



Municipality of Mississippi Mills

SPECIAL COUNCIL AGENDA

Tuesday, March 12, 2019
6:00 p.m.
Council Chambers, Municipal Office

PLEASE REMEMBER TO SET YOUR CELL PHONE TO SILENT AND THAT NO RECORDING DEVICES ARE PERMITTED.

- A. CALL TO ORDER
- B. ATTENDANCE
- C. APPROVAL OF AGENDA
- D. DISCLOSURE OF PECUNIARY INTEREST AND GENERAL NATURE THEREOF
- E. REPORTS

Finance and Administration

- 1. 2019 Budget Pages 4 -156

Recommendation

That Council direct staff to bring the proposed 2019 Budget forward to a public meeting on Thursday, April 4, 2019 at 6:00 p.m.

- 2. Crossing Guards Pages 157-158

Recommendation

For discussion purposes only.

- 3. Gemmill Park Funding Options Pages 159-160

Recommendation

That Council authorize the Treasurer to proceed with Option 2 to obtain long term financing for the unfunded costs associated with Gemmill Park;

And that Council consider Option 3, selling surplus municipal land, to defray the long term debt repayments associated with this project.

4. 2019 Water and Sewer Budget

Pages 161-184

Recommendation

That Council direct staff to bring the proposed 2019 Water and Sewer Budget forward to a public meeting on Thursday, April 4, 2019 at 6:00 p.m.

F. CONFIRMATORY BY-LAW – 19-24

G. ADJOURMENT

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Mississippi
Mills

2019 BUDGET



A Natural
Place
to
Grow

Introduction

The Municipality of Mississippi Mills is a growing community with a mix of both urban and rural areas. The population according to the 2016 census is 13,163.

The Municipality provides multiple services that are detailed in the 2019 budget document. These services are managed by many departments that employ over 100 staff as full time, part time, seasonal , casual and students to provide the quality programs and services that the community enjoys, enabling Mississippi Mills to maintain its unique charm and excellent quality of life.

Council's responsibility is to provide wise stewardship of all municipally owned assets; human, financial and physical. Financial decisions will be required to meet the needs of the community while still providing quality services. It is Council's responsibility to make the best use of public funds to ensure that the residents are getting the most out of the taxes they pay.

Council also needs to ensure that their decisions are in keeping with legislation, Municipal by-laws, policies and Federal and Provincial regulations. In addition to the *Municipal Act*, the key legislation that may impact items included in the budget is as follows:

- ▶ *Occupational Health & Safety Act*
- ▶ *Ontario Building Code*
- ▶ *Fire Protection and Prevention Act*
- ▶ *Ontario Planning Act*
- ▶ *Development Charges Act*
- ▶ *Education Act*
- ▶ *Drainage Act*
- ▶ *Tile Drainage Act*
- ▶ *Environmental Assessment Act*
- ▶ *Highway Traffic Act*
- ▶ *Public Libraries Act*
- ▶ *Employment Standards Act*

2019 Budget Assumptions & Challenges

Municipalities are prevented from having budgets that do not balance per Section 290 (2) (b) of the *Municipal Act*. Unlike Federal and Provincial budgets that can be approved with a deficit, a Municipality's annual revenues and expenses must be equal. Expenses and revenues must also be kept separate and not netted against each other. This is an important concept in understanding and following the budget document.

The draft 2019 municipal budget being presented in this document is balanced based on the assumption that the previously approved long term financial plan is to be followed. Additional information/assumptions included in the 2019 draft budget are as follows:

Staffing:

- ▶ The Community and Economic Development budget includes a new administrative support position.
- ▶ The Daycare budget also includes an administration support position. This change is almost entirely offset by other daycare revenues and grants.
- ▶ The Planning budget includes a summer student.

General Operating:

- ▶ Within the public works budget spraying for wild parsnip has been included based on the direction from council in 2018.
- ▶ Winter control has increased based on historical trend data and to reflect expected winter conditions in 2019.
- ▶ Utility costs have increased particularly for water usage at the Gemmill Park splash pad to reflect actual activity in 2018.
- ▶ Contracts for recycling, waste collection and the OPP have increased. Most of these cost increases are offset by other revenues for these services.
- ▶ Cost sharing with the Town of Carleton Place has increased by \$15,146 over the first draft.

Capital/Reserves/Debt:

- ▶ The capital program is lower than the target included in the approved long term financial plan to address operational requirements and to keep within a 2.5% levy increase target.

Major capital projects removed by Staff to balance budget	Cost	Tax Revenue Increase if added back to budget (1% equals \$99,310)
Plow Truck	\$240,000	2.42%
Levi Bridge (removed and added Shaw Bridge)	\$753,000	7.59%
Ottawa St. Landscape Plan	\$177,400	1.79%
Lighting at the Almonte and Pakenham Arenas	\$144,000	1.45%
Total	\$1,300,400	13.10%

- ▶ Reserves are being used to fund capital and operating items where appropriate. Refer to the details on reserves included in this document.
- ▶ No new debt is being proposed for 2019 however some projects previously approved for financing may be carried forward into the 2019 budget if they are unfinished at the end of 2018. In addition, some financing approved in the 2018 budget will not be finalized by Council until 2019.
- ▶ Unfinished capital projects from 2018 have been updated along with the associated funding.

Revenues:

- ▶ Tax revenue increase is 2.5%; 1.25% from new assessment related to growth and 1.25% from existing assessment.
- ▶ General revenues are projected for 2019 consistent with historical trend data. For those departments that earn 100% of their own revenues, the revenues have changed to offset fully their 2019 budgets (Septage, Building and Waste Management).
- ▶ It is assumed that the Ontario Municipal Partnership Fund (OMPF), the primary operating grant for the Municipality, will remain the same as 2018. The Province has advised that a review is underway. It is unknown what impacts this will have on future budgets.
- ▶ Gas Tax revenue has been applied to road projects within the capital budget consistent with previous budgets and the approved long term financial plan. The Gas tax grant is formula based and no application is required.
- ▶ Ontario Community Infrastructure Funding (OCIF) has been applied to road projects within the capital budget consistent with previous budgets. This funding is formula based however there is a secondary OCIF grant that is application based. The Municipality applies when possible for projects that meet the program criteria.

- ▶ It is unknown at this time if dividends will be received for 2019 from Mississippi River Power Corporation (MRPC) to further offset the capital program.
- ▶ Hydro revenue will be shared with the municipal budget based on By-law 15-128. For 2019 the allocation is 37% water and sewer and 63% municipal.

The following list represents the changes made since the budget meetings on January 15 and January 17, 2019:

Municipality of Mississippi Mills	
2019 Draft Budget Revisions	
Shortall on First Draft	-
Revenue	
Use of grant reserve to fund flagpole at Veteran's Walkway	2,000
Decrease OMFP to agree to the 2018 allocation	- 25,447
Use of MM2020 funds tranferred to reserves in 2018	15,000
Remove wedding fee revenue (no longer offering this service)	- 4,000
	- 12,447
Council	
Add Strategic Plan to the capital budget	- 10,000
Administration	
Add cost for flagpole at Veteran's Walkway	- 2,000
Increase advertising costs based on 2018 actual	- 10,000
Reduce computers in capital budget	7,500
Reduce operating costs for postage, travel and seminars based on trend data	7,250
Increase funds for MM2020 carried over from 2018	- 15,000
Reduce operating costs for insurance (based on 2019 actual premium)	205
Increase bank charges based on trend data	- 1,690
Transfer to reserves for general capital	- 137,998
	- 151,733
Administration Buildings	
Reduce operating costs for insurance (based on 2019 actual premium)	1,155
Reduce utility costs based on trend data	3,000
Reduce debt costs for loan renewal	852
	5,007
Protection	
Increase MVC levy to actual for 2019	- 3,772

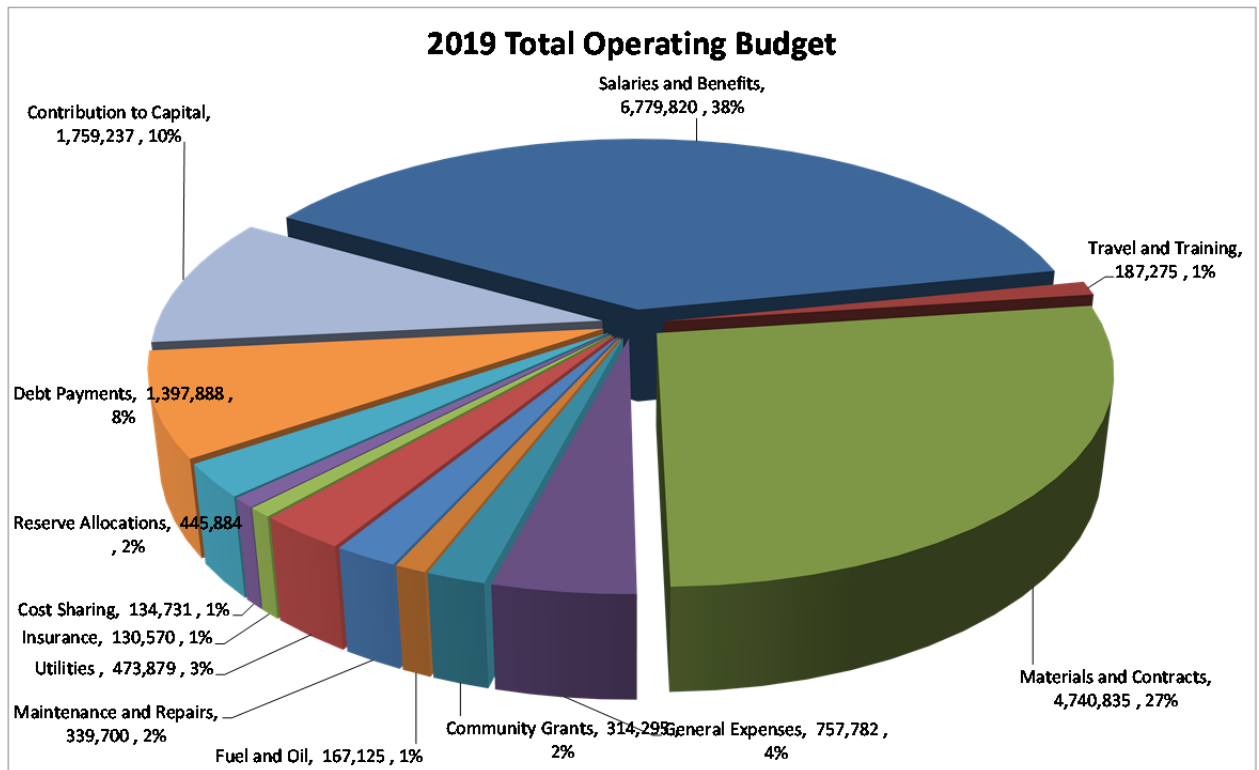
Fire	
Reduce utility costs and other operating costs based on trend data	10,226
Use reserves for bunker gear carried over from 2018	4,000
Use reserves for windows carried over from 2018	4,000
	<u>18,226</u>
Transportation	
Reduce operating costs for insurance (based on 2019 actual premium)	2,483
Reduce operating items to reflect trend data	7,400
Increase winter control sand/salt materials to reflect 2019 expected winter costs	- 50,000
Reduce debt costs (assume partial year on some projects)	115,916
Use reserves for pavement management carried forward from 2018	4,000
Use reserves to internally finance 1/2 ton truck	27,000
Reduce reserves available for facility upgrades	- 6,640
Use of additional reserves for tree replacements	1,000
Use of additional reserves for active transportation	1,000
Add funds for 25% operations manager salary	- 26,700
	<u>75,459</u>
Daycare	
Reduce operating costs for insurance (based on 2019 actual premium)	970
Reduce operating items to reflect trend data	2,700
Use of reserves for Equipment & Furniture	5,000
Use of reserves for painting	12,000
	<u>20,670</u>
Recreation	
Increase operating costs for insurance (based on 2019 actual premium)	- 340
Reduce operating items to reflect trend data	13,000
Increase in cost sharing	- 10,484
Reduce debt costs (assume partial year on some projects)	21,171
	<u>23,347</u>
Library	
Increase operating costs for insurance (based on 2019 actual premium)	- 95
Increase in cost sharing	- 4,662
Use of reserves for facility maintenance carried forward from 2018	27,000
	<u>22,243</u>
C&EDC	
Use of reserves for Tree planting	3,000
Use of reserves for Tables and Chairs	5,000
Reduce computers	5,000
	<u>13,000</u>
Total Revisions	<u>-</u>
Revised Shortfall	<u>-</u>
***Negative Items are additions for expenditures and decreases for revenues	

EXECUTIVE SUMMARY

The draft 2019 budget is broken into two parts; operating and capital.

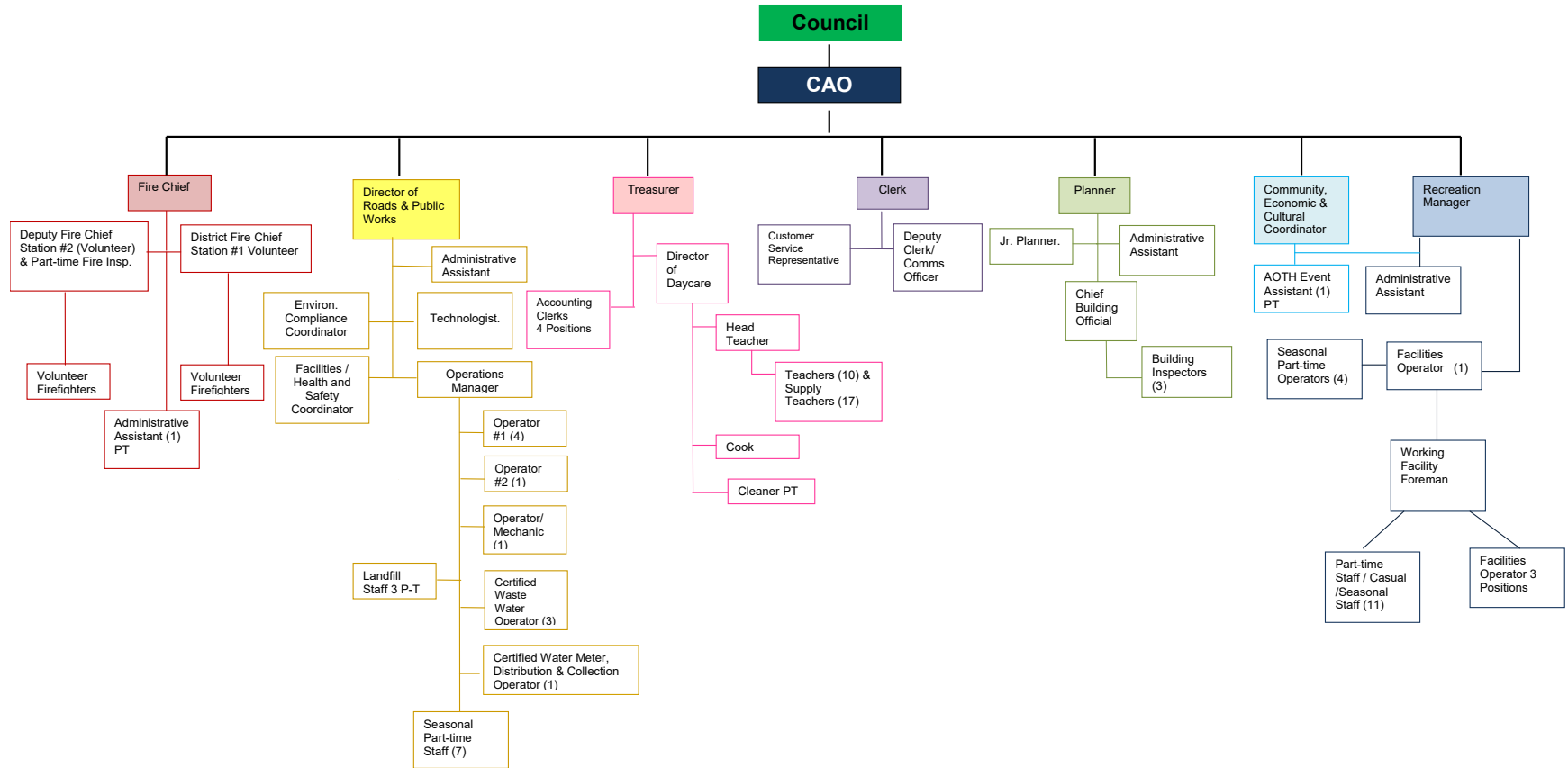
- 1) The operating budget of \$17,629,021 includes the day to day requirements of the Municipality to provide programs and services to residents and includes such items as salaries and benefits, supplies, materials, contracts, etc.

Municipality of Mississippi Mills						
2019 Budgeted Expenditures						
	2017	% of total	2018	% of total	2019	% of total
Remuneration Salaries and Benefits	5,782,261	37%	6,085,132	37%	6,779,820	38%
Travel and Training	169,632	1%	181,440	1%	187,275	1%
Materials and Contracts	4,286,288	28%	4,406,888	27%	4,740,835	27%
General Operating Expenses	640,469	4%	743,451	5%	757,782	4%
Community Grants	260,686	2%	312,078	2%	314,295	2%
Fuel & Oil	147,375	1%	163,925	1%	167,125	1%
M&R (facilities, fleet etc.)	378,100	2%	334,508	2%	339,700	2%
Utilities	458,320	3%	457,535	3%	473,879	3%
Insurance	156,840	1%	119,963	1%	130,570	1%
Election	-	0%	60,000	0%	-	0%
Cost Sharing	106,291	1%	117,800	1%	134,731	1%
Transfer to Reserves	310,513	2%	363,912	2%	445,884	3%
Debt repayments	1,027,477	7%	1,191,049	7%	1,397,888	8%
Capital Expenditures	1,792,685	12%	1,948,610	12%	1,759,237	10%
	15,516,937	100%	16,486,291	100%	17,629,021	100%

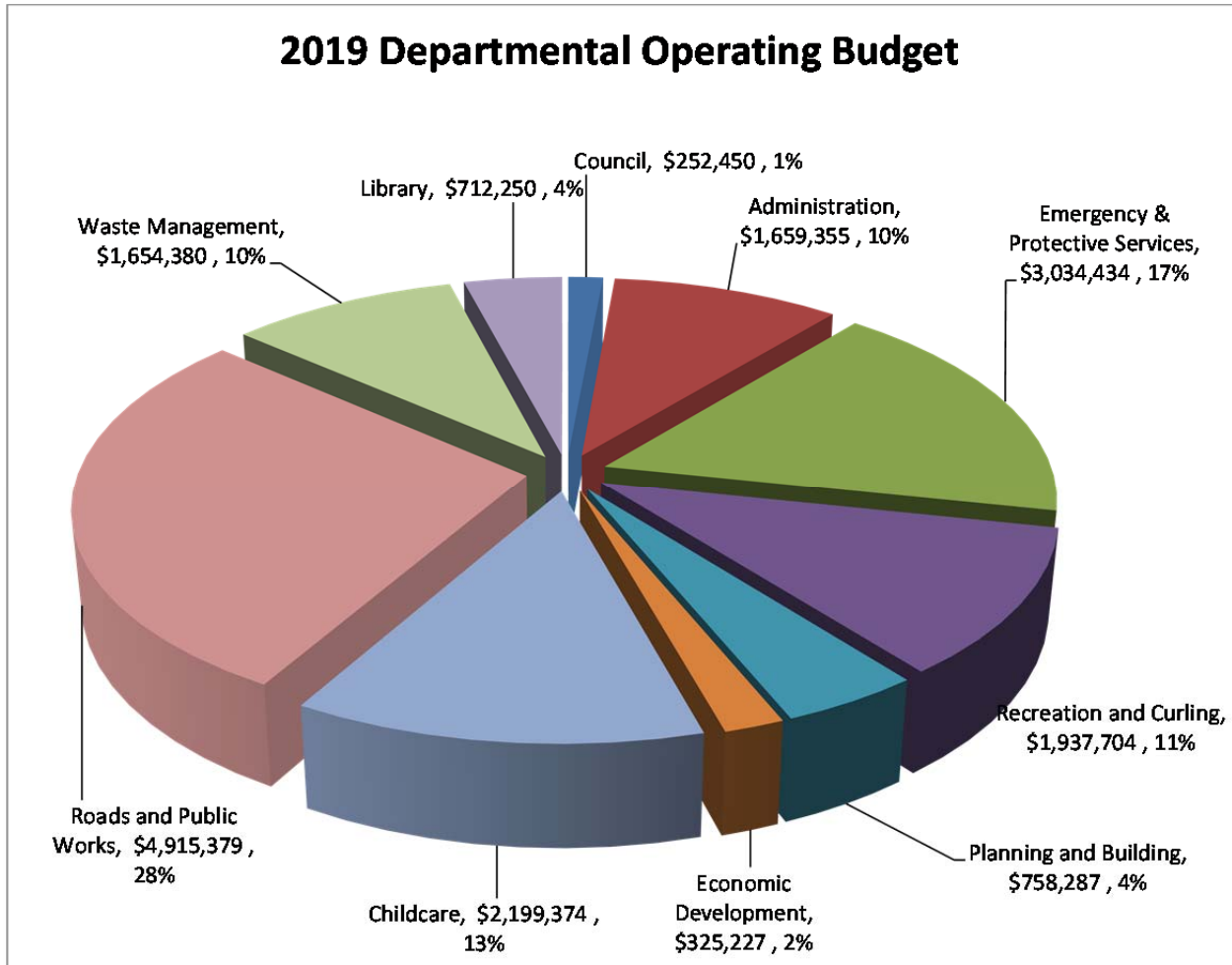


The Municipality is considered to be a **service organization** and therefore the largest proportion of operating expenditures is for salaries and benefits. **This will be true of most Municipalities or service organizations.** The 2017 Provincial Financial Information Return (FIR) summary which incorporates data from all municipalities in the Province of Ontario indicates that salaries, wages and benefits are on average 50.3% of total expenditures before depreciation is considered. In Mississippi Mills, staffing includes firefighters, library staff, childcare employees, parks and recreation workers, road crews and the administrators who, under Council’s direction, oversee the delivery of services to residents. Materials and contracts is the next largest expenditure of the Municipality for items such as policing, recycling, waste collection and winter control.

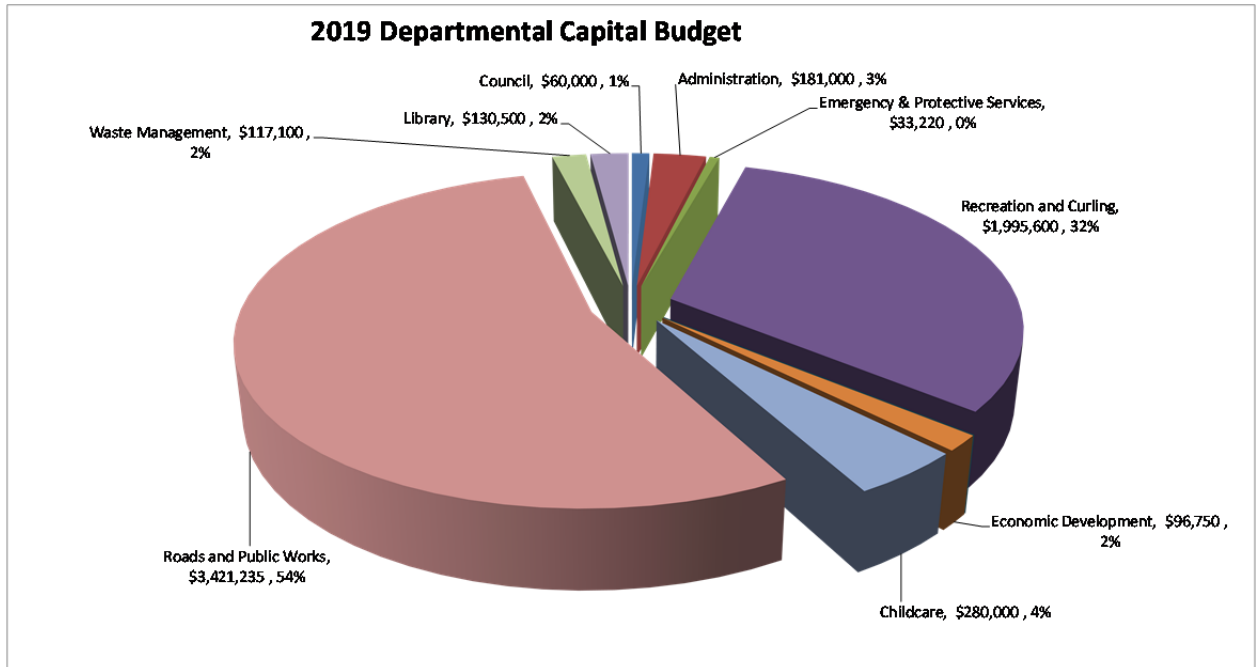
MUNICIPALITY OF MISSISSIPPI MILLS ORGANIZATION CHART 2018



The operating needs of the Municipality allocated by department are depicted as follows:



2) The capital budget of \$6,389,905 includes infrastructure replacement and rehabilitation for roads, bridges, facilities, etc. along with the required studies to support the capital program. The capital budget is broken down by department as outlined in the following chart:



Please refer to the detailed capital budget for the projects being proposed for 2019. The amounts shown in the immediate right hand column represent the amounts that need to be paid from taxation and general operating revenues after all other capital revenue sources (grants, development charges, reserves, etc.) have been considered. The numbers in the right hand column are then included in the operating budgets for each department under the line entitled “Capital Expenditure”.

**CAPITAL
ALL DEPARTMENTS
2019 BUDGET**

LINE NO.	DESCRIPTION OF PROJECT	BUDGET ITEM	TOTAL COST	OTHER SOURCES OF FINANCING						19 BUDGET
				CANADA GRANTS	PROV./COUNTY GRANTS	RESERVES	DEVELOPMENT CHARGES	BANK FINANCING	OTHER REVENUE	
		CAPITAL COUNCIL								
1	TO PROVIDE LIVE STREAMING OF MEETINGS	LIVE STREAMING REQUIREMENTS	50,000.00			25,000.00				25,000.00
2	TO DEVELOP A STRATEGIC PLAN	STRATEGIC PLAN	10,000.00							10,000.00
		TOTAL COUNCIL	60,000.00	-	-	25,000.00	-	-	-	35,000.00
		ADMINISTRATION								
3	CONTINUATION OF PLAN	ASSET MANAGEMENT PLAN	25,000.00	20,000.00						5,000.00
4	REPLACEMENTS	COMPUTER HARDWARE/SOFTWARE	7,500.00			7,500.00				0.00
5	UPGRADE TO MUNICIPAL WEBSITE	WEBSITE RE-DESIGN	50,000.00			25,000.00				25,000.00
6	CARRY FORWARD FROM 2018	MARKET SALARY STUDY	7,500.00			7,500.00				0.00
		TOTAL ADMINISTRATION	90,000.00	20,000.00	0.00	32,500.00	0.00	0.00	0.00	30,000.00
		MUNICIPAL OFFICE								
		REGISTRY OFFICE								
		ALMONTE TOWN HALL								
7	SOUND AND LIGHT REPLACEMENT	AUDITORIUM SOUND AND LIGHT REPLACEMENT	5,000.00			1,000.00			1,000.00	3,000.00
8	IMPROVEMENTS TO LIGHTING WITH LED	ENTRANCE LIGHTING	12,000.00			12,000.00				0.00
9	REPAIR DAMAGE	FLOOD REPAIR 3RD FLOOR KITCHEN	5,000.00			5,000.00				0.00
10	REPAIR DAMAGE	A/C UNIT DRAIN ABOVE 3RD FLOOR	1,500.00			1,500.00				0.00
11	REPAINTING REQUIRED TO PROTECT WOOD	OUTSIDE WINDOW AND DOOR PAINTING	67,500.00			10,000.00				57,500.00
		TOTAL ALMONTE TOWN HALL	91,000.00	0.00	0.00	29,500.00	0.00	0.00	1,000.00	60,500.00
		PROTECTION-OTHER								
		FIRE DEPARTMENT								
12	ANNUAL NEEDS	BUNKER GEAR, HELMETS, BOOTS ETC.	20,000.00			4,000.00				16,000.00
13	REPLACEMENTS	WINDOWS STN 2	4,075.00			4,000.00				75.00
14	REPAIR OF WALL	REMOVE PORTION OF BLOCK WALL STN 2	5,145.00							5,145.00
15	DOOR REPAIRS	DOOR REPAIRS STN 1 AND 2	4,000.00			4,000.00				0.00
		TOTAL FIRE	33,220.00	0.00	0.00	12,000.00	0.00	0.00	0.00	21,220.00
		BUILDING DEPARTMENT								0.00

LINE NO.	DESCRIPTION OF PROJECT	BUDGET ITEM	TOTAL COST	OTHER SOURCES OF FINANCING						19 BUDGET	
				CANADA GRANTS	PROV./COUNTY GRANTS	RESERVES	DEVELOPMENT CHARGES	BANK FINANCING	OTHER REVENUE		FUNDRAISING
		ROADS & PUBLIC WORKS									
		ROADS/BRIDGES:									
16	GRAVEL RESURFACING OF PAKENHAM ROADS	GRAVEL-PAKENHAM (ANNUAL REQUIREMENT)	88,500.00							88,500.00	
17	GRAVEL RESURFACING OF RAMSAY ROADS	GRAVEL-RAMSAY (ANNUAL REQUIREMENT)	222,000.00							222,000.00	
18	ANNUAL PROGRAM TO PROTECT GOOD ROADS	PAVEMENT MANAGEMENT AND PRESERVATION-CRACK SEALING	43,500.00			4,000.00				39,500.00	
19	SIDEWALK WORK ON VICTORIA ST.	SIDEWALK REPAIRS-(VICTORIA)	85,000.00			30,000.00				55,000.00	
		HARDTOPPING PROJECTS (see attached listing)									
20	RE-SURFACING OF PAVED ROADS	PAVEMENT RENEWAL PROJECTS	1,895,735.00	399,316.00	243,087.00	3,735.00	645,680.00			603,917.00	
21	RE-SURFACING OF ST ROADS	SURFACE TREATMENT PROJECTS	43,500.00			43,500.00				0.00	
		BRIDGES									
22	DESIGN IN ADVANCE OF REHAB	BRIDGE DESIGN (HUGH GRAHAM AND 9TH LINE)	49,000.00							49,000.00	
23	REHAB OF BRIDGE	SHAW BRIDGE	200,000.00			200,000.00				0.00	
24	LEGISLATED	OSIM BRIDGE INSPECTIONS	20,000.00							20,000.00	
		EQUIPMENT									
25	CONVERT OLD FIRE TRUCK TO PLOW TRUCK	FIRE TRUCK CONVERSION	205,000.00			205,000.00				0.00	
26	REPLACEMENT OF UNIT C003	1/2 TON TRUCK	27,000.00			27,000.00				0.00	
		FACILITIES									
27	DOORS, ELECTRICAL, HEATING	PAKENHAM GARAGE RENOVATIONS	185,500.00			25,000.00				160,500.00	
28	HARDUSURFACING FLOOR AND RACK UNITS	RAMSAY STORAGE BUILDING	46,500.00							46,500.00	
		OTHER									
29	ANNUAL PROGRAM OF REPLACEMENTS	URBAN TREE REPLACEMENTS	5,000.00			2,000.00				3,000.00	
30	CFWD OF 2018 SHARED WITH W&S	ENGINEERING DESIGN/MOEC APPROVALS DOWNTOWN DETAILED DESIGN-50%	175,000.00					175,000.00		0.00	
		ACTIVE TRANSPORTATION									
31	PER AT COMMITTEE	CROSS OVER, SIGNAGE	130,000.00		60,000.00	12,000.00				58,000.00	
		TOTAL PUBLIC WORKS	3,421,235.00	399,316.00	303,087.00	552,235.00	645,680.00	175,000.00	0.00	0.00	1,345,917.00
		WASTE MANAGEMENT									
32	ANNUAL MONITORING PER LEGISLATION	ENVIRONMENTAL SAMPLING HOWIE RD. LANDFILL (ANNUAL)	37,000.00							37,000.00	
33	ANNUAL MONITORING PER LEGISLATION	ENVIRONMENTAL SAMPLING PAKENHAM LANDFILL (ANNUAL)	8,200.00							8,200.00	
34	ANNUAL MONITORING PER LEGISLATION	ENVIRONMENTAL SAMPLING RAMSAY LANDFILL (ANNUAL)	19,900.00							19,900.00	
35	PURCHASE OF LANDS AROUND SITE	BUFFER LANDS FOR LANDFILL	35,000.00			35,000.00				0.00	
36	REPLACE SCALE HOUSE	HOWIE ROAD GARAGE AND SCALEHOUSE REPAIRS	17,000.00			17,000.00				0.00	
		TOTAL WASTE MANAGEMENT	117,100.00	0.00	0.00	52,000.00	0.00	0.00	0.00	0.00	65,100.00
		SEPTAGE									
37		SEPTAGE CONTAINMENT AREA	70,000.00			50,633.00	19,367.00			0.00	
38		SEPTAGE GRINDER MAINTENANCE	4,500.00			4,500.00				0.00	
		TOTAL SEPTAGE	74,500.00	-	-	55,133.00	19,367.00	-	-	-	-

LINE NO.	DESCRIPTION OF PROJECT	BUDGET ITEM	TOTAL COST	OTHER SOURCES OF FINANCING						19 BUDGET	
				CANADA GRANTS	PROV./COUNTY GRANTS	RESERVES	DEVELOPMENT CHARGES	BANK FINANCING	OTHER REVENUE		FUNDRAISING
		DAYCARE									
39	REQUIRED FOR LICENSING	LICENSING REQUIRMENTS	5,000.00							5,000.00	
40	REPLACEMENTS AS REQUIRED	EQUIPMENT/FURNITURE (ANNUAL)	5,000.00			5,000.00				0.00	
41	PRESCHOOL AND TODDLER ROOMS	PAINTING	15,000.00			12,000.00				3,000.00	
42	CUPBOARD FOR COTS/STORAGE	CUPBOARD/COUNTER REPLACEMENT	10,000.00		10,000.00					0.00	
43	SHINGLES, PARGING, FOUNDATION, FURNACE	BUILDING REPAIRS	75,000.00		10,000.00	35,000.00				30,000.00	
44	UPDATE EXISTING EMERGENCY LIGHTS	EMERGENCY LIGHTING	6,000.00							6,000.00	
45	RETAINING WALL FOR CSA REQUIREMENT	PLAYGROUND	5,000.00			5,000.00				0.00	
46	REPLACE EXISTING	FREEZERS	2,000.00							2,000.00	
47	REPLACE EXISTING	PHONE SYSTEM	7,000.00							7,000.00	
48	START UP COSTS FOR NEW DAYCARE SITE	CSB SITE NEW DAYCARE	150,000.00			150,000.00				0.00	
		TOTAL DAYCARE	280,000.00	0.00	20,000.00	207,000.00	0.00	0.00	0.00	53,000.00	
		PARKS & RECREATION									
49	CONTINUATION OF WORK IN PARK	RIVERFRONT ESTATES	150,000.00			15,000.00	135,000.00			0.00	
50	2018 CFWD-PAK ARENA	DASHBOARD REPLACEMENT INCLUDING ENGINEERING DRAWINGS	1,059,600.00		150,000.00			909,600.00		0.00	
51	REMOVAL AND PLANTING OF TREES IN PARKS	TREES FOR PARKS	10,000.00							10,000.00	
52	DETAILED DESIGN AND CONSTRUCTION	MILL RUN PARK	372,000.00			37,200.00	334,800.00			0.00	
53	REBUILD SURFACE OF EXISTING COURT	GEMMILL PARK BASKETBALL COURT	40,000.00							40,000.00	
54	SHADE FOR THE SPLASHPAD AREA	GEMMILL PARK SUN SHELTER	20,000.00				18,000.00			2,000.00	
55	REPOSITIONING AND BULB REPLACEMENT	PAKENAHAM BALL FIELD LIGHTING	5,000.00							5,000.00	
56	CFWD FROM 2018-CONSTRUCTION OF SPLASHPAD	AUGUSTA ST. PARK SPASH PAD	80,000.00			35,000.00				45,000.00	
57	CRWD FROM 2018-PARK IMPROVEMENTS	DON MAYNARD PARK	100,000.00						100,000.00	0.00	
58	ANNUAL REPLACEMENTS	TABLES FOR UPPER HALL ACC AND CURLING CLUB	12,000.00							12,000.00	
59	ACCESSIBILITY ISSUES TO BE ADDRESSED	ALMONTE CURLING CLUB ACCESSIBILITY ASSESSMENT AND DOOR WORK	10,000.00							10,000.00	
60	REPLACEMENT OF 25 YEAR OLD CLOCK	ALMONTE ARENA SCORE CLOCK	35,000.00			35,000.00				0.00	
61	ANNUAL TRAIL WORK	TRAIL DEVELOPMENT	50,000.00			5,000.00	45,000.00			0.00	
62	REPLACEMENT OF 15 YR OLD EQUIPMENT	LAWN MOWING EQUIPMENT-ALMONTE	35,000.00			35,000.00				0.00	
63	PURCHASE OF TABLES FOR PARKS	PICNIC TABLES	7,000.00							7,000.00	
64	INSTALLATION OF SECURITY CAMERAS	SECURITY MEASURES-GEMMILL PARK	10,000.00				9,000.00			1,000.00	
		TOTAL P & R	1,995,600.00	-	150,000.00	162,200.00	541,800.00	909,600.00	100,000.00	45,000.00	87,000.00
		LIBRARY									
65	UPGRADES TO ALMONTE BRANCH	FACILITY MAINTENANCE/UPGRADES	52,000.00			52,000.00				0.00	
66	UPGRADES TO ALMONTE BRANCH	TECHNOLOGY UPGRADES	11,000.00							11,000.00	
67	TO DETERMINE EXPANSION NEEDS	SPACE NEEDS ANALYSIS (ALMONTE BRANCH)	25,000.00			2,500.00	22,500.00			0.00	
68	REPLACEMENTS/PURCHASE OF FURNITURE	FURNITURE AND EQUIPMENT (ALM BRANCH)	25,000.00							25,000.00	
69	REPLACEMENT CARRY OVER FROM 2018	ACCESSIBLE DOOR	2,500.00			2,500.00				0.00	
70	REPLACEMENT CARRY OVER FROM 2018	INTEGRATED SERVER	15,000.00			15,000.00				0.00	
		TOTAL LIBRARY	130,500.00	0.00	0.00	72,000.00	22,500.00	0.00	0.00	0.00	36,000.00
		COMM. ECONOMIC DEVELOPMENT									
		BEAUTIFICATION									
71	FLOWERS FOR DOWNTOWN CORES-SOME REC	FLOWER BASKETS (ANNUAL)	8,000.00						6,000.00	2,000.00	
72	METAL BANNER FABRICATION	BANNERS	3,000.00							3,000.00	
73	ARBOUR WEEK PLANNING	TREE PLANTING	3,000.00			3,000.00				0.00	
74	FENCE REMOVAL CARRY OVER FROM 2018	CPR FENCE REMOVAL	6,250.00			6,250.00				0.00	
		SUBTOTAL	20,250.00	0.00	0.00	9,250.00	0.00	0.00	6,000.00	0.00	5,000.00

LINE NO.	DESCRIPTION OF PROJECT	BUDGET ITEM	TOTAL COST	OTHER SOURCES OF FINANCING						19 BUDGET
				CANADA GRANTS	PROV./COUNTY GRANTS	RESERVES	DEVELOPMENT CHARGES	BANK FINANCING	OTHER REVENUE	
		MARKETING THE MILLS								
75	ANNUAL COSTS FOR DIRECTIONAL SIGNAGE	TODS/SIGNS (ANNUAL)	1,500.00							1,500.00
76	REPLACEMENT OF MOBILE SIGN AT ACC	ELECTRONIC SIGN	30,000.00			30,000.00				0.00
77	ONGOING MAINTENANCE COSTS	WELCOME SIGNS	10,000.00			5,000.00				5,000.00
78	ANNUAL REPLACEMENTS	EVENT TENTS	2,000.00							2,000.00
79	ANNUAL REPLACEMENTS	TABLES & CHAIRS	5,000.00			5,000.00				0.00
80	GRAPHIC DESIGN SOFTWARE	COMPUTER AND SOFTWARE	5,000.00			5,000.00				0.00
81	REPAIR AND ADD TO EXISTING SIGN	BUSINESS PARK SIGN	10,000.00			10,000.00				0.00
82	FOR ALMONTE AND PAK BUSINESS DISTRICTS	DIRECTIONAL SIGNS	8,000.00							8,000.00
83	FOR ALMONTE ST./HWY. 29	EVENT SIGN STAND	5,000.00			1,000.00				4,000.00
		SUBTOTAL	76,500.00	0.00	0.00	56,000.00	0.00	0.00	0.00	20,500.00
		TOTAL COMM. ECONOMIC DEVELOPMENT	96,750.00	0.00	0.00	65,250.00	0.00	0.00	6,000.00	25,500.00
		TOTAL	6,389,905.00	419,316.00	473,087.00	1,264,818.00	1,229,347.00	1,084,600.00	107,000.00	45,000.00

HARDTOPPING PROJECTS 2019 BUDGET		
	BUDGET ITEM	TOTAL COST
	HARDTOPPING PROJECTS	
2-301-0301-0435	Pavement Renewals -	
	Victoria St-Martin St. North to St. James St.	1,136,000.00
	Concession 11A-Ottawa to urban boundary limit	702,000.00
	Menzie St. Carry over from 2018	59,735.00
2-301-0301-0436	Surface Treatment Projects -	
	Panmure Road (City of Ottawa)	43,500.00
	TOTAL	1,941,235.00

ASSET MANAGEMENT AND LONG TERM PLANNING

In 2017, a new Asset Management Regulation was passed by the Province of Ontario requiring municipalities to complete asset management policies and plans by specified dates and with prescribed contents. As a result the current Asset Management Plan will require updating. Funds are included in the 2019 budget to continue work on the plan. (<https://www.ontario.ca/laws/regulation/170588?search=asset+management+regulation>)

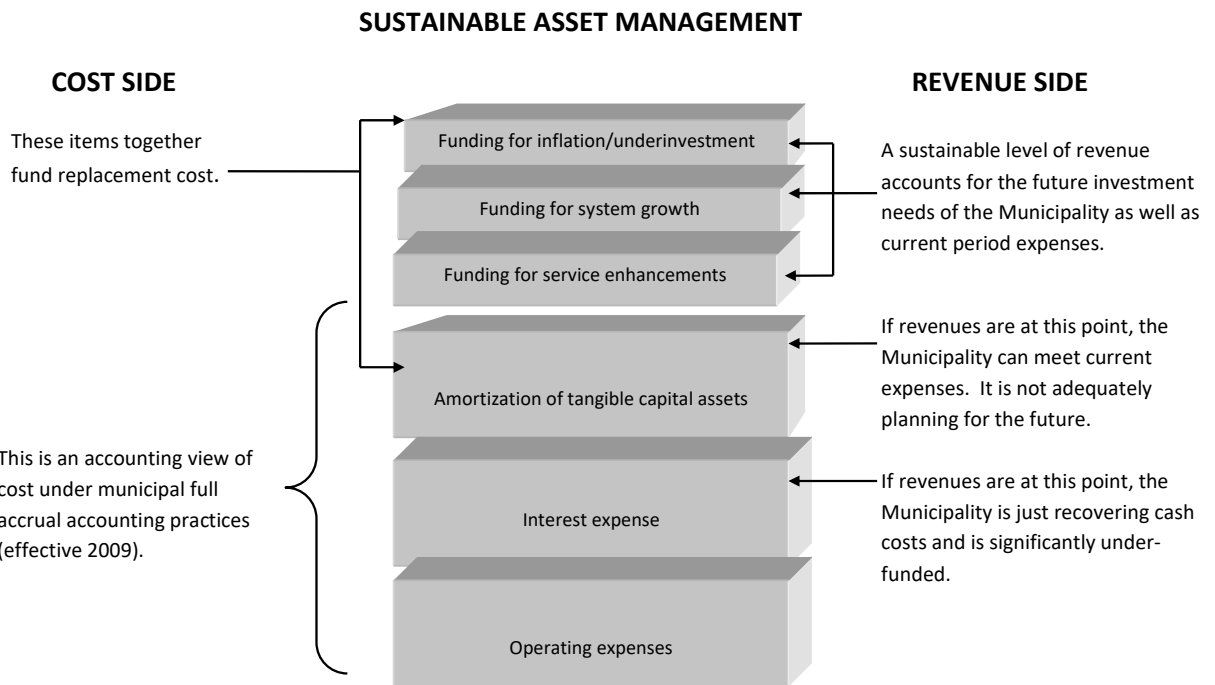
An approved **Asset Management Plan** provides Council with detailed information on the state of municipal infrastructure so that informed resource allocation decisions can be made. Staff can then plan in advance for asset replacement and rehabilitation and communicate this to residents along with annual progress updates as to improvements in this area. The infrastructure replacement needs identified within the asset management plan can then be included in the long term financial plan and the annual budget.

