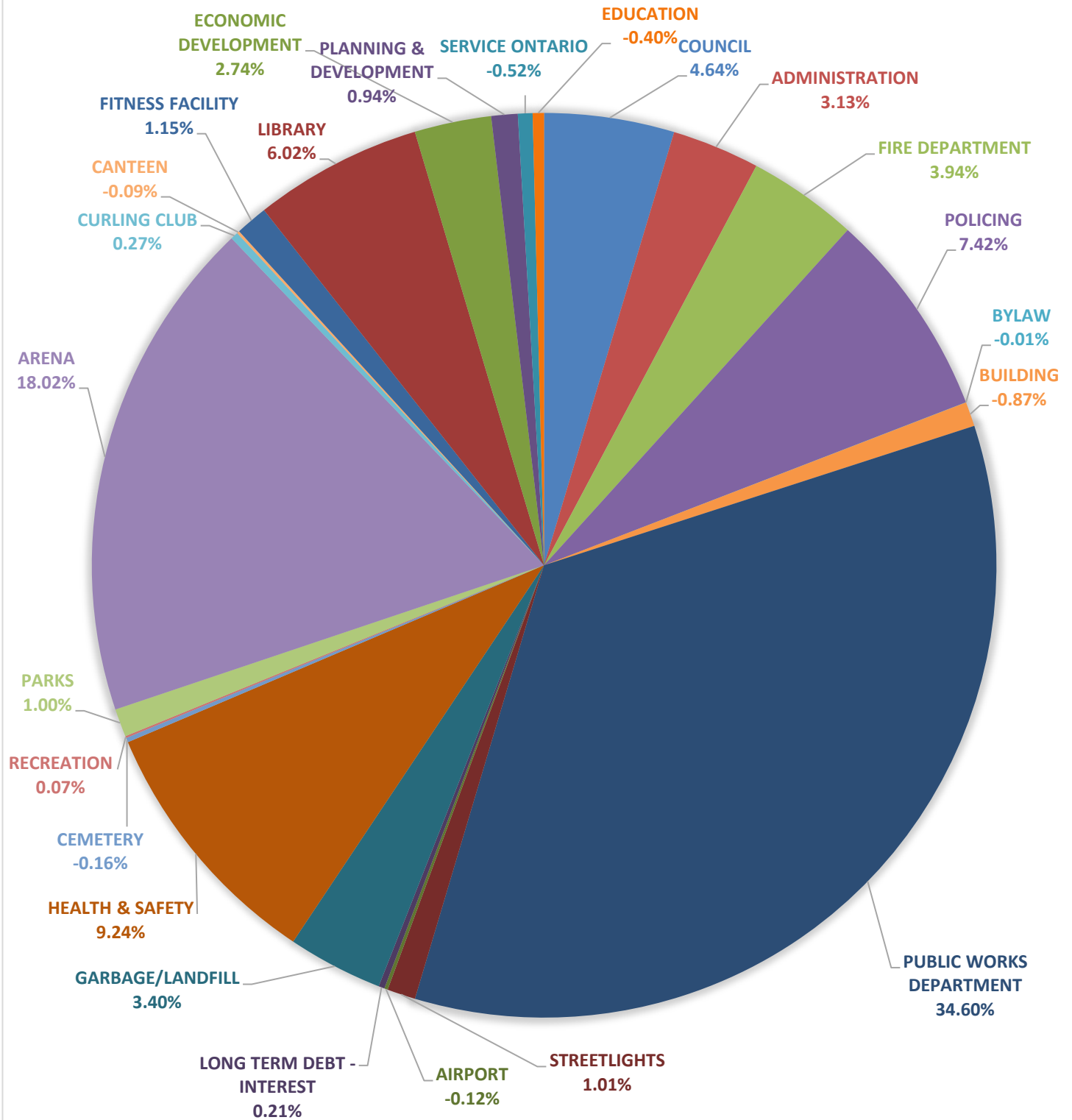
The proposed budget to Council has a total of \$3,833,360 in tax supported operating expenses. There is anticipated revenue of \$ \$1,754,780 from other sources, including Provincial funding, user fees, and contributions from reserves. The remaining \$2,078,580 must be raised from property taxes.

PROPERTY TAX FUNDED OPERATIONS	REVENUES	EXPENSES	MUNICIPAL LEVY - OPERATING
Total COUNCIL	\$ -	\$100,935.00	\$ 100,935.00
Total ADMINISTRATION	-\$ 942,825.00	\$1,010,915.00	\$ 68,090.00
Total FIRE DEPARTMENT	-\$ 28,545.00	\$ 114,100.00	\$ 85,555.00
Total EMERGENCY MANAGEMENT	-\$ 6,940.00	\$6,940.00	\$ -
Total POLICING	-\$ 20,000.00	\$181,240.00	\$ 161,240.00
Total BYLAW	-\$ 750.00	\$600.00	-\$ 150.00
Total BUILDING	-\$ 30,000.00	\$11,000.00	-\$ 19,000.00
Total PUBLIC WORKS DEPARTMENT	-\$ 170,930.00	\$922,855.00	\$ 751,925.00
Total STREETLIGHTS	\$ -	\$22,000.00	\$ 22,000.00
Total AIRPORT	-\$ 63,375.00	\$60,715.00	-\$ 2,660.00
Total LONG-TERM DEBT - INTEREST		\$4,640.00	\$ 4,640.00
Total GARBAGE/LANDFILL	-\$ 36,500.00	\$110,465.00	\$ 73,965.00
Total HEALTH & SAFETY	\$ -	\$200,885.00	\$ 200,885.00
Total CEMETERY	-\$ 6,120.00	\$2,630.00	-\$ 3,490.00
Total RECREATION	\$ -	\$1,500.00	\$ 1,500.00
Total PARKS	-\$ 1,700.00	\$23,500.00	\$ 21,800.00
Total ARENA	-\$ 40,500.00	\$432,185.00	\$ 391,685.00
Total CURLING CLUB	-\$ 15,000.00	\$20,895.00	\$ 5,895.00
Total CANTEEN	-\$ 5,000.00	\$3,000.00	-\$ 2,000.00
Total FITNESS FACILITY	-\$ 25,000.00	\$50,000.00	\$ 25,000.00
Total LIBRARY	-\$ 142,015.00	\$272,765.00	\$ 130,750.00
Total ECONOMIC DEVELOPMENT	-\$ 93,495.00	\$153,125.00	\$ 59,630.00
Total PLANNING & DEVELOPMENT	\$ -	\$20,500.00	\$ 20,500.00
Total SERVICE ONTARIO	-\$ 26,000.00	\$14,650.00	-\$ 11,350.00
Total EDUCATION	-\$ 100,085.00	\$91,320.00	-\$ 8,765.00
TOTAL	-\$ 1,754,780.00	\$3,833, 360.00	\$ 2,078,580.00

OPERATING EXPENSES



MUNICIPAL OPERATING LEVY



COUNCIL

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Salaries - Honorarium - Council	\$ 23,400.00	\$ 44,000.00	\$20,600.00	88.03%
Benefits C.P.P. - Council	\$ 375.00	\$ 1,575.00	\$1,200.00	320.00%
Benefits E.H.T. - Council	\$ 460.00	\$ 860.00	\$400.00	86.96%
Insurance - Council	\$ 1,705.00			
Materials & Supplies - Council	\$ 500.00	\$ 1,000.00	\$500.00	100.00%
Advertising & Public Relations	\$ 5,000.00	\$ 10,000.00	\$5,000.00	100.00%
Senior Snowplowing Rebates	\$ 3,000.00	\$ 3,500.00	\$500.00	16.67%
Donations to Organizations	\$ -	\$ 1,000.00	\$1,000.00	
Elections	\$ 20,000.00		(\$20,000.00)	-100.00%
Total COUNCIL	\$ 54,440.00	\$ 61,935.00	\$7,495.00	
Travel, Training & Prof Dev - B. Kistemaker	\$ 5,000.00	\$ 5,000.00	\$0.00	0.00%
Vehicle Allowance - B. Kistemaker	\$ 720.00	\$ 1,800.00	\$1,080.00	150.00%
Total COUNCIL - COUNCIL KISTEMAKER, B	\$ 5,720.00	\$ 6,800.00	\$1,080.00	18.88%
Travel, Training & Prof Dev - Scheniman		\$ 5,000.00	\$5,000.00	N/A
Vehicle Allowance - Scheniman	\$ 90.00	\$ 1,800.00	\$1,710.00	1900.00%
Total COUNCIL- COUNCILLOR SCHENIMAN	\$ 90.00	\$ 1,800.00	\$1,710.00	1900.00%
Travel, Training & Prof Dev - P. Kistemaker	\$ 5,000.00	\$ 5,000.00	\$0.00	0.00%
Vehicle Allowance - P. Kistemaker	\$ 720.00	\$ 1,800.00	\$1,080.00	150.00%
Total COUNCIL - COUNCILLOR KISTEMAKER, P	\$ 5,720.00	\$ 6,800.00	\$1,080.00	18.88%
Travel, Training & Prof Dev - Peroff	\$ 1,000.00		(\$1,000.00)	-100.00%
Vehicle Allowance - Peroff	\$ 630.00		(\$630.00)	-100.00%
Total COUNCIL - COUNCILLOR PEROFF	\$ 1,630.00	\$ -	(\$1,630.00)	-100.00%
Travel, Training & Prof Dev - Fort	\$ 8,500.00	\$ 15,000.00	\$6,500.00	76.47%
Vehicle Allowance - Fort	\$ 720.00	\$ 1,800.00	\$1,080.00	150.00%
Total COUNCIL- COUNCILLOR FORT	\$ 9,220.00	\$ 16,800.00	\$7,580.00	82.21%
Travel, Training & Prof Dev - Stefanic	\$ 9,000.00	\$ 5,000.00	(\$4,000.00)	-44.44%
Vehicle Allowance -Stefanic	\$ 720.00	\$ 1,800.00	\$1,080.00	150.00%
Total COUNCIL- COUNCILLOR STEFANIC	\$ 9,720.00	\$ 6,800.00	(\$2,920.00)	-30.04%

ADMINISTRATION

	2022	2023		
REVENUES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Rev - Water Disconnect/Reconnect	-\$ 500.00	-\$ 2,000.00	\$1,500.00	300.00%
Rev - Payment in Lieu Hospital	-\$ 1,500.00	-\$ 1,500.00	\$0.00	0.00%
Rev - Lottery Licences	-\$ 3,650.00	-\$ 3,650.00	\$0.00	0.00%
Rev - Bus/Salv/Taxi/Marriage Lice	-\$ 450.00	-\$ 600.00	\$150.00	33.33%
Rev - Penalty & Interest Taxes	-\$ 75,000.00	-\$ 120,000.00	\$45,000.00	60.00%
Rev - Penalty & Interest W/S	-\$ 9,000.00	-\$ 9,000.00	\$0.00	0.00%
Rev - Penalty & Interest A/R	-\$ 2,000.00	-\$ 3,100.00	\$1,100.00	55.00%
Rev - Interest Income	-\$ 2,000.00	-\$ 7,000.00	\$5,000.00	250.00%
Rev - Commissioning	-\$ 1,000.00	-\$ 2,000.00	\$1,000.00	100.00%
Rev - Administration	-\$ 1,000.00	-\$ 1,000.00	\$0.00	0.00%
Rev - Misc Rents & Revenues	-\$ 40,000.00	-\$ 65,000.00	\$25,000.00	62.50%
Rev - MFIPPA	-\$ 500.00	-\$ 500.00	\$0.00	0.00%
Rev - Land Sales	-\$ 40,000.00	-\$ 40,000.00	\$0.00	0.00%
Rev - 75th & 90th Anniversary	-\$ 200.00	-\$ 200.00	\$0.00	0.00%
Rev - Tax Certificates	-\$ 1,500.00	-\$ 2,000.00	\$500.00	33.33%
Rev - Transfer from Reserves	-\$ 70,020.00	-\$ 71,675.00	\$1,675.00	2.36%
Rev - OMPF	-\$ 574,500.00	-\$ 593,600.00	\$19,100.00	3.32%
Total ADMINISTRATION	-\$ 842,820.00	-\$ 942,825.00	\$131,060.00	4.58%