The Municipality's current Asset Management Plan and Long Term Financial Plan can be found at <https://www.mississippimills.ca/en/townhall/financialstatements.asp>. **An up to date Asset Management Plan is required in order to obtain any infrastructure grant funding from the Province and is a requirement of the Federal Gas Tax Program.**

The Municipality maintains and funds from the tax base and other general revenues assets such as:

- 2 Libraries (Almonte and Pakenham)
- 2 Fire Stations (Almonte and Pakenham)
- 2 Arenas with ice surfaces and upper halls (Almonte and Pakenham)
- 1 Curling Rink
- 1 Child Care Centre It also runs programs in schools within Almonte and an expanded program at the Catholic School is planned in 2019
- 15 Bridges
- 11 Large culverts
- 97 km of surface treated roads
- 96 km of paved roads
- 186 km of gravel roads
- 1 splash pad
- 2 skateboard parks (Almonte and Pakenham)
- 19 parks, 10 with amenities

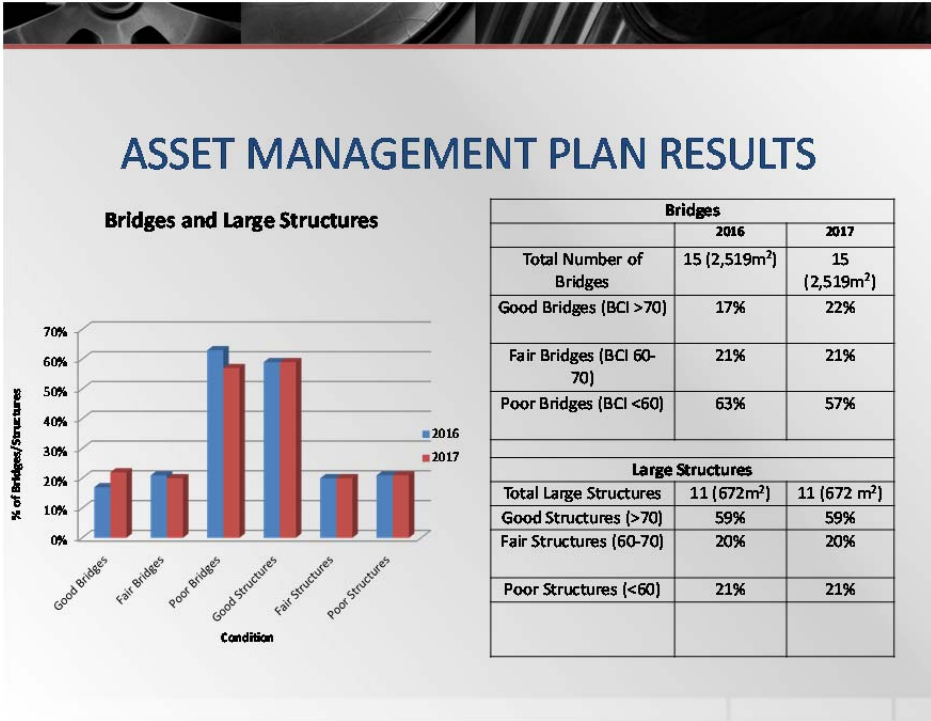
- 144 acres of parkland/green space
- 3 public works garages
- 1 Municipal Office
- The Almonte Old Town Hall
- The Almonte Old Registry office
- 12 Fire Vehicles
- 31 Public Works vehicles/ equipment
- 10 Recreation vehicles/ equipment
- 2 Building Department Vehicles
- 2 Beautification Vehicles
- Streetlights
- 36 km of sidewalks and curbs
- Signage
- Other Equipment



To be sustainable the Municipality must ensure that it is spending/investing appropriately on capital improvements and preparing and planning for future capital including growth related needs, technological improvements or changes required as a result of climate change along with all the operational needs of the Municipality.

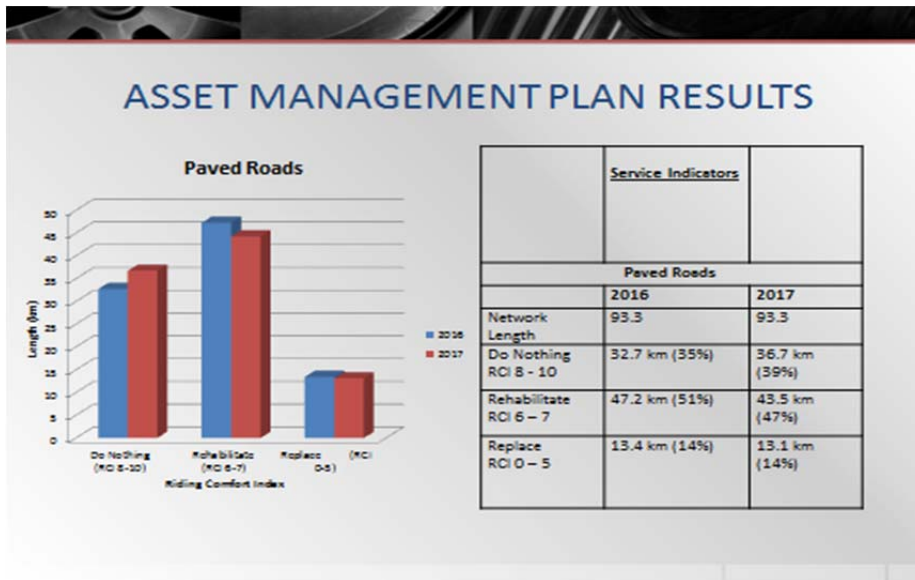
Once the full implications of the new asset planning regulation are determined, an updated long term financial plan will be required to address the financial needs included in the asset management plan.

Over the last few years, Council made a commitment to provide funding through the long term financial plan the annual budget and the asset management plan for asset replacement. As a result, improvements have been made as represented in the following charts:



This table indicates changes in the condition of bridges and culverts since 2013:

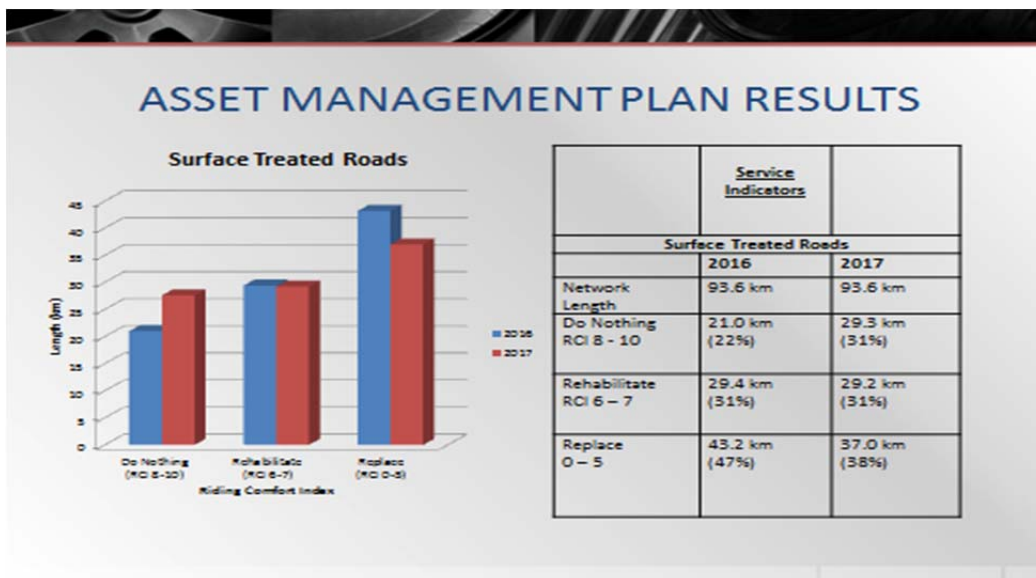
Bridges	2013	2016	2017
Good	8%	17%	22%
Fair	21%	20%	21%
Poor	71%	63%	57%
Culverts			
Good	54%	59%	59%
Fair	18%	20%	20%
Poor	28%	21%	21%



This table indicates changes in the condition of paved roads since 2013:

	2013	2016	2017
Good	22%	35%	39%
Fair	58%	51%	47%
Poor	20%	14%	14%

In 2018, the cost to pave a km of road including pulverizing and a 6" granular base is \$204,750.



This table indicates changes in the condition of surface treated roads since 2013:

	2013	2016	2017
Good	15%	22%	31%
Fair	75%	31%	31%
Poor	10%	47%	38%

In 2018 the cost of a km of surface treated road including pulverizing and a 6" granular base is \$89,375.

Also in 2018, Council approved a new development charges study and by-law to provide an additional funding source for capital needs as a result of growth. Information on development charges can be found at

<https://www.mississippimills.ca/en/townhall/developmentcharges.asp>

DEBT AND RESERVES

When determining how to pay for asset replacement, the Municipality considers the following options:

- 1) Out of the current budget (pay as you go). This means that the residents of today pay the full cost.
- 2) By a long term financing arrangement (debt). This means that future residents pay the majority of the cost as they are also the ones who benefit from assets with long lives.
- 3) Out of reserves. This means that those residents in the past paid for the asset through a previous allocation to reserves.
- 4) By an internal financing arrangement. This means that funds are taken out of reserves in the current year and repaid over time. Again, this means that future residents pay the cost of the asset but it also protects the reserve from being depleted.
- 5) By other revenue sources such as the fundraising, Federal, Provincial and County grants, development charges, etc.

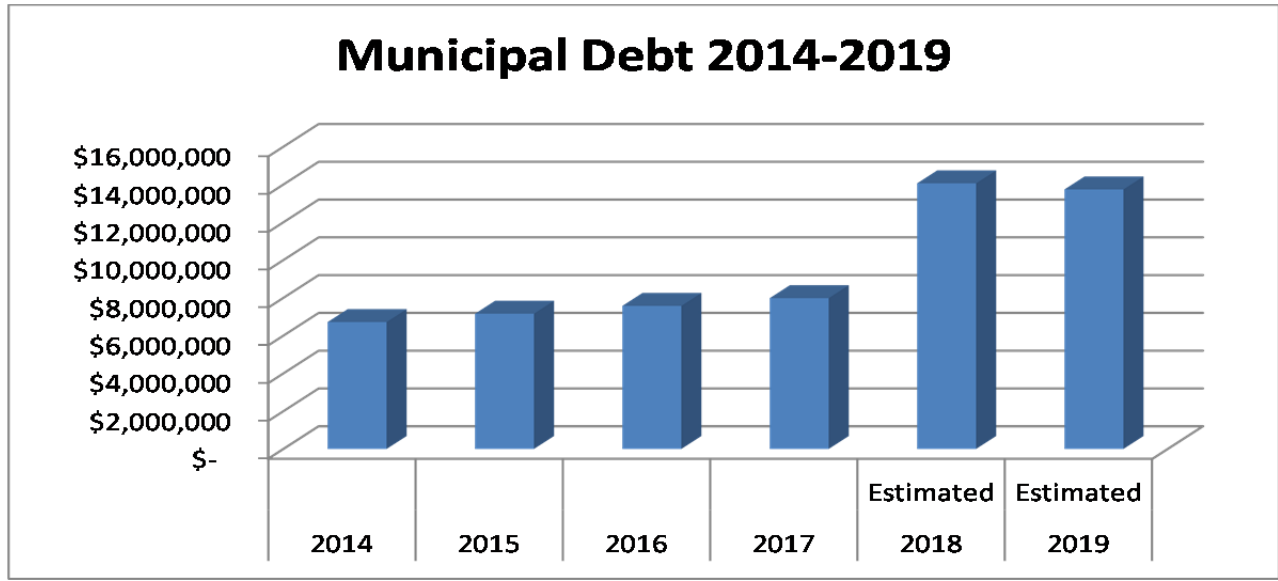
Which option is chosen depends on the funding source outlined in the long term financial plan and other planning documents, the availability of reserves, grants and other revenues or as approved by Council.

DEBT

The Municipality has taken advantage of lower interest rates over the last few years to address the backlog of capital replacement. Debt is considered for assets with expected lives in excess of 10 years with terms not to exceed 20 years.

Debt allows for the cost of an asset to be repaid over the life of the asset and not paid all at once. It also means that tax rates are smoothed out and prevents large spikes in taxation in years where major capital replacement is required. Annual debt repayments included in the budget are also considered an investment in capital. Over time, as debt is repaid, the principal and interest payments already included in the budget can be reallocated to replacement needs in that year or be reallocated to reserves for future replacement to minimize tax increases.

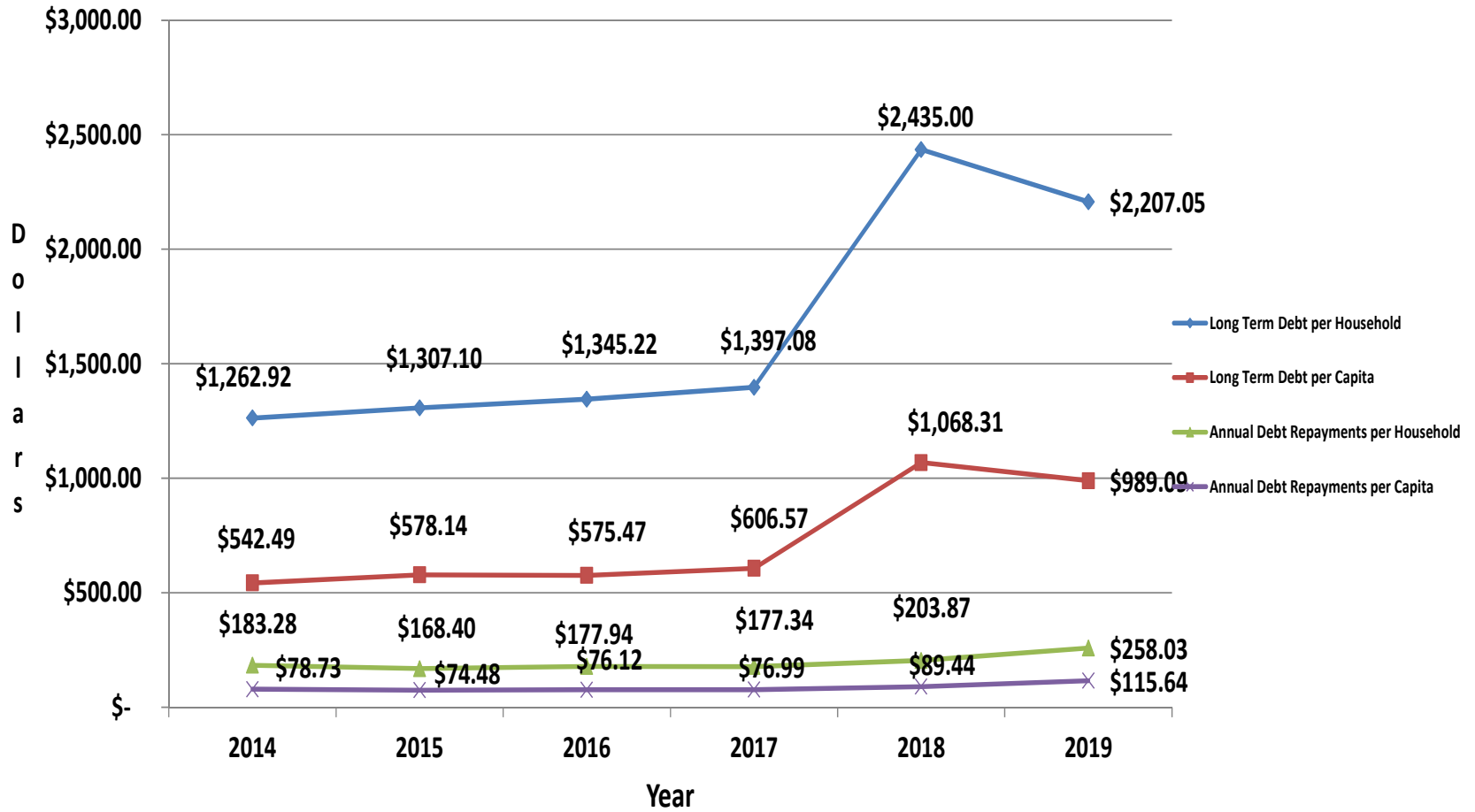
2014 to 2019 principal on debt is depicted as follows:



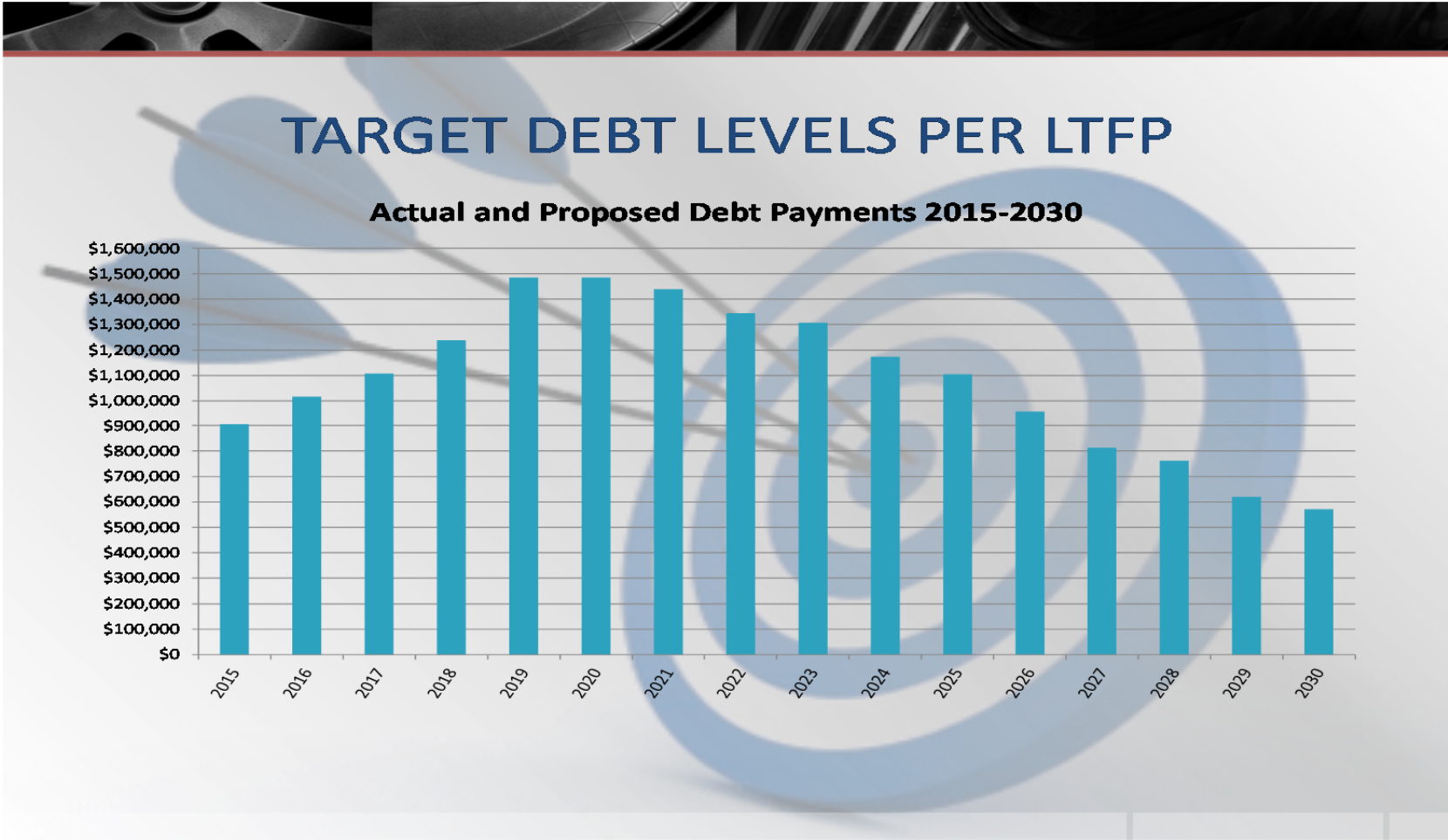
The large increase in debt between 2017 and 2018 is for a number of vehicle and equipment purchases, work on 3 bridges, culvert replacements and facility improvements.

With no new debt being proposed in the 2019 budget, other than what is carried over from 2018, debt is expected to decline beginning in 2019 as principal is repaid.

**Municipal Long Term Debt and Annual Repayments per Capita and Per Household 2014-2019
(Estimated)**



Lower debt payments are consistent with the long term financial plan.



Summary of loans:

Municipality of Mississippi Mills															
Long Term Debt															
Project	Total LTD	Total LTD	Added in	Total LTD	Financial	Int	Expiry Date	Renewal	Type of	Annual Repayments			2019	2019	Department
	Dec 31/17	Dec 31/18	2019	Dec 31/19	Institution	Rate	of existing loan	Term	Repayment	Frequency	Principal-2019	Interest	Total		
	(Actual)			(estimated)											
Municipal Office-Loan #1	322,885.00	299,292.00		274,359.00	RBC	3.92%	2028		Blended P+I	Monthly	24,933.00	11,284.00	36,217.00	Admin. Bldgs	
Municipal Office-Loan #2	166,805.00	149,969.00		132,621.00	RBC	3.10%	2026		Blended P+I	Monthly	17,348.00	4,448.00	21,796.00	Admin. Bldgs	
Almonte Old Town Hall-Loan #1	285,811.00	264,918.00		242,839.00	RBC	3.92%	2028		Blended P+I	Monthly	22,079.00	9,992.00	32,071.00	Admin. Bldgs	
Almonte Old Town Hall-Loan #2	491,145.00	441,609.00		390,559.00	RBC	3.10%	2026		Blended P+I	Monthly	51,050.00	13,090.00	64,140.00	Admin. Bldgs	
Almonte Old Town Hall-Loan #3	1,118,245.00	1,055,662.00		990,906.00	TD Bank	3.58%	2021	10 yrs to 2031	Blended P+I	Monthly	64,756.00	36,759.00	101,515.00	Admin. Bldgs	
Arenas-Loan #1	13,204.00	12,238.00		11,217.00	RBC	3.92%	2028		Blended P+I	Monthly	1,021.00	462.00	1,483.00	Parks & Rec	
Arenas-Loan #2	376,401.00	338,417.00		299,279.00	RBC	3.10%	2026		Blended P+I	Monthly	39,138.00	10,036.00	49,174.00	Parks & Rec	
Arenas-Loan #3	12,790.00	10,749.00		8,655.00	BMO	3.14%	2023		Principal+Int	Monthly	2,094.00	271.00	2,365.00	Parks & Rec	
Arenas-Loan #4 (Almonte Comm. Centre)	12,445.00	11,010.00		9,504.00	RBC	4.69%	2020	5 yrs to 2025	Blended P+I	Monthly	1,506.00	484.00	1,990.00	Parks & Rec	
Arenas-Loan #5 (Almonte Comm. Centre)	547,214.00	514,915.00		481,116.00	RBC	4.15%	2020	10 yrs to 2030	Blended P+I	Monthly	33,799.00	20,717.00	54,516.00	Parks & Rec	
Perth/Country/Bridge Sts.-Loan #2 (Roads)	117,934.00	94,108.00		69,168.00	OSIFA	4.63%	2022		Blended P+I	Semi-Annual	24,940.00	3,998.00	28,938.00	Transportation	
Public Works Office	26,279.00	24,355.00		22,321.00	RBC	3.92%	2028		Blended P+I	Monthly	2,034.00	920.00	2,954.00	Transportation	
Business Park	185,446.00	147,062.00		106,880.00	OSIFA	4.63%	2022		Blended P+I	Semi-Annual	40,182.00	6,442.00	46,624.00	Economic Dev.	
Fire Halls	335,077.00	276,158.00		215,726.00	BMO	3.14%	2023		Principal+Int	Monthly	60,432.00	7,805.00	68,237.00	Fire Dept.	
Ottawa St./Road Work	668,312.00	591,227.00		510,416.00	RBC	4.69%	2020	5 yrs to 2025	Blended P+I	Monthly	80,811.00	25,979.00	106,790.00	Transportation	
SCBA	75,283.00	56,477.00		40,512.00	TD Bank	2.474%	2022		Blended P+I	Monthly	15,965.00	1,641.00	17,606.00	Fire Dept.	
Plow Truck	122,707.00	101,288.00		79,319.00	TD Bank	2.474%	2022		Blended P+I	Monthly	21,969.00	2,257.00	24,226.00	Transportation	
Ann St.	121,660.00	106,096.00		86,806.00	TD Bank	2.474%	2022		Blended P+I	Monthly	19,290.00	1,982.00	21,272.00	Transportation	
2013 Mill of Kintail Bridge	531,043.00	506,575.00		481,247.00	TD Bank	3.450%	2024	10 yrs to 2034	Blended P+I	Monthly	25,328.00	17,078.00	42,406.00	Transportation	
2013 Fire Truck	182,675.00	158,476.00		133,533.00	TD Bank	2.910%	2023		Blended P+I	Monthly	24,943.00	4,252.00	29,195.00	Fire Dept.	
2013 Sidewalk Plow	80,866.00	70,154.00		59,111.00	TD Bank	2.910%	2023		Blended P+I	Monthly	11,043.00	1,883.00	12,926.00	Transportation	
2014 Grader	212,320.00	184,215.00		155,244.00	TD Bank	2.910%	2023		Blended P+I	Monthly	28,971.00	4,939.00	33,910.00	Transportation	
Bridges (Con 6D & Con9)	948,773.00	903,836.00		862,736.00	TD Bank	2.860%	2026	10 years to 2036	Blended P+I	Monthly	41,100.00	25,455.00	66,555.00	Transportation	
2016 Fire Truck	153,106.00	138,102.00		122,711.00	BMO	2.550%	2027		Blended P+I	Monthly	15,391.00	3,339.00	18,730.00	Fire Dept.	
2016 Plow Truck	210,694.00	190,050.00		168,874.00	BMO	2.550%	2027		Blended P+I	Monthly	21,176.00	4,594.00	25,770.00	Transportation	
Nugent Bridge	-	792,402.00		762,647.00	BMO	3.310%	2028	10 years to 2038	Blended P+I	Monthly	29,755.00	25,772.00	55,527.00	Transportation	
2017 Fire Truck	313,300.00	285,924.00		257,679.00	TD Bank	2.780%	2027		Blended P+I	Monthly	28,245.00	7,665.00	35,910.00	Fire Dept.	
2017 Loader	351,900.00	321,030.00		289,180.00	TD Bank	2.780%	2027		Blended P+I	Monthly	31,850.00	8,644.00	40,494.00	Transportation	
2017 Arena Roof	-	254,583.00		244,998.00	BMO	3.310%	2028	10 years to 2038	Blended P+I	Monthly	9,585.00	8,302.00	17,887.00	Parks & Rec	
2018 Ice Resurfacer	-	76,550.00		69,910.00	TD Bank	3.430%	2028		Blended P+I	Monthly	6,640.00	2,513.00	9,153.00	Parks & Rec	
2017 Gemmill Park (actual still to be determin	-	500,000.00		490,361.00						Estimate only	9,639.00	11,571.00	21,210.00	Parks & Rec (assume 7 months)	
2017 Pakenham Library Expansion	-	162,452.00		156,364.00	BMO	3.310%	2028	10 years to 2038	Blended P+I	Monthly	6,088.00	5,273.00	11,361.00	Library	
2018 Fire Truck Unit #550	-	201,968.00		184,398.00	TD Bank	3.430%	2028		Blended P+I	Monthly	17,570.00	6,650.00	24,220.00	Fire Dept.	
2018 Bridges and Culverts	-	3,550,090.00		3,479,755.00						Estimate only	70,335.00	77,002.00	147,337.00	Transportation (assume 7 months)	
2018 Backhoes	-	284,886.00		260,111.00	TD Bank	3.430%	2028		Blended P+I	Monthly	24,775.00	9,378.00	34,153.00	Transportation	
2018 Grader	-	367,144.00		335,164.00	TD Bank	3.430%	2028		Blended P+I	Monthly	31,980.00	12,105.00	44,085.00	Transportation	
2018 Downtown Renewal 50%	-	175,000.00		171,533.00						Estimate only	3,467.00	3,796.00	7,263.00	Transportation (assume 7 months)	
2018 Ramsay Garage Renovations	-	184,000.00		180,355.00						Estimate only	3,645.00	3,991.00	7,636.00	Transportation (assume 7 months)	
2018 Dashboard Replacement	-	909,600.00		902,135.00						Estimate only	7,465.00	9,071.00	16,536.00	Parks & Rec (assume 3 months)	
Total	7,984,320.00	14,712,587.00	-	13,740,249.00							972,338.00	411,840.00	1,384,178.00		

Summary		2019 Budget			
Admin Buildings		255,739.00			
Fire Department		193,898.00			
Parks and Recreation		174,314.00			
Transportation		702,242.00			
Library		11,361.00			
CEDC		46,624.00			
Subtotal		1,384,178.00		plus \$13,710 tile drainage loans=\$1,535,827	
Water & Sewer		549,972.00			
Total		1,934,150.00			

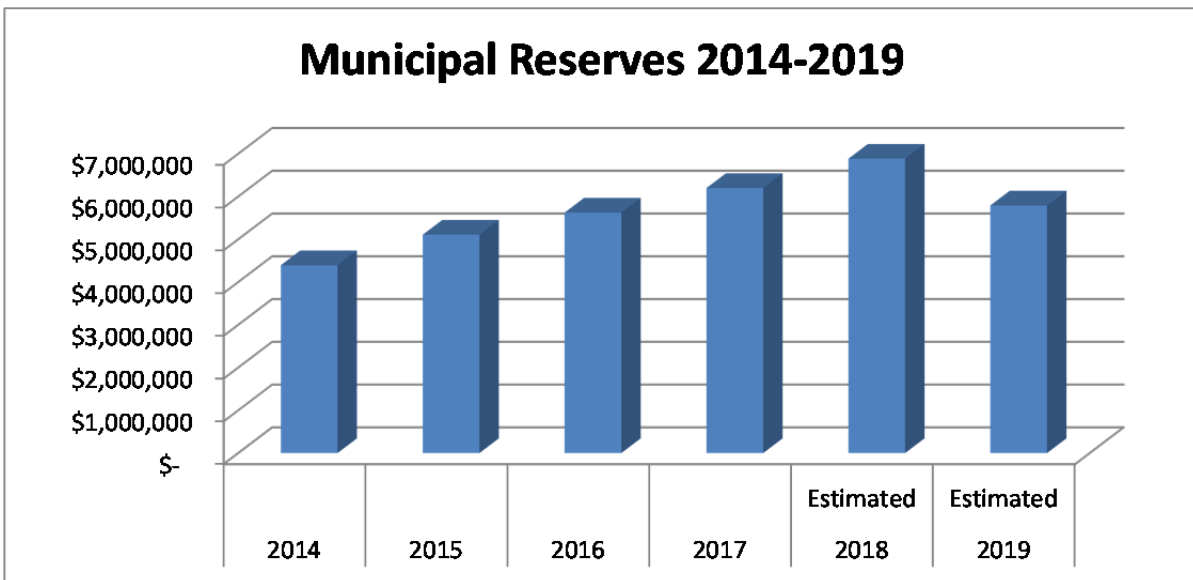
RESERVES:

Reserve balances fluctuate annually depending on the availability of funds in the annual budget to build up the reserve and then conversely the use of reserves annually for projects that funds were set aside for.

Reserves are used to plan for future capital replacement needs to try and smooth out tax rate changes so that large spikes do not occur in years where large capital improvements or replacements are required. A common practice of the Municipality is to “borrow” funds from reserves to complete a project that is larger in value to avoid external debt financing and as a mechanism to protect the reserve balance in the long term because the amount will be repaid back to reserves over a number of years.

If reserves are depleted in any budget year, then there will be limited funds available in another year to complete required work. This would then equate to a very large increase in taxation.

Reserves are also needed to address emergency situations that may arise from time to time. 2014- 2019 municipal reserves are depicted as follows:



This chart includes additions to and the use of reserves for internally financed projects as follows:

Municipality of Mississippi Mills						
Internally financed projects from Reserves						
Included in 2019 budget:						
	Original Amount	# of years	1st year	last year	2019 Total	Prjoected Bal at Dec 31/19
Fire Department:						
2016 Truck	43,680	5	2017	2021	8,736	17,472
2017 Chief's Car	38,535	5	2018	2022	7,707	23,121
2017 Commercial Washer/Dryer	30,898	5	2018	2022	6,180	18,540
	113,113				22,623	59,133
Building Department:						
1/2 ton truck	30,000	5	2015	2019	6,000	-
2017 Vehicle	30,000	5	2018	2022	6,000	18,000
	60,000		4,033	4,041	12,000	18,000
Transportation:						
1/2 ton Truck	32,200	5	2016	2020	6,400	12,800
1/2 ton Truck	33,630	5	2017	2021	6,726	13,452
3/4 Ton Truck	35,000	5	2019	2023	7,000	28,000
Boom Flail	17,300	5	2017	2021	3,460	6,920
Steamer Unit	11,690	5	2017	2021	2,338	4,676
Steamer Unit-Pak	13,850	5	2018	2022	2,770	8,310
2017 Truck	36,321	5	2018	2022	7,264	21,792
LED Streetlights	283,240	10	2019	2027	28,324	254,916
Sidewalk Plow (balance	34,515	5	2018	2022	6,903	20,709
	497,746				71,185	371,575
Parks & Recreation:						
1/2 ton Truck	30,000	5	2015	2019	6,000	-
SCC project	121,000	10	2014	2023	12,100	48,400
Condenser-SCC	62,850	5	2015	2019	12,570	-
Condenser-ACC	52,036	5	2016	2020	10,407	20,814
Lawn Mowing Equipment	73,100	5	2017	2021	14,620	29,240
Humidifier-SCC	57,480	5	2017	2121	11,496	22,992
1/2 ton Truck	33,050	5	2017	2021	6,610	13,220
	429,516				73,803	134,666
C&EDC						
Total	1,030,942				165,724	541,713

The 2019 budget also proposes "borrowing" from reserves for capital projects that will start to be repaid to reserves in 2020:

Projects included in 2019 Budget for internal financing						
Taxed Based:						
Fire Truck Conversion (cfwd from 18)	205,000	10	2020	2029	20,500	
Electronic Sign (cfwd from 2018)	30,000	5	2020	2024	7,000	
Shaw Bridge	200,000	10	2020	2029	20,000	
Score Clock	35,000	5	2020	2024	7,000	
PW 1/2 ton	27,000	5	2020	2024	5,400	
Lawn Mowing Equipment	35,000	5	2020	2024	7,000	
Total	532,000				66,900	

Municipal reserves are made up of multiple departmental reserves, some of which are restricted in their use. For example, contributions from the waste management budgets, the building department and septage come from user fees and not taxes and therefore should not be used to pay for items that would normally be funded from taxation. Similarly, policing reserves should only be used for policing matters to help address changes to the annual contract and winter control reserves are meant to be used in years where winter control is over budget because of a bad winter season.