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Salaries & Wages - ADM	\$ 480,590.00	\$ 472,005.00	(\$8,585.00)	-1.79%
Benefits C.P.P. - ADM	\$ 20,290.00	\$ 16,890.00	(\$3,400.00)	-16.76%
Benefits E.I. - ADM	\$ 7,380.00	\$ 7,320.00	(\$60.00)	-0.81%
Benefits E.H.T.- ADM	\$ 9,790.00	\$ 9,575.00	(\$215.00)	-2.20%
Benefits WSIB General - ADM	\$ 13,655.00	\$ 14,490.00	\$835.00	6.11%
Benefits- OMERS - ADM	\$ 41,595.00	\$ 47,380.00	\$5,785.00	13.91%
Benefits - Great West - ADM	\$ 49,500.00	\$ 40,000.00	(\$9,500.00)	-19.19%
Benefits - MEPCO - ADM	\$ 60.00	\$ 60.00	\$0.00	0.00%
Furniture & Equipment - ADM	\$ 15,000.00	\$ 10,000.00	(\$5,000.00)	-33.33%
Insurance - ADM	\$ 50,480.00	\$ 125,000.00		
Material & Supplies - ADM	\$ 16,000.00	\$ 25,000.00	\$9,000.00	56.25%
Memberships - ADM	\$ 5,500.00	\$ 6,000.00	\$500.00	9.09%
Electric - ADM	\$ 17,000.00	\$ 16,000.00	(\$1,000.00)	-5.88%
Water - ADM	\$ 1,540.00	\$ 1,505.00	(\$35.00)	-2.27%
Sewer - ADM	\$ 950.00	\$ 1,060.00	\$110.00	11.58%
Telephone,fax,internet - ADM	\$ 13,000.00	\$ 14,000.00	\$1,000.00	7.69%

Advertising & Public Relations - ADM	\$	10,000.00	\$	5,000.00	(\$5,000.00)	-50.00%
Travel, Training & Prof Dev - ADM	\$	15,000.00	\$	35,000.00	\$20,000.00	133.33%
Postage - ADM	\$	6,500.00	\$	6,500.00	\$0.00	0.00%
Tax Collection Services - ADM	\$	1,000.00	\$	6,000.00	\$5,000.00	500.00%
Legal - ADM	\$	20,000.00	\$	30,000.00	\$10,000.00	50.00%
Audit - ADM	\$	30,000.00	\$	40,000.00	\$10,000.00	33.33%
Interest and Service Charges - ADM	\$	10,000.00	\$	10,000.00	\$0.00	0.00%
Subscriptions - ADM	\$	10,000.00	\$	15,000.00	\$5,000.00	50.00%
Repairs & Mtce - Building - ADM	\$	5,000.00	\$	5,000.00	\$0.00	0.00%
Repairs & Mtce - Equip - ADM	\$	2,000.00	\$	2,000.00	\$0.00	0.00%
Computer Mtce & Upgrades - ADM	\$	20,000.00	\$	35,000.00	\$15,000.00	75.00%
MPAC	\$	15,300.00	\$	15,130.00	(\$170.00)	-1.11%
Total ADMINISTRATION	\$	887,130.00	\$	1,010,915.00		

FIRE DEPARTMENT

	2022	2023		
REVENUES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Rev - Misc Rents & Revenues - FD	-\$ 24,970.00	-\$ 25,545.00	\$575.00	2.30%
Rev - Fire Department Recoverable	-\$ 6,000.00	-\$ 3,000.00	(\$3,000.00)	-50.00%
Total FIRE DEPARTMENT	-\$ 30,970.00	-\$ 28,545.00	(\$2,425.00)	-7.83%

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Salaries & Wages - interdepart - FD	\$ 4,870.00	\$ 10,060.00	\$5,190.00	106.57%
Salaries & Wages - Honoriums - FD	\$ 25,575.00	\$ 26,085.00	\$510.00	1.99%
Benefits C.P.P. - FD	\$ 80.00	\$ 390.00	\$310.00	387.50%
Benefits - E.I. - FD	\$ 110.00	\$ 230.00	\$120.00	109.09%
Benefits - EHT - FD	\$ 95.00	\$ 200.00	\$105.00	110.53%
Benefits - WSIB - FD	\$ 6,035.00	\$ 5,500.00	(\$535.00)	-8.86%
Benefits - OMERS - FD	\$ -	\$ 905.00	\$905.00	N/A
Furniture & Equipment	\$ 10,000.00	\$ 10,000.00	\$0.00	0.00%
Insurance	\$ 8,270.00			
Material & Supplies	\$ 5,000.00	\$ 5,000.00	\$0.00	0.00%
Memberships	\$ 500.00	\$ 500.00	\$0.00	0.00%
Telephone, etc - FD	\$ 4,000.00	\$ 4,000.00	\$0.00	0.00%
Advertising & Public Relations	\$ 500.00	\$ 1,000.00	\$500.00	100.00%
Travel, Training & Prof Dev	\$ 19,800.00	\$ 20,000.00	\$200.00	1.01%
Fire Prevention	\$ 500.00	\$ 1,000.00	\$500.00	100.00%
MNR Fire Agreement Expense	\$ 50.00	\$ 1,500.00	\$1,450.00	2900.00%
Vehicle Allowance	\$ 1,730.00	\$ 1,730.00	\$0.00	0.00%
Repairs & Mtce - Building	\$ 10,000.00	\$ 10,000.00	\$0.00	0.00%
Repairs & Mtce - Equip	\$ 6,000.00	\$ 6,000.00	\$0.00	0.00%
Repairs & Mtce - Vehicle	\$ -	\$ 10,000.00	\$10,000.00	N/A
Total FIRE DEPARTMENT	\$ 103,115.00	\$ 114,100.00	\$10,985.00	10.65%

EMERGENCY MANAGEMENT

	2022		2023		
REVENUES	Budget Amount		Draft Budget	Change (\$)	Change (%)
Rev - Misc Rents & Revenues - Emrgy Mgmt	-\$	36,135.00	-\$ 6,940.00	(\$29,195.00)	-80.79%
Total EMERGENCY MANAGEMENT	-\$	36,135.00	-\$ 6,940.00	(\$29,195.00)	-80.79%

	2022		2023		
EXPENSES	Budget Amount		Draft Budget	Change (\$)	Change (%)
Furniture & Equipment - Emerg Mgmt	\$	15,000.00	\$ 6,940.00	(\$8,060.00)	-53.73%
Materials & Supplies - Emerg Mgmt	\$	15,000.00	\$ -	(\$15,000.00)	-100.00%
Advertising & Public Relations - Emerg M	\$	5,000.00	\$ -	(\$5,000.00)	-100.00%
Travel, Training & Prof Dev - Emerg Mngm	\$	1,135.00	\$ -	(\$1,135.00)	-100.00%
Total EMERGENCY MANAGEMENT	\$	36,135.00	\$ 6,940.00	(\$29,195.00)	-80.79%

POLICING

	2022		2023		
REVENUES	Budget Amount		Draft Budget	Change (\$)	Change (%)
Rev - Cochrane POA	-\$	20,000.00	-\$ 20,000.00	\$0.00	0.00%
Total POLICING	-\$	20,000.00	-\$ 20,000.00	\$0.00	0.00%

	2022		2023		
EXPENSES	Budget Amount		Draft Budget	Change (\$)	Change (%)
Policing Expenses	\$	193,050.00	\$ 181,240.00	(\$11,810.00)	-6.12%
Total POLICING	\$	193,050.00	\$ 181,240.00	(\$11,810.00)	-6.12%

BYLAW

	2022	2023		
REVENUES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Rev - Dog & Cat Tags	-\$ 250.00	-\$ 250.00	\$0.00	0.00%
Rev - Dog & Cat Pound Fees & Fines	-\$ 500.00	-\$ 500.00	\$0.00	0.00%
Total BYLAW	-\$ 750.00	-\$ 750.00	\$0.00	0.00%

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Insurance	\$ 235.00			
Material & Supplies	\$ 300.00	\$ 300.00	\$0.00	0.00%
Advertising & Public Relations	\$ 300.00	\$ 300.00	\$0.00	0.00%
Total BYLAW	\$ 835.00	\$ 600.00	(\$235.00)	-28.14%

BUILDING

	2022	2023		
REVENUES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Rev - Building Permits	-\$ 30,000.00	-\$ 30,000.00	\$0.00	0.00%
Total BUILDING	-\$ 30,000.00	-\$ 30,000.00	\$0.00	0.00%

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Material & Supplies	\$ 1,000.00	\$ 1,000.00	\$0.00	0.00%
Travel, Training & Prop Dev	\$ 10,000.00	\$ 5,000.00	(\$5,000.00)	-50.00%
Building Demolition	\$ -	\$ 5,000.00	\$5,000.00	N/A
Total BUILDING	\$ 11,000.00	\$ 11,000.00	\$0.00	0.00%

PUBLIC WORKS DEPARTMENT

	2022	2023		
REVENUES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Rev - Misc Rent&Revenue -PWD	-\$ 85,000.00	-\$ 85,000.00	\$0.00	0.00%
Rev - Cree & Gvrnmnt Lake Road Fees	-\$ 1,500.00	-\$ 1,500.00	\$0.00	0.00%
Rev - Ontario Summer Job Program	-\$ 48,430.00	-\$ 48,430.00	\$0.00	0.00%
Rev - Sale of PWD Recoverable	-\$ 36,000.00	-\$ 36,000.00	\$0.00	0.00%
Total PUBLIC WORKS DEPARTMENT	-\$ 170,930.00	-\$ 170,930.00	\$0.00	0.00%

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Salaries & Wages per depart - PWD	\$ 303,940.00	\$ 333,175.00	\$29,235.00	9.62%
Salaries & Wages-interdepart - PWD	\$ 41,460.00	\$ 42,035.00	\$575.00	1.39%
Benefits C.P.P. PWD	\$ 14,545.00	\$ 16,275.00	\$1,730.00	11.89%
Benefits E.I. - PWD	\$ 5,980.00	\$ 6,265.00	\$285.00	4.77%
Benefits E.H.T.- PWD	\$ 6,905.00	\$ 7,250.00	\$345.00	5.00%
Benefits WSIB General - PWD	\$ 9,635.00	\$ 10,965.00	\$1,330.00	13.80%
Benefits Omers - PWD	\$ 28,585.00	\$ 34,550.00	\$5,965.00	20.87%
Benefits Great West - PWD	\$ 36,000.00	\$ 36,000.00	\$0.00	0.00%
Furniture & Equipment	\$ 5,000.00	\$ 5,000.00	\$0.00	0.00%
Insurance	\$ 14,515.00			
Material & Supplies	\$ 25,000.00	\$ 30,000.00	\$5,000.00	20.00%
Memberships	\$ 600.00	\$ 750.00	\$150.00	25.00%
Electric - PWD	\$ 15,000.00	\$ 17,000.00	\$2,000.00	13.33%
Water - PWD	\$ 1,540.00	\$ 1,505.00	(\$35.00)	-2.27%
Sewer - PWD	\$ 950.00	\$ 1,060.00	\$110.00	11.58%
Telephone - PWD	\$ 3,500.00	\$ 3,500.00	\$0.00	0.00%
Advertising & Public Relations	\$ 500.00	\$ 500.00	\$0.00	0.00%
Travel, Training & Prof Dev.	\$ 10,000.00	\$ 10,000.00	\$0.00	0.00%
Furnace Oil	\$ 12,000.00	\$ 16,000.00	\$4,000.00	33.33%
Clothing Allowance	\$ 1,600.00	\$ 1,600.00	\$0.00	0.00%
Safety Devices CNR Cross Mtce	\$ 7,850.00	\$ 5,000.00	(\$2,850.00)	-36.31%
Repair & Mtce - Building	\$ 15,000.00	\$ 6,000.00	(\$9,000.00)	-60.00%
Repairs & Mtce Equip	\$ 2,000.00	\$ 2,000.00	\$0.00	0.00%
Gas	\$ 10,000.00	\$ 15,000.00	\$5,000.00	50.00%
Diesel Fuel	\$ 38,000.00	\$ 75,000.00	\$37,000.00	97.37%
Total PUBLIC WORKS DEPARTMENT	\$ 610,105.00	\$ 676,430.00	\$66,325.00	10.87%

Material & Supplies - PWD GMC	\$	-	\$	500.00	\$500.00	N/A
Repairs & Mtce Vehicle - PWD GMC	\$	1,000.00	\$	3,000.00	\$2,000.00	200.00%
Total PWD - GMC	\$	1,000.00	\$	3,500.00	\$2,500.00	250.00%
Material & Supplies- PWD Sander	\$	4,000.00	\$	6,500.00	\$2,500.00	62.50%
Repairs & Mtce Equip - PWD Sander	\$	13,000.00	\$	13,000.00	\$0.00	0.00%
Total PWD - SANDER	\$	17,000.00	\$	19,500.00	\$2,500.00	14.71%
Material & Supplies - PWD Steamer	\$	500.00			(\$500.00)	-100.00%
Repairs & Mtce Equip-PWD Steamer	\$	300.00	\$	300.00	\$0.00	0.00%
Propane - PWD Steamer	\$	750.00	\$	750.00	\$0.00	0.00%
Total PWD - STEAMER	\$	1,550.00	\$	1,050.00	(\$500.00)	-32.26%
Material & Supplies - PWD Packer	\$	200.00			(\$200.00)	-100.00%
Repairs & Mtce - PWD Packer	\$	1,000.00	\$	500.00	(\$500.00)	-50.00%
Total PWD - PACKER	\$	1,200.00	\$	500.00	(\$700.00)	-58.33%
Material & Supplies-PWD Small Tools	\$	10,000.00	\$	5,000.00	(\$5,000.00)	-50.00%
Repairs & Mtce -PWD Small Tools			\$	1,000.00	\$1,000.00	N/A
Total PWD - SMALL TOOLS	\$	10,000.00	\$	5,000.00	(\$5,000.00)	-50.00%
Material & Supplies - PWD FORD 2DR	\$	500.00			(\$500.00)	-100.00%
Repair & Mtce - PWD FORD 2DR	\$	2,000.00	\$	2,000.00	\$0.00	0.00%
Total PWD - FORD 2DR	\$	2,500.00	\$	2,000.00	(\$500.00)	-20.00%
Material & Supplies- PWD FORD 4DR	\$	500.00			(\$500.00)	-100.00%
Repairs & Mtce - Vehicl- PWD FORD 4DR	\$	2,000.00	\$	5,500.00	\$3,500.00	175.00%
Total PWD - FORD 4DR (RECREATION)	\$	2,500.00	\$	5,500.00	\$3,000.00	120.00%
Material & Supplies - PWD SWEEPER	\$	500.00			(\$500.00)	-100.00%
Repairs & Mtce - Equip - PWD SWEEPER	\$	5,000.00	\$	5,000.00	\$0.00	0.00%
Total PWD - SWEEPER	\$	5,500.00	\$	5,000.00	(\$500.00)	-9.09%
Material & Supplies - PWD Backhoe	\$	1,500.00	\$	1,500.00	\$0.00	0.00%
Repairs & Mtce - Equip-PWD Backhoe	\$	15,000.00	\$	10,000.00	(\$5,000.00)	-33.33%
Total PWD - BACKHOE	\$	16,500.00	\$	11,500.00	(\$5,000.00)	-30.30%
Material & Supplies - PWD Grader	\$	1,500.00	\$	1,500.00	\$0.00	0.00%
Repairs & Mtce - Equip - PWD Grader	\$	10,000.00	\$	15,000.00	\$5,000.00	50.00%
Total PWD - GRADER	\$	11,500.00	\$	16,500.00	\$5,000.00	43.48%

Material & Supplies - PWD Freightliner	\$	3,000.00	\$	6,000.00	\$3,000.00	100.00%
Repairs & Mtce - Vhcl - PWD Freightliner	\$	5,000.00	\$	7,000.00	\$2,000.00	40.00%
Total PWD - FREIGHTLINER	\$	8,000.00	\$	13,000.00	\$5,000.00	62.50%
Repairs & Mtce - Equip - PWD Loader	\$	20,000.00	\$	15,875.00	(\$4,125.00)	-20.63%
Total PWD - JD LOADER	\$	20,000.00	\$	15,875.00	(\$4,125.00)	-20.63%
Materials & Supplies E- PWD Excavator	\$	500.00			(\$500.00)	-100.00%
Repairs & Mtce - PWD Excavator	\$	3,000.00	\$	3,000.00	\$0.00	0.00%
Total PWD - EXACAVATOR	\$	3,500.00	\$	3,000.00	(\$500.00)	-14.29%
Material & Supplies - Bridge & Culverts	\$	1,500.00			(\$1,500.00)	-100.00%
Culverts	\$	15,000.00	\$	10,000.00	(\$5,000.00)	-33.33%
Total BRIDGES & CULVERTS	\$	16,500.00	\$	10,000.00	(\$6,500.00)	-39.39%
Material & Supplies-PWD Flood Control	\$	3,700.00	\$	1,000.00	(\$2,700.00)	-72.97%
Total FLOOD CONTROL	\$	3,700.00	\$	1,000.00	(\$2,700.00)	-72.97%
Material & Supplies - PWD Hard Top	\$	17,000.00	\$	17,000.00	\$0.00	0.00%
Total HARD TOP	\$	17,000.00	\$	17,000.00	\$0.00	0.00%
Material & Supplies - PWD Loose Top	\$	48,000.00	\$	60,000.00	\$12,000.00	25.00%
Total LOOSE TOP	\$	48,000.00	\$	60,000.00	\$12,000.00	25.00%
Material & Supplies - PWD Dust Control	\$	12,000.00	\$	24,000.00	\$12,000.00	100.00%
Total DUST CONTROL	\$	12,000.00	\$	24,000.00	\$12,000.00	100.00%
Material & Supplies - PWD Gravel Pits	\$	1,500.00	\$	1,500.00	\$0.00	0.00%
Total GRAVEL PITS	\$	1,500.00	\$	1,500.00	\$0.00	0.00%
Material & Supplies - PWD Sand & Salt	\$	22,500.00	\$	26,000.00	\$3,500.00	15.56%
Total SAND & SALT	\$	22,500.00	\$	26,000.00	\$3,500.00	15.56%
Material & Supplies - PWD Signs & Guardr	\$	5,000.00	\$	5,000.00	\$0.00	0.00%
Total SIGNS & GUIDERAILS	\$	5,000.00	\$	5,000.00	\$0.00	0.00%

STREETLIGHTS

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Material & Supplies - Street Lights	\$ 6,000.00	\$ 6,000.00	\$0.00	0.00%
Electric - Street Lights	\$ 16,000.00	\$ 16,000.00	\$0.00	0.00%
Total STREET LIGHTS	\$ 22,000.00	\$ 22,000.00	\$0.00	0.00%

AIRPORT

	2022	2023		
REVENUES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Rev - Airport Parking/Plug Ins	-\$ 375.00	-\$ 375.00	\$0.00	0.00%
Rev - Airport Jet A Gas Sales	-\$ 30,000.00	-\$ 50,000.00	\$20,000.00	66.67%
Rev - Airport CallOut Recovery	-\$ 3,000.00	-\$ 3,000.00	\$0.00	0.00%
Rev - Airport Landing Fees	-\$ 6,000.00	-\$ 10,000.00	\$4,000.00	66.67%
Total AIRPORT	-\$ 39,375.00	-\$ 63,375.00	\$24,000.00	60.95%

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Salaries & Wages - interdepart - Airprt	\$ 7,555.00			
Benefits C.P.P. Airport	\$ 275.00			
Benefits E.I. Airport	\$ 110.00			
Benefits E.H.T. Airport	\$ 105.00			
Benefits WSIB Airport	\$ 140.00			
Benefits OMERS Airport	\$ 315.00			
Furniture & Equipment - Airport	\$ -	\$ 2,000.00	\$2,000.00	N/A
Insurance- Airport	\$ 6,370.00			
Material & Supplies- Airport	\$ 1,000.00	\$ 1,500.00	\$500.00	50.00%
Memberships- Airport	\$ 450.00	\$ 450.00	\$0.00	0.00%
Electric - Airport	\$ 15,000.00	\$ 15,000.00	\$0.00	0.00%
Water - Airport	\$ 1,540.00	\$ 1,505.00	(\$35.00)	-2.27%
Sewer - Airport	\$ 950.00	\$ 1,060.00	\$110.00	11.58%
Telephone - Airport	\$ 3,000.00	\$ 3,000.00	\$0.00	0.00%
Travel, Training & Prof Dev- Airport	\$ 1,000.00	\$ 1,000.00	\$0.00	0.00%
Jet A - Gas Purchases- Airport	\$ 20,000.00	\$ 20,000.00	\$0.00	0.00%
Repairs & Mtce - Building- Airport	\$ 2,000.00	\$ 2,000.00	\$0.00	0.00%
Repairs & Mtce - Equip- Airport	\$ 2,500.00	\$ 2,500.00	\$0.00	0.00%
Repairs & Mtce - Runway- Airport	\$ 5,000.00	\$ 5,000.00	\$0.00	0.00%
Total AIRPORT	\$ 67,310.00	\$ 55,015.00	(\$12,295.00)	-18.27%