The reserve balances at December 31, 2018 is \$6,845,078 and 2019 is estimated at \$5,892,755:

MUNICIPALITY OF MISSISSIPPI MILLS											
CONTINUITY OF RESERVE SCHEDULE											
TO DECEMBER 31, 2017 (and projected to Dec 31/19)											
	Stabilization Reserves	Tax Supported Reserves	Program Reserves	Dec 31/17 Total	Tsf in 2018	Tsf out 2018	Bal at Dec 31/18	Projected Tsf in 2019	Projected Tsf out 2019	Projected Bal at Dec 31/19	
Working Capital	1,100,000.00			1,100,000.00			1,100,000.00			1,100,000.00	
Capital		824,719.83		824,719.83	264,861.00	(413,162.00)	676,418.83	316,345.00	(511,500.00)	481,263.83	
Live Streaming				-	25,000.00		25,000.00		(25,000.00)	-	
Operational Review			60,000.00	60,000.00		(52,526.00)	7,474.00			7,474.00	
Election			45,000.00	45,000.00		(45,000.00)	-	15,000.00		15,000.00	
Records Management			75,000.00	75,000.00	25,000.00		100,000.00		(25,000.00)	75,000.00	
Heritage			26,944.56	26,944.56		(4,021.00)	22,923.56			22,923.56	
Pound Costs			11,000.00	11,000.00			11,000.00		(11,000.00)	-	
Facility Manager/H&S			1,600.00	1,600.00			1,600.00			1,600.00	
DSR Reports			6,900.00	6,900.00		(6,900.00)	-			-	
Contingency		433,475.77		433,475.77		(170,749.00)	262,726.77	25,000.00		287,726.77	
Admin. Building		87,633.69		87,633.69	30,500.00	(7,026.52)	111,107.17		(29,500.00)	81,607.17	
Policing			267,774.12	267,774.12	11,535.00	(45,720.00)	233,589.12		(20,000.00)	213,589.12	
Building Dept.			300,765.98	300,765.98	193,599.00	(28,219.50)	466,145.48	12,000.00	(8,765.00)	469,380.48	
Accessibility		3,793.76		3,793.76			3,793.76			3,793.76	
Equip. Replacement		30,288.65		30,288.65	4,000.00		34,288.65			34,288.65	
Public Works		566,542.90		566,542.90	36,000.00	(191,046.00)	411,496.90		(138,235.00)	273,261.90	
Storm/Streetlights		53,199.28		53,199.28			53,199.28			53,199.28	
Active Transportation		25,000.00		25,000.00	6,200.00	(19,000.00)	12,200.00		(12,000.00)	200.00	
Gas Tax Reserve			-	-			-			-	
Winter Control			55,820.00	55,820.00		-	55,820.00			55,820.00	
Waste Management			1,113,331.84	1,113,331.84	165,973.00	(15,364.00)	1,263,940.84	60,539.00	(52,000.00)	1,272,479.84	
Septage			171,569.00	171,569.00	57,714.00		229,283.00	17,000.00	(55,133.00)	191,150.00	
Daycare		131,727.57		131,727.57	340,967.00	(2,500.00)	470,194.57		(207,000.00)	263,194.57	
Planning		2,159.09		2,159.09			2,159.09			2,159.09	
Community Improvement Plan			40,000.00	40,000.00		(40,000.00)	-			-	
C&EDC		95,432.02		95,432.02	46,336.00	(14,198.00)	127,570.02		(80,250.00)	47,320.02	
Recreation		310,449.25		310,449.25	35,000.00	(108,305.00)	237,144.25		(92,200.00)	144,944.25	
Light up the Night			1,944.53	1,944.53	526.00		2,470.53			2,470.53	
Ticket Surcharge			4,754.38	4,754.38	2,936.00		7,690.38			7,690.38	
Cash in Lieu-Parkland			59,452.50	59,452.50	6,827.00		66,279.50			66,279.50	
Parking Reserve			32,737.83	32,737.83			32,737.83			32,737.83	
Business Park			111,755.61	111,755.61	556,077.00	(20,000.00)	647,832.61		(46,624.00)	601,208.61	
Fire Dept.		38,026.12		38,026.12	13,203.00	(11,080.00)	40,149.12		(12,000.00)	28,149.12	
Library		98,878.64		98,878.64	48,250.00	(21,193.00)	125,935.64		(72,000.00)	53,935.64	
Ramsay Reserves			2,916.85	2,916.85		(276.00)	2,640.85			2,640.85	
Pakenham Reserves			8,489.59	8,489.59		(8,223.00)	266.59			266.59	
Total Dec 31	1,100,000.00	2,701,326.57	2,397,756.79	6,199,083.36	1,870,504.00	(1,224,509.02)	6,845,078.34	445,884.00	(1,398,207.00)	5,892,755.34	

Summary											
Working Capital			1,100,000.00	Reserve is restricted to offset tax arrears							
Capital			1,470,997.52	Reserve is further restricted to projects noted above							
Programs in Operating budget			28,317.32	Reserve is for Heritage and Facility Manager/H&S							
Contingency			287,726.77	Reserve is for emergencies							
Police			213,589.12	Reserve is used to offset increases in contract							
Waste Management			1,272,479.84	Reserve is from user fees to offset waste management needs							
Septage			191,150.00	Reserve is from Septage fees to offset septage needs							
Winter Control			55,820.00	Reserve is to offset deficits in winter control area of budget							
Ramsay			2,640.85	Reserve is for museums capital projects							
Pakenham			266.59	Reserve is for recreation in Pakenham ward							
Business Park			601,208.61	Reserve is to offset debt on park and to plan for next phase							
Ticket Surcharge			7,690.38	Reserve is to offset auditorium improvements at Almonte Old Town Hall							
Cash in Lieu-Parkland			66,279.50	Reserve is to be used for parkland/recreation trail development							
Parking			32,737.83	Reserve is available to address parking related matters							
Election			15,000.00	Reserve is being built up to offset the 2022 election							
Records Management			75,000.00	Reserve is to offset electronic storage of records							
Building Dept			469,380.48	Reserve is from building department revenues and can only be applied to building							
Light Up the Night			2,470.53	Reserve is used to offset this event							
			5,892,755.34								

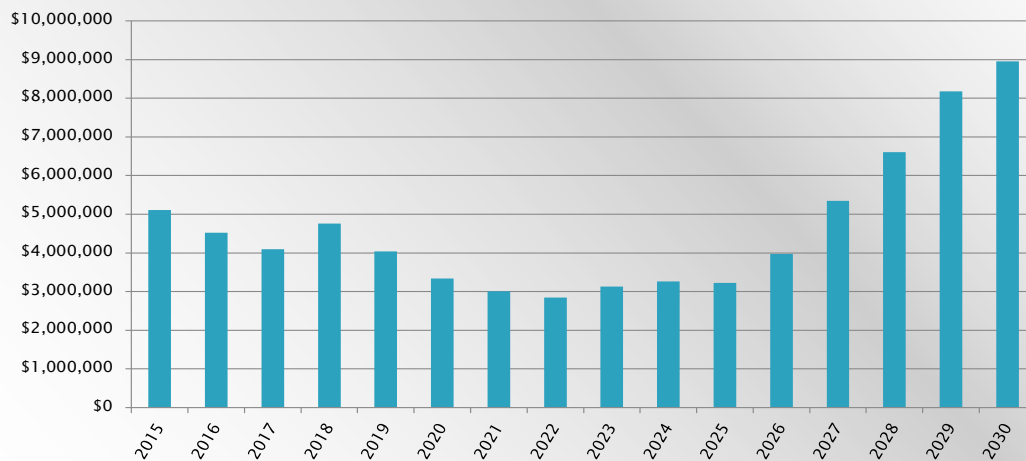
With an estimated capital reserve balance at the end of 2019 of \$1.4 million and a future replacement cost of municipal infrastructure conservatively estimated at \$90.9 million, the Municipality is projected to have 1.5% of the cost of capital up front by the end of 2019. This means that when capital replacement is needed in the future, some other funding source will be required and will likely depend on tax increases. It is important that the Municipality consider increasing the reserve balance in anticipation of future capital needs.

The long term financial plan does not project increases in reserves until long term debt is repaid and the payments reallocated.



TARGET RESERVE LEVELS PER LTFP

Tax Supported Reserve Projections 2015–2030

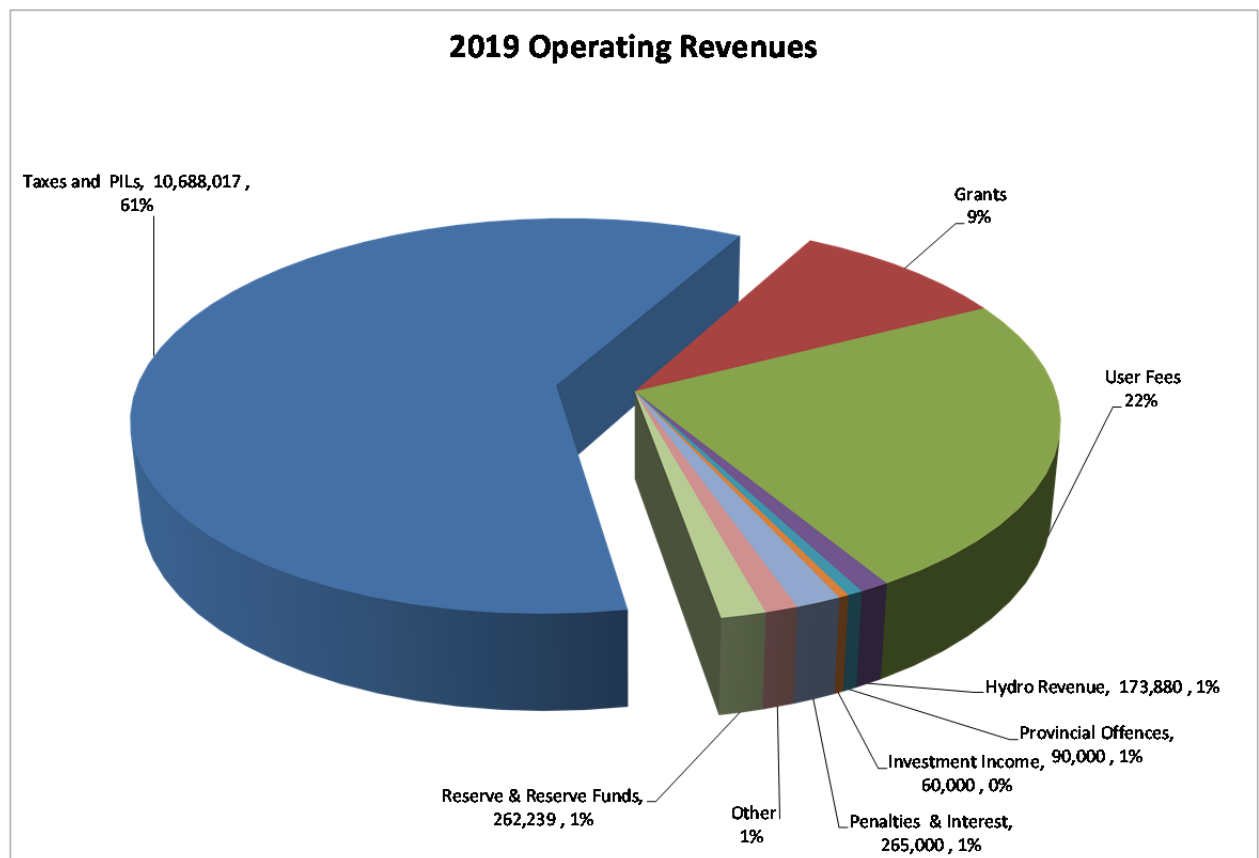


OPERATING REVENUE

The Municipality has a number of revenue sources in addition to taxation that helps pay for the cost of programs and services. For example, the waste management charge covers the full cost of providing waste management services. Likewise, septage fees pay the full cost of the service and building permit fees cover the full costs of the department and are not paid for through the tax levy.

Development charges help pay for expenditures required as a result of growth and grants and other user fees are available in addition to general licenses and permits. The Municipality also collects interest on its investments and penalties and interest on overdue taxes.

Revenues are typically shown in the budget document with a negative sign in front of the figure.



REVENUES										
2019 Budget										
Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
Taxation										
1	Taxes-Town	- 10,493,797.00	- 10,025,655.00	- 468,142.00	5%	- 10,022,725.09	- 9,439,020.64	- 8,770,729.40	- 8,165,624.06	- 7,709,745.21
2	Taxes-County	- 7,228,550.00	- 6,858,345.00	- 370,205.00	5%	- 7,173,120.22	- 6,993,413.77	- 6,644,761.79	- 6,342,318.74	- 6,134,705.75
3	Taxes-Schools	- 4,100,000.00	- 4,000,000.00	- 100,000.00	3%	- 4,091,880.70	- 4,122,533.82	- 4,205,115.11	- 4,103,294.99	- 3,975,711.39
	Total	- 21,822,347.00	- 20,884,000.00	- 938,347.00	4%	- 21,287,726.01	- 20,554,968.23	- 19,620,606.30	- 18,611,237.79	- 17,820,162.35
Federal Grants										
4	Federal Gas Tax Revenue	-	-	-	-	-	-	-	-	-
5	Federal Grants-Students	-	-	-	-	- 8,400.00	-	- 1,577.00	- 7,382.00	- 5,769.00
	Total	-	-	-	-	- 8,400.00	-	- 1,577.00	- 7,382.00	- 5,769.00
Provincial Grants										
6	Prov Grant-Administration (Power Dam)	- 50,000.00	- 50,000.00	-	0%	- 46,667.79	- 46,667.79	- 75,641.01	- 46,667.79	- 33,225.99
7	Prov Grant-OMPF	- 848,288.00	- 848,288.00	-	0%	- 848,200.00	- 815,900.00	- 811,300.00	- 779,200.00	- 879,700.00
8	Prov Grant-Court Security	- 9,900.00	- 9,900.00	-	0%	- 26,198.79	- 20,277.60	- 13,258.52	- 9,035.00	- 27,216.00
9	Prov Grant-Livestock	- 4,000.00	- 4,000.00	-	0%	- 11,499.35	- 9,099.40	- 21,592.00	- 25,140.00	- 15,562.72
10	Prov Grant-Drainage Superintendent	- 750.00	- 750.00	-	0%	- 1,134.73	- 962.85	- 1,508.98	- 1,260.98	- 1,404.67
	Total	- 912,938.00	- 912,938.00	-	0%	- 933,700.66	- 892,907.64	- 923,300.51	- 861,303.77	- 957,109.38
11	County Road Maintenance	- 26,700.00	- 26,700.00	-	0%	- 26,887.76	- 26,438.60	- 26,073.14	- 25,570.65	- 17,115.53
Fees & Service Charges										
12	Administration Fees (Tax certificates, NSF fees)	- 13,150.00	- 11,800.00	- 1,350.00	11%	- 14,307.20	- 16,218.00	- 13,074.90	- 10,496.00	- 10,630.62
13	Fire Fees	- 15,000.00	- 15,000.00	-	0%	- 35,430.60	- 9,198.53	- 53,899.42	- 49,611.90	- 25,279.68
14	Roadway and Other PW Fees	- 5,000.00	- 4,700.00	- 300.00	6%	- 5,394.73	- 3,915.00	- 5,393.76	- 4,800.01	- 2,887.82
15	Planning Fees	- 100,000.00	- 100,000.00	-	0%	- 82,050.00	- 90,150.00	- 108,806.99	- 166,684.43	- 103,104.00
16	Tile Drainage Fees	- 13,710.00	- 13,710.00	-	0%	- 13,709.08	- 13,709.08	- 14,918.30	- 18,817.72	- 23,980.69
17	Garbage Tags	- 6,500.00	- 6,500.00	-	0%	- 11,000.00	- 8,928.00	- 5,918.00	- 6,548.00	- 6,990.00
18	Garbage Fees (waste management charge)	- 1,496,880.00	- 1,461,852.00	- 35,028.00	2%	- 1,497,384.00	- 1,471,428.00	- 1,429,583.20	- 1,411,704.00	- 1,392,804.00
19	Septage Fees (Tipping fees from haulers)	- 27,000.00	- 27,000.00	-	0%	- 97,209.82	- 64,030.87	- 50,251.44	- 34,919.80	- 18,830.00
20	Blue Box Receipts	- 250.00	- 250.00	-	0%	- 814.20	- 580.56	- 502.68	- 226.56	- 410.64
21	Recycling Revenue	- 150,000.00	- 100,000.00	- 50,000.00	50%	- 192,281.90	- 174,296.37	- 162,059.82	- 212,070.21	- 119,728.84
22	Police-Other (False Alarms)	- 800.00	-	- 800.00	0%	- 600.00	- 1,402.50	- 1,600.00	- 3,610.00	- 3,400.00
23	Wedding Fees	-	- 4,000.00	- 4,000.00	-100%	- 1,600.00	- 4,750.00	- 5,000.00	- 6,150.00	- 5,750.00
	Total	- 1,828,290.00	- 1,744,812.00	- 83,478.00	- 0.30	- 1,951,781.53	- 1,858,606.91	- 1,851,008.51	- 1,925,638.63	- 1,713,796.29

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
	Payments in Lieu of taxes									
24	PIL-Town	- 194,220.00	- 191,355.00	- 2,865.00	1%	- 192,078.10	- 199,088.32	- 195,260.96	- 194,790.30	- 205,202.42
25	PIL-County	- 69,830.00	- 69,010.00	- 820.00	1%	- 69,390.32	- 70,733.60	- 67,017.61	- 67,929.58	- 77,335.39
26	PIL-Schools	- 1,925.00	- 1,887.00	- 38.00	2%	- 1,942.19	- 1,884.43	- 109.04	- 110.17	- 25,461.55
	Total	- 265,975.00	- 262,252.00	- 3,723.00	1%	- 263,410.61	- 271,706.35	- 262,387.61	- 262,830.05	- 307,999.36
	Other Revenue									
27	Trade Licence	- 7,000.00	- 7,000.00	-	0%	- 6,963.00	- 7,350.00	- 8,325.00	- 3,200.00	- 3,175.00
28	Dog Tags	- 7,500.00	- 8,500.00	1,000.00	-12%	- 7,960.00	- 8,435.00	- 8,880.00	- 9,285.00	- 11,440.00
29	Other Licences & Permits (Marriage Licences)	- 15,000.00	- 15,000.00	-	0%	- 17,102.22	- 14,261.01	- 15,907.61	- 15,184.48	- 14,350.73
30	Rental Revenue (Municipal Facilities)	- 62,500.00	- 52,000.00	- 10,500.00	20%	- 74,776.93	- 48,783.21	- 56,345.04	- 30,140.41	- 38,797.89
31	Fines-Parking	- 8,500.00	- 7,500.00	- 1,000.00	13%	- 9,358.25	- 12,985.80	- 9,361.28	- 5,920.05	- 8,959.55
32	Dump Fees	-	-	-	-	- 100.00	-	-	- 238.00	- 4,518.00
33	Composting Units	- 750.00	- 1,000.00	250.00	-25%	- 955.80	- 601.80	- 1,026.60	- 920.40	- 1,132.80
34	Cash in Lieu-Parking	-	-	-	-	-	-	- 17,480.00	-	- 3,000.00
35	Cash in Lieu of Parkland	-	-	-	-	- 6,827.00	- 30,060.00	-	- 6,912.50	-
36	Provincial Offences Revenue	- 90,000.00	- 100,000.00	10,000.00	-10%	- 122,643.18	- 84,539.88	- 54,285.82	- 144,251.25	- 86,233.89
37	Ticket Surcharge-AOTH	-	- 5,000.00	5,000.00	-100%	- 7,933.55	- 7,016.12	- 6,053.18	- 5,163.26	- 6,637.03
38	Penalty & Interest-Current Taxes	- 105,000.00	- 110,000.00	5,000.00	-5%	- 100,294.01	- 100,972.89	- 108,165.89	- 110,137.31	- 105,195.63
39	Penalty & Interest-Tax Arrears	- 160,000.00	- 170,000.00	10,000.00	-6%	- 141,512.86	- 137,114.22	- 171,873.59	- 184,567.11	- 172,849.88
40	Interest on Overdue Accounts-Gen.	-	-	-	-	-	- 1,903.55	- 10.40	-	- 190.77
41	Interest Income-Investments	- 60,000.00	- 55,000.00	- 5,000.00	9%	- 82,618.80	- 55,997.22	- 61,225.22	- 63,891.75	- 38,229.34
42	Sale of Land	-	-	-	-	- 597,356.59	- 335,576.84	-	- 7,049.69	- 188,161.09
43	Sale of Equipment	-	-	-	-	- 4,000.00	- 21,130.67	-	-	- 3,051.00
44	Sale of Books, Maps	-	-	-	-	- 1,682.30	- 1,615.67	- 1,411.20	- 8,170.92	- 1,762.75
45	Other Revenue (Hydro Revenue)	- 183,880.00	- 133,120.00	- 50,760.00	38%	- 312,934.99	- 324,340.62	- 287,223.63	- 106,109.58	- 121,337.28
46	Transfer from Reserves	- 94,624.00	- 224,800.00	130,176.00	-58%	- 383,321.90	- 96,058.67	- 199,075.00	- 151,675.00	- 59,521.58
47	Transfer from Reserve Fund (Development Char	- 99,240.00	- 89,800.00	- 9,440.00	11%	- 89,800.00	- 89,800.00	- 89,800.00	- 219,300.00	- 82,552.00
	Total	- 893,994.00	- 978,720.00	84,726.00	-9%	- 1,968,141.38	- 1,378,543.17	- 1,096,449.46	- 1,072,116.71	- 951,096.21
	Total Revenue	- 25,750,244.00	- 24,809,422.00	- 940,822.00	4%	- 26,440,047.95	- 24,983,170.90	- 23,781,402.53	- 22,766,079.60	- 21,773,048.12

This chart compares the 2019 draft budget with the 2018 budget and 2017 actuals by expenditure type and revenue source:

Municipality of Mississippi Mills 2019 Budget Summary						
	A	B	C	D=B + C	E= C/B	
	2017 Actual	2018 Approved Budget	2019 Program Change	2019 Requested Budget	% 2019 Requested/2018 Budget	
Expenditures:						
Remuneration, Salaries & Benefits	5,902,575	6,085,132	694,688	6,779,820	11.42%	Includes F/T Fire Admin, CEDC Support, and Daycare Expansion to School
Travel & Training	164,702	181,440	5,835	187,275	3.22%	
Materials & Contracts	4,432,970	4,406,888	333,947	4,740,835	7.58%	Estimated contract increases for OPP, recycling, waste collection, animal control etc. and wild parsnip
General Operating Expenses	819,753	743,451	14,331	757,782	1.93%	Includes Office Supplies, Computer Services Exp, Professional fees, Telephone etc.
Community Grants	348,216	312,078	2,217	314,295	0.71%	
Fuel & Oil	149,691	163,925	3,200	167,125	1.95%	
M&R (facilities, fleet etc.)	355,589	334,508	5,192	339,700	1.55%	
Utilities	504,857	457,535	16,344	473,879	3.57%	Largest change is for water for the splash pad in Gemmill Park
Insurance	161,655	119,963	10,607	130,570	8.84%	Estimate only
Election	60,000	60,000	(60,000)	-	0.00%	
Cost Sharing	112,960	117,800	16,931	134,731	14.37%	
Subtotal	12,952,968	12,982,720	1,043,292	14,026,012	8.04%	
Transfers to Reserves	1,618,166	363,912	81,972	445,884	22.53%	Includes net waste management and septage and internal repayments for capital projects
Debt Repayments	914,767	1,191,049	206,839	1,397,888	17.37%	Refer to debt schedule for details
Capital Expenditures	1,309,054	1,948,610	(189,373)	1,759,237	-9.72%	Refer to capital budget for details
Subtotal	3,841,987	3,503,571	99,438	3,603,009	2.84%	
Total Expenditures	16,794,955	16,486,291	1,142,730	17,629,021	6.93%	
Revenues						
Supplementary Taxes & PILs	375,745	306,355	223,239	529,594	72.87%	
Grants	1,701,891	1,578,481	112,047	1,690,528	7.10%	
User Fees	3,902,637	3,600,030	607,679	4,207,709	16.88%	
Hydro Revenue	199,365	123,120	50,760	173,880	41.23%	Does not include any dividends from MRPC
Provincial Offences Revenue	84,540	100,000	(10,000)	90,000	-10.00%	
Investment Income	57,901	55,000	5,000	60,000	9.09%	
Penalties & Interest on Taxes	238,087	280,000	(15,000)	265,000	-5.36%	
Other Revenue (Licences, permit)	697,978	169,150	22,500	191,650	13.30%	
Transfer from Reserves	133,147	224,800	(120,176)	104,624	-53.46%	
Transfer from DCs	141,300	138,700	18,915	157,615	13.64%	
Total Revenues	7,532,591	6,575,636	894,964	7,470,600	13.61%	
Net Levy	9,262,364	9,910,655	247,766	10,158,421	2.50%	

This chart compares the 2019 draft budget with the 2018 budget and actuals for the last few years. It is a different representation of much of the information from the previous chart except the County and School board revenue and expenses are also included. Also shown are the departmental costs to be paid out of taxation and general revenues.

MUNICIPALITY OF MISSISSIPPI MILLS										
2019 Operating & Net Capital Budget Summary										
Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
1	GENERAL REVENUE	- 25,750,244.00	- 24,809,422.00	- 940,822.00	3.79%	-26,479,177.95	-24,983,170.90	-23,781,402.53	-22,766,079.60	-21,773,048.12
2	COUNCIL	252,450.00	281,525.00	- 29,075.00	-10.33%	272,776.89	251,264.54	238,030.56	247,700.14	216,883.46
3	ADMINISTRATION	1,324,664.00	1,202,045.00	122,619.00	10.20%	2,160,307.90	1,366,187.27	1,184,710.86	1,237,274.06	1,259,971.49
4	ADMINISTRATION BUILDINGS	461,929.00	463,417.00	- 1,488.00	-0.32%	446,862.98	428,637.27	435,520.55	432,807.40	477,052.77
5	FIRE DEPARTMENT	870,151.00	852,530.00	17,621.00	2.07%	885,014.02	761,728.18	799,629.38	750,609.96	686,015.70
6	POLICE	1,885,672.00	1,874,320.00	11,352.00	0.61%	1,873,949.77	1,844,527.47	1,801,736.11	1,557,850.28	1,700,170.79
7	BUILDING DEPARTMENT	-	-	-	0.00%	-	-	-	-	-
8	PROTECTION	278,611.00	294,040.00	- 15,429.00	-5.25%	276,163.10	260,764.73	208,812.32	141,879.53	124,671.31
9	TRANSPORTATION	4,915,379.00	4,629,491.00	285,888.00	6.18%	4,840,892.64	4,464,051.99	4,065,012.11	3,994,505.53	3,565,299.02
10	WASTE MANAGEMENT	1,654,380.00	1,569,602.00	84,778.00	5.40%	1,702,535.90	1,655,834.73	1,599,090.50	1,631,707.17	1,525,584.28
11	SEPTAGE	27,000.00	27,000.00	-	0.00%	97,209.82	64,030.87	50,251.43	34,919.80	18,830.00
12	DAYCARE SUMMARY	60,757.00	57,587.00	3,170.00	5.50%	30,000.00	61,881.54	37,490.44	- 39,100.77	37,648.38
13	RECREATION SUMMARY	1,334,650.00	1,352,716.00	- 18,066.00	-1.34%	1,283,005.52	1,445,163.70	1,217,804.61	1,120,976.71	996,277.61
14	LIBRARY SUMMARY	627,102.00	631,974.00	- 4,872.00	-0.77%	611,299.30	523,947.64	586,945.20	496,581.17	434,400.63
15	HERITAGE COMMITTEE	39,750.00	48,775.00	- 9,025.00	-18.50%	12,676.63	22,996.95	12,535.46	11,704.52	9,094.70
16	OTHER CULTURAL	31,400.00	30,500.00	900.00	2.95%	30,500.00	27,200.00	38,200.00	26,000.00	38,000.00
17	PLANNING	272,507.00	268,358.00	4,149.00	1.55%	318,805.13	351,034.76	321,922.06	352,309.26	228,571.18
18	CEDC	293,827.00	276,590.00	17,237.00	6.23%	284,172.50	249,410.29	249,957.12	232,862.08	213,707.49
19	AGRICULTURE	19,710.00	19,710.00	-	0.00%	16,674.49	16,047.13	16,751.33	21,845.76	27,666.78
20	COUNTY & SCHOOLS	11,400,305.00	10,929,242.00	471,063.00	4.31%	11,336,331.36	11,188,461.84	10,917,002.49	10,513,647.00	10,213,202.53
21	SHORTFALL	-	-	-	0%	-	-	-	-	0.00

LONG TERM FINANCIAL PLAN:

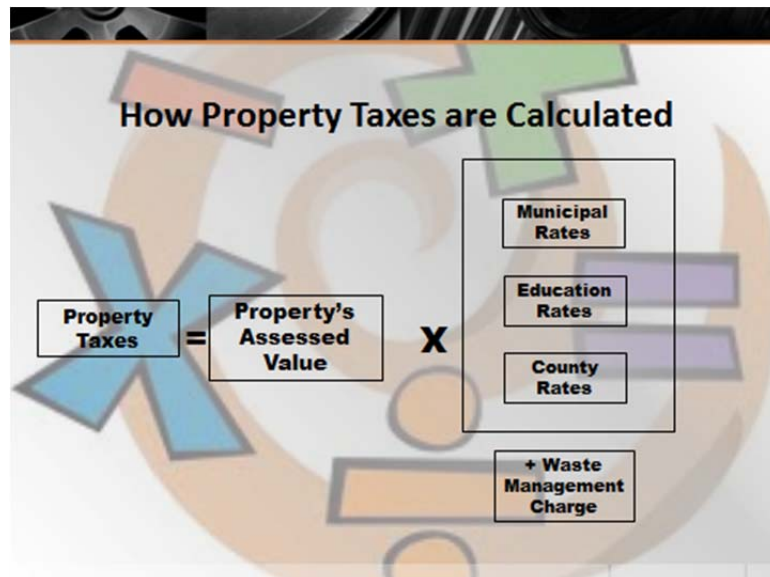
For the last five years the Municipality has been following the long term financial plan which outlines target expenditure and revenue totals, as well as target reserve, debt and capital needs. This chart shows the draft budget comparison to the target long term financial plan totals for 2019. Although some operational items are over budget as noted, departments were able to reallocate capital needs and increase expected revenues to achieve the target of a 2.5% tax revenue increase. **The long term financial plan requires updating in 2019.**

Municipality of Mississippi Mills				
Long Term Financial Plan				
2019				
	2019	2019 Draft	Diff	
OPERATING:				
COUNCIL	219,625	217,450	2,175	
ADMINISTRATION	1,145,800	1,132,750	13,050	
ADMINISTRATION BUILDINGS	166,160	145,690	20,470	
FIRE DEPARTMENT	621,085	632,410	(11,325)	Full time Admin Assistant
POLICE	1,912,825	1,885,672	27,153	
BUILDING DEPARTMENT	-	(12,000)	12,000	
PROTECTION	285,540	278,611	6,929	
SEPTAGE	10,405	10,000	405	
TRANSPORTATION	2,661,385	2,796,035	(134,650)	Includes Wild Parsnip spraying and inreased winter control
WASTE MANAGEMENT	1,471,420	1,528,741	(57,321)	Offset by Revenue
DAYCARE SUMMARY	13,425	7,757	5,668	
RECREATION SUMMARY	984,225	999,533	(15,308)	
LIBRARY SUMMARY	569,110	579,741	(10,631)	
HERITAGE COMMITTEE	49,750	39,750	10,000	
OTHER CULTURAL	31,400	31,400	-	
PLANNING	263,525	272,507	(8,982)	Summer Student added
CEDC	188,920	221,703	(32,783)	Admin. Support Added
AGRICULTURE	6,120	6,000	120	
TOTAL OPERATIONS (PRIOR TO DEBT, CAPITAL/TSFS TO RESERVES)	10,600,720	10,773,750	(173,030)	
CAPITAL:				
DEBT	833,175	1,397,888	(564,713)	Old and New debt=Target. Tile drainage offset by revenue
PROPOSED NEW DEBT (VEHICLES, BRIDGES, BUILDINGS)	700,061		700,061	
TRANSFERS TO /(FROM) RESERVES	(113,448)	445,884	(559,332)	
TRANSFERS TO CAPITAL	2,349,999	1,759,237	590,762	
	3,769,787	3,603,009	166,778	
TOTAL EXPENDITURES	14,370,507	14,376,759	(6,252)	
GENERAL REVENUES	(4,212,086)	(4,218,338)	6,252	
TAX REQUIREMENTS	10,158,421	10,158,421	-	

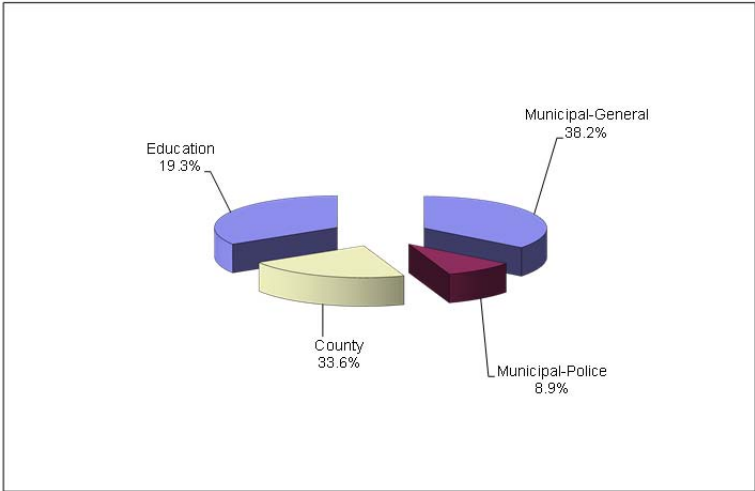
TAXATION

An increase in the required amount of tax revenue to balance the budget does not necessarily translate to the same tax rate change. What happens to the tax rate depends on the assessment change during the year and the overall expenditure level that taxes are required to cover.

The Municipality must levy and collect taxes on behalf of the County of Lanark and the School Boards. These taxes are then paid to those entities regardless of whether the taxpayer has paid them to the Municipality or not. If not, they form part of the tax arrears of the Municipality however the Municipality is permitted to keep any penalties and interest on those tax arrears.



BREAKDOWN OF TAX BILL



Over the last few years the Municipality has been following the approved long term financial plan with 7% tax revenue increases from 2013-2018. This did not equate to the same overall tax increase:

Year	Avg. Residential Assessment	Residential Tax Rate	Average Residential Taxes per year	Change over Previous Year	% Change over Previous Year	Monthly Increase to average resident
2014	\$288,000	1.087986%	\$3,133.39			
2015	\$303,000	1.064122%	\$3,224.29	\$90.90	2.90%	\$7.58
2016	\$315,000	1.053824%	\$3,319.55	\$95.26	2.95%	\$7.93
2017	\$322,000	1.064578%	\$3,427.94	\$108.39	3.17%	\$9.03
2018	\$334,000	1.058002%	\$3,533.73	\$105.79	3.08%	\$8.82

Still following the approved plan for 2019, the projected tax revenue increase is 2.5%. In addition, the Municipality expects to receive taxation during the year from new development in the form of supplemental assessment.

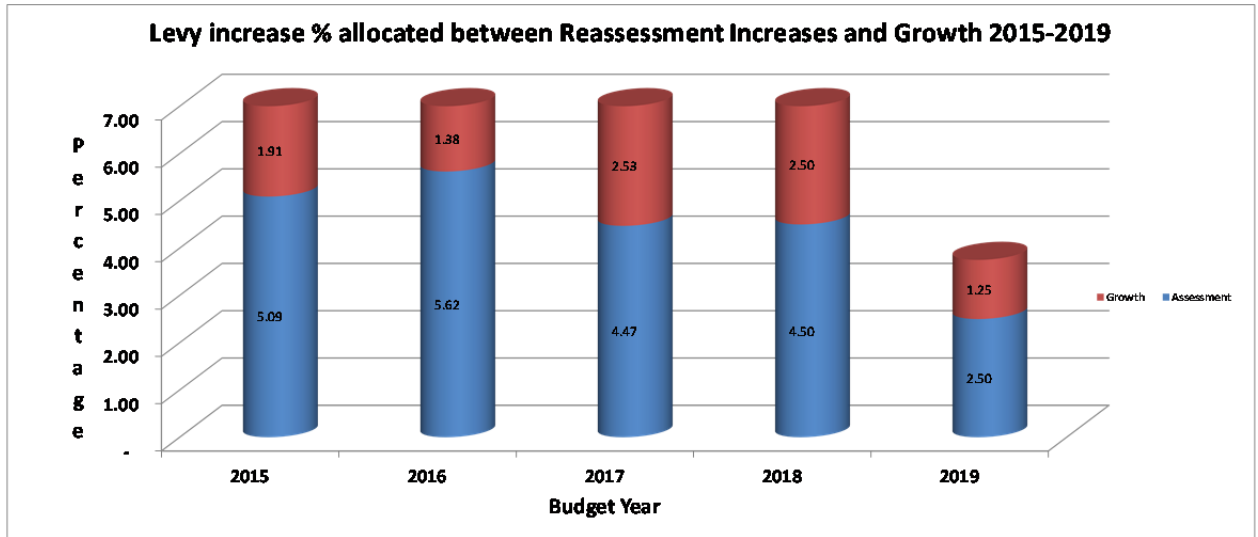
The Municipality's taxable assessment increase is 4.02% over 2018.