Mat&Supplies Airport Blower	\$ 200.00		(\$200.00)	-100.00%
Rep&Mtce-Equip Airport Blower	\$ 1,000.00		(\$1,000.00)	-100.00%
Total AIRPORT - BLOWER	\$ 1,200.00	\$ -	(\$1,200.00)	-100.00%

Material&Supplies-Airport Plow/Bucket	\$ 500.00	\$ 700.00	\$200.00	40.00%
Rep&Mtce-Equip Airport Plow/Bucket	\$ 1,000.00	\$ 5,000.00	\$4,000.00	400.00%
Total AIRPORT - PLOW & BUCKET	\$ 1,500.00	\$ 5,700.00	\$4,200.00	280.00%

LONG TERM DEBT

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Debenture Interest - PWD	\$ 5,860.00	\$ 4,640.00	\$1,220.00	-20.82%
Total LONG TERM DEBT PAYMENTS	\$ 5,860.00	\$ 4,640.00	\$1,220.00	-20.82%

GARBAGE/LANDFILL

	2022	2023		
REVENUES	Budget Amount	Draft Budget	Change (\$)	Change (%)
REV - Misc Rents & Revenues - Landfill	-\$ 500.00	-\$ 500.00	\$0.00	0.00%
Rev- Garbage Tipping Fees	-\$ 10,000.00	-\$ 10,000.00	\$0.00	0.00%
Rev - Landfill Cost Recoverable	-\$ 14,000.00	-\$ 26,000.00	\$12,000.00	85.71%
Rev - Provincial Grants - Landfill	-\$ 45,750.00		(\$45,750.00)	-100.00%
Total GARBAGE/LANDFILL	-\$ 70,250.00	-\$ 36,500.00	(\$33,750.00)	-48.04%

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Salaries & Wages- interdpt-Landfill	\$ 4,530.00			
Benefits C.P.P. Landfill	\$ 250.00			
Benefits E.I. Landfill	\$ 100.00			
Benefits E.H.T. Landfill	\$ 90.00			
Benefits WSIB Landfill	\$ 125.00			
Benefits OMERS Landfill	\$ 420.00			
Furniture & Equipment - Landfill	\$ 3,200.00	\$ 500.00	(\$2,700.00)	-84.38%
Insurance - Landfill	\$ 280.00			
Material & Supplies - Landfill	\$ 2,000.00	\$ 1,500.00	(\$500.00)	-25.00%
Electric - Landfill	\$ 2,000.00	\$ 2,000.00	\$0.00	0.00%
Telephone - Landfill	\$ 1,400.00	\$ 1,300.00	(\$100.00)	-7.14%
Advertising & Public Relation - Landfill	\$ 81,000.00	\$ 20,000.00	(\$61,000.00)	-75.31%
Landfill Monitoring - Contract	\$ 10,830.00	\$ 12,140.00	\$1,310.00	12.10%
Garbage Collection Contract	\$ 59,800.00	\$ 64,825.00	\$5,025.00	8.40%
Repairs & Mtce- Building	\$ 1,100.00	\$ 3,000.00	\$1,900.00	172.73%
Total GARBAGE/LANDFILL	\$ 167,125.00	\$ 105,265.00	(\$61,860.00)	-37.01%

Material & Supplies - Landfill Compactor	\$ 200.00	\$ 200.00	\$0.00	0.00%
Repairs & Mtce - Equip- Landfill Compact	\$ 5,000.00	\$ 5,000.00	\$0.00	0.00%
Total LANDFILL - COMPACTOR	\$ 5,200.00	\$ 5,200.00	\$0.00	0.00%

HEALTH & SAFETY

	2022	2023		
REVENUES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Rev - Misc Rents & Rev - Health & Safety	-\$ 6,670.00		(\$6,670.00)	-100.00%
Total HEALTH & SAFETY	-\$ 6,670.00	\$ -	(\$6,670.00)	-100.00%

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Porcupine Health Unit	\$ 40,235.00	\$ 42,940.00	\$2,705.00	6.72%
Total PORCUPINE HEALTH UNIT	\$ 40,235.00	\$ 42,940.00	\$2,705.00	6.72%

Materials & Supplies - H&S	\$ 10,000.00	\$ 3,000.00	(\$7,000.00)	-70.00%
Travel, Training & Prof Dev - H&S	\$ 1,000.00	\$ 2,000.00	\$1,000.00	100.00%
911 Service Dispatch	\$ 2,000.00	\$ 3,000.00	\$1,000.00	50.00%
Total HEALTH & SAFETY	\$ 13,000.00	\$ 8,000.00	(\$5,000.00)	-38.46%
Social Assistance	\$ 143,865.00	\$ 149,945.00	\$6,080.00	4.23%
Total ADSAB	\$ 143,865.00	\$ 149,945.00	\$6,080.00	4.23%

CEMETERY

	2022	2023		
REVENUES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Rev - Open/Close	-\$ 2,250.00	-\$ 2,250.00	\$0.00	0.00%
Rev - Cemetery Land	-\$ 1,000.00	-\$ 1,000.00	\$0.00	0.00%
Rev - Columbarium Niche	-\$ 2,050.00	-\$ 2,870.00	\$820.00	40.00%
Total CEMETERY	-\$ 5,300.00	-\$ 6,120.00	\$820.00	15.47%

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Furniture & Equipment - Cemetery	\$ 1,000.00	\$ 1,000.00	\$0.00	0.00%
Insurance - Cemetery	\$ 95.00			
Material & Supplies - Cemetery	\$ 1,600.00	\$ 500.00	(\$1,100.00)	-68.75%
Memberships - Cemetery	\$ 200.00	\$ 500.00	\$300.00	150.00%
Advert and Public Relations - Cemetery	\$ 130.00	\$ 130.00	\$0.00	0.00%
Travel, Training & Prof Dev - Cemetery	\$ 1,000.00	\$ 500.00	(\$500.00)	-50.00%
Total CEMETERY	\$ 4,025.00	\$ 2,630.00	(\$1,395.00)	-34.66%

RECREATION

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Furniture & Equipment - Rec	\$ 500.00	\$ 500.00	\$0.00	0.00%
Insurance - Rec	\$ 1,420.00			
Materials & Supplies - Rec	\$ 500.00	\$ 500.00	\$0.00	0.00%
Advert & Public Relations - Rec	\$ 200.00	\$ 200.00	\$0.00	0.00%
Travel. Training & Prof Dev - Rec	\$ 300.00	\$ 300.00	\$0.00	0.00%
Total RECREATION	\$ 2,920.00	\$ 1,500.00	(\$1,420.00)	-48.63%

PARKS

	2022	2023		
REVENUES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Rev - Federal Grants - Parks	-\$ 1,100.00	-\$ 1,700.00	\$600.00	54.55%
Total PARKS	-\$ 1,100.00	-\$ 1,700.00	\$600.00	54.55%

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Furniture & Equipment - Parks	\$ 4,000.00	\$ 4,000.00	\$0.00	0.00%
Insurance - Parks	\$ 535.00			
Material & Supplies - Parks	\$ 6,000.00	\$ 8,000.00	\$2,000.00	33.33%
Electric - Pavillion - Parks	\$ 700.00	\$ 500.00	(\$200.00)	-28.57%
Advert & Public Relations - Parks	\$ 3,500.00	\$ 500.00	(\$3,000.00)	-85.71%
Buttercup Trails - Parks	\$ 400.00	\$ 500.00	\$100.00	25.00%
Repair & Mtce		\$ 5,000.00	\$5,000.00	N/A
Centre of Ontario - Parks	\$ 5,000.00	\$ 5,000.00	\$0.00	0.00%
Total PARKS	\$ 20,135.00	\$ 23,500.00	\$3,365.00	16.71%

ARENA

	2022	2023		
REVENUES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Rev - Sale of Recoverable	\$ -	-\$ 5,000.00	\$5,000.00	N/A
Rev - Arena User Fees	-\$ 25,000.00	-\$ 35,000.00	\$10,000.00	40.00%
Rev - Arena Advertising	-\$ 320.00	-\$ 500.00	\$180.00	56.25%
Total ARENA	-\$ 25,320.00	-\$ 40,500.00	\$15,180.00	59.95%

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Salaries & Wages - per depart - Arena	\$ 222,360.00	\$ 221,430.00	(\$930.00)	-0.42%
Salaries & Wages-interdepart- Arena	\$ -	\$ -	\$0.00	N/A
Benefits- C.P.P. - Arena	\$ 10,595.00	\$ 11,240.00	\$645.00	6.09%
Benefits- E.I. - Arena	\$ 2,440.00	\$ 2,570.00	\$130.00	5.33%
Benefits- E.H.T. - Arena	\$ 4,355.00	\$ 4,335.00	(\$20.00)	-0.46%
Benefits- WSIB General - Arena	\$ 6,075.00	\$ 6,560.00	\$485.00	7.98%
Benefits- OMERS - Arena	\$ 7,750.00	\$ 7,750.00	\$0.00	0.00%
Benefits - Great West - Arena	\$ 9,000.00	\$ 8,500.00	(\$500.00)	-5.56%
Benefits - MEPCO - Arena	\$ 540.00	\$ 540.00	\$0.00	0.00%
Furniture & Equipment - Arena	\$ 3,000.00	\$ 3,000.00	\$0.00	0.00%
Insurance - Arena	\$ 17,295.00			
Material & Supplies - Arena	\$ 11,000.00	\$ 7,500.00	(\$3,500.00)	-31.82%
Memberships - Arena	\$ 500.00	\$ 500.00	\$0.00	0.00%
Electric - Arena	\$ 30,000.00	\$ 30,000.00	\$0.00	0.00%
Water - Arena	\$ 27,490.00	\$ 26,855.00	(\$635.00)	-2.31%
Sewer - Arena	\$ 16,970.00	\$ 18,905.00	\$1,935.00	11.40%
Telephone - Arena	\$ 2,500.00	\$ 2,500.00	\$0.00	0.00%
Advert & Public Relations - Arena	\$ 500.00	\$ 500.00	\$0.00	0.00%
Travel, Training & Prof Dev-Arena	\$ 3,000.00	\$ 4,000.00	\$1,000.00	33.33%
Clothing Allowance - Arena	\$ 400.00	\$ 400.00	\$0.00	0.00%
Winterfest Expenses - Arena	\$ 1,000.00	\$ 1,000.00	\$0.00	0.00%
Zamboni - Arena	\$ 500.00	\$ 2,100.00	\$1,600.00	320.00%
Repairs & Mtce - Building - Arena	\$ 10,000.00	\$ 10,000.00	\$0.00	0.00%
Repairs & Mtce - Equip - Arena	\$ 12,000.00	\$ 35,000.00	\$23,000.00	191.67%
Propane - Arena	\$ 21,500.00	\$ 27,000.00	\$5,500.00	25.58%
Total ARENA	\$ 420,770.00	\$ 432,185.00	\$11,415.00	2.71%

CURLING CLUB

	2022	2023		
REVENUES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Rev - Curling Club Rental	-\$ 5,000.00	-\$ 15,000.00	\$10,000.00	200.00%
Total CURLING CLUB	-\$ 5,000.00	-\$ 15,000.00	\$10,000.00	200.00%

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Furniture&Equip - Curling Club		\$ 1,000.00	\$1,000.00	N/A
Insurance - Curling Club	\$ 3,700.00			
Material & Supplies - Curling Club	\$ 1,500.00	\$ 1,500.00	\$0.00	0.00%
Electric - Curling Club	\$ -	\$ 10,000.00	\$10,000.00	N/A
Water - Curling Club	\$ 3,080.00	\$ 2,580.00	(\$500.00)	-16.23%
Sewer - Curling Club	\$ 1,900.00	\$ 1,815.00	(\$85.00)	-4.47%
Repairs&Mtce Building-Curling Club	\$ 5,000.00	\$ 4,000.00	(\$1,000.00)	-20.00%
Total CURLING CLUB	\$ 15,180.00	\$ 20,895.00	\$5,715.00	37.65%

CANTEEN

	2022	2023		
REVENUES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Rev - Misc. Rents & Revenues - Canteen	-\$ 16,000.00	-\$ 5,000.00	(\$11,000.00)	-68.75%
Total CANTEEN	-\$ 16,000.00	-\$ 5,000.00	(\$11,000.00)	-68.75%

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Furniture & Equipment - CANTEEN	\$ 1,000.00		(\$1,000.00)	-100.00%
Materials & Supplies - CANTEEN	\$ 500.00		(\$500.00)	-100.00%
Repair & Mtce Building - CANTEEN	\$ 5,000.00	\$ 1,000.00	(\$4,000.00)	-80.00%
Repair & Mtce - Equip - CANTEEN	\$ 1,000.00	\$ 1,000.00	\$0.00	0.00%
Propane - Canteen	\$ 8,200.00	\$ 1,000.00	(\$7,200.00)	-87.80%
Total CANTEEN	\$ 15,700.00	\$ 3,000.00	(\$12,700.00)	-80.89%

FITNESS FACILITY

	2022	2023		
REVENUES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Rev - Fitness Facility User Fees	-\$ 20,000.00	-\$ 25,000.00	\$5,000.00	25.00%
Total FITNESS FACILITY	-\$ 20,000.00	-\$ 25,000.00	\$5,000.00	25.00%

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Furniture & Equipment - Fitness	\$ 10,000.00	\$ 10,000.00	\$0.00	0.00%
Insurance - Fitness	\$ 130.00			
Materials & Supplies - Fitness	\$ 1,000.00	\$ 1,000.00	\$0.00	0.00%
Electricity - Fitness	\$ 30,000.00	\$ 35,000.00	\$5,000.00	16.67%
Advert & Public Relations - Fitness	\$ 500.00	\$ 500.00	\$0.00	0.00%
Subscriptions - Fitness Facility	\$ 2,000.00	\$ 2,000.00	\$0.00	0.00%
Repairs & Mtce Building - Fitness	\$ 600.00	\$ 500.00	(\$100.00)	-16.67%
Repairs & Mtce Equip - Fitness	\$ 400.00	\$ 1,000.00	\$600.00	150.00%
Total FITNESS FACILITY	\$ 44,630.00	\$ 50,000.00	\$5,370.00	12.03%

LIBRARY

	2022	2023		
REVENUES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Rev - Misc Rents & Revenues - Library	-\$ 1,300.00	-\$3,000.00	\$1,700.00	130.77%
Rev - Provincial Grants - Library	-\$ 3,765.00	-\$3,765.00	\$0.00	0.00%
Rev - Donations - Library	-\$ 3,500.00	-\$3,500.00	\$0.00	0.00%
Rev - Fines & Interest - Library	-\$ 400.00	\$ -	(\$400.00)	-100.00%
Rev - Library Services	-\$ 400.00	-\$1,000.00	\$600.00	150.00%
Rev - Twp Grants to Library	-\$ 130,360.00	-\$130,750.00	\$390.00	0.30%
Total LIBRARY	-\$ 139,725.00	-\$142,015.00	\$2,290.00	1.64%

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Salaries & Wages-per depart-Library	\$ 82,450.00	\$84,000.00	\$1,550.00	1.88%
Salaries & Wages- interdepart- Library	\$ 930.00			
Benefits C.P.P. - Library	\$ 4,155.00	\$3,965.00	(\$190.00)	-4.57%
Benefits- E.I. - Library	\$ 1,720.00	\$1,650.00	(\$70.00)	-4.07%
Benefits- E.H.T. - Library	\$ 1,630.00	\$1,575.00	(\$55.00)	-3.37%
Benefits - WSIB General - Library	\$ 2,270.00	\$2,380.00	\$110.00	4.85%
Benefits - OMERS - Library	\$ 6,940.00	\$7,185.00	\$245.00	3.53%
Benefits- Great West - Library	\$ 9,000.00	\$7,500.00	(\$1,500.00)	-16.67%
Furniture & Equipment-Library	\$ 4,080.00	\$4,080.00	\$0.00	0.00%
Insurance - Library	\$ 505.00			
Material & Supplies - Library	\$ 4,080.00	\$4,080.00	\$0.00	0.00%
Memberships - Library	\$ 1,000.00	\$1,000.00	\$0.00	0.00%
Telephone - Library	\$ 900.00	\$900.00	\$0.00	0.00%
Internet - Library	\$ 1,700.00	\$1,700.00	\$0.00	0.00%
Advert & Public Relations-Library	\$ 300.00	\$1,000.00	\$700.00	233.33%
Travel, Training & Prof Dev-Library	\$ 1,000.00	\$2,500.00	\$1,500.00	150.00%
Postage - Library	\$ 500.00	\$500.00	\$0.00	0.00%
Annual Requisition by Twp-Library	\$ 130,360.00	\$130,750.00	\$390.00	0.30%
Books & Subscriptions - Library	\$ 8,500.00	\$8,500.00	\$0.00	0.00%
E-Books - Library	\$ 5,000.00	\$5,000.00	\$0.00	0.00%
E-Resources - LIBRARY	\$ 1,000.00	\$1,000.00	\$0.00	0.00%
Audio-Video Materials - Library	\$ 3,000.00	\$3,000.00	\$0.00	0.00%
Repairs & Mtce - Equip - Library	\$ 500.00	\$500.00	\$0.00	0.00%
Total LIBRARY	\$ 271,520.00	\$272,765.00	\$1,245.00	0.46%

ECONOMIC DEVELOPMENT

	2022	2023		
REVENUES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Rev - Transfer from Reserve - Ec Dev	-\$ 79,235.00		(\$79,235.00)	-100.00%
Rev - Federal Grants - Ec Dev	-\$ 100,000.00	-\$ 93,495.00	(\$6,505.00)	-6.51%
Total ECONOMIC DEVELOPMENT	-\$ 179,235.00	-\$ 93,495.00	(\$85,740.00)	-47.84%

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Salary & Wages - Ec Dev	\$ 81,900.00	\$ 85,995.00	\$4,095.00	5.00%
Benefits C.P.P. - Ec Dev	\$ 3,435.00	\$ 3,755.00	\$320.00	9.32%
Benefits E.I. - Ec Dev	\$ 1,335.00	\$ 1,405.00	\$70.00	5.24%
Benefits E.H.T. - Ec Dev	\$ 1,600.00	\$ 1,675.00	\$75.00	4.69%
Benefits WSIB - Ec Dev	\$ 2,230.00	\$ 2,535.00	\$305.00	13.68%
Benefits OMERS - Ec Dev	\$ 8,325.00	\$ 8,825.00	\$500.00	6.01%
Furniture & Equipment - Ec Dev	\$ 5,000.00	\$ 5,000.00	\$0.00	0.00%
Material & Supplies - Ev Dev	\$ 4,500.00	\$ 2,500.00	(\$2,000.00)	-44.44%
Memberships - Ec Dev	\$ 1,900.00	\$ 1,500.00	(\$400.00)	-21.05%
Telephone, Fax & Internet - EC DEV	\$ 2,000.00	\$ 2,000.00	\$0.00	0.00%
Advert & Public Relations - Ec Dev	\$ 1,000.00	\$ 1,000.00	\$0.00	0.00%
Travel. Training & Prof Dev - Ec Dev	\$ 10,000.00	\$ 15,000.00	\$5,000.00	50.00%
Postage - Ec Dev	\$ 500.00	\$ 500.00	\$0.00	0.00%
Office Rental - Ec Dev	\$ 18,000.00	\$ 18,435.00	\$435.00	2.42%
Subscriptions - Ec Dev	\$ 3,000.00	\$ 3,000.00	\$0.00	0.00%
Total ECONOMIC DEVELOPMENT	\$ 144,725.00	\$ 153,125.00	\$8,400.00	5.80%

PLANNING & DEVELOPMENT

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Materials & Supplies - Plan & Dvlpmt	\$ 500.00	\$ 500.00	\$0.00	0.00%
Consultant Services - Plan & Dvlpmt	\$ -	\$ 4,000.00	\$4,000.00	N/A
Software - Planning and Development	\$ 11,500.00	\$ 16,000.00	\$4,500.00	39.13%
Total PLANNING & DEVELOPMENT	\$ 12,000.00	\$ 20,500.00	\$8,500.00	70.83%

SERVICE ONTARIO

	2022	2023		
REVENUES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Rev - Misc Rent & Revenue	-\$ 26,000.00	-\$ 26,000.00	\$0.00	0.00%
Total SERVICE ONTARIO	-\$ 26,000.00	-\$ 26,000.00	\$0.00	0.00%

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Wages - SO	\$ 11,360.00	\$ 12,725.00	\$1,365.00	12.02%
Benefits C.P.P. - SO	\$ 565.00	\$ 760.00	\$195.00	34.51%
Benefits E.I. - SO	\$ 230.00	\$ 290.00	\$60.00	26.09%
Benefits E.H.T. - SO	\$ 205.00	\$ 250.00	\$45.00	21.95%
Benefits WSIB - SO	\$ 285.00	\$ 375.00	\$90.00	31.58%
Advert & Public Relations - SO	\$ 250.00	\$ 250.00	\$0.00	0.00%
Total SERVICE ONTARIO	\$ 12,895.00	\$ 14,650.00	\$1,755.00	13.61%

EDUCATION

	2022	2023		
REVENUES	Budget Amount	Draft Budget	Change (\$)	Change (%)
Rev - Educ-English Public	-\$ 69,140.00	-\$ 73,730.00	\$28,720.00	6.64%
Rev - Educ-English Separate	-\$ 12,280.00	-\$ 11,130.00	\$3,650.00	-9.36%
Rev - Educ-French Public	-\$ 670.00	-\$ 590.00	(\$80.00)	-11.94%
Rev - Educ-French Separate	-\$ 5,295.00	-\$ 5,870.00	\$4,175.00	10.86%
Rev - Education in Lieu	-\$ 8,765.00	-\$ 8,765.00	\$0.00	0.00%
Total EDUCATION	-\$ 96,150.00	-\$ 100,085.00	\$3,935.00	4.50%

	2022	2023		
EXPENSES	Budget Amount	Draft Budget	Change (\$)	Change (%)
English- Public School Board	\$ 69,140.00	\$ 73,730.00	\$4,590.00	6.64%
English - Separate School Brd	\$ 12,280.00	\$ 11,130.00	(\$1,150.00)	-9.36%
French- Public School Board	\$ 670.00	\$ 590.00	(\$80.00)	-11.94%
French- Separate School Brd	\$ 5,295.00	\$ 5,870.00	\$575.00	10.86%
Total EDUCATION	\$ 87,385.00	\$ 91,320.00	\$3,935.00	4.50%

NON-PROPERTY TAX SUPPORTED OPERATIONS

WATER AND WASTEWATER SERVICES

The operation and maintenance of water and wastewater services and facilities are carried out by the Ontario Clean Water Agency (OCWA) under contract to the Township of Hornepayne, however, none of the operations are funded by property taxes. Revenues are raised primarily through the user fees charged to customers for their water and wastewater services.