Municipality of Mississippi Mills								
2019 Assessment by Ward								
	Tax							
Tax Class	Qualifier	Almonte	Ramsay	Pakenham	Total	2018	\$ Diff	% Diff
Residential	RT	577,950,938	882,498,667	278,774,299	1,739,223,904	1,677,050,377	62,173,527	3.71%
Multi-Residential	MT	16,039,160	1,761,500	3,269,400	21,070,060	20,167,119	902,941	4.48%
Commercial	CT	28,651,313	13,602,605	5,229,425	47,483,343	47,045,930	437,413	0.93%
Commercial Vacant Land	CX	1,993,775	680,000	-	2,673,775	2,842,350	(168,575)	-5.93%
Commercial Excess Land	CU	144,625	220,775	-	365,400	363,900	1,500	0.41%
Shopping Centre	ST	4,059,300	1,863,300	-	5,922,600	5,922,500	100	0.00%
Shopping Centre Excess Land	SU	-	135,000	-	135,000	135,000	-	0.00%
New Commercial Construction	XT	4,303,944	4,868,579	335,100	9,507,623	9,274,095	233,528	2.52%
New Commercial Excess Land	XU	80,632	14,900	-	95,532	94,963	569	0.60%
Industrial	IT	578,000	990,050	269,836	1,837,886	1,939,789	(101,903)	-5.25%
Industrial Vacant Land	IX	387,547	141,500	-	529,047	314,800	214,247	68.06%
Industrial Excess Land	IU	-	50,275	10,113	60,388	59,077	1,311	2.22%
Industrial New Construction	JT	339,556	620,420	904,650	1,864,626	1,494,141	370,485	24.80%
Industrial New Const. Excess Land	JU	-	66,330	59,200	125,530	122,960	2,570	2.09%
Pipeline	PT	4,000,589	-	18,736,250	22,736,839	22,078,000	658,839	2.98%
Farmland	FT	196,425	52,852,233	41,074,072	94,122,730	84,692,384	9,430,346	11.13%
Managed Forest	TT	-	3,854,651	4,007,232	7,861,883	6,514,065	1,347,818	20.69%
Total Taxable Assessment		638,725,804	964,220,785	352,669,577	1,955,616,166	1,880,111,450	75,504,716	4.02%
Payments in lieu		1,750,125	7,834,300	1,850,000	11,434,425	11,385,450	48,975	0.43%
Exempt		53,578,129	20,684,192	10,310,976	84,573,297	79,937,338	4,635,959	5.80%
Total Assessment		694,054,058	992,739,277	364,830,553	2,051,623,888	1,971,434,238	80,189,650	4.07%

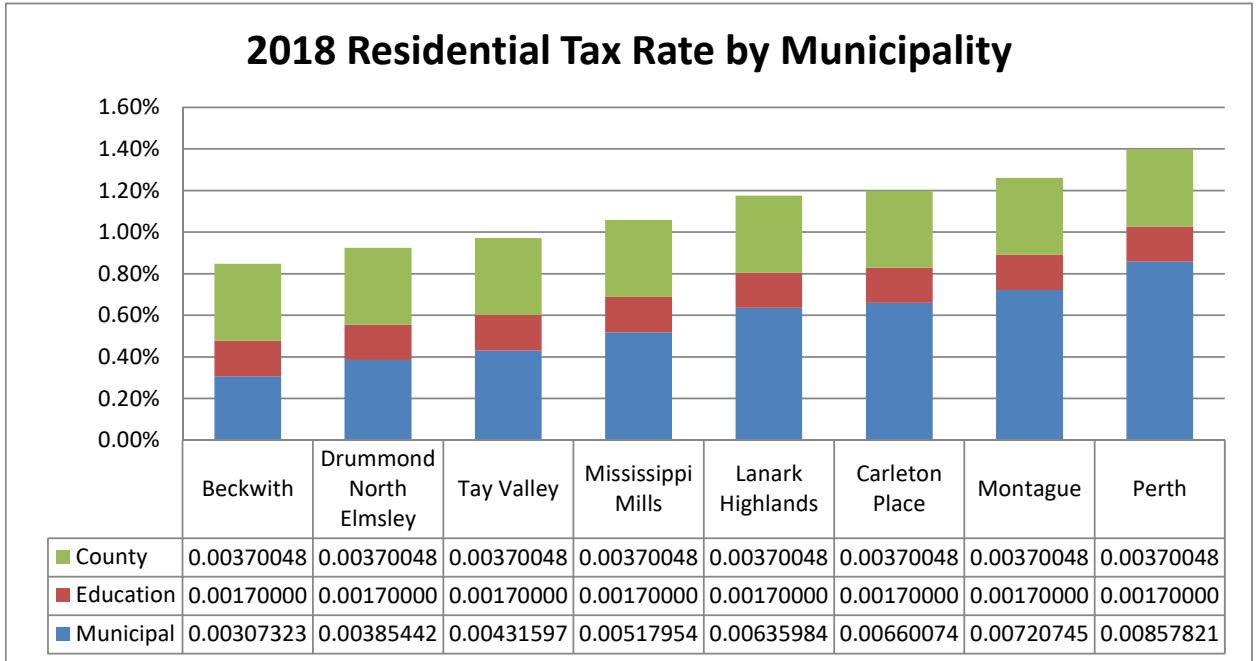
With assessment increasing more than the required taxation revenue needs of 2.5%, **it is expected that the overall tax rate will decrease.** Per the table below the 2018 tax rate is .01058002 or 1.058002% and in 2019 it is projected to be .01047155 or 1.047155%, a decrease of 1.03%. Of the projected tax revenue increase of 2.5%, 1.25% is expected to come from new growth as depicted in the assessment chart below.

**2019 ESTIMATED OVERALL RESIDENTIAL TAX
CALCULATION ON AVG. ASSESSMENT AND LEVY
INCREASE 2.5%**

Year	Municipal including police	County	School	Total
2018 (avg. assess=\$334K)	\$1,729.97	\$1,235.96	\$567.80	\$3,533.73
2018 Tax Rate	.00517954	.00370048	.0017000	.01058002
2019 (avg. assess=\$345K)	\$1,801.09	\$1,254.41	557.18	\$3,612.68
2019 projected tax rate	.00522056	.00363598	.001615	.01047155
\$ change	\$71.12 \$5.93/mth	\$18.45 \$1.54/mth	(\$10.62) (\$-.89)/mth	\$78.95 \$5.99/mth
% change	4.1%	1.49%	(2)%	2.23%



A comparison of the Municipality's tax rate with other lower tier municipalities in the County of Lanark is completed each year. Mississippi Mills is not the highest or the lowest as depicted in this chart:



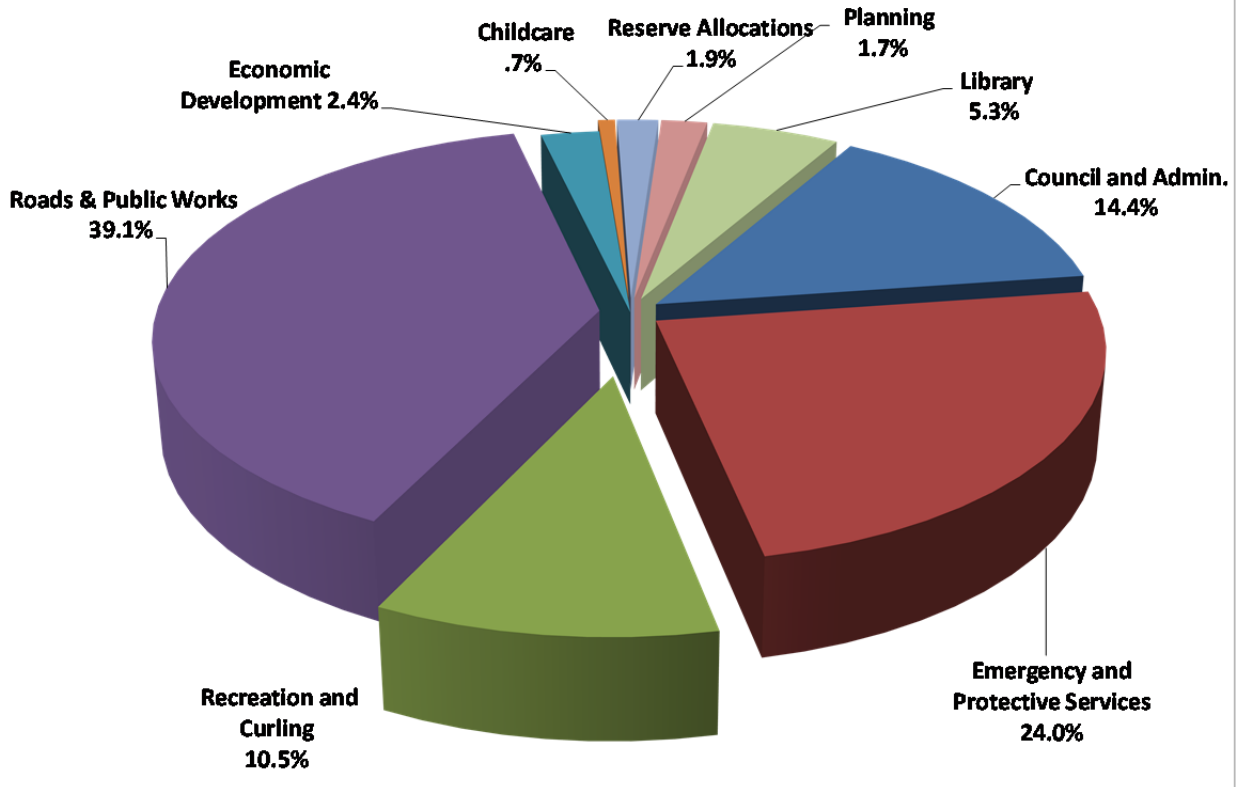
Not all of the expenditures of the Municipality are paid from taxation. On each of the departmental summaries throughout the budget document details of offsetting revenues are listed to arrive at the net amount to be paid out of taxation.

Municipality of Mississippi Mills					
2019 Tax Requirement by Department					
		2018	% of total	2019	% of total
Council		281,525	2.8%	252,450	2.5%
Administration and Admin. Buildings		1,564,462	15.8%	1,709,093	16.8%
Protective Services		2,907,365	29.3%	2,940,244	28.9%
Roads and Public Works		4,538,016	45.8%	4,823,679	47.5%
Waste Management		-	0.0%	-	0.0%
Rec & Curling		1,352,716	13.6%	1,334,650	13.1%
Planning & Building		197,133	2.0%	212,257	2.1%
C&EDC		307,090	3.1%	278,603	2.7%
Daycare		57,587	0.6%	60,757	0.6%
Library		631,974	6.4%	627,102	6.2%
Agriculture		5,250	0.1%	5,250	0.1%
Septage		-	0.0%	-	0.0%
County and Schools		-	0.0%	-	0.0%
Net Tax Requirement before General Revenues		11,843,118	119.5%	12,244,085	120.5%
Less General Revenues		1,932,463	19.5%	2,085,664	20.5%
Net Tax Requirement		9,910,655	100.0%	10,158,421	100.0%

The tax revenue increase projected for 2019 is 2.5%. The allocation depicted in the following chart is skewed for 2019 because of the proposed expansion to Daycare programs resulting in increased staffing as well as an increase in revenues from the County of Lanark.

Municipality of Mississippi Mills			
2019 Tax Revenue Change			
Increase in Capital Expenditures		\$ 99,438	1.01%
Increase for Operating Expenditures		\$ 1,043,292	10.51%
Increase for Change in General Revenues		\$ (894,964)	-9.02%
Net tax revenue Increase		\$ 247,766	2.50%
Net tax revenue Target		\$ 247,766	2.50%
Difference		\$ -	0.00%
1% tax revenue increase equals \$99,310			

2019 Allocation of Average Municipal Tax Levy



**COST OF SERVICE PER MONTH FOR RESIDENTIAL TAXPAYER
(MUNICIPAL TAXES)**

MUNICIPAL SERVICE	MONTHLY COST PER AVERAGE RES. TAXPAYER BASED ON ANNUAL MUNICIPAL TAXES OF \$1,801.09=\$150.09/MONTH	MONTHLY COST PER \$100,000 ASSESSMENT BASED ON ANNUAL MUNICIPAL TAXES OF \$522.06=\$43.51/MONTH
Emergency and Protective Services (Fire, Police, By-Law and other protection)	\$36.29	\$10.53
Recreation & Curling (Parks, Trails, Programs & Events)	\$15.72	\$4.56
Planning (Planning Services, Heritage Committee)	\$2.55	\$.74
Economic Development	\$3.59	\$1.04

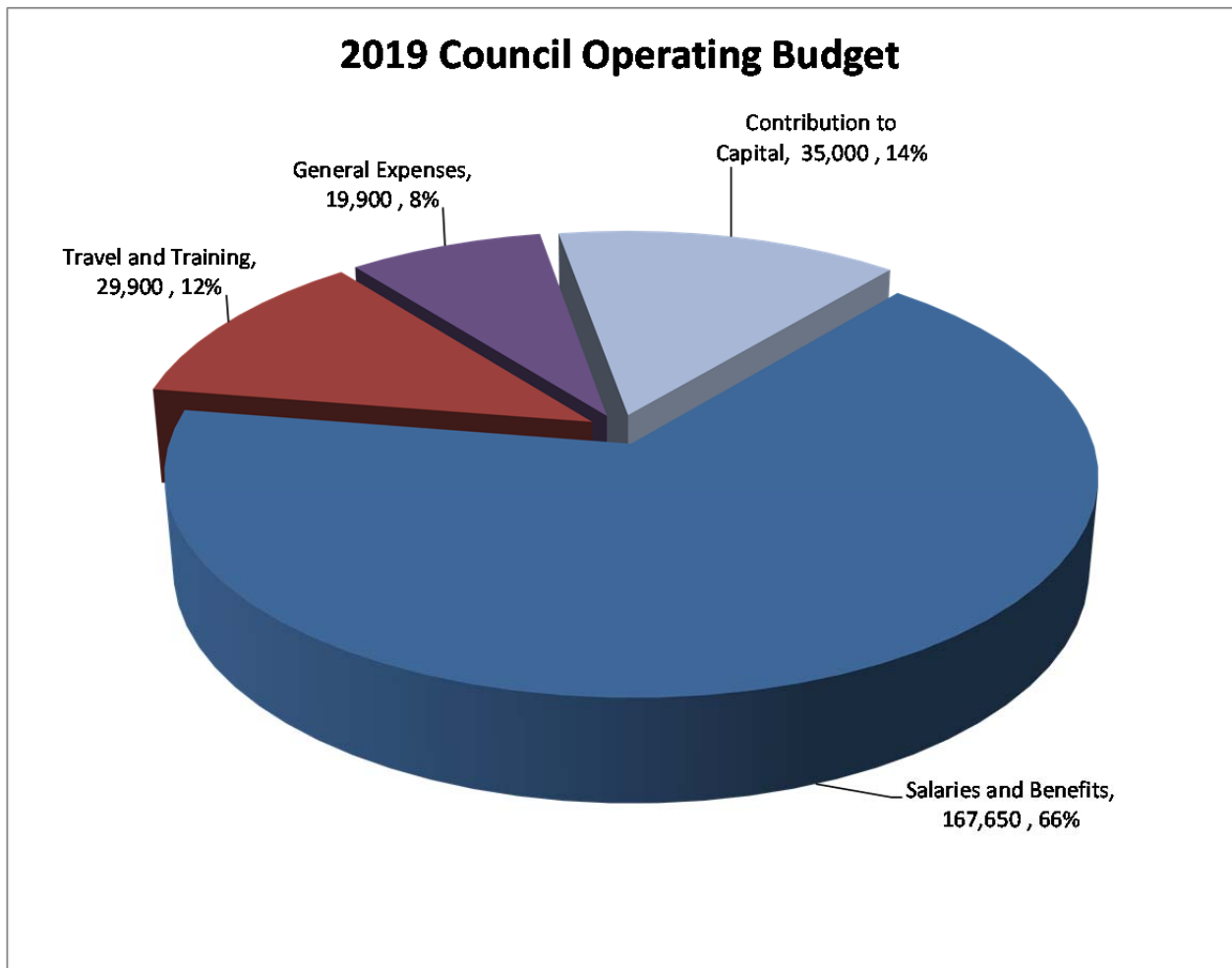
**COST OF SERVICE PER MONTH FOR RESIDENTIAL TAXPAYER
(MUNICIPAL TAXES)**

MUNICIPAL SERVICE	MONTHLY COST PER AVERAGE RES. TAXPAYER BASED ON ANNUAL MUNICIPAL TAXES OF \$1,801.09=\$150.09/MONTH	MONTHLY COST PER \$100,000 ASSESSMENT BASED ON ANNUAL MUNICIPAL TAXES OF \$522.06=\$43.51/MONTH
Childcare	\$1.05	\$.30
Roads & Public Works (road/bridge maintenance, winter control, street & traffic lights etc.)	\$58.55	\$16.97
Library	\$7.94	\$2.30
Administration & Council & Administration Buildings	\$21.55	\$6.25
Reserve Allocations for future capital replacement	\$2.85	\$.82
Total	\$150.09	\$43.51

COUNCIL

The Municipality is governed by an elected Council comprised of 7 members; Mayor, Deputy Mayor, and 5 Councillors (2 Almonte Ward, 2 Ramsay Ward and 1 Pakenham Ward). Each Council term is four (4) years.

All members of Council meet twice a month at Committee of the Whole and Council meetings. Committee of the Whole meetings are intended to be a less formal forum for discussion and analysis of issues. Committee of the Whole does not have the authority to authorize final actions and decisions, instead it reviews and gathers information and formulates a recommendation that is then provided to Council for a decision. Both Committee of the Whole and Council meetings are open to the public and attendance is welcome.



Municipality of Mississippi Mills 2019 Budget Summary

Council

	A	B	C	D=B+C	E= C/B	
		2018	2019	2019	% 2019	
	2017 Actual	Approved	Program	Requested	Requested/	
		Budget	Change	Budget	2018 Budget	
Expenditures:						
Remuneration, Salares & Benefit	209,007	215,125	(47,475)	167,650	-22.07%	Reduction from 11 members to 7
Travel & Training	29,056	26,700	3,200	29,900	11.99%	Increase in conference budget
Materials & Contracts	-	-	-	-		
General Operating Expenses	13,202	14,700	5,200	19,900	35.37%	see budget
Community Grants	-	-	-	-		
Fuel & Oil	-	-	-	-		
M&R (facilities, fleet etc.)	-	-	-	-		
Utilities	-	-	-	-		
Insurance	-	-	-	-		
Transfers to Reserves	-	-	-	-		
Debt Repayments	-	-	-	-		
Capital Expenditures	-	25,000	10,000	35,000		See capital budget
Total Expenditures	251,265	281,525	(29,075)	252,450	-10.33%	
Revenues						
Grants						
User Fees						
Other Fees & Charges						
Transfer from Reserves						
Transfer from DCs						
Total Revenues	-	-	-	-		
Net Levy	251,265	281,525	(29,075)	252,450	-10.33%	

COUNCIL										
2019 Budget										
		2019	2018	\$	%	2018	2017	2016	2015	2014
Line #	Description	Budget	Budget	Change	Change	Actual	Actual	Actual	Actual	Actual
1	Remuneration & Benefits	167,650.00	215,125.00	- 47,475.00	-22%	206,711.07	209,006.73	200,415.65	200,827.06	186,721.79
2	Other M & S	8,500.00	5,000.00	3,500.00	70%	6,714.24	4,923.38	4,652.62	5,980.13	3,955.64
3	Telephone	5,400.00	4,200.00	1,200.00	29%	6,452.97	2,113.00	2,835.66	4,729.12	914.27
4	Travelling Expense	4,500.00	6,500.00	- 2,000.00	-31%	4,914.66	6,543.11	5,863.19	3,809.94	2,911.36
5	Association & Convention	21,000.00	16,000.00	5,000.00	31%	13,106.37	18,517.90	12,216.50	13,960.30	13,555.35
6	Memberships	4,400.00	4,200.00	200.00	5%	4,158.51	3,995.17	3,862.69	3,715.08	3,575.19
7	Receptions	6,000.00	5,500.00	500.00	9%	5,719.07	6,165.25	5,684.25	4,411.61	5,249.86
8	Capital Expenditure	35,000.00	25,000.00	10,000.00	0%			-	10,266.90	-
9	To Reserves			-	0%	25,000.00		2,500.00		-
	Total Expenditures	252,450.00	281,525.00	- 29,075.00	-10.33%	272,776.89	251,264.54	238,030.56	247,700.14	216,883.46

COUNCIL BUDGET 2019

REMUNERATION AND BENEFITS		\$167,650.00
FOR MAYOR, DEPUTY MAYOR AND 5 COUNCILLORS		
OTHER M & S		\$8,500.00
MEALS FOR MEETINGS	\$1,100.00	
MISCELLANEOUS	\$1,900.00	
I.E. PLAQUES		
PROMO ITEMS	\$2,000.00	
BENEFITS PROGRAM	<u>\$3,500.00</u>	
	<u>\$8,500.00</u>	
TELEPHONE		\$5,400.00
MAYOR AND DEPUTY MAYOR'S CELL PHONES AND MONTHLY DATA PLANS FOR TABLETS		
TRAVELLING EXPENSES		\$4,500.00
TRAVELLING EXPENSES FOR CONFERENCES AND MEETING ATTENDANCE I.E. MILEAGE, TRAIN FARE ETC.		
ASSOCIATION & CONVENTION		\$21,000.00
MEAL ALLOWANCE , HOTEL ACCOMMODATION AND REGISTRATIONS (\$3,000 PER COUNCIL MEMBER)		
MEMBERSHIPS		\$4,400.00
ANNUAL MEMBERSHIP FOR THE ASSOCIATION OF MUNICIPALITIES OF ONTARIO		
RECEPTIONS		\$6,000.00
BREAKFAST MEETING	\$500.00	
CHRISTMAS PARTY	\$4,500.00	
TOWN HALL MEETINGS	\$500.00	
MISCELLANEOUS	<u>\$500.00</u>	
	<u>\$6,000.00</u>	
CAPITAL EXPENDITURES		\$35,000.00

ADMINISTRATION

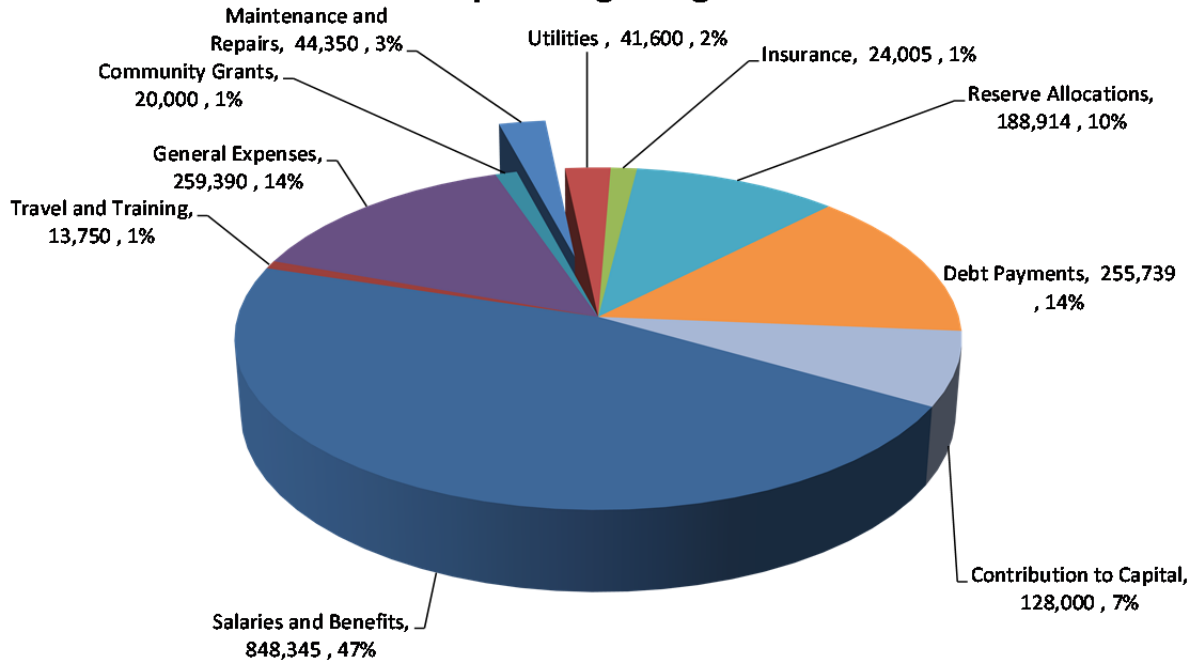
The **Administration** Department provide corporate, information and administrative services that support other departments in the on-going operations of the Municipality. The Administration Department consists of the office of the Chief Administrative Officer (CAO), the office of the Clerk and Finance including the costs of operating and maintaining administrative facilities; the Municipal Office, The Almonte Old Town Hall and the Old Almonte Registry Office.

The **CAO** reports directly to Council and is the senior staff person who provides organizational leadership to the municipal Staff and chairs the Senior Management team meetings. This position is responsible for the administration and coordination of the delivery of services to residents and businesses in a manner that ensures the efficient utilization of the Corporation's human, financial and physical resources and is consistent with the service standards approved within the annual budget and other planning documents. The CAO acts as an advisor to Council in the development of public policies ensuring that Council is provided with all relevant information necessary to make informed decisions. The CAO is also responsible for developing collaborative relationships within the community, other Municipalities and all levels of government.

The **Clerk** is responsible for a number of legislated duties including recording the minutes of all Committee of the Whole and Council meetings, drafting by-laws, acting as a local Registrar for births and deaths, acting a Returning Officer for municipal elections and various other duties as specified in legislation, including the *Municipal Freedom of Information and Protection of Privacy Act*.

The **Finance** department is responsible for long term financial planning, annual budget development, investment management, municipal insurance, development charges, general accounting, treasury and cash management and all statutory reports. The department also levies and calculates property taxes, generates utility billings, collects all monies owed to the Municipality, processes payments for all departments of the Municipality and manages the payroll system for the Municipality's 100+ employees.

2019 Administration (Admin. and Admin. Buildings) Operating Budget



Municipality of Mississippi Mills 2019 Budget Summary

Administration

	A	B	C	D=B+C	E= C/B	
	2017 Actual	2018 Approved Budget	2019 Program Change	2019 Requested Budget	% 2019 Requested/ 2018 Budget	
Expenditures:						
Remuneration, Salaries & Benefits	746,845	794,709	30,456	825,165	3.83%	Includes Step Increases, CPI
Travel & Training	6,690	15,100	(1,350)	13,750	-8.94%	
Materials & Contracts	-	-	-	-		
General Operating Expenses	253,268	228,287	13,253	241,540	5.81%	
Community Grants	-	20,000	-	20,000		Matching funds for Riverwalk donations
Fuel & Oil	-	-	-	-		
M&R (facilities, fleet etc.)	-	-	-	-		
Utilities	-	-	-	-		
Insurance	3,228	5,238	57	5,295		
Election	-	60,000	(60,000)	-		
Transfers to Reserves	353,351	34,031	154,883	188,914	455.12%	
Debt Repayments	-	-	-	-		
Capital Expenditures	2,805	44,680	(14,680)	30,000	-32.86%	See capital budget
Total Expenditures	1,366,187	1,202,045	122,619	1,324,664	10.20%	
Revenues						
Grants						
User Fees	4,750	4,000	(4,000)	-	-100.00%	Wedding fees-no longer providing service
Other Fees & Charges						
Transfer from Reserves		45,000	(30,000)	15,000		For MM2020
Transfer from DCs						
Total Revenues	4,750	49,000	(34,000)	15,000	-69.39%	
Net Levy	1,361,437	1,153,045	156,619	1,309,664	13.58%	

GENERAL ADMINISTRATION

2019 Budget

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
1	Salaries, Wages and Benefits	825,165.00	794,709.00	30,456.00	4%	1,007,965.29	746,845.14	696,495.52	670,672.30	660,672.00
2	Office Supplies	18,500.00	18,500.00	-	0%	25,513.55	17,273.52	20,917.52	19,853.27	16,900.16
3	Office Equipment	500.00	500.00	-	0%	152.61	912.78	-	300.00	1,083.35
4	Publications	4,000.00	8,200.00	- 4,200.00	-51%	877.99	839.39	8,161.71	2,093.13	1,282.60
5	Special Circumstances Expense	5,000.00	5,000.00	-	0%	6,526.44	8,426.52	8,322.71	4,929.65	5,353.95
6	Other M & S	12,000.00	9,300.00	2,700.00	29%	9,431.96	17,587.79	11,330.37	9,826.99	8,980.69
7	Postage & Courier Services	20,000.00	20,000.00	-	0%	16,860.82	9,397.25	16,769.45	23,917.05	12,802.31
8	Fees for Wedding Ceremonies	-	3,600.00	- 3,600.00	-100%	300.00	3,900.00	3,000.00	5,100.00	3,750.00
9	Telephone	12,000.00	14,500.00	- 2,500.00	-17%	12,286.46	8,310.24	8,658.42	9,968.75	7,306.13
10	Legal Fees	15,000.00	15,000.00	-	0%	45,980.80	48,470.93	28,329.48	11,177.82	25,174.78
11	Audit Fees	25,000.00	24,000.00	1,000.00	4%	24,320.63	22,997.75	22,895.99	22,870.55	23,303.03
12	Other Professional Fees	45,500.00	30,500.00	15,000.00	49%	90,145.76	60,321.77	19,501.48	24,680.35	18,267.95
13	Computer Services Expense	65,000.00	60,000.00	5,000.00	8%	63,481.94	45,911.81	53,602.59	63,716.82	42,539.48
14	Advertising	40,000.00	30,000.00	10,000.00	33%	42,477.52	28,078.76	29,650.71	17,085.59	15,147.57
15	Travelling Expense	3,000.00	3,600.00	- 600.00	-17%	2,327.18	3,095.44	3,604.67	3,100.69	2,757.13
16	Alarm Monitoring	2,020.00	2,020.00	-	0%	2,042.78	1,046.24	1,343.28	1,526.40	1,526.40
17	Equipment Rentals, Other	16,000.00	16,000.00	-	0%	15,549.26	16,000.99	15,674.40	14,673.06	15,861.17
18	Memberships	2,500.00	2,500.00	-	0%	2,708.23	2,518.66	2,255.10	1,668.86	1,783.68
19	Association & Convention	3,000.00	4,000.00	- 1,000.00	-25%	811.16	1,274.91	1,142.80	2,993.26	223.60
20	Seminars	3,000.00	5,000.00	- 2,000.00	-40%	1,530.37	2,319.78	4,048.90	4,201.74	821.71
21	Insurance	5,295.00	5,238.00	57.00	0%	7,275.23	3,228.46	1,363.92	105,504.04	1,808.54
22	Election	-	60,000.00	- 60,000.00	0%	43,728.29				58,920.15
23	Riverwalk	20,000.00	20,000.00	-		13,139.85				
24	Bank Charges	8,270.00	6,167.00	2,103.00	34%	7,127.81	6,273.92	5,605.17	5,280.77	4,350.65
25	Admin. Costs allocated to Building	- 45,000.00	- 35,000.00	- 10,000.00	29%	- 50,000.00	- 45,000.00	- 35,000.00	- 33,000.00	- 62,000.00
26	Capital Expenditure	30,000.00	44,680.00	- 14,680.00	0%	28,137.98	2,804.66	1,392.13	19,034.83	14,914.69
27	To Reserves	188,914.00	34,031.00	154,883.00	455%	700,477.99	353,350.56	255,644.54	226,098.14	376,439.77
	Total Expenditures	1,324,664.00	1,202,045.00	122,619.00	10%	2,121,177.90	1,366,187.27	1,184,710.86	1,237,274.06	1,259,971.49

ADMINISTRATION BUDGET 2019

REMUNERATION, SALARIES, AND BENEFITS \$825,165.00

CAO, CLERK, DEPUTY CLERK/COMMUNICATIONS OFFICER, TREASURER,
PAYROLL CLERK, TAX/WATER CLERK, ACCOUNTS RECEIVABLE CLERK,
ACCOUNTS PAYABLE CLERK, RECEPTIONIST, SUMMER STUDENT
PLUS APPLICABLE BENEFITS (INCLUDES EMPLOYEE ASSISTANCE PROGRAM)

OFFICE SUPPLIES \$18,500.00

COMPUTER SUPPLIES, PAPER, LETTERHEAD, ENVELOPES, TONER,
GENERAL OFFICE SUPPLIES

OFFICE EQUIPMENT \$500.00

GENERAL OFFICE EQUIPMENT NEEDS

PUBLICATIONS \$4,000.00

MESSENGER, TAX INSERTS, MUNICIPAL AND OTHER DIRECTORIES,
ACCESS ONTARIO PUBLICATIONS, ETC.

SPECIAL CIRCUMSTANCES \$5,000.00

UNFORESEEN ITEMS THAT OCCUR THROUGHOUT THE YEAR

OTHER M & S \$12,000.00

REMEMBRANCE DAY WREATHS, MAPS, DRUG STRATEGY, WATER
FROM WATERLIFE, MARRIAGE LICENSES* , OTHER ITEMS THAT
CANNOT BE PLACED ELSEWHERE
*OFFSET BY REVENUE

POSTAGE & COURIER SERVICES \$20,000.00

TAX BILLINGS, REMINDER NOTICES, GENERAL MAIL AND COURIER NEEDS

TELEPHONE \$12,000.00

INCLUDES SIX PHONE LINES, CELL PHONES AND FAX

LEGAL FEES \$15,000.00

LEGAL ADVICE AS REQUIRED

AUDIT FEES \$25,000.00

FEES FOR INTERIM AND FINAL AUDITS

OTHER PROFESSIONAL FEES \$45,500.00

COMMUNICATIONS	\$18,000.00
WEB SITE MAINTENANCE	\$3,375.00
CLOSED MEETING	
INVESTIGATOR	\$500.00
MM2020	15,000.00
VOTER VIEW ANNUAL FEE	\$1,500.00
PROPERTY APPRAISALS, SURVEYS	<u>\$ 7,125.00</u>
	<u>\$30,500.00</u>

COMPUTER SERVICES EXPENSE \$65,000.00

IT SUPPORT, WIRELESS INTERNET, SUPPORT FOR FINANCIAL SYSTEM AND FROM COUNTY OF LANARK, BILLING COSTS

ADVERTISING \$40,000.00

WEEKLY NEWSPAPER AD, TAX NOTICES, REMEMBRANCE DAY, NOTICES UNDER THE MUNICIPAL ACT

TRAVELLING EXPENSE \$3,000.00

MILEAGE FOR STAFF TRAVEL

ALARM MONITORING \$2,020.00

MONTHLY FEE FOR MONITORING ALARM AT MUNICIPAL OFFICE

EQUIPMENT RENTALS, OTHER \$16,000.00

PHOTOCOPIERS, POSTAGE MACHINE FOLDING MACHINE, ETC.

MEMBERSHIP FEES \$2,500.00

ASSOCIATION OF MUNICIPAL CLERKS & TREASURERS:

CAO (100%)	\$350.00
CLERK 100%	\$350.00
TREASURER (100%)	\$350.00
I.C.A.O	<u>\$1,450.00</u>
	<u>\$2,500.00</u>

ASSOCIATION & CONVENTION \$3,000.00

HOTEL ACCOMMODATIONS, REGISTRATION FEES, MEALS

SEMINARS	\$3,000.00
TRAINING FOR STAFF (WHIMIS, FIRST AID, ETC.), PROFESSIONAL DEVELOPMENT	
RIVERWALK	\$20,000 .00
MATCHING FUNDS FOR RIVERWALK DONATIONS	
BANK CHARGES	\$8,270.00
ACTIVITY FEES, INTERAC, ELECTRONIC FUNDS TRANSFERS, ETC.	
ADMIN. COSTS ALLOCATED TO BUILDING	(\$45,000.00)
ALLOCATION OF GENERAL ADMIN. COSTS TO BUILDING DEPT. PER BILL 124 (SEE BUILDING DEPT BUDGET)	
CAPITAL EXPENDITURES	\$30,000.00
TRANSFER TO RESERVES	\$188,914.00

Municipality of Mississippi Mills 2019 Budget Summary

Administration Buildings

	A	B	C	D=B + C	E= C/B	
	2017 Actual	2018 Approved Budget	2019 Program Change	2019 Requested Budget	% 2019 Requested/ 2018 Budget	
Expenditures:						
Remuneration, Salaries & Benef	21,387	26,032	(2,852)	23,180	-10.96%	
Travel & Training				-		
Materials & Contracts	-			-		
General Operating Expenses	14,570	20,550	(2,700)	17,850	-13.14%	
Community Grants	-	-		-		
Fuel & Oil	-	-		-		
M&R (facilities, fleet etc.)	41,802	45,500	(1,150)	44,350	-2.53%	
Utilities	48,160	52,250	(10,650)	41,600	-20.38%	
Insurance	23,138	16,990	1,720	18,710	10.12%	
				-		
Transfers to Reserves	24,516	-		-		
Debt Repayments	255,064	256,595	(856)	255,739	-0.33%	See debt schedule
Capital Expenditures	-	45,500	15,000	60,500	32.97%	See capital budget
Total Expenditures	428,637	463,417	(1,488)	461,929	-0.32%	
Revenues						
Grants						
User Fees	48,783	52,000	10,500	62,500	20.19%	Rental of AOTH and Municipal of
Other Fees & Charges						
Transfer from Reserves				-		
Transfer from DCs						
Total Revenues	48,783	52,000	10,500	62,500	20.19%	
Net Levy	379,854	411,417	(11,988)	399,429	-2.91%	

ADMINISTRATION BUILDINGS										
2019 Budget										
Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
Municipal Office										
1	Salaries, Wages & Benefits	14,680.00	16,807.00	- 2,127.00	-13%	13,605.75	13,293.13	12,990.44	12,201.03	7,943.44
2	Other M & S	150.00	150.00	-	0%	11.67	315.24	439.62	50.19	480.19
3	Utilities	16,500.00	21,000.00	- 4,500.00	-21%	15,537.63	24,322.51	22,618.22	18,964.34	15,460.88
4	Cleaning, Maint., Other Supplies	1,850.00	2,000.00	- 150.00	-8%	1,190.75	1,740.06	1,229.10	1,993.98	2,549.09
5	Insurance (Building Etc.)	11,465.00	10,195.00	1,270.00	12%	11,569.40	13,882.76	14,376.53	13,928.76	13,442.76
6	Rentals & Maintenance	23,500.00	21,000.00	2,500.00	12%	29,048.62	19,400.24	22,436.71	21,612.72	27,497.59
7	Long Term Debt Payments	58,013.00	58,465.00	- 452.00	-1%	58,412.51	58,030.21	60,783.72	60,786.56	60,789.03
8	Capital Expenditure		-	-	0%				2,645.25	
9	To Reserves			-	0%		15,500.00			44,200.00
	Total	126,158.00	129,617.00	- 3,459.00	-3%	129,376.33	146,484.15	134,874.34	132,182.83	172,362.98
Registry Office										
15	Utilities	3,100.00	3,250.00	- 150.00	-5%	2,661.87	2,553.58	2,405.59	2,229.65	2,813.38
18	Rentals & Maintenance	1,000.00	500.00	500.00	0%	1,700.85	1,104.37	302.33	278.60	1,033.61
19	Capital Expenditure		15,000.00	- 15,000.00	0%	10,633.91				-
20	To Reserves			-	0%		-	-	-	-
	Total	4,100.00	18,750.00	- 14,650.00	-78%	14,996.63	3,657.95	2,707.92	2,508.25	3,846.99
Almonte Old Town Hall										
21	Labour	8,500.00	9,225.00	- 725.00	-8%	8,943.27	8,094.36	10,012.53	6,953.00	7,573.47
22	Other M & S	2,000.00	3,000.00	- 1,000.00	-33%	550.20	350.03	2,759.42	2,480.55	502.27
23	Utilities	22,000.00	28,000.00	- 6,000.00	-21%	19,993.23	21,283.86	25,254.66	26,736.49	20,885.88
26	Cleaning, Maint., Other Supplies	2,000.00	2,000.00	-	0%	1,319.92	3,556.44	2,100.97	606.72	624.39
27	Telephone	1,200.00	1,400.00	- 200.00	-14%	1,320.63	1,134.70	1,117.83	1,558.67	731.68
28	Insurance (Building Etc.)	7,245.00	6,795.00	450.00	7%	7,712.92	9,255.16	9,584.35	9,285.84	8,961.84
29	Other S & R	14,500.00	16,000.00	- 1,500.00	-9%	15,853.30	12,769.96	10,563.34	9,078.46	6,965.06
30	Rentals & Maintenance	16,000.00	20,000.00	- 4,000.00	-20%	15,215.65	16,001.05	27,814.35	17,511.25	17,696.78
31	Long Term Debt Payments-Town Hall	197,726.00	198,130.00	- 404.00	0%	198,147.35	197,033.49	205,014.31	205,020.28	205,025.75
32	Capital Expenditures	60,500.00	30,500.00	30,000.00	50%	-		1,526.40	885.06	13,375.68
33	To Reserves			-	0%	33,433.55	9,016.12	2,190.13	18,000.00	18,500.00
	Total	331,671.00	315,050.00	16,621.00	5%	302,490.02	278,495.17	297,938.29	298,116.32	300,842.80
	Total Expenditures	461,929.00	463,417.00	- 1,488.00	0%	446,862.98	428,637.27	435,520.55	432,807.40	477,052.77

**ADMINISTRATION BUDGET- BUILDINGS
2019**

MUNICIPAL OFFICE

SALARIES, WAGES & BENEFITS \$14,680.00

CLEANING ADMINISTRATION BUILDING PLUS 4% VACATION PAY

OTHER – M & S \$150.00

EMERGENCY LIGHT MAINTENANCE, FIRE
EXTINGUISHER SERVICE, CHRISTMAS DECORATIONS,
OTHER ITEMS THAT CANNOT BE PLACED ELSEWHERE, ETC.