NON-PROPERTY TAX FUNDED OPERATIONS	2022 Budget	2023 Budget	Change (\$)	Change (%)
Total Revenues - Water	\$677,205.00	\$702,010.00	\$24,805.00	3.66%
Total Expenses – Water	\$677,205.00	\$702,010.00	\$24,805.00	3.66%
Total Revenues - Wastewater	\$401,590.00	\$421,850.00	\$20,260.00	5.04%
Total Expenses – Wastewater	\$401,590.00	\$421,850.00	\$20,260.00	5.04%

At the Regular Meeting of Council on February 22, 2023, the Council of the Corporation of the Township of Hornepayne enacted By-Law No. 1985, which approved an increase of 2.91% to the Water & Sewer rates.

The residential water rate has been established at \$1,074.19 per annum and the sewer rate has been established at \$756.21 per annum for a total amount of \$1,830.41 per annum. The full 2023 Water & Sewer Rates By-Law can be found at

<https://www.townshipofhornepayne.ca/media/s43l3wow/1985-2023-water-sewer-rates.pdf>

WATER

REVENUES	2022	2023	Change (\$)	Change (%)
Water User Fees	\$677,205.00	\$702,010.00	\$24,805.00	3.66%
Total Revenues - Water	\$677,205.00	\$702,010.00	\$24,805.00	3.66%
EXPENSES	2022	2023	Change (\$)	Change (%)
2023 Water - Operations & Maintenance (OCWA)	\$451,720.00	\$465,710.00	\$13,990.00	3.10%
2023 Water - Capital Projects (OCWA)	\$100,000.00	\$111,700.00	\$11,700.00	11.70%
2023 Water - Unscheduled Capital	\$80,000.00	\$80,000.00	\$0.00	0.00%
2023 Water - Long Term Loan Payments - Interest	\$34,205.00	\$33,075.00	-\$1,130.00	-3.30%
Wages interdepartmental (10%)	\$7,280.00	\$7,425.00	\$140.00	1.92%
Advertising / Public Relations	\$500.00	\$500.00	\$0.00	0.00%
Telephone/Alarm System	\$3,500.00	\$3,600.00	\$100.00	2.86%
Total Water Expenses	\$677,205.00	\$702,010.00	\$24,805.00	3.66%

WASTEWATER

REVENUES	2022	2023	Change (\$)	Change (%)
Wastewater User Fees	\$401,590.00	\$421,850.00	\$20,260.00	5.04%
Total Revenues - Wastewater	\$401,590.00	\$421,850.00	\$20,260.00	5.04%

EXPENSES	2022	2023	Change (\$)	Change (%)
2023 Wastewater - Operations & Maintenance (OCWA)	\$330,800.00	\$391,110.00	\$60,310.00	18.23%
2023 Wastewater - Capital Projects (OCWA)	\$40,000.00	\$ -	\$0.00	0.00%
2023 Wastewater - Long Term Loan Payments - Interest	\$3,260.00	\$2,740.00	-\$520.00	-15.95%
2023 Wastewater - New Long Term Loan Payment (Dechlor.) - Interest	\$12,075.00	\$12,075.00	\$0.00	0.00%
Wages interdepartmental (10%)	\$7,280.00	\$7,425.00	\$145.00	1.99%
Advertising / Public Relations	\$500.00	\$500.00	\$0.00	0.00%
Telephone/Alarm System	\$500.00	\$500.00	\$0.00	0.00%
Environmental Monitoring System	\$7,175.00	\$7,500.00	\$325.00	4.53%
Total Expenses - Wastewater	\$401,590.00	\$421,850.00	\$20,260.00	5.04%

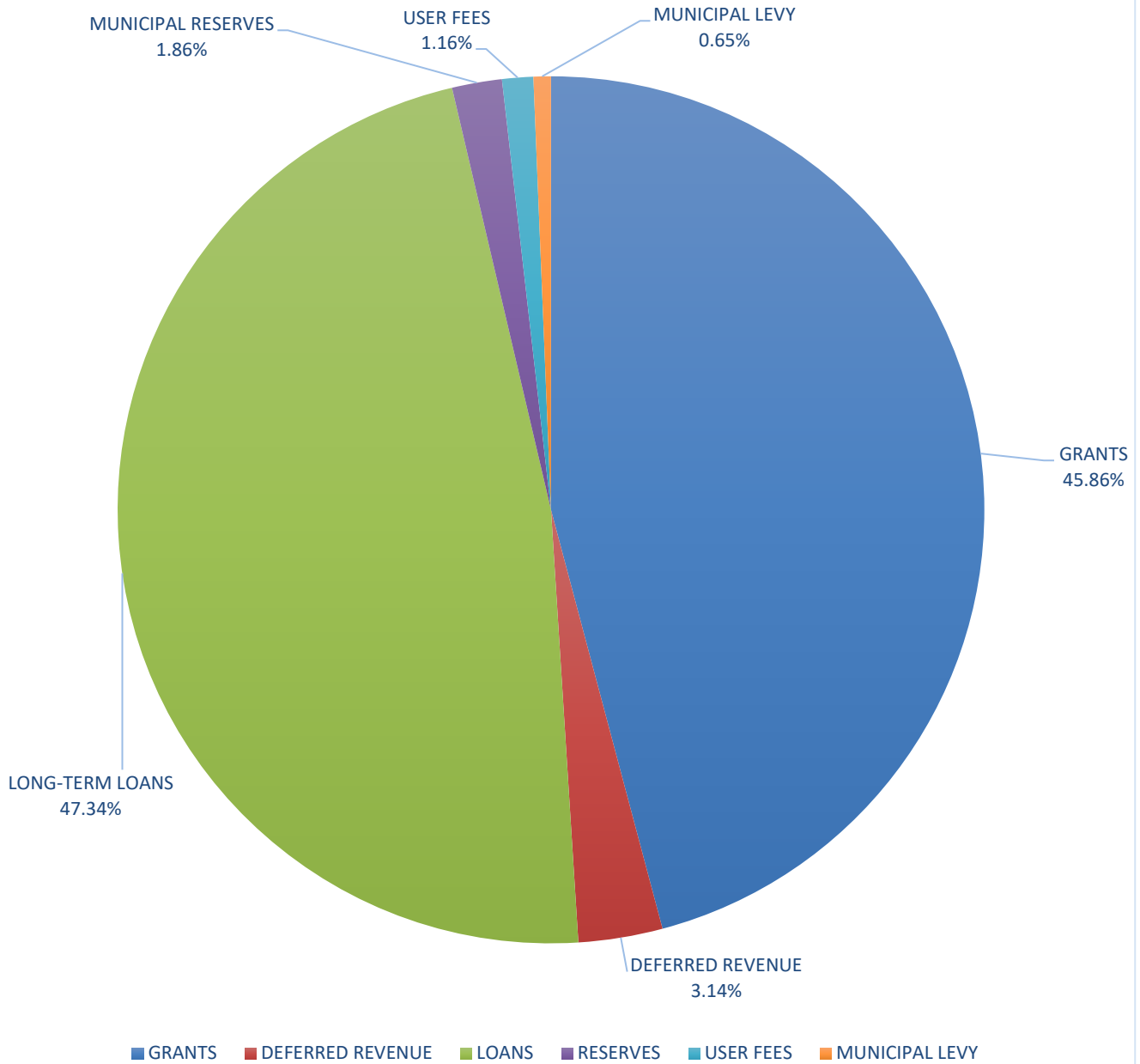
CAPITAL BUDGET & GRANT SUPPORTED INITIATIVES

Capital projects vary in size from replacement of the desktop and laptops used by Township staff daily to the replacement and/or rehabilitation facilities or water and wastewater infrastructure.

A project may be completed within a budget year, or over multiple years. At times, the Township can secure funding from Provincial or Federal programs, or access savings from reserves and reserve funds, and other times it needs to be funded by the use of debt.

CAPITAL & SPECIAL PROJECTS	REVENUES	EXPENSES	CAPITAL LEVY
Total CAPITAL/SPECIAL PROJECTS - ADMIN	-\$ 478,675.00	\$ 478,675.00	\$ -
Total CAPITAL/SPECIAL PROJECTS -FIRE DEPT	-\$ 923,490.00	\$ 923,490.00	\$ -
Total CAPITAL/SPECIAL PROJECTS - PWD	-\$ 346,930.00	\$ 397,200.00	\$ 50,270.00
Total CAPITAL/SPECIAL PROJECTS - AIRPORT	-\$ 627,640.00	\$ 627,640.00	\$ -
Total CAPITAL/SPECIAL PROJECTS - LANDFILL	-\$ 56,960.00	\$ 56,960.00	\$ -
Total CAPITAL/SPECIAL PROJECTS - CEMETERY	-\$ 25,000.00	\$ 25,000.00	\$ -
Total CAPITAL/SPECIAL PROJECTS - PARKS	-\$ 23,255.00	\$ 23,255.00	\$ -
Total CAPITAL/SPECIAL PROJECTS - RECREATION	-\$ 150,000.00	\$ 150,000.00	\$ -
Total CAPITAL/SPECIAL PROJECTS - ARENA	-\$ 3,126,075.00	\$ 3,126,075.00	\$ -
Total CAPITAL/SPECIAL PROJECTS - LIBRARY	-\$ 11,305.00	\$ 11,305.00	\$ -
Total CAPITAL/SPECIAL PROJECTS - PLANNING & DEVELOPMENT	-\$ 158,045.00	\$ 158,045.00	\$ -
Total CAPITAL/SPECIAL PROJECTS - WATER	-\$ 781,780.00	\$ 781,780.00	\$ -
Total CAPITAL/SPECIAL PROJECTS - WASTEWATER	-\$ 997,715.00	\$ 997,715.00	\$ -
TOTAL	-\$ 7,706,870.00	\$ 7,757,140.00	\$ 50,270.00

Funds for Capital & Special Projects



ADMINISTRATION

REVENUES	2023 Draft Budget
OCIF - FC (C/SP-ADMIN)	-\$ 345,030.00
Federal Gas Tax (C/SP-ADMIN)	-\$ 64,865.00
Rev - NORDS (C/SP-ADMIN)	-\$ 68,780.00
Total CAPITAL/SPECIAL PROJECTS - ADMIN	-\$ 478,675.00

EXPENSES	2023 Draft Budget
Deferred Revenue	\$ 478,675.00
Total CAPITAL/SPECIAL PROJECTS - ADMIN	\$ 478,675.00

FIRE DEPARTMENT

REVENUES	2023 Draft Budget
Long Term Loan	-\$ 923,490.00
Total CAPITAL/SPECIAL PROJECTS - FIRE DEPARTMENT	-\$ 923,490.00