UTILITIES \$16,500.00

HEAT AND HYDRO

CLEANING, MAINTENANCE, OTHER SUPPLIES \$1,850.00

PAPER TOWELS, CLEANING SUPPLIES, SOAPS, ETC.

INSURANCE \$11,465.00

MUNICIPAL OFFICE, CLAYTON COMMUNITY HALL, UNION HALL
NORTH LANARK MUSEUM

RENTALS & MAINTENANCE \$ 23,500.00

ELEVATOR MAINTENANCE, GRASS CUTTING, SNOW REMOVAL
RUG RENTAL, BUILDING REPAIRS

LONG TERM DEBT PAYMENTS \$58,013.00

EXPANSION OF MUNICIPAL OFFICE

OLD REGISTRY OFFICE

UTILITIES \$3,100.00

HEAT, HYDRO AND WATER

RENTALS & MAINTENANCE \$1,000.00

MINOR BUILDING REPAIRS

ALMONTE OLD TOWN HALL

LABOUR	\$8,500.00
CLEANING, REPAIRS ETC.	
OTHER – MATERIALS & SUPPLIES	\$2,000.00
EMERGENCY LIGHT MAINTENANCE, FIRE EXTINGUISHER SERVICE, OTHER ITEMS THAT CANNOT BE PLACED ELSEWHERE, ETC.	
UTILITIES	\$22,000.00
HEAT, HYDRO AND WATER	
CLEANING, MAINTENANCE, OTHER SUPPLIES	\$2,000.00
CLEANING SUPPLIES, WASHROOM SUPPLIES,ETC.	
TELEPHONE	\$1,200.00
CELL PHONE, OFFICE PHONE	
INSURANCE	\$7,245.00
OTHER – SERVICES AND RENTALS	\$14,500.00
CLEANING THE OLD TOWN HALL, ALARM MONITORING OTHER MISCELLANEOUS	
RENTALS & MAINTENANCE	\$16,000.00
ELEVATOR LICENSE AND MAINTENANCE SNOW REMOVAL, BUILDING REPAIRS, ETC.	
LONG TERM DEBT PAYMENTS	\$197,726.00
CAPITAL EXPENDITURES	\$60,500.00

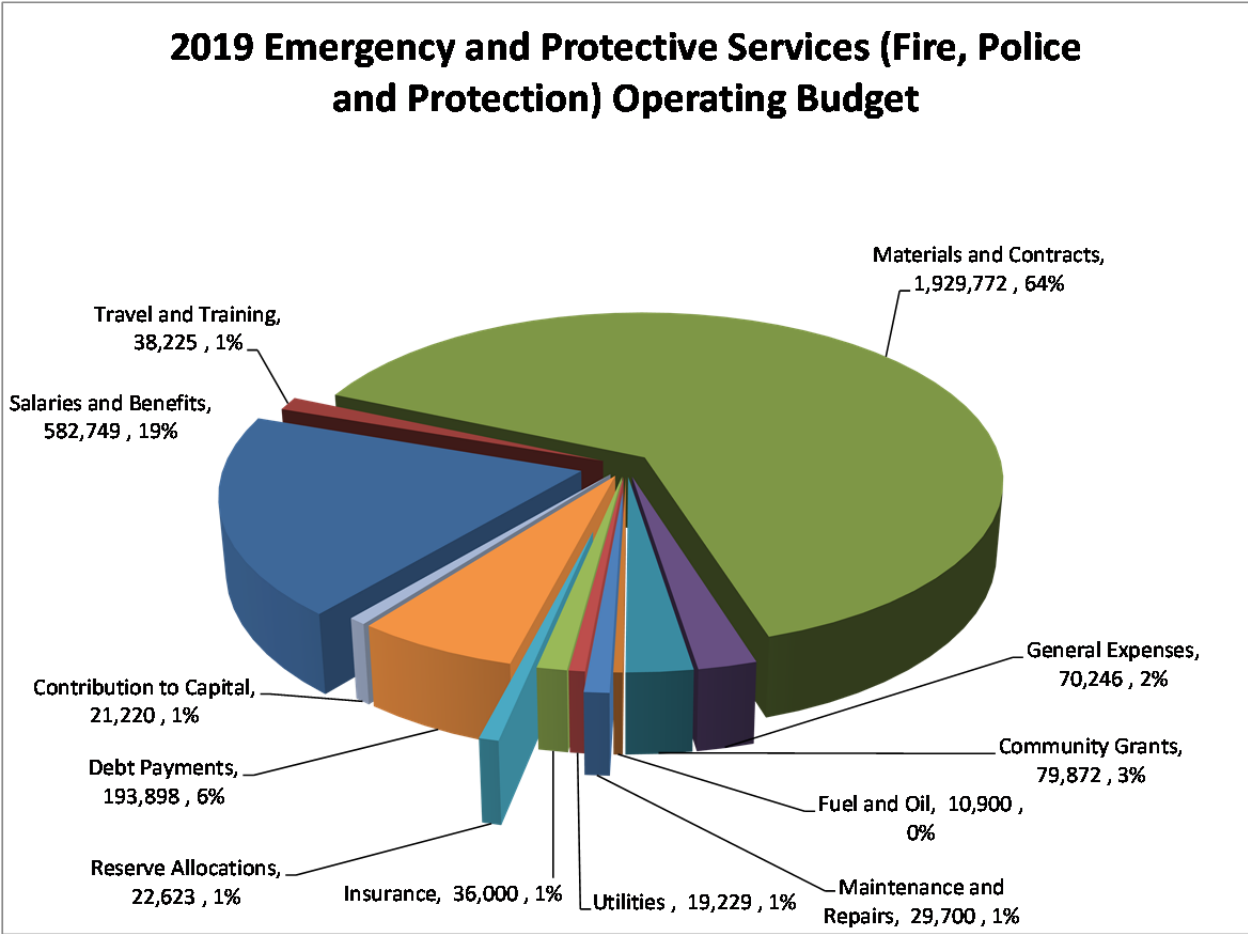
EMERGENCY AND PROTECTIVE SERVICES

Emergency and Protective services is made up of the Fire Department, Police, and other general protection such as by-law and animal control.

The **Fire Department** is comprised of a Fire Chief, District Chiefs, an Inspection Officer, Administrative Support and approximately 46 volunteer firefighters that operate out of two stations.

The Municipality is serviced by the Ontario Provincial **Police** (OPP) through a contract arrangement. Council has an oversight committee called the Community Policing Advisory Committee or CPAC.

Other Protection services are offered primarily by contract and include by-law services for such items as parking and animal control, facility management and health and safety.



Municipality of Mississippi Mills 2019 Budget Summary

Fire Department

	A	B	C	D=B + C	E= C/B	
		2018	2019	2019	% 2019	
	2017 Actual	Approved Budget	Program Change	Requested Budget	Requested/ 2018 Budget	
Expenditures:						
Remuneration, Salaries & Benefits	322,625	409,111	13,199	422,310	3.23%	Includes Step increase, CPI, F/T Admin assistant
Travel & Training	21,329	22,755	4,570	27,325	20.08%	
Materials & Contracts	23,767	26,500	500	27,000	1.89%	Refer to detailed operating budget
General Operating Expenses	61,321	58,575	1,371	59,946	2.34%	Refer to detailed operating budget
Community Grants		-		-		
Fuel & Oil	8,287	11,100	(200)	10,900	-1.80%	
M&R (facilities, fleet etc.)	31,276	32,250	(2,550)	29,700	-7.91%	
Utilities	19,429	19,455	(226)	19,229	-1.16%	
Insurance	38,657	26,190	9,810	36,000	37.46%	
Transfers to Reserves	16,736	22,623		22,623		Reserve repayment for vehicles
Debt Repayments	134,857	175,171	18,727	193,898	10.69%	Fire Trucks, Fire Halls and SCBA
Capital Expenditures	83,444	48,800	(27,580)	21,220	-56.52%	See Capital Budget
Total Expenditures	761,728	852,530	17,621	870,151	2.07%	
Revenues						
Grants						
User Fees	9,199	15,000	-	15,000	0.00%	Fees for fire callouts and motor vehicle accidents
Other Fees & Charges						
Transfer from Reserves	3,075	3,080	(3,080)	-	-100.00%	Apply to SCBA debt payments
Transfer from DCs	29,725	29,725	9,465	39,190	31.84%	Apply to Fire Hall Debt payments per DC study
Total Revenues	41,999	47,805	6,385	54,190	13.36%	
Net Levy	719,729	804,725	11,236	815,961	1.40%	

FIRE DEPARTMENT										
2019 Budget										
Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
1	Salaries, Wages & Benefits	422,310.00	409,111.00	13,199.00	3%	389,636.91	322,624.89	346,056.91	307,679.97	319,439.33
2	Office Supplies	2,200.00	2,000.00	200.00	10%	3,429.65	4,028.86	1,796.08	2,586.40	1,742.15
3	Special Circumstances Expense			-	0%	24,147.44	2,773.37	33,396.38	29,049.29	5,126.89
4	Other M & S	2,200.00	2,200.00	-	0%	2,494.77	2,288.23	4,232.88	1,100.00	1,671.97
17	Utilities	19,229.00	19,455.00	- 226.00	-1%	17,418.98	19,428.79	18,929.50	19,456.30	18,339.02
18	Cleaning, Maint and other supplies	1,500.00	1,500.00	-	0%	1,744.42	999.97	1,203.86	1,313.08	
19	Postage & Courier Services	300.00	400.00	- 100.00	-25%	95.34	187.16	221.95	104.00	160.16
20	Telephone	3,396.00	3,396.00	-	0%	2,730.76	2,793.09	3,016.91	2,668.32	2,042.70
21	Computer Services Expense	2,200.00	2,200.00	-	0%	351.26	5,481.95	831.09	4,116.07	
22	Travelling Expense	1,200.00	1,200.00	-	0%	616.38	283.64	528.70	903.18	971.46
23	Equipment Rentals, Other	2,250.00	3,020.00	- 770.00	-25%	3,138.08	402.96	2,216.33	2,326.23	4,478.45
24	Memberships	1,125.00	1,125.00	-	0%	1,148.04	848.62	1,148.62	638.62	
25	Association & Convention	4,000.00	4,430.00	- 430.00	-10%	3,605.70	3,205.14	4,237.00	3,873.87	3,705.55
26	Insurance (Building Etc.)	36,000.00	26,190.00	9,810.00	37%	33,256.11	38,656.58	34,578.59	33,272.96	33,873.04
27	Other S & R	15,000.00	7,500.00	7,500.00	100%	10,475.92	7,581.21	9,746.10	4,428.15	4,847.57
28	Contract Fees	14,000.00	15,500.00	- 1,500.00	-10%	16,640.33	12,270.23	12,323.18	5,675.30	7,029.22
29	Misc. Equipment Expense	11,500.00	12,500.00	- 1,000.00	-8%	21,302.05	13,378.08	10,159.33	7,679.96	11,768.12
30	Personnel (Clothing, Etc.)	6,200.00	6,845.00	- 645.00	-9%	5,843.08	5,887.75	5,730.23	3,172.22	10,533.14
31	Fire Prevention Inspections	4,200.00	4,955.00	- 755.00	-15%	841.40	4,084.45	4,031.89	4,999.47	2,659.21
32	Communications	5,500.00	6,800.00	- 1,300.00	-19%	5,968.35	9,743.77	4,827.99	4,960.16	2,749.57
33	Automatic Aid	13,000.00	12,509.00	491.00	4%	12,620.00	12,285.00	11,951.00	11,562.50	11,178.00
34	Hydrant Rental	3,500.00	3,500.00	-	0%	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
35	Training	21,000.00	16,000.00	5,000.00	31%	5,603.20	17,275.66	11,417.40	9,813.93	5,965.27
36	Contract Repairs/Maintenance	13,000.00	14,000.00	- 1,000.00	-7%	18,645.60	11,496.88	12,287.69	15,609.75	8,582.82
37	Loan Repayments	193,898.00	175,171.00	18,727.00	11%	184,720.22	134,856.69	160,348.07	160,349.86	170,682.26
38	Capital Expenditure	21,220.00	48,800.00	- 27,580.00	-130%	39,632.17	83,443.97	64,008.85	77,230.38	18,161.37
39	To Reserves	22,623.00	22,623.00	-	0%	47,360.40	16,736.00	10,223.17	10,152.50	8,451.00
	Subtotal	842,551.00	822,930.00	19,621.00	2%	856,966.56	736,542.94	772,949.70	728,222.47	657,658.27

FIRE DEPARTMENT BUDGET 2019

SALARIES, WAGES AND BENEFITS	\$422,310.00
FIRE CHIEF, INSPECTION OFFICER, ADMIN. SUPPORT VOLUNTEERS, HONORARIUMS FOR OFFICERS AND STATUTORY BENEFITS	
OFFICE SUPPLIES	\$2,200.00
PAPER SUPPLIES, FIREHALL SUPPLIES, FIRE PREVENTION & EDUCATION SUPPLIES, MANUALS, ETC.	
OTHER MATERIALS & SUPPLIES	\$2,200.00
MISCELLANEOUS ITEMS THAT CANNOT BE ACCOUNTED FOR ELSEWHERE	
UTILITIES	\$19,229.00
HEAT, HYDRO AND WATER FOR BOTH STATIONS	
CLEANING, MAINT & OTHER SUPPLIES	\$1,500.00
CLEANING AND WASHROOM SUPPLIES FOR BOTH STATIONS	
POSTAGE & COURIER	\$300.00
TELEPHONE	\$3,396.00
PHONE LINES AND CELL PHONES	
COMPUTER SERVICES EXPENSE	\$2,200.00
IT SUPPORT	
TRAVELLING EXPENSES	\$1,200.00
MILEAGE COSTS FOR CHIEF, DEPUTY CHIEF AND OTHER TRAVEL	
EQUIPMENT RENTAL	\$2,250.00
RENTAL OF EQUIPMENT AS REQUIRED	
ASSOCIATION & CONVENTION	\$4,000.00
ONTARIO ASSOCIATION OF FIRE CHIEFS, ZONE MEETINGS FIRE CHIEF'S CONVENTION	

INSURANCE	\$36,000.00
BUILDINGS, EQUIPMENT AND VEHICLES, ACCIDENT AND SICKNESS FOR FIREFIGHTERS	
* FIREFIGHTERS PAY FOR OWN 24 HR COVERAGE FOR ACCIDENT INSURANCE	
OTHER – SERVICES & RENTALS	\$15,000.00
LICENCE RENEWALS FOR RADIOS, BUILDING MAINTENANCE, VOLUNTEER APPRECIATION NIGHT, OTHER MISC.	
CONTRACT FEES	\$14,000.00
SNOW REMOVAL, SEPTIC PUMPING, AIR TANK FILLING EXTERIOR MAINTENANCE	
EQUIPMENT EXPENSE	\$11,500.00
INCLUDES REPAIRS AND UPDATES TO PORTABLE PUMPS, S.C.B. APPARATUS, BUNKER CLEANING AND REPAIRS AND ALL OTHER FIREFIGHTING EQUIPMENT	
PERSONNEL (CLOTHING)	\$6,200.00
UNIFORMS, HELMETS, COVERALLS, ETC.	
FIRE PREVENTION	\$4,200.00
OTHER MATERIALS & SERVICES PROVIDED RELATING TO FIRE PREVENTION	
COMMUNICATIONS	\$5,500.00
REPAIRS, UPDATES TO PAGERS, PORTABLES, MOBILES	
AUTOMATIC AID	\$13,000.00
AGREEMENT WITH CARLETON PLACE FOR FIRST RESPONSE TO AREAS IN MISSISSIPPI MILLS	
HYDRANT RENTAL	\$3,500.00
FEE PAID TO WATER AND SEWER BUDGET	
TRAINING	\$21,000.00
FIRST AID, CPR, DE-FIB, FIRE COLLEGE, TRAINING REQUIRED UNDER LEGISLATION	

CONTRACTS, REPAIRS/MAINTENANCE \$13,000.00

MINOR BUILDING REPAIRS, HALL CLEANING

LOAN PAYMENTS \$193,898.00

FIRE HALLS, VEHICLES AND SCBA

CAPITAL EXPENDITURES \$21,220.00

TO RESERVES \$22,623.00

VEHICLE EXPENSES \$27,600.00

COSTS RELATED TO MAINTENANCE, PARTS, FUEL, SUPPLIES AND SAFETY CHECKS FOR VEHICLES

Municipality of Mississippi Mills 2019 Budget Summary

Police

	A	B	C	D=B + C	E= C/B	
		2018	2019	2019	% 2019	
		Approved	Program	Requested	Requested/	
	2017 Actual	Budget	Change	Budget	2018 Budget	
Expenditures:						
Remuneration, Salaries & Benefi	700	800		800	0.00%	Honorariums
Travel & Training	4,848	5,700	1,000	6,700	17.54%	
Materials & Contracts	1,820,736	1,866,420	10,352	1,876,772	0.55%	Contract estimate for 2019
General Operating Expenses	983	1,400		1,400	0.00%	
Community Grants						
Fuel & Oil						
M&R (facilities, fleet etc.)						
Utilities						
Insurance						
Transfers to Reserves	17,260			-		
Debt Repayments						
Capital Expenditures						
Total Expenditures	1,844,527	1,874,320	11,352	1,885,672	0.61%	
Revenues						
Grants	-	-				
User Fees						
Other Fees & Charges	1,403	-		-	0.00%	Police-other (false alarms)
Transfer from Reserves	65,000	45,720	(25,720)	20,000	-56.26%	
Transfer from DCs						
Total Revenues	66,403	45,720	(25,720)	20,000	-56.26%	
Net Levy	1,778,124	1,828,600	37,072	1,865,672	2.03%	

PROTECTION TO PERSONS AND PROPERTY-POLICE										
2019 Budget										
Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
1	Other Honorariums	800.00	800.00	-	0%	600.00	700.00	600.00	600.00	800.00
2	Other M & S	750.00	750.00	-	0%	93.44	324.96	1,780.50	161.55	7.86
3	Telephone	650.00	650.00	-	0%	700.44	658.28	613.32	606.65	618.89
4	Travelling Expense	1,200.00	1,200.00	-	0%	1,826.77	1,638.85	802.77	909.88	584.11
5	Association & Convention	5,500.00	4,500.00	1,000.00	22%	4,309.12	3,209.12	2,537.00	3,177.20	3,800.61
6	OPP Contract	1,876,772.00	1,866,420.00	10,352.00	1%	1,866,420.00	1,820,736.00	1,782,144.00	1,548,336.00	1,373,028.00
7	OPP Special Policing-Ride Program			-	0%					3,161.04
8	To Reserves			-	0%		17,260.26	13,258.52	4,059.00	318,186.00
	Total Expenditures	1,885,672.00	1,874,320.00	11,352.00	1%	1,873,949.77	1,844,527.47	1,801,736.11	1,557,850.28	1,700,170.79

POLICE BUDGET 2019

REMUNERATION, SALARIES AND BENEFITS	\$800.00
HONORARIUM FOR POLICE SERVICE BOARD MEMBERS \$100 / MEETING	
OTHER – MATERIALS & SUPPLIES	\$750.00
MISCELLANEOUS ITEMS REQUIRED FOR ESO, EXPENSES FOR, JOINT LANARK COUNTY MEETINGS, PROMOTIONAL MATERIALS FOR SCHOOLS	
TELEPHONE	\$650.00
FOR COMMUNITY POLICING OFFICE	
TRAVELLING EXPENSE	\$1,200.00
FOR CPAC MEMBERS TO ATTEND CONFERENCES, ETC.	
ASSOCIATION & CONVENTION	\$5,500.00
ATTENDANCE BY CPAC MEMBERS AT CONFERENCES INCLUDES HOTEL ACCOMMODATION, REGISTRATION FEES, ETC. TRAINING EXPENSES FOR CPAC MEMBERS OAPSB ZONE 2 CDN ASSOC. OF POLICE BRDS OAPSB MEMBERSHIP	
OPP CONTRACT	\$1,876,772.00

2019 CONTRACT IS CALCULATED AS THE TOTAL OF:

- BASE SERVICE COSTS (TOTAL SALARIES AND BENEFITS FOR UNIFORMED OFFICERS, CIVILIAN STAFF AND SUPPORT STAFF PLUS OTHER DIRECT OPERATING COSTS) DIVIDED BY THE NUMBER OF MUNICIPAL PROPERTIES SERVICED BY THE OPP MULTIPLIED BY THE TOTAL NUMBER OF PROPERTIES IN MISSISSIPPI MILLS
- CALLS FOR SERVICE COSTS (TOTAL SALARIES AND BENEFITS FOR UNIFORMED OFFICERS, CIVILIAN STAFF AND SUPPORT STAFF PLUS OTHER DIRECT OPERATING COSTS) USING AVERAGE OF 4 YEARS OF CALLS FOR SERVICE AND THEN WEIGHTED BY THE STANDARD TIME PER CALL
- A CALCULATION FOR OVERTIME
- A SHARE OF PRISONER TRANSPORTATION COSTS
- A SHARE OF ACCOMMODATION AND CLEANING SERVICES.
- RECONCILIATIONS OF THE CONTRACT TO ACTUAL COSTS FROM PREVIOUS YEARS

Municipality of Mississippi Mills 2019 Budget Summary

Protection

	A	B	C	D=B + C	E= C/B	
		2018	2019	2019	% 2019	
	2017 Actual	Approved Budget	Program Change	Requested Budget	Requested/ 2018 Budget	
Expenditures:						
Remuneration, Salaries & Benefits	141,378	158,769	870	159,639	0.55%	Includes bylaw services from building dept and H&S/Facility manager
Travel & Training	5,761	6,700	(2,500)	4,200	-37.31%	
Materials & Contracts	23,400	34,000	(8,000)	26,000	-23.53%	Animal control contract
General Operating Expenses	11,335	7,300	1,600	8,900	21.92%	
Community Grants	68,796	73,171	6,701	79,872	9.16%	Estimate MVC Levy
Fuel & Oil						
M&R (facilities, fleet etc.)						
Utilities						
Insurance						
Transfers to Reserves						
Debt Repayments						
Capital Expenditures	10,095	14,100	(14,100)	-	-100.00%	Refer to capital budget
Total Expenditures	260,765	294,040	(15,429)	278,611	-5.25%	
Revenues						
Grants	9,099	4,000		4,000	0.00%	Recovery of livestock valuations included in expenses noted above
User Fees	8,435	8,500	(1,000)	7,500	-11.76%	Sale of dog tags
Other Fees & Charges	12,986	7,500	1,000	8,500		Parking Fines
Transfer from Reserves		-		-		
Transfer from DCs						
Total Revenues	30,520	20,000	-	20,000	0.00%	
Net Levy	230,245	274,040	(15,429)	258,611	-5.63%	

PROTECTION TO PERSONS & PROPERTY										
2019 Budget										
Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
MVC										
1	Grant to MVC	79,872.00	73,171.00	6,701.00	9%	73,171.00	68,796.00	65,578.00	63,076.00	60,697.00
Animal Control										
2	Animal Control Other M & S	400.00	400.00	-	0%	363.11	536.62	231.61	644.25	232.17
3	Animal Control Contract	26,000.00	34,000.00	- 8,000.00	-24%	22,778.28	23,400.02	23,590.45	21,448.90	23,406.16
	Total	26,400.00	34,400.00	- 8,000.00	-23%	23,141.39	23,936.64	23,822.06	22,093.15	23,638.33
By-Law Enforcement										
4	Remuneration	48,200.00	51,200.00	- 3,000.00	-6%	50,571.70	39,835.91	37,453.03	20,849.29	20,642.94
5	Bylaw Enforcement-Postage & Courier	250.00	100.00	150.00	150%	526.52	32.98	772.28	11.42	
6	Bylaw Enforcement Legal Fees			-	0%	599.37		567.31		
7	Bylaw Enforcement Travelling Expense			-	0%			121.35		
	Total	48,450.00	51,300.00	- 2,850.00	150%	51,697.59	39,868.89	38,913.97	20,860.71	20,642.94
Accessibility										
8	Accessibility Office Supplies		-	-	0%					
9	Accessibility Travelling Expense		100.00	- 100.00	-100%					
10	Accessibility Conferences		-	-	0%					
11	Accessibility Promotional/Educational	1,200.00	1,200.00	-	0%		210.64			
12	Accessibility Reference Materials		-	-	0%					
	Total	1,200.00	1,300.00	- 100.00	-8%	-	210.64	-	-	-
Livestock										
13	Livestock Remuneration	2,000.00	2,000.00	-	0%	1,554.72	779.57	2,019.17	2,386.96	1,701.47
14	Livestock Other M & S	100.00	100.00	-	0%				20.00	
15	Livestock Valuations	4,000.00	4,000.00	-	0%	10,929.35	8,409.40	20,752.00	24,180.00	14,902.72
	Total	6,100.00	6,100.00	-	0%	12,484.07	9,188.97	22,771.17	26,586.96	16,604.19

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
	Health & Safety									
16	Health & Safety Training	2,000.00	2,000.00	-	0%	40.60	4,009.44	2,254.99	-	1,413.57
17	Salaries, Wages & Benefits	109,639.00	105,669.00	3,970.00	4%	106,107.99	100,762.51	52,410.69		-
18	Telephone	1,200.00	1,200.00	-	0%	724.99	1,166.24			
19	Travelling Expense	250.00	1,000.00	- 750.00	-75%		-	16.32		
20	Memberships	300.00	600.00	- 300.00	-50%					
21	Conferences/Training	1,000.00	1,000.00	-	0%	96.67	875.14			
22	Capital Expenditure		14,100.00	- 14,100.00	-100%	7,839.93	10,094.58	1,483.21	8,033.90	
	Total	114,389.00	125,569.00	- 11,180.00	-221%	114,810.18	116,907.91	56,165.21	8,033.90	1,413.57
	Emergency Management									
23	Emergency Management Office Supplies	700.00	700.00	-	0%		610.56		223.52	
24	Emergency Management Travelling Expense	150.00	150.00	-	0%			83.44		
25	Emergency Management Conferences & Training	500.00	500.00	-	0%	858.87	876.75	928.97	642.12	1,141.70
26	Emergency Management Public Awareness	850.00	850.00	-	0%		368.37	549.50	363.17	533.58
	Total	2,200.00	2,200.00	-	0%	858.87	1,855.68	1,561.91	1,228.81	1,675.28
	Total Expenditures	278,611.00	294,040.00	- 15,429.00	-5%	276,163.10	260,764.73	208,812.32	141,879.53	124,671.31

**PROTECTION TO PERSONS AND PROPERTY BUDGET
2019**

MISSISSIPPI VALLEY CONSERVATION \$79,872.00

2019 LEVY

ANIMAL CONTROL

OTHER – MATERIALS & SUPPLIES \$400.00

INCLUDES ITEMS SUCH AS DOG TAGS, DOG TAG NOTICES, MEDICAL COSTS, RECEIPT BOOKS, ETC.

CONTRACTED SERVICES \$26,000.00

POUND AND ANIMAL CONTROL SERVICES

BY-LAW ENFORCEMENT

REMUNERATION \$48,200.00

STAFF COSTS PLUS CONTRACT WITH MUNICIPAL LAW ENFORCEMENT SERVICES

POSTAGE AND COURIER \$250.00

AS REQUIRED

ACCESSIBILITY

PROMOTIONAL/EDUCATIONAL \$1,200.00

PUBLIC AWARENESS RELATED TO ACCESSIBILITY

LIVESTOCK

REMUNERATION \$2,000.00

LIVESTOCK VALUERS

OTHER – MATERIALS & SUPPLIES \$100.00

PURCHASE LIVESTOCK FORMS FROM MUNICIPAL WORLD

VALUATIONS \$4,000.00

REIMBURSE LANDOWNERS FOR LIVESTOCK KILLED

NOTE: IF LIVESTOCK KILLED BY WOLVES, MONIES ARE REIMBURSED 100% BY THE MINISTRY OF AGRICULTURE

HEALTH & SAFETY

TRAINING \$2,000.00

TRAINING FOR ALL STAFF, DEVELOPMENT OF POLICIES

SALARIES, WAGES & BENEFITS \$109,639.00

HEALTH & SAFETY/FACILITIES MANAGER

TELEPHONE \$1,200.00

TRAVEL EXPENSE \$250.00

MILEAGE

MEMBERSHIPS \$300.00

ASSOCIATION & CONVENTION \$1,000.00

EMERGENCY PLANNING & MANAGEMENT

OFFICE SUPPLIES \$700.00

PAPER, GENERAL SUPPLIES

TRAVEL \$150.00

CONFERENCES & TRAINING \$500.00

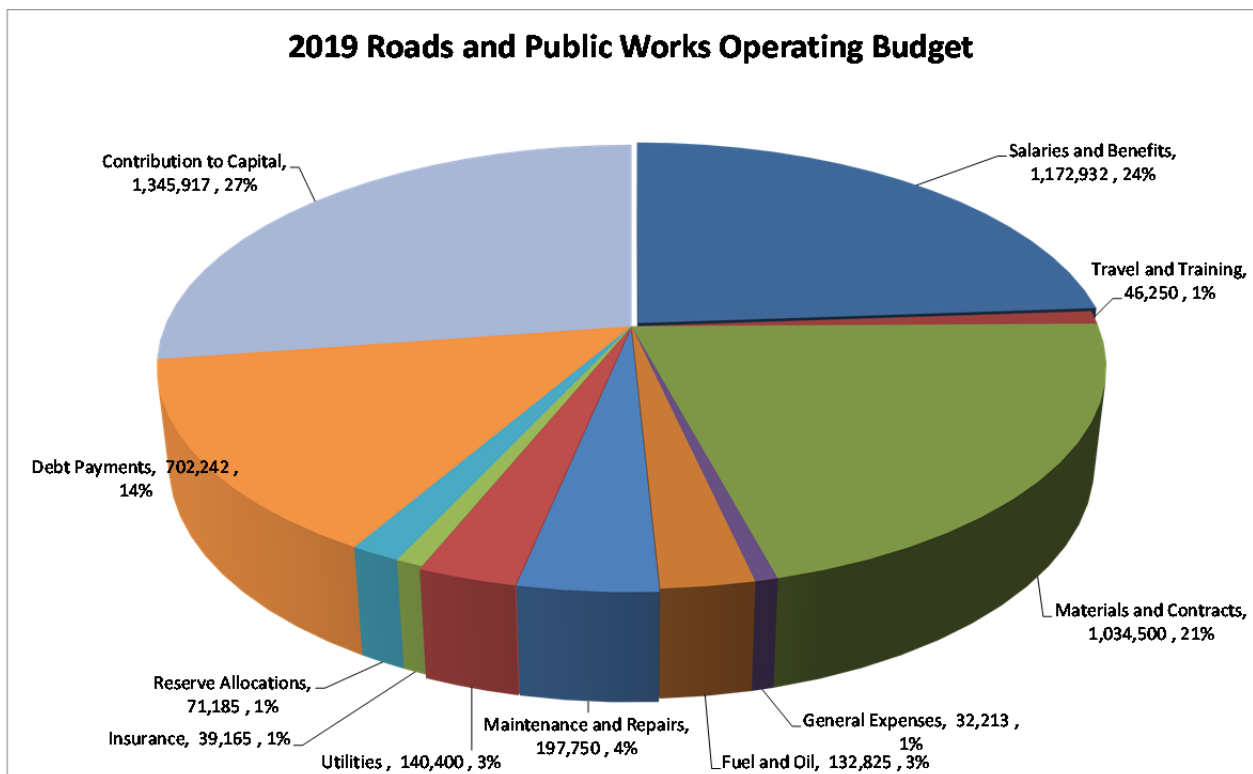
EMERGENCY MANAGEMENT COURSES AND TRAINING

PUBLIC AWARENESS \$850.00

CALENDARS, MAGNETS ETC.

ROADS AND PUBLIC WORKS

The **Roads and Public Works Department** is responsible for providing some of the basic services that affect the daily lives of those who live and work in Mississippi Mills. The department oversees approximately 379 km of maintained public roads of which 193 km are hard surfaced and 186 km are gravel. Maintenance activities of roads include grading, dust control, sign installation, street sweeping and winter control activities such as plowing, sanding, salting and snow removal.



Municipality of Mississippi Mills 2019 Budget Summary

Transportation

	A	B	C	D=B + C	E= C/B	
		2018	2019	2019	% 2019	
	2017 Actual	Approved Budget	Program Change	Requested Budget	Requested/ 2018 Budget	
Expenditures:						
Remuneration, Salaries & Benefits	1,173,089	1,130,663	42,269	1,172,932	3.74%	Includes Step increases, CPI, union hourly rate increase, Part year operations manager
Travel & Training	63,735	46,150	100	46,250	0.22%	
Materials & Contracts	894,350	870,760	163,740	1,034,500	18.80%	Refer to detailed operating budget
General Operating Expenses	13,493	35,914	(3,701)	32,213	-10.31%	
Community Grants	-	-	-	-	0.00%	
Fuel & Oil	119,201	132,825	-	132,825	0.00%	
M&R (facilities, fleet etc.)	225,634	197,750	-	197,750	0.00%	
Utilities	170,508	129,000	11,400	140,400	8.84%	
Insurance	55,544	40,805	(1,640)	39,165	-4.02%	
Transfers to Reserves	384,009	104,296	(33,111)	71,185	-31.75%	Repayment fo vehicles/equipment, street light, storm, union street etc.
Debt Repayments	357,216	495,498	206,744	702,242	41.72%	Roads, bridges and equipment
Capital Expenditures	1,007,273	1,445,830	(99,913)	1,345,917	-6.91%	Refer to detailed capital budget
Total Expenditures	4,464,052	4,629,491	285,888	4,915,379	6.18%	
Revenues						
Grants	26,439	26,700	-	26,700	0.00%	Sidewalk agreement-County of Lanark
User Fees						
Other Fees & Charges	3,915	4,700	300	5,000	6.38%	Roadway fees
Transfer from Reserves						
Transfer from DCs	60,075	60,075	(75)	60,000	-0.12%	Debt payments-Ottawa St.
Total Revenues	90,429	91,475	225	91,700	0.25%	
Net Levy	4,373,623	4,538,016	285,663	4,823,679	6.29%	

TRANSPORTATION
2019 Budget

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
Administration										
1	Salaries, & Wages and Benefits	567,032.00	552,636.00	14,396.00	3%	591,294.82	559,794.02	535,091.00	557,610.89	500,238.01
2	Office Supplies	10,000.00	12,000.00	- 2,000.00	-17%	9,470.01	20,235.19	12,131.84	8,215.79	6,759.46
3	Postage & Courier Services	1,500.00	1,500.00	-	0%	959.17	1,207.61	1,165.36	1,638.61	1,544.49
4	Telephone	1,400.00	1,400.00	-	0%	1,349.75	1,339.08	1,307.41	979.62	20.51
5	Legal Fees	1,100.00	1,100.00	-	0%	1,093.86	2,298.40	427.22	156.98	3,208.97
6	Engineering/Other Professional Fees	6,600.00	6,600.00	-	0%	3,774.07	4,675.88	6,524.07	7,101.35	4,641.78
7	Advertising	500.00	500.00	-	0%	548.18		962.93		192.32
8	Travelling Expense	2,400.00	2,400.00	-	0%	439.63	2,003.86	491.07	2,016.27	1,117.80
9	Association & Convention	4,300.00	4,300.00	-	0%	3,363.73	2,750.18	3,378.25	2,168.86	4,893.61
10	Seminars	650.00	650.00	-	0%	110.00	381.60	962.18	461.70	723.73
11	Insurance (Building Etc.)	26,730.00	31,105.00	- 4,375.00	-14%	28,172.73	42,371.76	50,641.82	50,451.01	39,713.71
12	Other S & R	2,500.00	2,500.00	-	0%	3,100.98	3,938.00	4,711.93	2,641.86	1,802.28
13	Personnel (Clothing, Etc.)	13,000.00	13,000.00	-	0%	15,580.69	37,868.67	14,385.26	12,332.89	12,195.52
14	Communications	15,000.00	12,000.00	3,000.00	25%	11,493.04	11,261.47	11,824.99	12,723.23	8,700.30
15	Technical Courses	23,300.00	23,300.00	-	0%	18,871.75	17,847.95	22,094.38	22,861.14	12,367.14
16	Personnel (Courses/Memberships, Etc.)	2,600.00	2,600.00	-	0%	1,701.22	2,882.53	2,197.04	1,625.03	2,393.88
17	Fuel & Oil			-	0%	20,343.50	12,980.81	4,126.58	4,418.26	24,387.02
18	Machine Rental (town)			-	0%				13.20	
19	Town Equipt. Rental Adjustment	- 386,800.00	- 389,750.00	2,950.00	-1%	- 480,636.83	- 478,280.55	- 499,491.87	- 407,873.05	- 373,318.52
20	Long Term Debt Charges-Roads	486,678.00	355,796.00	130,882.00	37%	303,715.16	264,723.63	243,481.56	198,195.68	183,006.96
21	Capital Expenditure	1,345,917.00	1,445,830.00	- 99,913.00	-7%	1,475,656.83	1,007,272.54	654,200.62	762,338.97	649,333.32
22	To Reserves	71,185.00	104,296.00	- 33,111.00	-32%	102,061.00	384,009.01	526,740.00	480,322.00	172,938.00
	Total Administration	2,195,592.00	2,183,763.00	11,829.00	1%	2,112,463.29	1,875,600.02	1,597,353.64	1,711,563.77	1,256,860.29
Almonte Ward Garage										
39	Almonte Ward Garage Labour	400.00	400.00	-	0%	143.22	833.39	99.00	381.97	54.70
40	Almonte Ward Garage-Other	1,250.00	1,250.00	-	0%	910.59	1,116.34	890.45	1,093.47	1,527.51
	Total	1,650.00	1,650.00	-	0%	1,053.81	1,949.73	989.45	1,475.44	1,582.21
Pak. Ward Garage										
41	Pak. Ward Garage Labour	3,100.00	3,100.00	-	0%	908.72	3,897.13	8,108.87	4,411.32	2,634.98
42	Pak. Ward Garage Utilities	8,100.00	9,300.00	- 1,200.00	-13%	6,025.00	7,139.64	6,707.67	7,152.77	6,463.16
43	Pak. Ward Garage Telephone	1,400.00	1,200.00	200.00	17%	1,458.47	1,271.17	1,037.58	1,106.49	925.33
44	Pak. Ward Garage Insurance	669.00	325.00	344.00	106%	288.36	441.35	438.77	425.79	400.87
45	Pak. Ward Garage Other	700.00	700.00	-	0%	858.68	95.43	72.85	1,322.90	4,106.88
46	Pak. Ward Garage Alarm Monitoring	800.00	800.00	-	0%	754.05	561.72	1,517.25	778.47	518.98
47	Pak. Ward Garage Tools, Stock Etc.	8,000.00	10,000.00	- 2,000.00	-20%	4,185.89	3,996.79	9,176.89	6,652.98	12,219.31
	Total	22,769.00	25,425.00	- 2,656.00	-10%	14,479.17	17,403.23	27,059.88	21,850.72	27,269.51

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
	Ramsay Ward Garage									
48	Ramsay Ward Garage Labour	10,000.00	10,000.00	-	0%	13,014.74	7,156.54	5,714.54	8,857.33	6,905.86
49	Ramsay Ward Garage Overtime			-	0%	287.58	255.62	43.70	599.18	198.33
50	Ramsay Ward Garage Utilities	35,500.00	20,700.00	14,800.00	71%	31,866.21	19,579.02	18,556.13	17,348.03	16,119.57
51	Ramsay Ward Garage Cleaning, Maint. Etc.	5,500.00	5,500.00	-	0%	5,762.79	6,928.74	6,402.88	2,676.79	621.57
52	Ramsay Ward Garage Telephone	1,300.00	1,300.00	-	0%	1,487.70	1,448.10	1,248.35	1,158.08	843.83
53	Ramsay Ward Garage Insurance (Building Etc.)	1,697.00	975.00	722.00	74%	865.05	1,324.01	1,755.11	1,703.16	1,603.46
54	Ramsay Ward Garage Other S & R	1,200.00	1,200.00	-	0%	1,825.56	1,065.36	611.96	3,964.24	934.36
55	Ramsay Ward Garage Alarm Monitoring	1,000.00	1,000.00	-	0%	576.99	631.92	865.96	934.64	1,045.23
56	Ramsay Ward Garage Tools, Stock Etc.	30,000.00	30,000.00	-	0%	43,003.91	38,217.70	35,596.92	31,444.55	29,476.12
57	Ramsay Ward Garage Contract (Hydro replace light)			-	0%			1,636.57	917.57	
	Total	86,197.00	70,675.00	15,522.00	22%	98,690.53	76,607.01	72,432.12	69,603.57	57,748.33
	Total Roads & Public Works Facilities	110,616.00	97,750.00	12,866.00	13%	114,223.51	95,959.97	100,481.45	92,929.73	86,600.05
	Street Lighting									
58	Street Lighting Labour	500.00	500.00	-	0%	456.50	492.26	845.80	503.66	642.41
59	Street Lighting Hydro	92,500.00	94,400.00	- 1,900.00	-2%	84,363.40	139,700.09	124,540.27	107,078.40	98,197.45
60	Street Lighting Machine Rental (town)			-	0%	66.00	72.60	191.40	52.80	734.71
61	Street Lighting Contract	12,000.00	28,000.00	- 16,000.00	-57%	12,794.58	23,982.62	28,343.57	22,887.61	31,651.77
	Total	105,000.00	122,900.00	- 17,900.00	-15%	97,680.48	164,247.57	153,921.04	130,522.47	131,226.34
	Pakenham Bridge									
62	Pakenham Bridge Hydro	800.00	1,100.00	- 300.00	-27%	951.18	542.73	835.05	968.98	906.30
	Bridges & Culverts									
63	Bridges & Culverts Labour	12,000.00	11,000.00	1,000.00	9%	15,661.15	13,005.18	7,584.06	11,959.41	11,057.22
64	Bridges & Culverts Overtime			-	0%	912.94	976.11	201.91	1,936.33	1,860.33
65	Bridges & Culverts Machine Rental (town)	4,500.00	4,500.00	-	0%	7,859.60	5,789.00	4,217.95	6,456.15	5,476.40
66	Bridges & Culverts Materials	40,000.00	40,000.00	-	0%	88,394.93	44,103.45	38,232.33	31,195.27	56,447.28
	Total	56,500.00	55,500.00	1,000.00	2%	112,828.62	63,873.74	50,236.25	51,547.16	74,841.23
	Hydrants									
67	Hydrants Labour	7,000.00	7,000.00	-	0%	8,034.48	9,319.21	6,698.87	3,768.57	6,759.03
68	Hydrants Overtime			-	0%	112.60	808.46	159.57	0.91	49.92
69	Hydrants Machine Rental (town)	1,800.00	1,800.00	-	0%	1,242.00	2,116.80	1,674.30	974.40	1,574.80
70	Hydrants Materials	16,500.00	16,500.00	-	0%	7,863.95	15,767.52	18,020.15	7,210.46	14,150.53
	Total	25,300.00	25,300.00	-	0%	17,253.03	28,011.99	26,552.89	11,954.34	22,534.28
	Drainage									
71	Drainage Labour	-	-	-	0%					80.31
72	Drainage Machine Rental (town)	-	-	-	0%	115.00	113.20	69.00		154.70
	Total	-	-	-	0%	115.00	113.20	69.00	-	235.01

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
73	Flood Control Labour	6,700.00	6,700.00	-	0%	6,428.15	5,338.20	2,457.09	6,501.00	6,714.44
74	Flood Control Overtime	1,500.00	1,200.00	300.00	25%	1,582.78	2,698.38	678.79	807.82	1,611.72
75	Flood Control Machine Rental (town)	2,100.00	2,100.00	-	0%	2,978.70	3,286.40	1,666.60	2,375.40	3,392.50
76	Flood Control Materials	6,000.00	6,000.00	-	0%	6,228.45	5,475.34	7,111.77	4,813.96	6,369.15
	Total	16,300.00	16,000.00	300.00	2%	17,218.08	16,798.32	11,914.25	14,498.18	18,087.81
	Road Patrol									
77	Road Patrol Labour	61,700.00	34,272.00	27,428.00	80%	38,146.96	34,964.63	35,440.43	31,639.19	32,497.39
78	Road Patrol Overtime	6,000.00	5,700.00	300.00	5%	9,335.18	6,254.23	7,763.43	6,921.78	5,642.98
79	Road Patrol Machine Rental (town)	6,200.00	6,500.00	-300.00	-5%	7,319.40	6,326.70	6,290.42	6,538.90	6,645.32
	Total	73,900.00	46,472.00	27,428.00	59%	54,801.54	47,545.56	49,494.28	45,099.87	44,785.69
	Grass Mowing									
80	Grass Mowing Labour	7,000.00	5,000.00	2,000.00	40%	6,217.45	5,213.42	3,819.02	2,311.57	4,459.37
81	Grass Mowing Machine Rental (town)	2,500.00	2,500.00	-	0%	6,038.60	8,837.90	3,675.60	3,339.00	3,462.60
82	Grass Mowing Materials	6,000.00	600.00	5,400.00	900%	779.48	52.89		38.63	-
83	Grass Mowing Contract	80,000.00	20,000.00	60,000.00	300%	25,611.40	15,939.77	21,001.62	19,747.10	18,185.79
	Total	95,500.00	28,100.00	67,400.00	240%	38,646.93	30,043.98	28,496.24	25,436.30	26,107.76
	Brushing, Tree Trim & Removal									
84	Brushing, Tree Trim & Removal Labour	34,100.00	32,785.00	1,315.00	4%	30,380.39	36,449.98	25,004.71	22,967.53	35,134.66
85	Brushing, Tree Trim & Removal Overtime	1,700.00	1,700.00	-	0%	4,452.73	1,921.41	2,159.64	1,591.13	1,452.01
86	Brushing, Tree Trim & Removal Machine Rental	9,200.00	9,200.00	-	0%	12,739.00	10,573.25	14,757.85	9,962.00	8,936.05
87	Brushing, Tree Trim & Removal Materials			-	0%	5,147.02	1,155.98	28.48	407.04	2,136.96
88	Brushing, Tree Trim & Removal Contract	37,000.00	27,000.00	10,000.00	37%	37,224.30	23,541.63	26,704.37	27,495.78	14,135.28
	Total	82,000.00	70,685.00	11,315.00	16%	89,943.44	73,642.25	68,655.05	62,423.48	61,794.96
	Ditching									
89	Ditching Labour	9,700.00	9,670.00	30.00	0%	6,045.17	8,532.11	11,587.10	2,713.46	8,689.57
90	Ditching Overtime	200.00	200.00	-	0%	8.82	596.92			293.76
91	Ditching Machine Rental (town)	6,000.00	7,200.00	-1,200.00	-17%	3,414.80	6,283.25	9,386.65	1,208.60	5,813.65
92	Ditching Materials	3,000.00	3,000.00	-	0%	6,054.38	963.79	491.02	3,306.25	466.06
93	Ditching Contract	32,000.00	32,000.00	-	0%	33,151.16	39,334.51	29,378.80	31,735.23	54,251.10
	Total	50,900.00	52,070.00	-1,170.00	-2%	48,674.33	55,710.58	50,843.57	38,963.54	69,514.14
	Catch Basins									
94	Catch Basins Labour	5,900.00	5,800.00	100.00	2%	5,790.73	5,864.77	3,808.88	5,149.86	6,095.56
95	Catch Basins Overtime	600.00	700.00	-100.00	-14%	190.74	116.42	629.79	268.44	1,861.33
96	Catch Basins Machine Rental (town)	1,500.00	1,500.00	-	0%	1,104.65	2,229.30	1,414.70	1,105.30	2,308.70
97	Catch Basins Materials	10,000.00	10,000.00	-	0%	23,535.38	2,216.71	4,446.33	10,055.65	10,581.97
98	Catch Basins Contract	19,000.00	19,000.00	-	0%	19,836.10	16,638.98	21,406.14	16,365.79	14,309.02
	Total	37,000.00	37,000.00	-	0%	50,457.60	27,066.18	31,705.84	32,945.04	35,156.58

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
Debris & Litter										
99	Debris & Litter Labour	14,000.00	19,000.00	- 5,000.00	-26%	11,045.02	11,367.12	13,568.27	18,573.56	18,539.44
100	Debris & Litter Overtime	900.00	900.00	-	0%	907.26	701.74	640.72	611.31	1,261.03
101	Debris & Litter Machine Rental (town)	3,000.00	4,000.00	- 1,000.00	-25%	1,774.90	2,032.90	2,307.70	4,530.15	3,721.90
102	Debris & Litter Materials	700.00	710.00	- 10.00	-1%	1,148.37	775.75	595.94	701.52	740.23
	Total	18,600.00	24,610.00	- 6,010.00	-24%	14,875.55	14,877.51	17,112.63	24,416.54	24,262.60
Storm Sewers										
103	Storm Sewers Labour	3,400.00	3,400.00	-	0%	833.09	330.00	43.88	83.94	257.78
104	Storm Sewers Overtime	300.00	300.00	-	0%	44.02	288.86			-
105	Storm Sewers Machine Rental (town)	500.00	500.00	-	0%	229.50	302.60	6.60	13.20	85.20
106	Storm Sewers Materials	3,000.00	3,000.00	-	0%	1,230.23	6,439.09	1,763.81		10,585.91
107	Storm Sewers Contract	9,000.00	9,000.00	-	0%	7,474.04	8,574.17	3,126.01	13,320.38	8,668.47
	Total	16,200.00	16,200.00	-	0%	9,810.88	15,934.72	4,940.30	13,417.52	19,597.36
Curbs & Sidewalks										
108	Curbs & Sidewalks Labour	8,000.00	7,000.00	1,000.00	14%	6,039.93	3,084.28	2,727.01	8,204.22	6,860.80
109	Curbs & Sidewalks Overtime	200.00	200.00	-	0%	229.08	157.54	1.53	547.17	172.30
110	Curbs & Sidewalks Machine Rental (town)	1,800.00	3,550.00	- 1,750.00	-49%	4,397.70	1,679.25	1,503.25	5,725.00	3,510.85
111	Curbs & Sidewalks Materials	1,500.00	1,500.00	-	0%	1,218.80	905.73	1,186.02	2,452.42	834.49
112	Curbs & Sidewalks Contract	50,000.00	31,000.00	19,000.00	61%	38,516.13	20,810.17	31,937.37	20,431.78	19,053.54
	Total	61,500.00	43,250.00	18,250.00	42%	50,401.64	26,636.97	37,355.18	37,360.59	30,431.98
	Total Roadside Maintenance	361,700.00	271,915.00	89,785.00	33%	302,810.37	243,912.19	239,108.81	234,963.01	266,865.38
Patching										
113	Patching Labour	48,900.00	48,000.00	900.00	2%	54,534.65	48,037.25	43,523.74	41,298.80	47,021.69
114	Patching Overtime	200.00	200.00	-	0%	130.13	802.10	2.18	197.03	153.28
115	Patching Machine Rental (town)	14,000.00	14,000.00	-	0%	13,047.90	14,386.35	13,168.00	14,206.85	16,668.95
116	Patching Materials	43,500.00	43,500.00	-	0%	39,626.70	50,908.65	47,142.48	43,229.22	46,198.87
	Total	106,600.00	105,700.00	900.00	1%	107,339.38	114,134.35	103,836.40	98,931.90	110,042.79
Sweeping										
117	Sweeping Labour	2,900.00	2,300.00	600.00	26%	4,163.49	2,512.08	3,030.48	2,603.72	1,081.52
118	Sweeping Overtime	1,000.00	1,000.00	-	0%	2,711.31	867.21	1,096.57	1,069.19	611.50
119	Sweeping Machine Rental (town)			-	0%	4,324.50	3,036.60	4,544.00	2,742.30	1,196.60
120	Sweeping Materials			-	0%	544.92		-		1,729.92
121	Sweeping Contract	27,000.00	30,000.00	- 3,000.00	-10%	22,826.31	25,005.97	23,585.42	25,687.27	35,472.57
	Total	30,900.00	33,300.00	- 2,400.00	-7%	34,570.53	31,421.86	32,256.47	32,102.48	40,092.11
Shoulder Maintenance										
122	Shoulder Maintenance Labour	4,200.00	4,175.00	25.00	1%	3,448.25	2,527.80	5,189.22	1,582.03	1,783.17
123	Shoulder Maintenance Machine Rental (town)	2,000.00	2,000.00	-	0%	2,724.20	1,901.40	3,518.90	1,163.40	700.60
124	Shoulder Maintenance Materials	4,600.00	4,600.00	-	0%	5,523.21	1,988.47	9,992.81		
	Total	10,800.00	10,775.00	25.00	0%	11,695.66	6,417.67	18,700.93	2,745.43	2,483.77
	Total Hardtop Maintenance	148,300.00	149,775.00	- 1,475.00	-1%	153,605.57	151,973.88	154,793.80	133,779.81	152,618.67

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
	Patches & Washouts									
125	Patches & Washouts Labour	2,500.00	2,300.00	200.00	9%	2,303.23	2,427.23	2,144.30	1,119.80	3,707.61
126	Patches & Washouts Overtime			-	0%		563.54	44.16		359.23
127	Patches & Washouts Machine Rental (town)	4,000.00	4,000.00	-	0%	3,132.20	1,848.00	10,306.25	831.30	3,366.10
128	Patches & Washouts Materials	28,000.00	28,000.00	-	0%	32,750.87	25,964.05	18,170.32	32,804.37	28,532.79
	Total	34,500.00	34,300.00	200.00	1%	38,186.30	30,802.82	30,665.03	34,755.47	35,965.73
	Grading									
129	Grading Labour	46,000.00	46,000.00	-		40,645.46	51,835.31	43,468.92	46,888.97	41,676.31
130	Grading Overtime	2,500.00	2,500.00	-	0%	5,318.91	7,298.41	2,149.42	3,518.85	2,063.10
131	Grading Machine Rental (town)	54,000.00	54,000.00	-	0%	54,193.05	71,401.75	54,016.60	65,684.35	60,287.05
	Total	102,500.00	102,500.00	-	0%	100,157.42	130,535.47	99,634.94	116,092.17	104,026.46
	Dust Layer									
132	Dust Layer Labour	3,400.00	3,335.00	65.00	2%	1,578.59	1,571.68	2,431.89	1,852.19	1,441.19
133	Dust Layer Overtime	400.00	400.00	-	0%	274.05	206.61	37.29	214.34	311.00
134	Dust Layer Machine Rental (town)	900.00	1,000.00	- 100.00	-10%	575.80	457.40	838.40	348.50	244.20
135	Dust Layer Materials	108,000.00	108,000.00	-	0%	112,001.03	103,820.05	120,312.40	99,231.02	92,986.82
	Total	112,700.00	112,735.00	- 35.00	0%	114,429.47	106,055.74	123,619.98	101,646.05	94,983.21
	Gravel Resurfacing									
136	Gravel Resurfacing Labour	8,400.00	8,400.00	-	0%	8,876.95	8,699.52	9,677.82	22,104.09	5,078.47
137	Gravel Resurfacing Overtime	250.00	250.00	-	0%	501.06	300.64	42.30	446.13	157.68
138	Gravel Resurfacing Machine Rental (town)	8,000.00	8,000.00	-	0%	10,011.70	8,298.90	9,492.45	24,065.20	4,907.95
	Total	16,650.00	16,650.00	-	0%	19,389.71	17,299.06	19,212.57	46,615.42	10,144.10
	Total Loose Top Maintenance	266,350.00	266,185.00	165.00	0%	272,162.90	284,693.09	273,132.52	299,109.11	245,119.50
	Snowplowing									
139	Snowplowing Labour	67,300.00	67,320.00	- 20.00	0%	50,555.00	43,477.36	53,668.72	37,954.85	43,854.56
140	Snowplowing Overtime	32,000.00	32,000.00	-	0%	46,955.01	53,481.32	59,251.55	31,803.86	38,682.43
141	Snowplowing Machine Rental (town)	143,000.00	143,000.00	-	0%	177,518.75	156,196.15	207,092.15	124,639.15	139,287.30
	Total	242,300.00	242,320.00	- 20.00	0%	275,028.76	253,154.83	320,012.42	194,397.86	221,824.29
	Snow Removal									
142	Snow Removal Labour	27,000.00	27,000.00	-	0%	10,563.71	17,252.56	21,105.18	20,189.00	11,696.91
143	Snow Removal Overtime	13,000.00	13,000.00	-	0%	15,440.92	25,008.41	23,572.51	12,225.51	12,288.27
144	Snow Removal Machine Rental (town)	40,000.00	40,000.00	-	0%	41,457.60	53,387.80	60,515.25	43,259.75	28,535.70
145	Snow Removal Materials			-	0%		5,353.09	763.20	60.99	14,665.98
146	Snow Removal Contract	85,000.00	85,000.00	-	0%	46,996.66	99,710.31	95,977.79	105,298.06	55,444.11
	Total	165,000.00	165,000.00	-	0%	114,458.89	200,712.17	201,933.93	181,033.31	122,630.97

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
147	Sanding & Salting Labour	17,100.00	17,090.00	10.00	0%	23,400.36	21,207.31	10,346.99	7,828.90	11,154.23
148	Sanding & Salting Overtime	8,000.00	8,000.00	-	0%	28,837.36	16,118.30	17,467.61	7,147.11	6,458.46
149	Sanding & Salting Machine Rental (town)	35,000.00	35,000.00	-	0%	72,235.18	66,278.65	35,393.20	33,743.20	33,587.85
150	Sanding & Salting Materials	315,000.00	225,000.00	90,000.00	40%	303,646.20	266,214.55	173,635.63	207,796.62	224,671.77
	Total	375,100.00	285,090.00	90,010.00	32%	428,119.10	369,818.81	236,843.43	256,515.83	275,872.31
	Culvert Thawing & CB Cleaning									
151	Culvert Thawing & CB Cleaning Machine Rental			-	0%	23.00		103.50		
	Total	-	-	-	0%	23.00	-	103.50		
	Plowing/Sanding Sidewalks									
152	Plowing/Sanding Sidewalks Labour	9,000.00	8,100.00	900.00	11%	8,809.45	8,946.66	8,493.86	6,369.54	4,389.08
153	Plowing/Sanding Sidewalks Overtime	4,000.00	4,000.00	-	0%	7,264.00	6,620.45	8,122.09	4,472.64	2,039.58
154	Plowing/Sanding Sidewalks Machine Rental (town)	9,000.00	9,000.00	-	0%	15,726.30	16,527.20	16,385.75	13,436.60	6,347.25
155	Plowing/Sanding Sidewalks Materials			-	0%				427.39	
156	Plowing/Sanding Sidewalks Contract	7,500.00	7,500.00	-		7,891.47	7,235.13	10,481.27	7,708.31	33,496.27
	Total	29,500.00	28,600.00	900.00	3%	39,691.22	39,329.44	43,482.97	32,414.48	46,272.18
	Total Winter Control	811,900.00	721,010.00	90,890.00	13%	857,320.97	863,015.25	802,376.25	664,361.48	666,599.75
	Traffic Signs & Line Painting									
157	Traffic Signs & Line Painting Labour	14,600.00	15,000.00	- 400.00	-3%	13,881.80	20,556.23	13,527.02	13,464.49	12,631.16
158	Traffic Signs & Line Painting Overtime	300.00	500.00	- 200.00	-40%	826.52	541.41	187.25	162.36	536.56
159	Traffic Signs & Line Painting Machine Rental	2,500.00	2,500.00	-	0%	2,040.10	4,324.90	2,125.70	2,146.30	3,075.80
160	Traffic Signs & Line Painting Materials	12,000.00	12,000.00	-	0%	10,108.06	14,828.05	16,767.80	8,176.88	12,845.22
161	Traffic Signs & Line Painting Contract	24,500.00	22,100.00	2,400.00	11%	32,561.92	16,747.27	21,502.43	17,968.80	19,258.66
	Total	53,900.00	52,100.00	1,800.00	3%	59,418.40	56,997.86	54,110.20	41,918.83	48,347.40
	Traffic Lights									
162	Traffic Lights Labour	200.00	200.00	-	0%	68.47	89.49	394.88	83.94	361.37
163	Traffic Lights Overtime					128.66		139.46		348.43
164	Traffic Lights Hydro	3,500.00	3,500.00	-	0%	2,964.27	3,546.06	3,362.97	2,358.50	2,108.51
165	Traffic Lights Materials	1,000.00	1,000.00	-	0%	992.16	234.05	890.40		564.15
166	Traffic Lights Contract	2,500.00	3,500.00	- 1,000.00	-29%	2,579.62	1,607.81	1,991.44	2,803.49	3,225.79
	Total	7,200.00	8,200.00	- 1,000.00	-12%	6,733.18	5,477.41	6,779.15	5,245.93	6,608.25
	Railway Crossing									
167	Railway Crossing Contract		-	-	0%			536.73	2,773.53	2,641.45
	Total	-	-	-	0%	-	-	536.73	2,773.53	2,641.45
	Total Safety Devices	61,100.00	60,300.00	800.00	1%	66,151.58	62,475.27	61,426.08	49,938.29	57,597.10

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
168	Entrances & Addressing Labour	2,900.00	3,200.00	- 300.00	-9%	2,096.59	1,388.88	1,562.61	3,188.05	2,463.57
169	Entrances & Addressing Machine Rental (town)	500.00	500.00	-	0%	303.60	226.30	297.00	409.20	462.00
170	Entrances & Addressing Materials	1,500.00	2,500.00	- 1,000.00	-40%	1,687.51	273.43	6,974.68	773.33	1,468.98
	Total	4,900.00	6,200.00	- 1,300.00	-21%	4,087.70	1,888.61	8,834.29	4,370.58	4,394.55
	Municipal Addressing									
	Total Private Entrances & Municipal Addressing	4,900.00	6,200.00	- 1,300.00	-21%	4,087.70	1,888.61	8,834.29	4,370.58	4,394.55
	Town Property									
171	Town Property Labour	7,500.00	7,500.00	-	0%	19,365.96	12,652.88	5,217.24	11,079.66	6,907.31
172	Town Property Overtime	500.00	500.00	-	0%	1,106.47	904.71	1,171.60	198.03	696.08
173	Town Property Machine Rental (town)	3,000.00	3,000.00	-	0%	3,478.30	3,795.50	3,529.60	5,426.30	1,720.10
174	Town Property Materials	6,000.00	8,000.00	- 2,000.00	-25%	3,959.00	3,873.14	6,534.51	10,025.42	9,321.03
	Total	17,000.00	19,000.00	- 2,000.00	-11%	27,909.73	21,226.23	16,452.95	26,729.41	18,644.52
	Maintenance-Other									
175	On Call Labour	7,000.00	9,245.00	- 2,245.00	-24%	6,932.14	6,825.00	6,800.00	10,072.92	10,861.02
176	On Call Overtime			-	0%					125.00
177	Safety Equipment Materials	2,000.00	2,050.00	- 50.00	-2%	2,038.49	1,518.44	803.24	2,143.49	2,962.33
178	Parks & Rec Labour	4,500.00	4,500.00	-	0%	3,455.84	4,596.38	7,129.07	4,503.13	2,906.50
179	Parks & Rec Overtime	300.00	300.00	-	0%	48.17	676.15	752.76	738.14	134.61
180	Other Depts Labour	2,500.00	2,500.00	-	0%	1,862.10	3,411.41	3,244.85	2,920.30	2,526.67
181	Other Depts. Overtime	300.00	300.00	-	0%	292.70	872.73	329.53	911.86	273.28
	Total	16,600.00	18,895.00	- 2,295.00	-12%	14,629.44	17,900.11	19,059.45	21,289.84	19,789.41
	Ontario One Call									
182	Ontario One Call Labour	5,900.00	5,900.00	-	0%	3,025.53	6,772.24	5,689.40	4,467.10	
183	Ontario One Call Overtime	200.00	200.00	-	0%	1.50	203.93		315.18	
184	Ontario One Call Materials	200.00	200.00	-	0%					
185	Ontario One Call Machine Rental (town)	300.00	300.00	-	0%	118.80	544.50	436.50	19.80	
186	Ontario One Call Contract	500.00	500.00	-	0%	430.38	174.62	521.93	275.00	
	Total	7,100.00	7,100.00	-	0%	3,576.21	7,695.29	6,647.83	5,077.08	-
	Total Maintenance Other	40,700.00	44,995.00	- 4,295.00	-23%	46,115.38	46,821.63	42,160.23	53,096.33	38,433.93

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
	Vehicles and Equipment									
187	Labour	66,250.00	65,985.00	265.00	0%	75,018.45	73,415.33	69,240.70	61,707.48	74,379.21
188	Insurance	10,069.00	8,400.00	1,669.00		8,768.00	11,410.07	11,046.56	9,544.00	10,819.20
189	M&R Parts	192,250.00	192,550.00	- 300.00	0%	216,230.02	185,419.67	208,545.69	226,054.15	188,961.41
190	Fuel and Oil	131,325.00	132,825.00	- 1,500.00	-1%	141,746.43	132,181.71	109,579.23	107,409.07	129,702.66
191	Licenses	20,965.00	20,864.00	101.00	0%	21,810.17	21,088.54	22,945.70	20,120.83	18,704.92
192	Machine Time	-	-	-	0%	2,520.52				-
193	Loan Payments	215,562.00	139,702.00	75,860.00	54%	145,009.85	93,063.65	70,964.40	70,966.89	75,025.74
	Total Vehicles and Equipment	636,421.00	560,326.00	76,095.00	14%	611,103.44	516,578.97	492,322.28	495,802.42	497,593.14
	Total Expenditures	4,915,379.00	4,629,491.00	285,888.00	6%	4,840,892.64	4,464,051.99	4,065,012.11	3,994,505.53	3,565,299.02

**Roads and Public Works
2019 Budget**

ROAD ADMINISTRATION

SALARIES, WAGES AND BENEFITS	\$567,032.00
SALARIES AND BENEFITS ASSOCIATED WITH ADMINISTRATION OF THE DEPARTMENT.	
OFFICE SUPPLIES	\$10,000.00
OFFICE SUPPLIES FOR THE DEPARTMENT	
POSTAGE AND COURIER	\$1,500.00
AS REQUIRED	
TELEPHONE	\$1,400.00
CELL PHONES	
LEGAL FEES	\$1,100.00
FOR LEGAL MATTERS THAT MAY ARISE DURING THE YEAR	
ENGINEERING/OTHER PROFESSIONAL FEES	\$6,600.00
FEES FOR INFORMATION/STUDIES, ETC.	
ADVERTISING	\$500.00
TRAVELLING EXPENSE	\$2,400.00
MILEAGE FOR STAFF	
ASOCIATION AND CONVENTION	\$4,300.00
ONTARIO GOOD ROADS, ROAD SCHOOL, ETC	
SEMINARS	\$650.00
INSURANCE	\$26,730.00
LIABILITY NSURANCE	
OTHER SERVICES AND RENTS	\$2,500.00
MISCELLANEOUS ITEMS THAT CANNOT BE PLACED ELSEWHERE	

PERSONNEL (CLOTHING, ETC.)	\$13,000.00
CLOTHING ALLOWANCE PER BY-LAW AND THE UNION AGREEMENT (WORKBOOTS, SUMMER AND WINTER APPAREL)	
COMMUNICATIONS	\$15,000.00
CELL PHONES FOR MECHANIC, OPERATIONS MANAGER, CET AND EMERGENCY PURPOSES, PAGER COSTS, VHF SITE RENTAL COSTS AND RADIO LICENSES	
TECHNICAL COURSES	\$23,300.00
MANDATED SAFETY AND PROFESSIONAL TRAINING REQUIREMENTS TO MEET ONTARIO HEALTH AND SAFETY ACT	
PERSONNEL (COURSES/MEMBERSHIPS, ETC.)	\$2,600.00
MEMBERSHIPS FOR PROFESSIONAL ENGINEER, OPERATIONS MANAGER, CET-TRANSPORTATION ASSOCIATION OF CANADA, ONTARIO GOOD ROADS ASSOCIATION, MEDICALS FOR DRIVER'S LICENSES, ETC.	
MACHINE RENTAL (TOWN)	(\$386,800.00)
OFFSETS VEHICLE USEAGE ALLOCATED TO FUNCTIONAL AREAS WITHIN THE BUDGET-NET OF ALL IS ZERO.	
LONG TERM DEBT PAYMENTS	\$486,678.00
DEBT PAYMENTS FOR ROADS, BRIDGES AND FACILITIES	
CAPITAL EXPENDITURES	\$1,345,917.00
TO RESERVES	\$71,185.00
PUBLIC WORKS FACILITIES	
<u>ALMONTE WARD GARAGE</u>	\$1,650.00
OTTAWA RIVER POWER CORPORATION RENTS BAYS IN THE GARAGE. THE LEASE REQUIRES THE PAYMENT OF A GRANT IN LIEU OF TAXES, MAINTENANCE OF THE GROUNDS AND BUILDING AND THE HYDRO.	
<u>PAKENHAM WARD GARAGE</u>	\$22,769.00.
UTILITIES, TELEPHONE, INSURANCE, MAINTENANCE AND REPAIRS	
<u>RAMSAY WARD GARAGE</u>	\$86,197.00
UTILITIES, TELEPHONE, INSURANCE, MAINTENANCE AND REPAIRS	

ROADSIDE MAINTENANCE

STREET LIGHTING

\$105,000.00

INCLUDES HYDRO AND MAINTENANCE COSTS FOR STREETLIGHTS IN ALL 3 WARDS.

PAKENHAM BRIDGE

\$800.00

HYDRO COSTS ONLY

BRIDGES AND CULVERTS

\$56,500.00

BRIDGE CLEANING INCLUDING HIGH PRESSURE WASH ONCE EVERY TWO YEARS FOR EVERY BRIDGE TO WHICH THE BRIDGE DECK IS THE ROAD SURFACE, CULVERT INSPECTION ONCE PER YEAR AND REMOVAL OF BLOCKAGES OR SEDIMENT BUILDUPS, REPLACEMENT OF CULVERTS THAT ARE STRUCTURALLY DEFICIENT

HYDRANTS

\$25,300.00

INSPECTION, REPAIR AND REPLACEMENT

FLOOD CONTROL

\$16,300.00

MINOR MAINTENANCE ON DRAINS, BEAVER DAM REMOVALS AND REMOVAL OF SNOW IN DITCHES AS REQUIRED.

ROAD PATROL

\$73,900.00

ROUTINE INSPECTION OF THE ROAD SYSTEM AND RECORDING OF CONDITIONS THAT DO NOT MEET MINIMUM MAINTENANCE STANDARDS, ALSO WINTER INSPECTION TO DETERMINE ROAD CONDITIONS INCLUDING ICY SURFACES AS PER THE MINIMUM MAINTENANCE STANDARDS

GRASS MOWING

\$95,500.00

CUT ONE SWATH ON ALL ROADS TWICE PER YEAR AND TO ELIMINATE ALL NOXIOUS WEEDS BY CUTTING OR SPRAYING INCLUDING WILD PARSNIP

BRUSHING, TREE TRIM AND REMOVAL

\$82,000.00

BRUSHING IS REQUIRED WHERE SNOW DRIFTING IS CAUSED BY ROADSIDE OBSTRUCTIONS OR WHERE NECESSARY TO IMPROVE DRAINAGE.
TREE TRIMMING AND REMOVAL IS REQUIRED FOR DEAD TREES OR BRANCHES TO ALLOW FOR A UTILITY CORRIDOR OR FOR DRAINAGE

DITCHING \$50,900.00

REQUIRED WHEN WATER PONDS IN THE ROADSIDE AT A HEIGHT LESS THAN 0.5 M BELOW THE EDGE OF THE SHOULDER

CATCH BASINS \$37,000.00

CLEANING OF CATCH BASIN SUMP BI-ANNUALLY TO REMOVE CONTAMINATED SEDIMENTS AND REPAIRS AS NEEDED TO ADJUST FRAMES AND COVERS

DEBRIS AND LITTER \$18,600.00

PITCH IN WEEK, ROADSIDE CLEANUP AND WEEKLY LITTER PICK UP IN ALMONTE WARD

STORM SEWERS \$16,200.00

URBAN STORM SEWER MAINTENANCE AND REPAIRS, STORM MANHOLE CLEANING, MAINTENANCE AND ADJUSTMENT OF FRAMES AND COVERS

CURBS AND SIDEWALKS \$61,500.00

SPOT REPAIRS OF CURBS AND SIDEWALKS REQUIRED FROM INSPECTIONS AS PER THE MINIMUM MAINTENANCE STANDARDS

HARDTOP MAINTENANCE

PATCHING \$106,600.00

PATCHING IS REQUIRED WHEN THE FREQUENCY OF POTHOLES CAUSES A REDUCTION IN VEHICULAR OPERATING SPEEDS AND IS REQUIRED BEFORE CRACKING BECOMES EXTENSIVE ENOUGH TO CAUSE THE ASPHALT SURFACE TO BREAK AWAY AND WHEN AN EDGE BREAKS AWAY OVER AN EXTENDED LENGTH THAT EXCEEDS .3 M

SWEEPING \$30,900.00

STREET SWEEPING THROUGHOUT THE MUNICIPALITY IN THE SPRING INCLUDING VILLAGES AND RURAL SUBDIVISIONS AS REQUIRED

SHOULDER MAINTENANCE \$10,800.00

GRADING IS REQUIRED WHEN THE SHOULDER BECOMES ROUGH AND DEPRESSIONS APPEAR AT THE PAVEMENT EDGE TO SUCH AN EXTENT THAT WATER PONDS AT THE EDGE AND THE DEPRESSION IS CONSIDERED A TRAFFIC HAZARD. GRANULAR MATERIALS ARE APPLIED WHEN NORMAL GRADING CANNOT OBTAIN SUFFICIENT MATERIAL FROM THE SHOULDERS TO REPAIR THE PAVEMENT EDGE DROP OFF.