EXPENSES	2023 Draft Budget
Renovations - Fire Hall & Garage including windows & doors	\$ 70,000.00
Pumper Truck	\$ 750,000.00
Self Contained Breathing Apparatus	\$ 103,490.00
Total CAPITAL/SPECIAL PROJECTS - FIRE DEPARTMENT	\$ 923,490.00

PUBLIC WORKS

REVENUES	2023 Draft Budget
Long Term Loan	-\$ 346,930.00
Total CAPITAL/SPECIAL PROJECTS - PUBLIC WORKS	-\$ 346,930.00

EXPENSES	2023 Draft Budget
Long Term Loan Principal Payments	\$ 50,270.00
Roll Pro Chassis Truck	\$ 172,000.00
Dump Truck & Sander attachment	\$ 99,840.00
Screen	\$ 4,490.00
Hook up for float	\$ 1,900.00
Control unit for sander	\$ 4,360.00
Snowblower	\$ 2,140.00
Ranger Crew - Side-by-side	\$ 17,000.00
Sweeper	\$ 45,200.00
Total CAPITAL/SPECIAL PROJECTS - PWD	\$ 397,200.00

AIRPORT

REVENUES	2023 Draft Budget
FEDERAL GAS TAX	-\$ 41,860.00
Federal Grants (C/SP-AIRPORT)	-\$ 585,780.00
Total CAPITAL/SPECIAL PROJECTS - AIRPORT	-\$ 627,640.00

EXPENSES	2023 Draft Budget
Construction (C/SP-AIRPORT)	\$ 627,640.00
Total CAPITAL/SPECIAL PROJECTS - AIRPORT	\$ 627,640.00

LANDFILL

REVENUES	2023 Draft Budget	
Rev - Transfer from Reserve/Def Rev	-\$	56,960.00
Total CAPITAL/SPECIAL PROJECTS - LANDFILL	-\$	56,960.00

EXPENSES	2023 Draft Budget	
Engineering (C/SP-LANDFILL)	\$	56,960.00
Total CAPITAL/SPECIAL PROJECTS - LANDFILL	\$	56,960.00

CEMETERY

REVENUES	2023 Draft Budget	
Transfer from Reserve	-\$	25,000.00
Total CAPITAL/SPECIAL PROJECTS - CEMETERY	-\$	25,000.00

EXPENSES	2023 Draft Budget	
Furniture & Equipment	\$	25,000.00
Total CAPITAL/SPECIAL PROJECTS - CEMETERY	\$	25,000.00

PARKS

REVENUES	2023 Draft Budget	
Rev - Transfer from Reserve/Def Rev	-\$	1,455.00
Federal Grants (C/SP-PARKS)		-21,800.00
Total CAPITAL/SPECIAL PROJECTS - PARKS	-\$	23,255.00

EXPENSES	2023 Draft Budget	
Construction (C/SP-PARKS)	\$	23,255.00
Total CAPITAL/SPECIAL PROJECTS - PARKS	\$	23,255.00

RECREATION

REVENUES	2023 Draft Budget
Provincial Grants (C/SP-RECREATION)	-\$ 150,000.00
Total CAPITAL/SPECIAL PROJECTS - RECREATION	-\$ 150,000.00

EXPENSES	2023 Draft Budget
Construction (C/SP-RECREATION)	\$ 150,000.00
Total CAPITAL/SPECIAL PROJECTS - RECREATION	\$ 150,000.00

ARENA

REVENUES	2023 Draft Budget
TWP PORTION - long term loan	-\$ 487,015.00
Provincial Grants (C/SP-ARENA)	-\$ 1,339,060.00
FCM - grant (25%)	-\$ 325,000.00
FCM - loan (55%)	-\$ 715,000.00
Twp Portion - FCM Loan/Grant	-\$ 260,000.00
Total CAPITAL/SPECIAL PROJECTS - ARENA	-\$ 3,126,075.00

EXPENSES	2023 Draft Budget
Furniture & Equip (C/SP-ARENA)	
Consulting (C/SP-ARENA)	\$ 1,826,075.00
Construction (C/SP-ARENA)	
Ice Plant	\$ 1,300,000.00
Total CAPITAL/SPECIAL PROJECTS - ARENA	\$ 3,126,075.00

LIBRARY

REVENUES	2023 Draft Budget
Provincial Grants (C/SP-LIBRARY)	-\$ 11,305.00
Total CAPITAL/SPECIAL PROJECTS - LIBRARY	-\$ 11,305.00

EXPENSES	2023 Draft Budget
Furniture & Equipment	\$ 11,305.00
Total CAPITAL/SPECIAL PROJECTS - LIBRARY	\$ 11,305.00

PLANNING & DEVELOPMENT

REVENUES	2023 Draft Budget
Rev - Transfer from Reserve/Def Rev	
RED Grant	-\$ 55,500.00
TWP Portion - RED GRANT	-\$ 55,500.00
FCM - AMP	-\$ 37,310.00
TWP Portion - FCM AMP	-\$ 4,890.00
Transfer from Reserve - CIP	-\$ 4,845.00
Provincial Grants (C/SP-PLAN&DVLPMPT)	
Total CAPITAL/SPECIAL PROJECTS - PLAN & DVLPMPT	-\$ 158,045.00

EXPENSES	2023 Draft Budget
Salary & Wages (C/SP - P & D)	\$ 56,185.00
Furniture & Equipment (C/SP-P & D)	
Consultants (C/SP-P & D)	\$ 54,815.00
Consultants (C/SP-P & D)	\$ 4,845.00
Asset Management C/SP-P & D)	\$ 42,200.00
Total CAPITAL/SPECIAL PROJECTS - PLAN & DVLPMPT	\$ 158,045.00

WATER & WASTEWATER CAPITAL BUDGETS

Water & Wastewater budgets have no impact on the Capital Levy as these works are funded through the water & sewer rates.

WATER

REVENUES	2023 Draft Budget
Water User Fees	-\$ 31,840.00
Federal Grants (C/SP-WATER)	-\$ 549,930.00
ICIP – FC (C/SP-WATER)	-\$ 200,010.00
Total CAPITAL/SPECIAL PROJECTS - WATER	-\$ 781,780.00

EXPENSES	2023 Draft Budget
Consultation (C/SP - WATER)	\$ 749,940.00
Principle Payments	\$ 31,840.00
Total CAPITAL/SPECIAL PROJECTS - WATER	\$ 781,780.00

WASTEWATER

REVENUES	2023 Draft Budget
Wastewater User Fees	-\$ 58,120.00
Long-term Loan (C/SP-WASTEWATER)	-\$ 939,595.00
Total CAPITAL/SPECIAL PROJECTS - WASTEWATER	-\$ 997,715.00

EXPENSES	2023 Draft Budget
Engineering (C/SP-WASTEWATER)	\$ 939,595.00
Principle Payments	\$ 58,120.00
Total CAPITAL/SPECIAL PROJECTS - WASTEWATER	\$ 997,715.00

ASSET MANAGEMENT PLAN 2020 – 2023

FINANCIAL PLAN EXCERPT

Bridges & Culverts	2020	2021	2022	2023
Jackfish Creek Culverts	\$ 20,500.00		\$ -	\$ -
Leslie Street Bridge	\$ -	\$ -	\$ -	\$ -
Bridges & Culverts Total	\$ 20,500.00	\$ -	\$ -	\$ -
Buildings & Facilities				
Airport	\$ -	\$ -	\$ -	\$ -
Arena	\$ -	\$ -	\$ -	\$ -
Curling Club	\$ -	\$ -	\$ -	\$ -
Municipal Building/Fire Hall	\$ -	\$ -	\$ -	\$ -
Public Works Buildings	\$ -	\$ -	\$ 24,697.00	\$ -
Buildings & Facilities Total	\$ -	\$ -	\$ 24,697.00	\$ -
Land Improvements				
Airport Runway	\$ -	\$ -	\$ -	\$ -
Parking Lots	\$ -	\$ -	\$ 2,957.00	\$ -
Playground Equipment	\$ -	\$ -	\$ -	\$ -
Skate Park	\$ -	\$ -	\$ -	\$ -
Tennis Court	\$ -	\$ -	\$ 70,331.00	\$ -
Land Improvements Total	\$ -	\$ -	\$ 73,288.00	\$ -
Machinery & Equipment				
Admin Equipment	\$ -	\$ -	\$ 18,473.00	\$ 99,667.00
Airport Equipment	\$ -	\$ -	\$ -	\$ -
Fire Equipment	\$ -	\$ -	\$ -	\$ -
Library Books	\$ -	\$ -	\$ -	\$ -
Public Works Equipment	\$ -	\$ -	\$ -	\$ 24,605.00
Recreation Equipment	\$ -	\$ -	\$ 72,974.00	\$ 41,231.00
Machinery & Equipment Total	\$ -	\$ -	\$ 91,447.00	\$ 165,503.00
Road Network				
Paved Roads	\$ -	\$ -	\$ 1,717,009.00	\$ -
Road Network Total	\$ -	\$ -	\$ 1,717,009.00	\$ -
Sanitary Sewer Network				
Maintenance Covers	\$ -	\$ -	\$ -	\$ -
Sanitary Equipment	\$ -	\$ -	\$ -	\$ -
Wastewater Treatment Plant	\$ -	\$ -	\$ -	\$ -
Sanitary Sewer Network Total	\$ -	\$ -	\$ -	\$ -

Storm Water Network

Catch Basins	\$	-	\$	-	\$	-	\$	-
Storm Water Network Total	\$	-	\$	-	\$	-	\$	-

Vehicles

Airport Vehicles	\$	-	\$	-	\$	-	\$	-
Fire Vehicles	\$	-	\$	-	\$	-	\$	-
Public Works Vehicles	\$	-	\$	-	\$	-	\$	74,798.00
Vehicles Total	\$	-	\$	-	\$	-	\$	74,798.00

Waste Disposal

Landfill	\$	-	\$	101,709.00	\$	301,813.00	\$	-
Solid Waste Vehicles	\$	-	\$	-	\$	-	\$	-
Waste Equipment	\$	-	\$	-	\$	-	\$	-
Waste Transfer Station	\$	-	\$	-	\$	-	\$	-
Waste Disposal Total	\$	-	\$	101,709.00	\$	301,813.00	\$	-

Water Network

Hydrants	\$	-	\$	-	\$	-	\$	-
Service Leads	\$	-	\$	-	\$	-	\$	-
Valves	\$	-	\$	-	\$	-	\$	-
Water Equipment	\$	-	\$	-	\$	-	\$	-
Water Tower	\$	-	\$	-	\$	-	\$	-
Water Network Total	\$	-	\$	-	\$	-	\$	-

Cumulative Total	\$ 20,500.00	\$ 101,709.00	\$ 2,208,254.00	\$ 240,301.00
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Admin Equipment: Printers, servers, computers & software

Public Works Equipment: Trailers Trackers & Fuel Tanks

Recreation Equipment: Chiller, Zamboni, Fitness facility

Public Works Vehicles: Heavy & Light Duty Trucks, backhoes and sanders

SERVICE DELIVERY REVIEW EXCERPTS

Although the Asset Management Plan does not address the Fire Apparatus & state of the Fire Hall, these 2 items have been addressed in the Service Delivery Review at topics FD-11 & AM-04.