LOOSE TOP MAINTENANCE

PATCHES & WASHOUTS \$34,500.00

APPLICATION OF GRANULAR MATERIALS TO REPAIR ROAD SURFACE

GRADING \$102,500.00

GRADING OF GRAVEL ROAD SURFACES TO ELIMINATE POTHOLES AND TO APPLY NEW MATERIALS

DUST LAYER \$112,700.00

THE APPLICATION OF DUST SUPPRESSION MATERIALS ON GRAVEL ROADS

GRAVEL RESURFACING \$16,650.00

SPOT REPAIRS ON GRAVEL ROADS

WINTER CONTROL

SNOWPLOWING \$242,300.00

REMOVAL OF SNOW ACCUMULATION ON THE ROADWAYS IN ACCORDANCE WITH MINIMUM MAINTENANCE STANDARDS

SNOW REMOVAL \$165,000.00

REMOVAL OF SNOW FROM PARKING AREAS AND FROM, INTERSECTIONS TO IMPROVE VISIBILITY AND TO WIDEN ROADS THAT BECOME IMPASSABLE DUE TO EXCESS SNOW STORAGE IN THE ROADS

SANDING & SALTING \$375,100.00

APPLYING SAND, SALT OR A COMBINATION TO ELIMINATE SNOW ACCUMULATION OR IMPROVE ROAD CONDITION FOR VEHICULAR TRAFFIC IN ICY CONDITIONS

PLOWING/SANDING SIDEWALKS \$29,500.00

REMOVAL OF SNOW ON SIDEWALKS AND/OR THE APPLICATION OF SAND/SALT

SAFETY DEVICES

TRAFFIC SIGNS AND LINE PAINTING \$53,900.00

PROVISION OF WARNING SIGNS IN LOCATIONS THAT CONFORM WITH THE ONTARIO TRAFFIC MANUAL, TO PROVIDE CENTERLINE MARKINGS, STOP BARS, TAILS, ARROWS, PARKING BAYS AND HATCHING WHERE REQUIRED ON MUNICIPAL ROADWAYS

TRAFFIC LIGHTS \$7,200.00

MAINTENANCE AND REPAIRS OF TRAFFIC SIGNALS INCLUDING HYDRO COSTS

MUNICIPAL ADDRESSING

ENTRANCES AND ADDRESSING \$4,900.00

COSTS TO INSPECT PRIVATE ENTRANCES AND INSTALL PROPERTY IDENTIFICATION NUMBER SIGNS

OTHER MAINTENANCE \$40,700.00

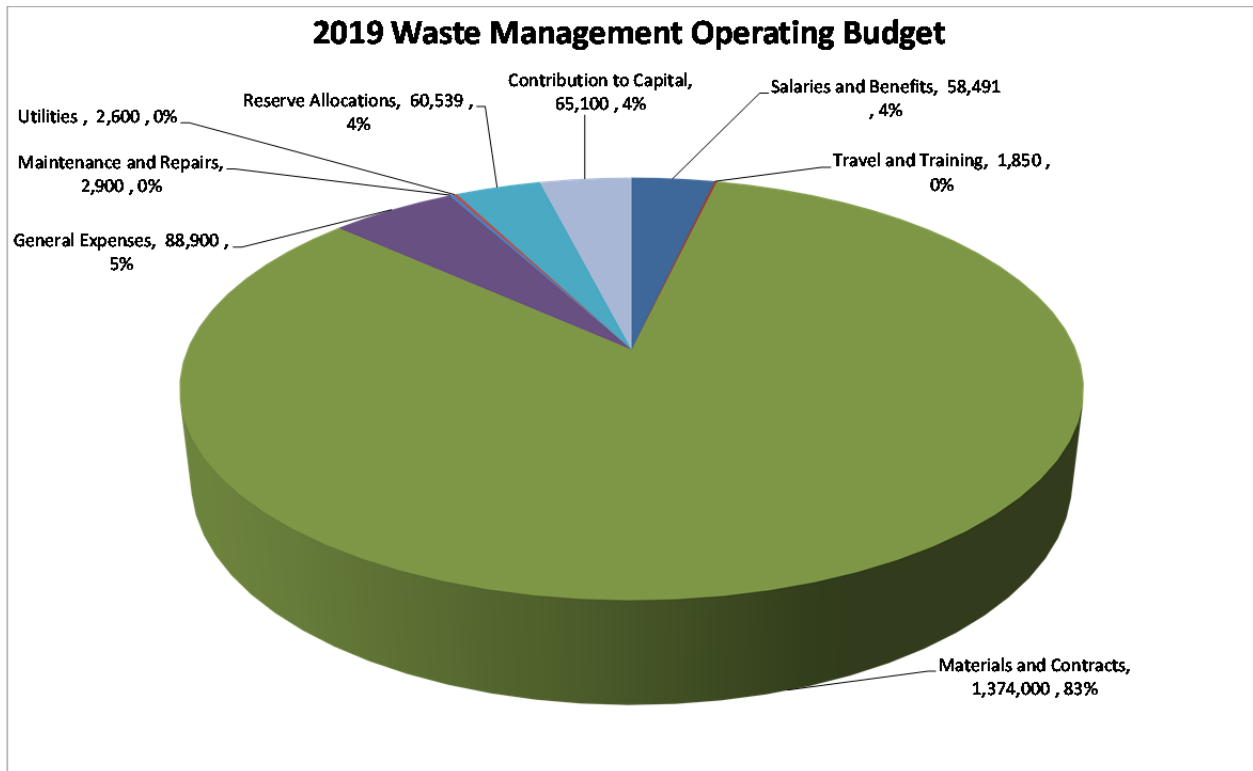
MAINTENANCE PERFORMED BY PUBLIC WORKS STAFF FOR OTHER DEPARTMENTS AND FOR MUNICIPALLY OWNED PROPERTIES

VEHICLES AND EQUIPMENT \$636,421.00

INCLUDES FUEL, MAINTENANCE, INSURANCE, LICENCES AND DEBT COSTS ON VEHICLE AND EQUIPMENT PURCHASES

WASTE MANAGEMENT

Waste Management includes the costs of managing garbage collection, recycling and the landfill sites. The Municipality has contracts with private companies for the provision of the majority of waste management services. **The waste management budget is funded through a waste management charge on final tax bills and not through the municipal tax levy.**



Municipality of Mississippi Mills 2019 Budget Summary

Waste Management

	A	B	C	D=B + C	E= C/B	
	2017 Actual	2018 Approved Budget	2019 Program Change	2019 Requested Budget	% 2019 Requested/ 2018 Budget	
Expenditures:						
Remuneration, Salaries & Benefits	45,971	56,693	1,798	58,491	3.17%	
Travel & Training	415	1,850		1,850	0.00%	
Materials & Contracts	1,317,041	1,278,000	96,000	1,374,000	7.51%	Recycling and Waste contracts
General Operating Expenses	74,201	88,900		88,900	0.00%	
Community Grants						
Fuel & Oil						
M&R (facilities, fleet etc.)		2,900		2,900	0.00%	
Utilities	1,643	3,000	(400)	2,600	-13.33%	
Insurance	-	-		-	#DIV/0!	
Transfers to Reserves	165,834	82,159	(21,620)	60,539	-26.31%	Net of Revenues over expenses
Debt Repayments						
Capital Expenditures	50,730	56,100	9,000	65,100	16.04%	Refer to detailed capital budget
Total Expenditures	1,655,835	1,569,602	84,778	1,654,380	5.40%	
Revenues						
Grants						
User Fees	1,480,356	1,468,352	35,028	1,503,380	2.39%	Waste management charges
Other Fees & Charges	175,479	101,250	49,750	151,000	49.14%	Recycling revenue, composter and blue box sales
Transfer from Reserves						
Transfer from DCs						
Total Revenues	1,655,835	1,569,602	84,778	1,654,380	5.40%	
Net Levy	-	-	-	-	0.00%	

WASTE MANAGEMENT										
2019 Budget										
		2019	2018	\$	%	2018	2017	2016	2015	2014
Line #	Description	Budget	Budget	Change	Change	Actual	Actual	Actual	Actual	Actual
Administration										
1	Salaries, Wages & Benefits	38,891.00	38,027.00	864.00	2%	27,671.34	26,443.76	23,251.89	28,775.02	33,308.53
2	Advertising			-	0%					
3	Travelling Expense	750.00	750.00	-	0%	610.50	359.65		433.31	139.62
4	Technical Courses	1,100.00	1,100.00	-	0%	490.72	55.00		216.33	
	Total	40,741.00	39,877.00	864.00	2%	28,772.56	26,858.41	23,251.89	29,424.66	33,448.15
Waste Collection										
5	Waste Collection Labour		-	-	0%	12,619.52		328.68		
6	Waste Collection Postage & Courier Services	4,500.00	4,500.00	-	0%	4,677.71	4,078.76	4,361.62	4,037.44	3,910.80
7	Waste Collection Other S & R	1,700.00	1,700.00	-	0%	435.05	371.42	367.61		228.71
8	Waste Collection Machine Rental (town)	200.00	200.00	-	0%				99.00	
9	Waste Collection Contracts	1,336,000.00	1,240,000.00	96,000.00	8%	1,299,716.17	1,303,068.99	1,226,091.15	1,225,888.74	1,173,909.25
	Total	1,342,400.00	1,246,400.00	96,000.00	8%	1,317,448.45	1,307,519.17	1,231,149.06	1,230,025.18	1,178,048.76
Landfill Site										
10	Landfill Site Labour	13,600.00	12,515.00	1,085.00	9%	14,852.77	14,001.03	14,402.53	13,550.05	17,223.53
11	Landfill Site Overtime	500.00	1,000.00	- 500.00	-50%	201.33	503.31	283.66		3,338.82
12	Landfill Site Hydro	2,600.00	3,000.00	- 400.00	-13%	1,454.10	1,642.83	2,646.93	2,061.88	1,356.75
13	Landfill Site Telephone			-	0%		50.88	502.74	541.51	244.20
14	Landfill Site Engineering Fees	2,500.00	2,500.00	-	0%			978.27	1,361.75	
15	Landfill Site Insurance (Building Etc.)			-	0%					
16	Landfill Site Other S & R	68,000.00	68,000.00	-	0%	62,578.77	63,383.48	65,612.42	65,050.90	66,218.75
17	Landfill Site Machine Rental (town)	1,500.00	1,500.00	-	0%	851.25	663.95	1,624.10	1,015.50	1,904.30
18	Landfill Site Materials	25,000.00	25,000.00	-	0%	20,855.93	7,488.48	12,837.53	3,151.40	24,319.30
19	Landfill Site Contract	13,000.00	13,000.00	-	0%	9,376.05	6,483.57	11,310.31	7,621.82	9,212.79
20	Capital Expenditure	65,100.00	56,100.00	9,000.00	16%	64,613.19	50,729.74	60,675.07	70,721.74	66,604.51
21	To Reserves	60,539.00	82,159.00	- 21,620.00	-26%	165,972.59	165,834.44	153,882.79	186,864.56	109,597.63
	Total	252,339.00	264,774.00	- 12,435.00	-5%	340,755.98	310,781.71	324,756.35	351,941.11	300,020.58
Pak. Waste Recycle Depot										
22	Pak. Waste Recycle Depot Labour	5,000.00	4,501.00	499.00	11%	5,573.51	4,813.71	8,460.24	7,182.75	4,993.49
23	Pak. Waste Recycle Depot Overtime	500.00	650.00	- 150.00	-23%		209.38	241.70	878.29	426.09
24	Pak. Waste Recycle Depot Other S&R	1,700.00	1,700.00	-	0%	1,633.25	1,119.36	1,647.52	1,169.12	
25	Pak. Waste Recycle Depot Machine Rental (town)	1,200.00	1,200.00	-	0%	818.60	682.90	977.30	1,202.00	812.50
26	Pak. Waste Recycle Depot Materials			-	0%	101.76	73.24	131.11	1,088.33	
	Total	8,400.00	8,051.00	349.00	4%	8,127.12	6,898.59	11,457.87	11,520.49	6,232.08

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
Waste Diversion Program										
27	Env. Advisory Committee			-	0%			80.94	33.08	822.06
28	Waste Diversion Program Promotional/Educational	10,000.00	10,000.00	-	0%	7,431.79	3,776.85	7,068.21	8,762.65	4,812.60
29	Waste Diversion Prog.Subscriptions/Books/Magazines	500.00	500.00	-	0%			371.42		396.86
30	Waste Diversion Program Composters			-	0%			954.76		1,803.19
	Total	10,500.00	10,500.00	-	0%	7,431.79	3,776.85	8,475.33	8,795.73	7,834.71
	Total Expenditures	1,654,380.00	1,569,602.00	84,778.00	5%	1,702,535.90	1,655,834.73	1,599,090.50	1,631,707.17	1,525,584.28

Waste Management 2019 Budget

ADMINISTRATION \$40,741.00

INCLUDES SALARIES AND BENEFITS TO ADMINISTER THE WASTE MANAGEMENT BUDGET
ALONG WITH TECHNICAL COURSES AND TRAVEL

WASTE COLLECTION \$1,342,400.00

INCLUDES CONTRACT COSTS FOR ROADSIDE COLLECTION OF WASTE AND RECYCLING, AND
LARGE ITEM DAY

LANDFILL SITE \$252,339.00

INCLUDES OPERATING COSTS, CAPITAL EXPENDITURES AND RESERVE ALLOCATIONS
ASSOCIATED WITH THE LANDFILL SITES INCLUDING A PAYMENT IN LIEU OF TAXES TO THE
CITY OF OTTAWA FOR THE HOWIE ROAD SITE

PAKENHAM WASTE RECYCLE DEPOT \$8,400.00

INCLUDES ALL OPERATING COSTS ASSOCIATED WITH THE RECYCLE DEPOT IN PAKENHAM

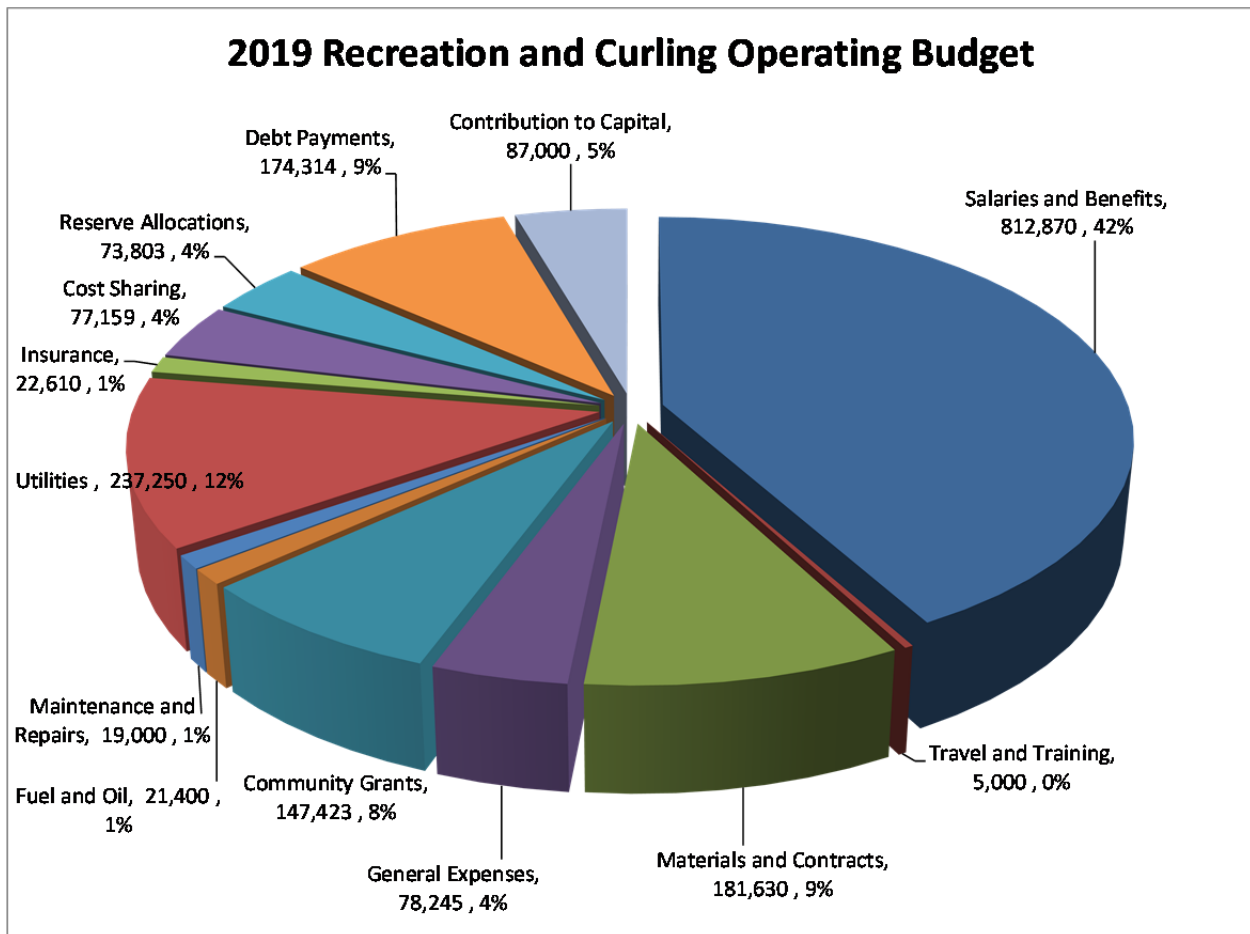
WASTE DIVERSION \$10,500.00

OPERATING FUNDS FOR PROMOTIONAL MATERIALS AND COSTS ASSOCIATED WITH WASTE
DIVERSION

RECREATION AND CURLING

The **Recreation** Department is responsible for overseeing the recreation facilities, programs and events for the Municipality. The department works closely with community groups, volunteers and residents to ensure that community needs are addressed. The Department is also responsible for the curling rink and has an agreement with the Curling Club for use during the curling season.

The Municipality is committed to enhancing the quality of life for its residents by promoting active living and offering quality recreational programming for all to enjoy.



Municipality of Mississippi Mills 2019 Budget Summary

Recreation & Curling

	A	B	C	D=B + C	E= C/B	
	2017 Actual	2018 Approved Budget	2019 Program Change	2019 Requested Budget	% 2019 Requested/2018 Budget	
Expenditures:						
Remuneration, Salaries & Benefits	791,702	788,520	24,350	812,870	3.09%	Includes step increases, CPI and union hourly rate increase
Travel & Training	3,443	5,500	(500)	5,000	-9.09%	
Materials & Contracts	195,795	178,775	2,855	181,630	1.60%	Refer to detailed operating budget
General Operating Expenses	72,538	90,495	(12,250)	78,245	-13.54%	Refer to detailed operating budget
Community Grants	232,397	145,187	2,236	147,423	1.54%	Refer to detailed operating budget. Funds added for Seniors programming
Fuel & Oil	20,098	17,500	3,900	21,400	22.29%	
M&R (facilities, fleet etc.)	20,566	18,500	500	19,000	2.70%	Refer to detailed operating budget
Utilities	236,890	220,050	17,200	237,250	7.82%	Increase is mainly for water for splash pad
Insurance	29,460	21,630	980	22,610	4.53%	
Cost Sharing	63,385	64,890	12,269	77,159	18.91%	
Transfers to Reserves	229,684	81,803	(8,000)	73,803	-9.78%	Repayment of several capital purchases (vehicles and equipment)
Debt Repayments	108,005	185,431	(11,117)	174,314	-6.00%	Loans for ACC and SCC renovations, Ice resurfacers
Capital Expenditures	101,383	121,500	(34,500)	87,000	-28.40%	Refer to capital budget
Total Expenditures	2,105,346	1,939,781	(2,077)	1,937,704	-0.11%	
Revenues						
Grants	3,500	2,800	-	2,800	0.00%	Summer student, Canada Day, Clayton Taylor Park
User Fees	583,514	547,365	16,589	563,954	3.03%	Use of recreation and curling facilities
Other Fees & Charges	32,680	33,500	1,000	34,500	2.99%	Bar and Food sales at curling club
Transfer from Reserves	37,089					
Transfer from DCs	3,400	3,400	(1,600)	1,800	-47.06%	Arena debt per DC study
Total Revenues	660,183	587,065	15,989	603,054	2.72%	
Net Levy	1,445,163	1,352,716	(18,066)	1,334,650	-1.34%	

RECREATION										
2019 Budget										
		2019	2018	\$	%	2018	2017	2016	2015	2014
Line #	Description	Budget	Budget	Change	Change	Actual	Actual	Actual	Actual	Actual
1	Capital	87,000.00	121,500.00	- 34,500.00	-28%	83,081.69	101,383.27	58,752.77	116,558.02	51,553.86
2	Transfer to Reserves	73,803.00	81,803.00	- 8,000.00	-10%	109,329.23	229,683.81	171,082.85	113,828.54	59,587.66
3	Municipal Grant	1,173,847.00	1,149,413.00	24,434.00	2%	1,090,594.60	1,114,096.62	987,968.99	890,590.15	885,136.09
		1,334,650.00	1,352,716.00	- 18,066.00	-1%	1,283,005.52	1,445,163.70	1,217,804.61	1,120,976.71	996,277.61

RECREATION										
2019 Budget										
Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
Revenues										
Federal Grants										
1	Federal Grant-Canada Day	- 2,500.00	- 2,500.00	-	0%	-	- 3,200.00	- 2,000.00	-	- 1,800.00
2	Federal Grant-Site Upgrades-Clayton Taylor Park	- 300.00	- 300.00	-	0%	- 300.00	- 300.00	- 300.00	- 300.00	- 300.00
3	Federal Grant-Student	-	-	-	#DIV/0!	-	-	-	- 1,320.00	- 1,110.00
	Total Federal Grants	- 2,800.00	- 2,800.00	-	0%	- 300.00	- 3,500.00	- 2,300.00	- 1,620.00	- 3,210.00
Municipal Grants										
4	Transfer from Reserves	-	-	-	0%	-	- 37,088.71	-	-	-
5	Reserve Funds	- 1,800.00	- 3,400.00	1,600.00	-47%	- 3,400.00	- 3,400.00	- 3,400.00	- 3,400.00	- 15,810.00
6	Municipal Grant	- 1,173,847.00	- 1,149,413.00	24,434.00	2%	- 1,090,594.60	- 1,114,096.62	- 987,968.99	- 890,589.95	- 885,136.09
	Total Municipal Grants	- 1,175,647.00	- 1,152,813.00	22,834.00	2%	- 1,093,994.60	- 1,154,585.33	- 991,368.99	- 893,989.95	- 900,946.09
Revenue-Almonte										
8	Hall Rentals	- 33,500.00	- 33,500.00	-	0%	- 25,156.81	- 22,431.92	- 29,262.46	- 33,198.79	- 38,640.19
9	Surface Rentals	- 206,600.00	- 201,200.00	5,400.00	3%	- 201,725.92	- 187,340.42	- 178,042.14	- 177,999.13	- 189,961.26
10	Canteen Rental	- 1,500.00	- 2,400.00	900.00	-38%	- 704.13	- 1,629.30	- 2,635.44	- 2,229.98	- 2,498.13
11	Miscellaneous Revenue	- 8,600.00	- 8,300.00	300.00	4%	- 9,595.74	- 7,420.21	- 8,772.08	- 6,603.09	- 11,686.89
12	Programs	- 12,600.00	- 13,500.00	900.00	-7%	- 11,209.68	- 79,491.67	- 66,580.46	- 26,754.10	- 9,042.79
13	Events	- 5,000.00	- 5,000.00	-	0%	- 9,507.34	- 7,190.13	- 13,972.68	- 11,140.62	- 16,467.17
	Total Revenues-Almonte	- 267,800.00	- 263,900.00	3,900.00	1%	- 257,899.62	- 305,503.65	- 299,265.26	- 257,925.71	- 268,296.43
Sports Fields/Parks Revenue										
14	Rent-Gemmill Ball Diamond	- 2,500.00	- 1,500.00	1,000.00	0%	- 1,831.56	- 1,821.71	- 1,532.03	- 667.51	- 319.00
15	Rent Gemmill Soccer Field	- 2,000.00	- 1,500.00	500.00	33%	- 816.46	- 2,194.35	- 2,332.10	- 1,381.77	- 1,317.64
16	Rent Snedden/Casey Ball Diamond	- 2,500.00	- 2,500.00	-	0%	- 2,217.24	- 2,632.96	- 2,739.05	- 2,656.40	-
17	Civitan Soccer Field	- 4,000.00	- 3,500.00	500.00	14%	- 2,567.47	- 3,641.56	- 4,582.71	- 3,942.60	- 2,132.75
18	Appleton Soccer Field	- 3,700.00	- 3,500.00	200.00	6%	- 2,356.99	- 3,501.02	- 3,373.05	- 3,458.12	- 2,532.71
19	Ramsay Field	-	- 1,100.00	1,100.00	-100%	- 114.04	- 1,837.01	- 1,899.58	- 1,274.91	- 917.78
20	Rent Pakenham Comm. Park Ball Diamond	- 2,500.00	- 2,000.00	500.00	25%	- 2,793.81	- 2,342.98	- 2,114.77	- 1,602.78	- 1,241.58
21	Rent Cedar Hill Hall	- 2,000.00	- 1,000.00	1,000.00	100%	- 2,124.32	- 839.48	- 761.89	- 885.81	- 520.00
	Total Sports Fields/Parks Revenue	- 19,200.00	- 16,600.00	2,600.00	16%	- 14,821.89	- 18,811.07	- 19,335.18	- 15,869.90	- 8,981.46
Revenue-Pakenham										
22	Hall Rentals	- 43,500.00	- 42,500.00	1,000.00	2%	- 27,495.99	- 40,529.64	- 32,442.85	- 63,251.59	- 35,750.50
23	Surface Rentals	- 148,600.00	- 142,600.00	6,000.00	4%	- 142,959.83	- 141,898.72	- 138,210.06	- 125,208.24	- 126,575.95
24	Canteen Rental	- 1,500.00	- 3,100.00	1,600.00	-52%	- 704.13	- 1,629.30	- 2,694.69	- 2,229.98	- 2,683.13
25	Miscellaneous Revenue	- 9,900.00	- 8,500.00	1,400.00	16%	- 8,709.00	- 9,289.42	- 6,591.30	- 4,072.12	- 9,914.74
26	Programs	- 28,000.00	- 26,150.00	1,850.00	7%	- 22,605.83	- 25,890.50	- 25,305.00	- 26,193.19	- 22,019.35
27	Events	- 8,200.00	- 7,700.00	500.00	6%	- 8,557.05	- 8,297.03	- 28,692.82	- 27,322.21	- 25,427.64
	Total Revenues-Pakenham	- 239,700.00	- 230,550.00	9,150.00	4%	- 211,031.83	- 227,534.61	- 233,936.72	- 248,277.33	- 222,371.31
	Total Revenues	- 1,705,147.00	- 1,666,663.00	38,484.00	2%	- 1,578,047.94	- 1,709,934.66	- 1,546,206.15	- 1,417,682.89	- 1,403,805.29

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
	Expenditures									
	Salaries, Wages & Benefits									
28	Management Expenses	167,000.00	157,000.00	10,000.00	6%	151,132.49	145,705.53	140,873.82	137,456.34	133,488.70
29	Full Time Payroll Expenses	214,700.00	217,100.00	- 2,400.00	-1%	192,059.14	208,214.00	209,599.21	187,719.17	198,035.03
30	Part Time Payroll Expenses	25,000.00	24,700.00	300.00	0%	34,620.84	22,175.26	22,143.99	22,807.58	19,712.70
	Total	406,700.00	398,800.00	7,900.00	2%	377,812.47	376,094.79	372,617.02	347,983.09	351,236.43
	Recreation General Expenses									
31	Labour	39,000.00	37,200.00	1,800.00	5%	28,083.92	57,578.09	35,443.66	26,107.91	27,426.72
32	Office Supplies	3,000.00	4,000.00	- 1,000.00	-25%	4,031.83	2,543.30	1,756.99	2,476.80	1,890.31
33	Other M & S	2,000.00	2,000.00	-	0%	2,301.24	3,463.12	1,263.78	1,402.66	2,173.54
34	Postage & Courier Services	750.00	800.00	- 50.00	-6%	273.99	452.58	509.53	541.06	744.22
35	Telephone	10,000.00	7,500.00	2,500.00	33%	9,204.05	9,309.18	7,839.37	7,223.05	6,039.46
36	Audit Fees			-	0%		227.00			
37	Other Professional Fees	3,300.00	5,300.00	- 2,000.00	-38%	505.00	1,823.25	739.00	3,156.62	2,687.51
38	Computer Services Expense	4,500.00	21,400.00	- 16,900.00	-79%	15,258.85	607.60	1,755.00	4,099.06	2,985.65
39	Travelling Expense	2,000.00	2,000.00	-	0%	1,128.31	1,173.39	1,648.67	1,875.75	2,082.60
40	Memberships	1,500.00	1,500.00	-	0%	954.00	1,480.36	675.00	932.99	225.00
41	Association & Convention	1,500.00	2,000.00	- 500.00	-25%	179.55	789.16	379.44	1,832.99	1,690.41
42	Other S & R	750.00	1,200.00	- 450.00	-38%	1,004.50	689.92	690.62	216.00	512.79
43	Rentals & Maintenance	7,000.00	7,000.00	-	0%	134.00	6,759.02	10,773.93		4,313.04
44	Bad Debt Expense			-	#DIV/0!					2,510.12
45	Loan Payments	174,314.00	185,431.00	- 11,117.00	-6%	123,172.18	108,005.18	114,219.79	114,223.90	126,824.76
46	Carleton Place Pool Grant	22,922.00	19,275.00	3,647.00	19%	21,537.00	17,839.00	17,323.00	19,660.00	21,760.00
47	Carleton Place Rec Grant	54,237.00	45,615.00	8,622.00	19%	49,667.00	45,546.00	41,186.00	39,972.00	47,068.00
	Total Recreation General Expenses	326,773.00	342,221.00	- 15,448.00	-5%	257,435.42	258,286.15	236,203.78	223,720.79	250,934.13

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
Almonte Arena Expenses										
48	Utilities	109,000.00	106,000.00	3,000.00	3%	87,904.44	114,955.46	103,438.43	109,038.75	88,667.20
49	Insurance	6,044.00	5,095.00	949.00	19%	5,241.60	6,940.80	7,194.96	6,915.96	6,620.04
50	Rentals & Maintenance	2,500.00	2,000.00	500.00	25%	2,055.00	3,757.08	571.93	1,033.13	407.75
51	Lobby Cleaning	35,000.00	35,900.00	- 900.00	0%	50,467.53	37,397.54	37,553.10	40,317.85	43,564.18
52	Hall Setup/Cleanup	17,820.00	18,320.00	- 500.00	-3%	14,555.17	14,473.94	16,927.41	14,535.32	13,042.45
53	Upper Hall Bar	8,650.00	8,900.00	- 250.00	-3%	2,376.19	3,831.32	7,401.95	9,981.07	12,422.92
54	Upper Hall Cleaning	300.00	300.00	-	0%	-	-	289.20	286.19	838.00
55	Upper Hall Misc. Maintenance	10,700.00	10,200.00	500.00	5%	28,622.82	10,918.68	7,251.43	17,033.10	15,395.61
56	Surface Setup/Cleanup	4,400.00	4,400.00	-	0%	7,873.36	4,880.96	5,873.59	2,690.37	6,837.29
57	Surface Cleaning	500.00	500.00	-	0%	511.70	-	790.60	472.94	189.87
58	Bleachers Maintenance	6,500.00	6,100.00	400.00	7%	5,344.12	5,464.32	7,910.67	4,961.31	4,045.28
59	Locker Room Maintenance	20,150.00	20,150.00	-	0%	25,368.59	23,339.62	18,248.55	20,771.80	20,909.43
60	Ice Surface Maintenance	40,500.00	38,100.00	2,400.00	6%	43,462.68	39,575.96	39,959.28	41,939.59	38,994.90
61	Ice Plant Equipment	12,400.00	13,600.00	- 1,200.00	-9%	16,051.49	14,363.51	12,822.72	10,794.80	11,660.15
62	Ice Resurfacer	12,400.00	12,100.00	300.00	2%	6,546.37	11,839.95	14,456.12	10,617.73	8,465.19
Total Almonte Arena Expenses		286,864.00	281,665.00	5,199.00	2%	296,381.06	291,739.14	280,689.94	291,389.91	272,060.26
Pakenham Arena Expenses										
63	Utilities	74,000.00	71,000.00	3,000.00	4%	70,942.27	90,080.35	76,641.55	64,449.87	64,324.88
64	Insurance	6,044.00	5,095.00	949.00	19%	8,627.96	6,940.80	7,194.96	6,915.96	6,620.04
65	Lobby Cleaning	37,000.00	35,500.00	1,500.00	4%	39,269.35	39,824.29	38,619.48	31,927.42	32,683.06
66	Hall Setup/Cleanup	14,550.00	14,700.00	- 150.00	-1%	10,621.10	14,429.76	15,552.22	15,726.28	11,892.20
67	Upper Hall Bar	17,550.00	18,450.00	- 900.00	-5%	13,181.23	16,133.62	15,899.03	25,099.87	16,808.62
68	Surface Setup/Cleanup	6,000.00	7,000.00	- 1,000.00	-14%	1,997.75	3,530.32	4,128.27	6,000.44	9,362.47
69	Bleachers Maintenance	1,400.00	1,200.00	200.00	17%	1,647.46	1,157.88	1,123.56	1,331.65	1,575.99
70	Locker Room Maintenance	12,000.00	11,200.00	800.00	7%	12,848.28	13,928.92	13,100.52	11,051.58	13,308.94
71	Ice Surface Maintenance	29,500.00	27,650.00	1,850.00	7%	30,041.17	26,312.59	30,015.75	27,078.89	24,914.99
72	Ice Plant Equipment	7,800.00	8,800.00	- 1,000.00	-11%	4,473.30	5,497.32	725.00	12,689.89	15,481.56
73	Ice Resurfacer	4,500.00	4,000.00	500.00	13%	5,706.19	4,704.20	5,147.27	5,765.46	4,662.18
74	Other Equipment	14,200.00	14,400.00	- 200.00	-1%	14,876.65	16,011.65	14,535.08	12,947.81	18,925.99
Total Pakenham Arena Expenses		224,544.00	218,995.00	5,549.00	3%	214,232.71	238,551.70	222,682.69	220,985.12	220,560.92

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
Sports Fields/Parks/Other Facilities										
75	Insurance	4,478.00	6,345.00	- 1,867.00	-29%	5,893.16	8,637.68	8,574.64	8,216.40	7,542.00
76	Gemmill Ball Diamond	4,700.00	3,500.00	1,200.00	34%	3,237.81	4,361.70	3,315.25	2,450.79	954.61
77	Gemmill Soccer Field	5,500.00	3,500.00	2,000.00	57%	1,782.01	4,966.02	4,762.02	3,278.58	1,586.16
78	Snedden/Casey Ball Diamond	5,100.00	4,000.00	1,100.00	28%	1,981.98	4,818.94	5,660.61	5,678.88	1,153.33
79	Snedden/Casey Soccer Field	-	-	-	0%	420.00	120.00	-	-	-
80	Civitan Soccer Field	8,500.00	8,300.00	200.00	2%	4,139.52	8,524.93	8,711.19	7,634.84	3,554.59
81	Appleton Field #1	4,600.00	4,200.00	400.00	10%	2,003.74	4,282.80	3,643.42	3,589.70	2,629.47
82	Appleton Field #2	3,500.00	3,320.00	180.00	5%	2,125.83	3,977.45	3,051.68	3,237.67	1,922.87
83	Ramsay Ward Soccer Field	5,000.00	4,250.00	750.00	18%	594.23	4,214.20	4,239.30	3,188.68	1,695.21
84	Gemmill Mini Soccer Field	-	-	-	0%	-	73.47	79.07	88.26	415.78
85	McGregor Ball Field	900.00	600.00	300.00	50%	442.78	372.12	377.36	677.71	330.00
86	Pakenham Ball Field	8,800.00	7,000.00	1,800.00	26%	5,483.15	8,360.67	6,727.08	6,332.68	4,837.31
87	Cedar Hill School	4,000.00	2,900.00	1,100.00	38%	4,190.43	4,537.78	4,814.35	3,063.09	1,712.30
88	Almonte Skate Park	1,000.00	700.00	300.00	43%	417.46	31.80	593.76	-	673.20
89	Gemmill Splash Pad	16,000.00	6,200.00	9,800.00	158%	16,502.04	183.58	-	-	-
90	Gemmill Field House	3,650.00	3,650.00	-	0%	2,118.36	5,992.86	4,523.95	1,776.07	1,008.20
91	Gemmill Tennis Court	2,800.00	5,825.00	- 3,025.00	-52%	585.81	944.91	1,363.40	67.65	523.90
92	Gemmill Track	2,400.00	4,400.00	- 2,000.00	-45%	517.20	580.50	672.28	409.48	431.66
93	Gemmill Equipt & Swings	1,000.00	900.00	100.00	11%	6,086.66	4,026.15	1,067.06	624.39	1,650.50
94	Gemmill Open Space	11,600.00	11,300.00	300.00	3%	7,951.22	20,221.35	11,294.13	10,709.10	5,541.84
95	Snedden/Casey Open Space	1,500.00	1,250.00	250.00	20%	1,955.79	2,165.78	1,165.10	1,855.99	933.68
96	Augusta Swings & Equipment	-	-	-	0%	-	225.00	-	-	275.00
97	Augusta Open Space	2,700.00	2,100.00	600.00	29%	2,700.86	2,917.72	2,270.69	1,281.31	2,089.88
98	Meadowglen Open Space	1,500.00	1,500.00	-	0%	1,068.03	2,017.47	1,580.58	931.06	713.54
99	New England Swings & Equipment	400.00	600.00	- 200.00	-33%	79.96	403.26	201.14	70.41	767.74
100	Munro Meadows Open Space	600.00	700.00	- 100.00	-14%	550.00	550.00	550.00	450.00	450.00
101	Library Grounds	700.00	750.00	- 50.00	-7%	599.98	575.00	575.00	1,025.12	1,044.59
102	Other Municipal Open Space	44,000.00	38,000.00	6,000.00	16%	40,667.02	25,544.98	15,453.72	25,965.51	23,889.52
103	Mark's Lookout	150.00	250.00	- 100.00	-40%	-	-	-	661.98	-
104	Riverfront Estates	2,000.00	400.00	1,600.00	400%	4,361.97	1,942.50	330.00	121.50	-
105	Pakenham Park Playing Field	1,000.00	1,000.00	-	0%	1,117.67	1,154.20	649.02	712.30	633.24
106	Pakenham Park Waterfront	3,700.00	4,700.00	- 1,000.00	-21%	1,527.45	801.47	559.55	771.68	704.18
107	Pakenham Park Open Space	10,500.00	10,200.00	300.00	3%	12,417.04	14,596.62	12,913.06	15,074.72	10,356.59
108	Appleton Bay Park	2,300.00	2,200.00	100.00	5%	3,766.60	3,694.87	2,731.89	2,569.79	1,954.85
109	Don Maynard Park	1,400.00	1,400.00	-	0%	364.82	1,819.48	1,390.87	604.42	468.73
110	Cemeteries	1,800.00	1,600.00	200.00	13%	3,190.00	2,315.00	2,315.05	1,150.00	1,150.00
111	NLAS Beach Hut	100.00	100.00	-	0%	-	-	30.55	-	155.00
112	NLAS Beach Grounds	1,700.00	1,700.00	-	0%	1,335.69	1,033.64	3,353.60	1,197.00	660.30
113	NLAS Open Space	2,700.00	2,700.00	-	0%	3,089.41	3,959.37	2,436.39	2,479.09	2,434.44
114	CPR Land	600.00	600.00	-	0%	460.00	460.00	459.95	450.00	450.00
115	MTO Park	2,300.00	2,300.00	-	0%	2,266.69	1,850.32	2,372.49	1,883.31	1,919.83
116	Clayton Taylor Park	4,900.00	4,900.00	-	0%	2,691.39	4,848.77	4,357.04	3,177.21	3,735.94
117	Almonte Outdoor Rink	500.00	350.00	150.00	43%	-	175.86	56.96	-	515.38
118	Augusta Bball and Stand & Pad	150.00	150.00	-	0%	-	-	-	291.75	276.15
119	St. James Open Space	750.00	750.00	-	0%	1,657.30	788.96	648.53	1,223.00	792.42
120	McIntosh Park	3,000.00	750.00	2,250.00	300%	3,190.66	1,047.16	1,150.96	459.22	536.54
	Total	184,478.00	161,840.00	22,638.00	14%	155,531.72	164,116.34	131,022.69	125,430.34	95,070.47

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
Vehicles and Equipment										
121	Labour	10,150.00	10,150.00	-	0%	2,351.61	6,502.96	8,477.20	4,721.54	4,797.92
122	M&R Parts	6,300.00	6,300.00	-	0%	4,279.51	4,863.31	11,792.49	5,516.95	3,694.82
123	Fuel and Oil	10,400.00	10,400.00	-	0%	10,176.57	11,615.34	8,365.74	10,223.72	10,283.35
124	Licenses	295.00	295.00	-	0%	505.25	668.75	780.00	570.00	529.00
125	Contract Repairs and Maintenance	605.00	605.00	-	0%	2,940.37	512.02	2,372.44	1,055.05	3,428.53
	Total Vehicles and Equipment	27,750.00	27,750.00	-	0%	20,253.31	24,162.38	31,787.87	22,087.26	22,733.62
Adult Dance										
126	Instruction Costs	2,500.00	2,500.00	-	0%	3,350.00	4,940.00			
127	Advertising	-	-	-	0%					
	Total	2,500.00	2,500.00	-	0%	3,350.00	4,940.00		-	-
Day Camp										
128	Salaries	-	-	-	0%				650.00	
129	Advertising	-	-	-	0%					
	Total	-	-	-	0%				650.00	-
Babysitting Course										
130	Babysitting Course-Materials & Supplies	375.00	375.00	-	0%			511.25	235.50	205.50
131	Babysitting Course-Instruction Costs	500.00	500.00	-	0%	300.00	300.00	450.00	450.00	450.00
132	Babysitting Course-Advertising			-	0%					
	Total	875.00	875.00	-	0%	300.00	300.00	961.25	685.50	655.50
Other Programs-Almonte										
133	Other Programs-Materials & Supplies	2,000.00	2,000.00	-	0%	44.95	835.72	3,891.30	477.93	2,795.78
134	Other Programs-Advertising	1,000.00	1,000.00	-	0%	255.00	1,434.00	1,078.64	1,646.28	1,795.53
	Total	3,000.00	3,000.00	-	0%	299.95	2,269.72	4,969.94	2,124.21	4,591.31
Swimming Program										
135	Swimming Program-Salaries & Wages-Rec. Councillor	8,000.00	7,000.00	1,000.00	14%	8,714.08	6,266.90	6,725.66	6,091.33	5,949.01
136	Swimming Program-Materials & Supplies	6,000.00	5,500.00	500.00	9%	5,022.26	6,266.89	5,361.55	5,663.72	6,274.99
137	Swimming Program-Advertising	100.00	100.00	-	0%	95.88	95.88	115.88	77.00	
	Total	14,100.00	12,600.00	1,500.00	12%	13,832.22	12,629.67	12,203.09	11,832.05	12,224.00
	Total Programs-Almonte	20,475.00	18,975.00	1,500.00	8%	17,782.17	20,139.39	18,134.28	15,291.76	17,470.81
Recreation Hockey										
138	Recreation Hockey Program-Materials & Supplies	500.00	500.00	-	0%	338.40	254.40		357.00	814.08
139	Recreation Hockey Program-Advertising	100.00	100.00	-	0%	255.00			83.00	244.50
	Total	600.00	600.00	-	0%	593.40	254.40	-	440.00	1,058.58