Topic: FD-11 Fire Apparatus and Equipment

Issue/Concerns/Risks: Fire Department apparatus and equipment is at, or nearing its useful life expectancy; however, there are no financial strategies in place to replace critical apparatus and equipment. It is questionable whether all apparatus and equipment are being inspected and maintained to industry standards although recent activities appear to have increased. The pumper is within a few years of exceeding NFPA standards for replacement, although this may be able to be extended with implementation of a rigorous inspection and maintenance program.

Recommendations/Options: Undertake a Fire Underwriters Survey followed by a Fire Master Plan. Develop a best practice-based Fire Apparatus and Equipment Maintenance and Replacement Policy. Develop a long-term funding strategy for apparatus and equipment replacement.

Topic: AM-04 Buildings and Properties

Issue/Concerns/Risks: Several of the Township's buildings and properties do not appear to be subjected to robust life cycle maintenance programs and as a result are in a state of significant disrepair. Some facilities may pose potentially serious Health and Safety Risks to Township employees or visitors. The cost of bringing some facilities to an acceptable standard may no longer be financially feasible and may exceed the cost of replacement. Many buildings are not accessible or functional. EDO's office is remote of the CAO's office which is inefficient.

Recommendations/Options: **Have an environmental expert review the water damage to the Fire Hall immediately without delay** [emphasis added.] Have all Township buildings and properties inspected by a qualified building and property condition expert. Develop a strategy to bring salvageable buildings up to a state of proper repair. Implement regular building and property life cycle maintenance programs and fund accordingly. Consider consolidating Township buildings. Investigate a lease or purchase of the MTO Yard with a lease back to MTO Contractors. Investigate consolidating the Library, Town Hall, Council Chambers at the Arena fitness area and relocate the fitness area to the mezzanine. Consider a similar consolidation at the Hallmark Center.

RESERVES & RESERVE FUNDS

Township of Hornepayne			
Reserves & Reserve Funds			
2023 Budget			
RESERVES	Balance	2023 DRAFT Budget	Balance
Sick Leave	\$ 59,701.15		\$ 59,701.15
Public Works Department	\$ 6,026.99		\$ 6,026.99
Arena	\$ 27,224.44		\$ 27,224.44
Airport	\$ 21,100.00		\$ 21,100.00
Library	\$ 101,258.00		\$ 101,258.00
Capital Reserve	\$ 165,396.64	-\$ 25,000.00	\$ 140,396.64
Cemetery	\$ 740.00		\$ 740.00
Fitness/Weight Training	\$ 28,435.13		\$ 28,435.13
Community Well Being (NWMO)		-\$ 55,502.55	
	\$ 78,605.98		\$ 23,103.43
Student Bursary Fund (NWMO)	\$ 14,000.00		\$ 14,000.00
100th Anniversary	\$ 34,638.68		\$ 34,638.68
Recreation	\$ 9,849.72		\$ 9,849.72
Planning and Development Reserve		-\$ 4,843.82	
		-\$ 56,960.00	
	\$ 144,653.77	-\$ 4,887.20	\$ 77,962.75
Water & Sewer	\$ 261,419.78		\$ 261,419.78
Landfill	\$ 104,693.00		\$ 104,693.00
Levy Stabilization	\$ 286,742.00	-\$ 71,675.33	\$ 215,066.67
Economic Development Fund	\$ 75,000.00		\$ 75,000.00
Municipal Services Corporation Fund	\$ -		\$ -
Community Improvement Plan Fund	\$ 65,000.00		\$ 65,000.00
Municipal Grants	\$ 65,000.00		\$ 65,000.00
Elections Reserve	\$ 9,131.00		\$ 9,131.00
TOTAL RESERVES	\$ 1,558,616.28	-\$ 218,868.90	\$ 1,339,747.38
RESERVE FUNDS			
Arena - Special Reserve	\$ 11,739.29		\$ 11,739.29
Hot Tub	\$ 9,464.73		\$ 9,464.73
Cedar Point Park	\$ 1,362.68		\$ 1,362.68
TOTAL RESERVE FUNDS	\$ 22,566.70	\$ -	\$ 22,566.70
TOTAL RESERVES & RESERVE FUNDS	\$ 1,581,182.98	-\$ 218,868.90	\$ 1,362,314.08

DEFERRED REVENUES

Township of Hornepayne			
Deferred Revenues			
2023 Budget			
DEFERRED REVENUES	Balance	2023 DRAFT Budget	
Safe Restart Agreement - Municipal Operating Fund			
2021 COVID-19 Recovery Fund for Municipalities			
	\$ 6,940.44	-\$ 6,940.44	\$ -
Fed Nor - Economic Development	\$ -		
Unconditional Municipal Modernization Funding			
Municipal Modernization Intake 2	\$ -		
OCIF FC		\$ 345,030.00	
	\$ 500,505.41	-\$ 200,010.00	\$ 645,525.41
Federal Gas Tax		\$ 64,864.00	
		-\$ 41,860.00	
	\$ 26,262.33	-\$ 1,456.08	\$ 24,806.25
NORDS	\$ 139,170.00	\$ 68,780.00	\$ 207,950.00
NWMO - EC DEV FUNDING	\$ -		
TOTAL	\$ 672,878.18	\$ 228,407.48	\$ 878,281.66

LONG TERM LOANS

The Township of Hornepayne currently has three (3) long term loans through Infrastructure Ontario, with one (1) additional loan that has been authorized but has yet to be finalized.

1. In 2012, the Council of the Township of Hornepayne authorized a long-term loan to fund the Water Treatment Plant for \$1,179,066.91, at an annual interest rate of 3.64% for 30 years (2042).
 - a. The impact on the 2023 budget is principal payments of \$64,914.76 and interest payments of \$31,838.60, both of which are funded through the water user fees.
2. In 2016, the Council of the Township of Hornepayne authorized a long-term loan to fund Rolling Stock for \$406,000.00, at an annual interest rate of 2.35% for 10 years (2026).
 - a. The impact on the 2023 budget is principal payments of \$42,446.46, which is funded through the capital budget and interest payments of \$3,347.68, which is funded through the operating budget.
3. In 2018, the Council of the Township of Hornepayne authorized a long-term loan to fund a portion of the Wastewater Treatment Plant Rehabilitation Project (68%) and a Sander (32%) for \$244,390.00, at an annual interest rate of 3.14% for 10 years (2028).
 - a. The impact on the 2023 budget is principal payments of \$24,439.00, which 68% is funded through the wastewater user fees and 32% through the capital budget, and interest payments of \$4030.34, which 68% is funded through wastewater user fees and 32% through the operating budget.
4. In 2021, the Council of the Township of Hornepayne authorized a long-term loan to fund the Township of dechlorination at the Wastewater Treatment Plant for \$939,593.00. It is anticipated this loan will be a 10-year term at 2.57%
 - a. The impact on the 2023 budget is principal payments of \$53,574.39 and interest payments of \$41,500.62, both of which are funded through the wastewater user fees.

KEY ITEMS FOR COUNCIL'S CONSIDERATION

- To implement a 4% increase to the tax rates, a \$71,675 transfer from the Levy Stabilization Reserve is required. In the absence of the Levy Stabilization transfer, the increase to the tax rates would be approximately 7.5%
 - 1% tax rate increase equates to \$20,469.35.
 - Alternative rates and contributes for Council's consideration and discussion - total shortfall \$153,590 = 7.5% increase.

TRANSFER FROM LEVY STABILIZATION RESERVE	RESULTING TAX RATE INCREASE
\$ 153,590	0.00%
\$ 143,350	0.50%
\$ 133,115	1.00%
\$ 122,875	1.50%
\$ 112,635	2.00%
\$ 102,395	2.50%
\$ 92,155	3.00%
\$ 81,915	3.50%
\$ 71,675	4.00%
\$ 61,435	4.50%
\$ 51,195	5.00%
\$ 40,955	5.50%
\$ 30,720	6.00%
\$ 20,480	6.50%
\$ 10,240	7.00%
\$ -	7.50%
*Rounding has been applied	

- Alternatively, an increase in revenues and/or a decrease in expenses would be required.
- \$12,000 additional expense for Dust Control.

- \$10,000 travel & training for Mayor & CAO training.
- \$5,000 travel & training for Diversity, Equity, and Inclusion training.
- \$50,270 principal long term loan payments to be funded by the Municipal Levy (2.46% increase to the tax rates).
 - Alternatively, Council may consider funding the capital budget requirement from the capital reserve.
- An additional long-term loan for Fire Department capital items in the amount of \$923,490.
 - Fire Hall Renovations \$70,000
 - Pumper Truck \$750,000
 - Self-Contained Breathing Apparatus \$103,490
- An additional long-term loan for the Public Works Department capital items in the amount of \$346,930.
 - Roll Pro Chassis Truck \$172,000
 - Dump Truck & Sander attachment \$99,840
 - Screen \$4,490
 - Hook up for float \$1,900
 - Control unit for sander \$4,360
 - Snowblower \$2,140
 - Ranger Crew - Side-by-side \$17,000
 - Sweeper \$45,200
- \$25,000 transfer from the Capital Reserve to purchase a columbarium.
- An additional long-term loan in the amount of \$1,248,752.61 to fund the Township's portion of the Arena Rehabilitation & Expansion project, \$487,015 of which would be used in 2023.
- Application to FCM Green Municipal Fund, which consists of a 25% grant portion, a 55% loan portion, and a 20% municipal portion, to fund the purchase of a combined arena & curling club ice plant in the amount of \$1,300,000. The Township would require a contribution of \$260,000.

- The Township of Hornepayne's contribution for the Third Avenue water project is \$1,333,393.15. We have allocated \$842,277.69 to this project (Ontario Community Infrastructure Fund – Formula Component \$494,357.89 & Northern Ontario Resource Development Support Fund \$ 347,919.80) which leaves a gap of \$491,115.46 for the project. Further, it was Council's objective to also replace the wastewater infrastructure during the course of this project, at an approximate cost of \$1,070,900, which are not eligible project expenses. **Staff requires Council direction on how these expenses of approximately \$1,500,000 will be funded.**

APPENDIX A - ANNUAL REPAYMENT LIMIT

- <\\HPACCOUNT\Public\WINWORD\TREASURER\ANNUAL REPAYMENT LIMIT\2023\ARL2023-Hornepayne Tp.pdf>
- <\\HPACCOUNT\Public\WINWORD\TREASURER\ANNUAL REPAYMENT LIMIT\2023\ARL Guide.pdf>

APPENDIX B - FINANCIAL INDICATORS

- \\HPACCOUNT\Public\WINWORD\TREASURER\FIR - Financial Indicators\FITC22_Hornepayne Tp.pdf

APPENDIX C - MUNICIPAL PROFILE

- \\HPACCOUNT\Public\WINWORD\TREASURER\FIR - Financial Indicators\MFP22_Hornepayne Tp.pdf

APPENDIX D - ONTARIO MUNICIPAL PARTNERSHIP FUND

- <\\HPACCOUNT\Public\WINWORD\TREASURER\OMPF\2023\2023 OMPF Workbook - Hornepayne Tp - 5796.pdf>
- <\\HPACCOUNT\Public\WINWORD\TREASURER\OMPF\2023\2023 MFCI Workbook - Hornepayne Tp - 5796.pdf>