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
Soccer Program										
140	Soccer Program-Materials & Supplies	1,850.00	1,850.00	-	0%	2,685.86	2,006.50	2,095.42	1,787.82	2,315.39
Other Programs-Pakenham										
141	Other Programs-Materials & Supplies	100.00	100.00	-	0%	74.96			2,150.00	2,477.10
Total Programs-Pakenham		2,550.00	2,550.00	-	0%	3,354.22	2,260.90	2,095.42	4,377.82	5,851.07
Canada Day										
142	Canada Day-Labour	1,500.00	1,500.00	-	0%	200.00	907.69	381.15	337.19	459.30
143	Canada Day-Materials & Supplies	13,000.00	12,000.00	1,000.00	8%	13,197.19	20,151.70	11,510.47	11,240.00	9,833.00
144	Canada Day-Advertising	2,500.00	2,500.00	-	0%	1,221.12	1,374.81	399.26	375.00	535.00
Total		17,000.00	16,000.00	1,000.00	6%	14,618.31	22,434.20	12,290.88	11,952.19	10,827.30
Light up the Night										
145	Light up the Night-Labour	500.00	500.00	-	0%	399.86	449.76	232.17		235.63
146	Light up the Night-Materials & Supplies	6,000.00	6,000.00	-	0%	11,745.70	13,878.43	14,013.01	14,936.31	12,021.74
147	Light up the Night-Advertising	1,000.00	1,000.00	-	0%	1,595.06	2,447.46	155.53	640.00	
Total		7,500.00	7,500.00	-	0%	13,740.62	16,775.65	14,400.71	15,576.31	12,257.37
Santa Claus Parade										
148	Santa Claus Parade-Labour	350.00	350.00	-	0%					
149	Santa Claus Parade-Materials & Supplies	300.00	500.00	- 200.00	-40%	364.38	821.23	429.75	209.00	435.01
150	Santa Claus Parade-Advertising	500.00	500.00	-	0%	860.25	428.00	260.66		248.08
Total		1,150.00	1,350.00	- 200.00	-15%	1,224.63	1,249.23	690.41	209.00	683.09
Other Events-Almonte										
151	Other Events-Labour	1,500.00	1,500.00	-	0%	1,639.11	2,109.76	1,433.42	3,488.29	408.60
152	Other Events-Materials & Supplies	3,500.00	3,000.00	500.00	17%	6,820.27	4,916.27	2,364.94	455.00	
Total		5,000.00	4,500.00	500.00	11%	8,459.38	7,026.03	3,798.36	3,943.29	408.60
MM at a Glance										
153	MM at a Glance-Labour	200.00	200.00	-	0%					
154	MM at a Glance-Materials & Supplies	100.00	100.00	-	0%	911.55		120.00	144.00	
155	MM at a Glance-Advertising	1,000.00	500.00	500.00	100%	565.00	1,655.47	2,240.50	1,004.52	732.87
Total		1,300.00	800.00	500.00	63%	1,476.55	1,655.47	2,360.50	1,148.52	732.87

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
156	Volunteer Appreciation Event	500.00	500.00	-	0%	200.00	139.82	639.00		311.50
	Total Events-Almonte	32,450.00	30,650.00	1,800.00	6%	39,719.49	49,280.40	34,179.86	32,829.31	25,220.73
	St. Pat's Dance									
157	St. Pat's Dance-Labour	100.00	100.00	-	0%					
158	St. Pat's Dance-Materials & Supplies	2,500.00	2,000.00	500.00	25%	1,864.90	2,167.16	1,967.64	1,816.84	1,734.23
159	St. Pat's Dance-Advertising	500.00	500.00	-	0%	5,137.65	507.68	766.34	434.02	617.20
	Total	3,100.00	2,600.00	500.00	19%	7,002.55	2,674.84	2,733.98	2,250.86	2,351.43
	Home Show									
160	Home Show-Labour	-	-	-	0%			1,237.49	1,991.84	1,579.61
161	Home Show-Materials & Supplies	-	-	-	0%			4,563.15	4,593.17	8,816.81
	Total	-	-	-	0%			5,800.64	6,585.01	10,396.42
	5 Span Jam									
162	5 Span Jam-Materials & Supplies	-	-	-	0%				64.00	
	Total	-	-	-	0%				64.00	
	Canada Day									
163	Canada Day-Labour	650.00	650.00	-	0%	801.96	610.19	222.38	246.44	674.45
164	Canada Day-Materials & Supplies	7,000.00	7,000.00	-	0%	6,893.02	3,852.79	6,167.57	4,669.63	5,183.45
165	Canada Day-Advertising	800.00	800.00	-	0%		523.00	337.50	794.90	720.28
	Total	8,450.00	8,450.00	-	0%	7,694.98	4,985.98	6,727.45	5,710.97	6,578.18
	Fall Fair									
166	Fall Fair-Labour	2,500.00	2,000.00	500.00	25%	1,332.10	966.00	1,048.52	1,491.18	976.04
167	Fall Fair-Materials & Supplies	6,000.00	5,500.00	500.00	9%	7,346.48	5,510.45	6,542.61	5,402.77	6,703.94
168	Fall Fair-Advertising	2,200.00	2,200.00	-	0%	2,230.54	3,198.00	2,237.92	1,160.11	1,120.70
	Total	10,700.00	9,700.00	1,000.00	10%	10,909.12	9,674.45	9,829.05	8,054.06	8,800.68
	Craft Show									
169	Craft Show-Labour	-	-	-	0%					
170	Craft Show-Advertising	-	-	-	0%			1,300.00		
	Total	-	-	-	0%			1,300.00		

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
Santa Claus Parade										
171	Santa Claus Parade-Labour	250.00	250.00	-	0%					
172	Santa Claus Parade-Materials & Supplies	2,100.00	200.00	1,900.00	950%	160.00	321.00	664.98	851.20	1,154.10
173	Santa Claus Parade-Advertising	500.00	500.00	-	0%	860.24	622.00	339.47	24.50	248.07
	Total	2,850.00	950.00	1,900.00	200%	1,020.24	943.00	1,004.45	875.70	1,402.17
Other Events-Pakenham										
174	Other Events-Labour	300.00		300.00	0%					
175	Other Events-Materials & Supplies	1,000.00	1,200.00	-200.00	0%	1,020.59	4,894.91	4,010.49	639.61	
176	Other Events-Advertising	200.00		200.00	0%					
	Total	1,500.00	1,200.00	300.00	0%	1,020.59	4,894.91	4,010.49	639.61	-
	Total Events-Pakenham	26,600.00	22,900.00	3,700.00	16%	27,647.48	23,173.18	28,806.06	24,180.21	29,528.88
Other Recreation Expenses										
177	Youth Centre	30,000.00	30,000.00	-	0%	29,897.45	132,470.88	69,359.61	27,256.79	26,000.00
178	Mississippi Valley Textile Museum	66,520.00	65,089.00	1,431.00	2%	65,089.00	54,241.00	43,393.00	40,400.00	40,000.00
179	Home Support-Mills Community Support Corp.	3,500.00	3,500.00	-	0%	3,500.00	3,500.00	3,500.00	3,500.00	3,500.00
180	Mills Community Support-Seniors Programming	10,000.00	10,000.00			10,000.00	10,000.00	10,000.00		
181	Appleton Museum	25,687.00	25,134.00	553.00	2%	25,134.00	20,945.00	16,756.00	10,030.00	5,355.00
182	Naismith Basketball Foundation	5,858.00	5,732.00	126.00		5,732.00	5,620.00	5,520.00	5,410.00	5,355.00
183	R. Tait McKenzie Memorial Museum	5,858.00	5,732.00	126.00		5,732.00	5,620.00	5,520.00	5,410.00	5,355.00
184	Public Skating Monitors	2,800.00	2,600.00	200.00	8%	2,948.14	2,489.95	2,533.20	3,100.74	2,424.94
	Total	150,223.00	147,787.00	2,436.00	2%	148,032.59	234,886.83	156,581.81	95,107.53	87,989.94
	Total Expenditures	1,689,407.00	1,654,133.00	35,274.00	2%	1,558,182.64	1,682,691.20	1,514,801.42	1,403,383.14	1,378,657.26
	Net Recreation Fund	- 15,740.00	- 12,530.00	- 3,210.00		- 19,865.30	- 27,243.46	- 31,404.73	- 14,299.75	- 25,148.03

CURLING										
2019 Budget										
Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
Revenues										
Food/Liquor										
1	Beverage Sales	- 31,000.00	- 30,000.00	- 1,000.00	3%	- 53,138.06	- 30,853.36	- 28,242.29	- 25,580.65	- 25,248.25
2	Food Sales	- 3,500.00	- 3,500.00	-	0%	-	- 1,827.15	- 2,833.52	- 2,898.13	- 2,086.16
	Total	- 34,500.00	- 33,500.00	- 1,000.00	3%	- 53,138.06	- 32,680.51	- 31,075.81	- 28,478.78	- 27,334.41
Rental Revenues										
3	Curling Lounge Rental	- 2,500.00	- 2,500.00	-	0%	- 3,468.96	- 634.00	- 2,432.34	- 1,660.57	- 1,289.00
4	Curling Surface Rental	- 500.00	- 500.00	-	0%					
5	Curling Surface Bar Proceeds	- 2,000.00	- 2,000.00	-	0%		- 171.90			
6	Curling Ice Rental-Curling Club	- 32,254.00	- 31,315.00	- 939.00	3%	- 33,880.80	- 30,858.51	- 30,094.08	- 29,426.51	- 28,239.93
7	Curling Rink Advertising	-	-	-	#DIV/0!			- 400.00	- 300.00	- 400.00
	Total	- 37,254.00	- 36,315.00	- 939.00	3%	- 37,349.76	- 31,664.41	- 32,926.42	- 31,387.08	- 29,928.93
	Total Revenues	- 71,754.00	- 69,815.00	- 1,939.00	3%	- 90,487.82	- 64,344.92	- 64,002.23	- 59,865.86	- 57,263.34
Expenditures										
Curling General Expenses										
8	Curling General Exp.-Other Professional Fees			-	0%		77.13	302.86	- 126.96	61.09
9	Curling General Exp.-Insurance (Building Etc.)	6,044.00	5,095.00	949.00	19%	5,241.60	6,940.80	7,194.96	6,915.96	6,620.04
10	Curling Utilities	35,500.00	35,000.00	500.00	1%	34,648.38	27,731.46	35,701.37	24,186.80	37,180.91
	Total	41,544.00	40,095.00	1,449.00	4%	39,889.98	34,749.39	43,199.19	30,975.80	43,862.04
Curling Misc. Maint.										
11	Curling Misc. Maint.-Labour	500.00	500.00	-	0%	78.00				311.96
Curling Lounge Setup/Cleanup										
12	Curling Lounge Setup/Cleanup-Labour	-	-	-	0%					
13	Curling Lounge Setup/Cleanup-Materials & Supplies	-	-	-	0%		75.52	302.35		
	Total	-	-	-	0%	-	75.52	302.35	-	-

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
Curling Ice Rental Lounge Maint.										
14	Curling Ice Rental Lounge Maint.-Labour	7,000.00	6,000.00	1,000.00	17%	13,794.69	7,044.43	7,061.42	6,286.59	8,697.35
15	Curling Ice Rental Lounge Maint.-M&S	1,500.00	1,500.00	-	0%	1,056.66	1,607.79	1,603.64	951.53	405.02
16	Curling Ice Rental Lounge Maint.-Contract R&M			-	0%					
	Total	8,500.00	7,500.00	1,000.00	13%	14,851.35	8,652.22	8,665.06	7,238.12	9,102.37
Curling Ice Rental Locker Maint.										
17	Curling Ice Rental Locker Maint.-Labour	1,800.00	1,800.00	-	0%	3,188.68	1,407.52	1,565.37	1,820.59	798.85
18	Curling Ice Rental Locker Maint.-M&S	400.00	200.00	200.00	100%	1,324.24	1,202.08	444.86	1,523.60	330.78
	Total	2,200.00	2,000.00	200.00	10%	4,512.92	2,609.60	2,010.23	3,344.19	1,129.63
Curling Ice Rental Surface Maint.										
19	Curling Ice Rental Surface Maint.-Labour	1,000.00	1,000.00	-	0%	483.09	1,792.92	873.73	328.38	812.83
20	Curling Ice Rental Surface Maint.-M&S	3,250.00	3,250.00	-	0%	2,246.20	2,594.20	2,643.87	3,191.02	3,865.50
21	Curling Ice Rental Surface Maint.-Contract R&M	-	-	-	0%					
	Total	4,250.00	4,250.00	-	0%	2,729.29	4,387.12	3,517.60	3,519.40	4,678.33
Curling Ice Plant										
22	Curling Ice Plant-Labour	2,000.00	2,000.00	-	0%		2,164.97	1,374.69		260.09
23	Curling Ice Plant-M & R Parts (Inventory)	100.00	100.00	-	0%			949.67	523.91	106.96
24	Curling Ice Plant-Contract-Repairs/Maintenance	3,000.00	2,500.00	500.00	20%	9,407.35	11,365.70	2,675.00	641.00	485.00
	Total	5,100.00	4,600.00	500.00	11%	9,407.35	13,530.67	4,999.36	1,164.91	852.05
Curling Ice Scraper										
25	Curling Ice Scraper-Labour	250.00	250.00	-	0%			169.93	169.99	
26	Curling Ice Scraper-M & R Parts (Inventory)			-	0%					
27	Curling Ice Scraper-Contract-Repairs/Maintenance			-	0%	1,392.75				
	Total	250.00	250.00	-	0%	1,392.75	-	169.93	169.99	-
Curling Bar										
28	Curling Bar-Labour	12,000.00	11,000.00	1,000.00	9%	12,724.36	12,256.36	11,612.51	8,219.77	7,791.54
29	Curling Bar-Employee Benefits	900.00	900.00	-	0%	1,103.30	767.34	713.09	926.31	830.10
30	Curling Bar-Other M & S	100.00	100.00	-	0%	156.99	51.50	42.49	24.20	9.20
31	Curling Bar-Food Purchases	1,000.00	1,000.00	-	0%	3,500.00	1,199.78	1,158.19	1,188.49	1,048.21
32	Curling Bar-Liquor & Beer Purchases	10,000.00	9,000.00	1,000.00	11%	18,746.77	12,099.86	10,898.22	8,963.39	8,223.63
33	Curling Bar-Pop & Mix Purchases	1,000.00	1,000.00	-	0%	1,050.06	1,209.02	1,097.00	863.93	1,337.63
34	Curling Bar-Misc. Equipment Expense	150.00	150.00	-	0%	200.00	-	856.31		35.70
	Total	25,150.00	23,150.00	2,000.00	9%	37,481.48	27,583.86	26,377.81	20,186.09	19,276.01
	Total Expenditures	87,494.00	82,345.00	5,149.00	6%	110,343.12	91,588.38	89,241.53	66,598.50	79,212.39
	Net Curling Fund	15,740.00	12,530.00	3,210.00	26%	19,855.30	27,243.46	25,239.30	6,732.64	21,949.05

RECREATION AND CURLING BUDGETS 2019

REVENUES

FEDERAL GRANTS \$ 2,800.00

CANADA DAY FUNDS AND SITE UPGRADES AT CLAYTON TAYLOR PARK

RESERVE FUNDS \$1,800.00

FUNDS COLLECTED THROUGH DEVELOPMENT CHARGES TO OFFSET
THE COST OF FACILITY DEBT PAYMENTS

MUNICIPAL GRANT \$1,173,847.00

FUNDS PROVIDED BY THE MUNICIPALITY

REVENUE-ALMONTE \$267,800.00

INCLUDES REVENUES FOR ALL FACILITY RENTALS, PROGRAMS AND EVENTS

REVENUE-SPORTS FIELDS/PARKS \$19,200.00

RENTAL OF SPORTS FIELDS FOR BALL, SOCCER, ETC. ALSO INCLUDES RENTAL OF THE
CEDAR HILL HALL

REVENUES-PAKENHAM \$239,700.00

INCLUDES REVENUES FOR ALL FACILITY RENTALS, PROGRAMS AND EVENTS

EXPENDITURES

SALARIES, WAGES AND BENEFITS \$406,700.00

ADMINISTRATION SALARIES (ALL OTHER SALARIES ALLOCATED TO LABOUR ACCOUNTS.
INCLUDES 40% OF COMMUNITY/CULTURAL PROGRAMMER SALARY) PLUS APPLICABLE
BENEFITS FOR FULL AND PART TIME AND STUDENTS INCLUDING STATUTORY BENEFITS

RECREATION GENERAL EXPENSES

LABOUR \$39,000.00

FULL TIME AND PART TIME WAGES ALLOCATED TO GENERAL RECREATION

<u>OFFICE SUPPLIES</u>	\$3,000.00
PAPER, ENVELOPES, TONER ETC.	
<u>OTHER MATERIALS & SUPPLIES</u>	\$ 2,000.00
MISCELLANEOUS ITEMS THAT CAN'T BE PLACED ELSEWHERE	
<u>POSTAGE & COURIER</u>	\$750.00
<u>TELEPHONE</u>	\$10,000.00
PHONE LINES, CELL PHONES	
<u>OTHER PROFESSIONAL FEES</u>	\$3,300.00
FEES PAID FOR BOOKING SOFTWARE	
<u>COMPUTER SERVICES EXPENSE</u>	\$4,500.00
IT SUPORT COSTS	
<u>TRAVELLING EXPENSE</u>	\$2,000.00
MILEAGE	
<u>MEMBERSHIPS</u>	\$1,500.00
ANNUAL MEMBERSHIPS TO RECREATION ASSOCIATIONS	
<u>ASSOCIATION & CONVENTION</u>	\$1,500.00
TRAINING FOR STAFF	
<u>OTHER SERVICES & RENTS</u>	\$750.00
<u>RENTALS & MAINTENAANCE</u>	\$7,000.00
ALARM MONITORING, ELEVATOR MAINTENANCE, FIRE EXTIGUISHER INSPECTION, SNOW REMOVAL,ETC.	
<u>LOAN PAYMENTS</u>	\$174,314.00
LONG TERM DEBT REPAYMENTS ON ALMONTE COMMUNITY CENTRE, STEWART COMMUNITY CENTRE AND ICE RESURFACER	
<u>CARLETON PLACE POOL GRANT</u>	\$22,922.00
COST SHARING AGREEMENT FOR POOL	

CARLETON PLACE RECREATION GRANT \$54,237.00

COST SHARING AGREEMENT FOR RECREATION

FACILITIES

ALMONTE ARENA EXPENSES \$286,864.00

OPERATING COSTS ASSOCIATED WITH THE ALMONTE COMMUNITY CENTRE (EXCLUDING CURLING) INCLUDING, UTILITIES, INSURANCE, LABOUR, MAINTENANCE, BAR OPERATIONS, EQUIPMENT MAINTENANCE ETC.

PAKENHAM ARENA EXPENSES \$224,544.00

OPERATING COSTS ASSOCIATED WITH THE STEWART COMMUNITY CENTRE INCLUDING, UTILITIES, INSURANCE, LABOUR, MAINTENANCE, BAR OPERATIONS, EQUIPMENT MAINTENANCE ETC.

SPORTS FIELDS/PARKS

RECREATION FIELDS/PARKS EXPENSES \$184,478.00

MAINTENANCE, LABOUR, UTILITIES, INSURANCE, ETC. FOR ALL SPORTS FIELDS, PARKS AND OTHER RECREATION FACILITIES

VEHICLES & EQUIPMENT

VEHICLE & EQUIPMENT \$27,750.00

LABOUR, FUEL, OIL, REPAIRS ETC. FOR RECREATION VEHICLES AND LAWN MOWING EQUIPMENT

PROGRAMS

ALMONTE & PAKENHAM PROGRAMS \$23,025.00

COSTS TO PROVIDE PROGRAMS INCLUDING LABOUR, ADVERTISING, INSTRUCTION COSTS, MATERIALS & SUPPLIES, ETC. PROGRAMS INCLUDE RECREATION HOCKEY, BABYSITTING COURSE, SWIMMING, ETC.

EVENTS

ALMONTE & PAKENHAM EVENTS \$59,050.00

COSTS TO PROVIDE EVENTS INCLUDING LABOUR, ADVERTISING, MATERIALS & SUPPLIES, ETC. EVENTS INCLUDE LIGHT UP THE NIGHT, CHRISTMAS PARADES, CRAFT SHOW, FALL FAIR ETC.

OTHER RECREATION EXPENSES

YOUTH CENTRE \$ 30,000.00

ANNUAL FUNDING

MISSISSIPPI VALLEY TEXTILE MUSEUM \$66,520.00

ANNUAL FUNDING

MILLS COMMUNITY SUPPORT CORPORATION \$3,500.00

ANNUAL FUNDING PROVIDED TO ASSIST WITH THE HOME SUPPORT PROGRAM

MILLS COMMUNITY SUPPORT CORPORATION \$10,000.00

ANNUAL FUNDING PROVIDED TO ASSIST WITH SENIORS PROGRAMMING

APPLETON MUSEUM \$25,687.00

ANNUAL FUNDING

NAISMITH BASKETBALL FOUNDATION \$5,858.00

ANNUAL FUNDING

R. TAIT MCKENZIE MEMORIAL MUSEUM \$5,858.00

ANNUAL FUNDING

PUBLIC SKATING MONITORS \$ 2,800.00

WAGES PAID TO PUBLIC SKATING MONITORS

CURLING

REVENUES

BEVERAGE AND FOODE SALES \$34,500.00

REVENUES FROM SALE OF LIQUOR, BEER AND FOOD

RENTAL REVENUES \$37,254.00

INCLUDES OFF SEASON RENTALS, AND THE AGREEMENT WITH THE CURLING CLUB FOR USE DURING THE CURLING SEASON

EXPENDITURES

GENERAL OPERATING EXPENSES \$41,544.00

INSURANCE AND UTILITIES

MAINTENANCE \$20,800.00

INCLUDES MAINTENANCE & LABOUR ON LOUNGE, SURFACE, LOCKER AREA, ICE PLANT, AND ICE SCRAPER

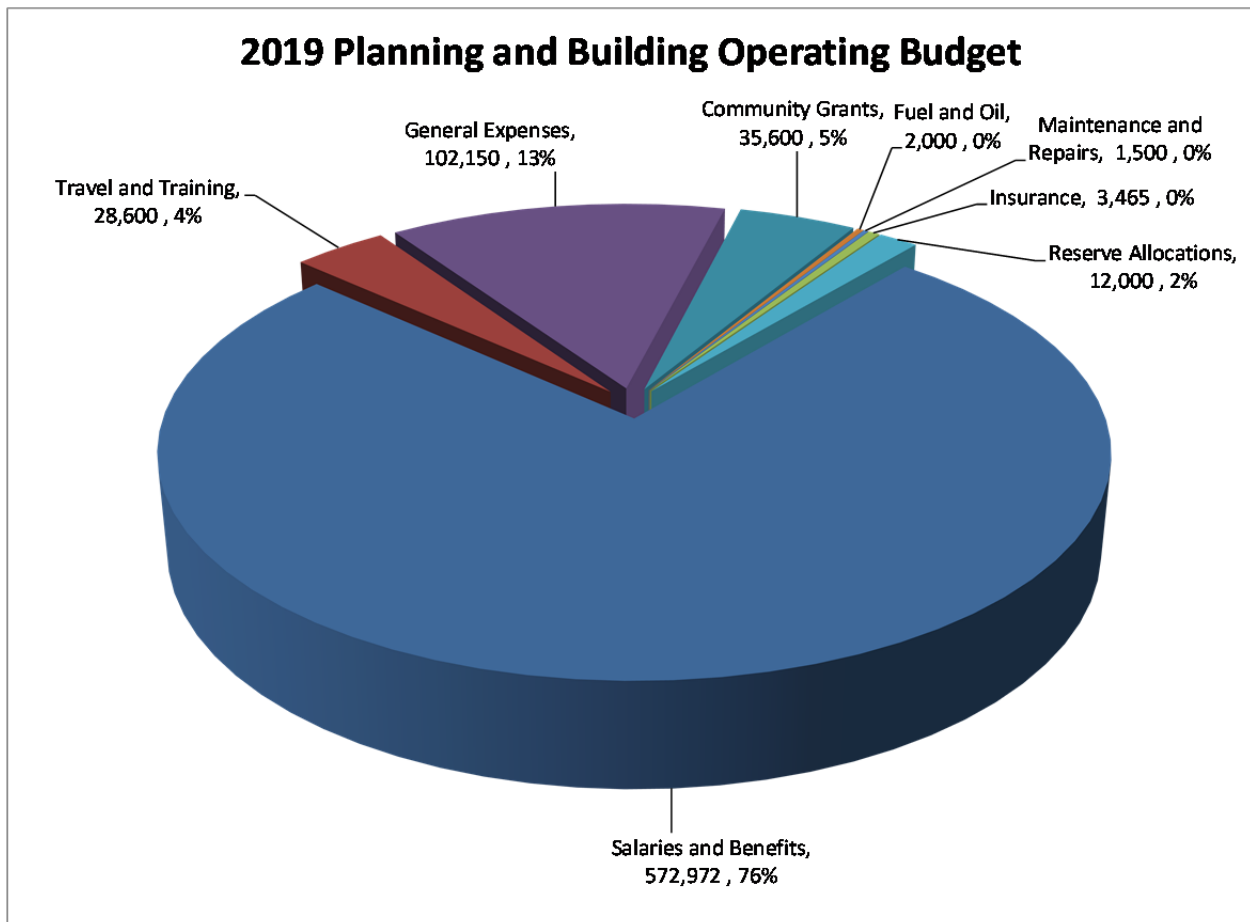
CURLING BAR EXPENSES \$25,150.00

INCLUDES ALL COSTS TO OPERATE THE BAR SUCH AS LIQUOR & BEER, FOOD, LABOUR, ETC.

PLANNING AND BUILDING

Planning is responsible for all aspects of land use planning as mandated by the *Ontario Planning Act* including community plans and development application reviews and approvals. The department is responsible for the development and implementation of the Community Official Plan and zoning by-laws. It also deals with severances, subdivision development, minor variances and site plan control. Planning oversees the management of cultural heritage assets with support from the Municipality's Heritage Committee.

The **Building Department** oversees construction in the Municipality in accordance with the *Ontario Building Code* including issuing building permits, carrying out inspections and providing information on all aspects of building within the Municipality. The building department's expenses are offset by building permit revenue **and no funding is provided through municipal taxation.**



Municipality of Mississippi Mills 2019 Budget Summary

Planning

	A	B	C	D=B + C	E= C/B	
		2018	2019	2019	% 2019	
	2017 Actual	Approved Budget	Program Change	Requested Budget	Requested/ 2018 Budget	
Expenditures:						
Remuneration, Salaries & Benefits	193,968	231,108	(5,951)	225,157	-2.57%	Includes Step increases, CPI, 25% of F/T Building and Planning Clerk and summer student
Travel & Training	7,139	10,300	200	10,500	1.94%	
Materials & Contracts						
General Operating Expenses	67,149	16,950	19,900	36,850	117.40%	
Community Grants						
Fuel & Oil						
M&R (facilities, fleet etc.)						
Utilities						
Insurance						
Transfers to Reserves	45,260	10,000	(10,000)	-		
Debt Repayments						
Capital Expenditures	37,519	-		-	#DIV/0!	Refer to capital budget
Total Expenditures	351,035	268,358	4,149	272,507	1.55%	
Revenues						
Grants						
User Fees	90,150	100,000		100,000	0.00%	Planning application fees
Other Fees & Charges						
Transfer from Reserves						
Transfer from DCs						
Total Revenues	90,150	100,000	-	100,000	0.00%	
Net Levy	260,885	168,358	4,149	172,507	2.46%	

PLANNING										
2019 Budget										
		2019	2018	\$	%	2018	2017	2016	2015	2014
Line #	Description	Budget	Budget	Change	Change	Actual	Actual	Actual	Actual	Actual
1	Salaries, Wages & Benefits	225,157.00	231,108.00	- 5,951.00	-3%	192,432.60	198,657.87	219,203.88	209,615.69	180,021.96
2	Publications	100.00	200.00	- 100.00	-50%	146.50	34.55	99.75	95.15	93.50
3	Other M & S	1,000.00	-	1,000.00	#DIV/0!					
4	Materials & Supplies	2,000.00	2,500.00	- 500.00	-20%	4,875.78	3,734.67	1,711.44	2,091.63	346.40
5	Postage & Courier Services	800.00	800.00	-	0%	4,485.44	1,260.89	933.91	1,387.71	1,159.21
6	Telephone	700.00	700.00	-	0%	934.46	623.90	635.26	917.45	1,090.39
7	Legal Fees	12,000.00	-	12,000.00	#DIV/0!	597.58				
8	Other Professional Fees	4,000.00	12,500.00	- 8,500.00	-68%	87,220.52	51,280.65	36,925.79	96,657.21	20,133.54
9	Computer Services Expense	16,000.00	-	16,000.00	#DIV/0!					
10	Advertising	250.00	250.00	-	0%		5,524.14			890.40
11	Travelling Expense	5,500.00	5,500.00	-	0%	1,228.65	5,012.18	8,452.51	5,839.22	5,127.49
12	Memberships	1,000.00	1,300.00	- 300.00	-23%	448.73	1,048.88	1,500.43	1,192.97	1,235.94
13	Association & Convention	4,000.00	3,500.00	500.00	14%	2,000.07	1,078.03	3,261.48	5,294.87	1,923.72
14	Capital Expenditure	-	-	-	0%	24,434.80	37,519.00	29,197.61	4,217.36	3,048.63
15	To Reserves		10,000.00	- 10,000.00	0%		45,260.00	20,000.00	25,000.00	13,500.00
	Total Expenditures	272,507.00	268,358.00	4,149.00	2%	318,805.13	351,034.76	321,922.06	352,309.26	228,571.18

**PLANNING BUDGET
2019**

<u>SALARIES, WAGES & BENEFITS</u>	\$225,157.00
PLANNER, JUNIOR PLANNER, 1/4 BUILDING & PLANNING CLERK'S SALARY SUMMER STUDENT INCLUDING ALL BENEFITS	
<u>PUBLICATIONS</u>	\$100.00
ONTARIO MUNICIPAL BOARD DECISIONS CASE LAW PERIODICAL	
<u>OTHER M&S</u>	\$1,000.00
FOR ITEMS THAT CANNOT BE PLACED ELSEWHERE	
<u>MATERIALS & SUPPLIES</u>	\$2,000.00
PURCHASE OF FORMS, SPECIALIZED OFFICE SUPPLIES AND MATERIALS	
<u>POSTAGE & COURIER</u>	\$800.00
NOTICE OF PUBLIC MEETINGS MAILINGS	
<u>TELEPHONE</u>	\$700.00
CELL PHONE AND TABLET	
<u>LEGAL FEES</u>	\$12,000.00
AS REQUIRED	
<u>OTHER PROFESSIONAL FEES</u>	\$4,000.00
PLANNING ASSISTANCE	
<u>COMPUTER SERVICES EXPENSE</u>	\$16,000.00
IT SUPPORT, CGIS UPGRADE, HARDWARE/SOFTWARE	
<u>ADVERTISING</u>	\$250.00
ADVERTISING FOR ZONING BY-LAW, OFFICIAL PLAN AMEMDMENTS AND OTHER PLANNING ISSUES	
<u>TRAVEL EXPENSE</u>	\$5,500.00
MILEAGE	

MEMBERSHIPS

\$1,000.00

MCIP/CIP PROFESSIONAL MEMBERSHIP

ASSOCIATION & CONVENTION

\$4,000.00

PLANNING CONFERENCE AND PROFESSIONAL DEVELOPMENT

Municipality of Mississippi Mills 2019 Budget Summary

Building Department

	A	B	C	D=B + C	E= C/B	
		2018	2019	2019	% 2019	
	2017 Actual	Approved Budget	Program Change	Requested Budget	Requested/ 2018 Budget	
Expenditures:						
Remuneration, Salaries & Benefits	283,659	308,763	37,902	346,665	12.28%	Includes Step Increase, CPII, 75% share of F/T Clerk and contract support
Travel & Training	9,542	15,000	1,100	16,100	7.33%	
Materials & Contracts						
General Operating Expenses	89,913	55,400	8,900	64,300	16.06%	
Community Grants						
Fuel & Oil	2,105	2,500	(500)	2,000	-20.00%	
M&R (facilities, fleet etc.)	2,802	2,000	(500)	1,500	-25.00%	
Utilities						
Insurance	5,608	4,690	(1,225)	3,465	-26.12%	
Transfers to Reserves	202,003	12,000	-	12,000	0.00%	Repay vehicle purchases
Debt Repayments						
Capital Expenditures						
Total Expenditures	595,632	400,353	45,677	446,030	11.41%	
Revenues						
Grants						
User Fees	564,717	393,853	20,412	414,265	5.18%	Building permit fees
Other Fees & Charges	30,915	6,500	16,500	23,000	253.85%	Admin and sign fees
Transfer from Reserves			8,765	8,765		
Transfer from DCs						
Total Revenues	595,632	400,353	45,677	446,030	11.41%	
Net Levy	-	-	-	-	0.00%	No impact to the tax base

BUILDING DEPARTMENT										
2019 Budget										
Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
Revenue										
1	Building Admin. Fees	- 15,000.00	- 5,000.00	- 10,000.00	200%	- 7,500.00	- 29,385.03	- 10,031.88	- 8,621.85	- 400.00
2	Building Sign Fees	- 8,000.00	- 1,500.00	- 6,500.00	433%	- 3,395.00	- 1,530.00	- 2,012.00	- 1,011.20	- 1,324.00
3	Building Permits	- 414,265.00	- 393,853.00	- 20,412.00	5%	-604,302.65	-564,717.91	-412,505.01	-337,250.27	- 357,696.21
4	Transfer from Reserves	- 8,765.00		-	0%				- 12,810.86	
		- 446,030.00	- 400,353.00	- 36,912.00	9%	-615,197.65	-595,632.94	-424,548.89	-359,694.18	- 359,420.21
Expenditures										
5	Salaries, Wages & Benefits	346,665.00	308,763.00	37,902.00	12%	332,253.08	283,659.29	289,530.30	292,846.26	261,713.82
6	Office Supplies	3,900.00	2,500.00	1,400.00	56%	3,842.24	2,782.84	1,500.41	2,200.85	3,538.70
7	Postage & Courier Services	500.00	500.00	-	0%	622.10	224.13	699.72	504.96	499.92
8	Telephone	2,900.00	2,400.00	500.00	21%	3,628.86	1,921.99	1,894.17	1,245.38	1,232.02
9	Legal Fees		3,000.00	- 3,000.00	-100%	1,986.86	5,847.72	7,743.82	307.82	2,607.59
10	Computer Services Expense	12,000.00	12,000.00	-	0%	12,321.82	10,256.46	7,694.38	8,496.24	4,378.51
11	Advertising	-		-	0%		329.52			1,399.00
12	Travelling Expense	1,000.00	2,000.00	- 1,000.00	-50%	418.00	2,019.68	1,597.33	1,614.11	1,910.88
13	Equipment Rentals, Other						23,550.42			
14	Memberships	2,000.00	1,500.00	500.00	33%	272.00	1,162.33	724.66	818.52	50.00
15	Association & Convention	3,500.00	3,500.00	-	0%	3,130.54	1,603.92	1,816.00	967.86	
16	Insurance (Building Etc.)	3,465.00	4,690.00	- 1,225.00	-26%	3,439.20	5,607.84	8,703.41	5,287.56	4,692.00
17	Misc. Vehicle Expense	1,500.00	2,000.00	- 500.00	-25%	1,278.66	2,802.32	1,609.40	1,248.78	3,639.06
18	Personnel (Clothing, Etc.)	2,800.00	2,000.00	800.00	40%	1,398.21	858.91	376.87	365.43	200.42
19	Personnel (Courses/Memberships, Etc.)	6,800.00	6,000.00	800.00	13%	3,654.52	3,897.21	2,632.18	2,781.66	564.50
20	Fuel & Oil	2,000.00	2,500.00	- 500.00	-20%	3,352.97	2,105.38	2,088.38	2,008.75	2,122.32
21	Admin. Costs allocated	45,000.00	35,000.00	10,000.00	29%	50,000.00	45,000.00	35,000.00	33,000.00	62,000.00
22	Capital Expenditure			-	0%					
23	Transfer to Reserves	12,000.00	12,000.00	-	0%	193,598.59	202,002.98	60,937.86	6,000.00	8,871.47
	Total Expenditures	446,030.00	400,353.00	45,677.00	11%	615,197.65	595,632.94	424,548.89	359,694.18	359,420.21
	Net Building Dept.	-	-	-	\$ -	-	-	-	-	-

BUILDING DEPARTMENT BUDGET 2019

REVENUES

BUILDING ADMIN. FEES \$15,000.00

ADMIN. FEES CHARGED ON BUILDING PERMITS

BUILDING SIGN FEES \$8,000.00

FEES COLLECTED UNDER THE SIGN BY-LAW

BUILDING PERMIT FEES \$414,265.00

FEES COLLECTED FOR ISSUING BUILDING PERMITS

TRANSFER FROM RESERVES \$8,765.00

EXPENDITURES

SALARIES, WAGES & BENEFITS \$346,665.00

INCLUDES CHIEF BUILDING OFFICIAL, BUILDING INSPECTORS AND ¾ OF BUILDING AND PLANNING CLERK'S SALARY, INCLUDES ALL ASSOCIATED BENEFITS

OFFICE SUPPLIES \$3,900.00

INCLUDES THE PURCHASE OF FORMS REQUIRED BY THE BUILDING DEPT. AND GENERAL OFFICE SUPPLY NEEDS

POSTAGE & COURIER SERVICES \$500.00

TELEPHONE \$2,900.00

CELL PHONES AND TABLETS

COMPUTER SERVICES EXPENSE \$12,000.00

IT SUPPORT, HARDWARE/SOFTWARE

TRAVELLING EXPENSE \$1,000.00

MILEAGE

MEMBERSHIPS \$2,000.00

ONTARIO BUILDING OFFICIALS, OBOA GOLDEN TRIANGLE

<u>ASSOCIATION & CONVENTION</u>	\$3,500.00
INCLUDES REGISTRATION FEES, MEALS AND ACCOMMODATION AT BUILDING RELATED CONFERENCES	
<u>INSURANCE</u>	\$3,465.00
VEHICLE & LIABILITY INSURANCE	
<u>MISCELLANEOUS VEHICLE EXPENSE</u>	\$1,500.00
LICENSES, MAINTENANCE, ETC.	
<u>PERSONNEL (CLOTHING, ETC.)</u>	\$2,800.00
BOOT ALLOWANCE, PROTECTIVE CLOTHING AND EQUIPMENT	
<u>PERSONNEL (COURSES, ETC.)</u>	\$6,800.00
TRAINING FOR STAFF ON BUILDING CODE REQUIREMENTS, PROFESSIONAL DEVELOPMENT	
<u>FUEL & OIL</u>	\$2,000.00
FOR BUILDING DEPT. VEHICLES	
<u>ADMIN. COSTS ALLOCATED</u>	\$45,000.00
ADMINISTRATION COSTS ALLOCATED TO BUILDING DEPARTMENT PER BILL 124 (SEE ADMINISTRATION BUDGET)	
<u>TO RESERVES</u>	\$12,000.00

Municipality of Mississippi Mills 2019 Budget Summary

Heritage

	A	B	C	D=B + C	E= C/B	
	2017 Actual	2018 Approved Budget	2019 Program Change	2019 Requested Budget	% 2019 Requested/ 2018 Budget	
Expenditures:						
Remuneration, Salaries & Benefits	975	1,150		1,150	0.00%	Honorarium
Travel & Training	-	1,250	750	2,000	60.00%	
Materials & Contracts						
General Operating Expenses	2,199	3,155	(2,155)	1,000	-68.30%	
Community Grants	19,823	43,220	(7,620)	35,600	-17.63%	Tax relief program and heritage grant program
Fuel & Oil						
M&R (facilities, fleet etc.)						
Utilities						
Insurance						
Cost Sharing						
Transfers to Reserves						
Debt Repayments						
Capital Expenditures						
Total Expenditures	22,997	48,775	(9,025)	39,750	-18.50%	
Revenues						
Grants						
User Fees						
Other Fees & Charges						
Transfer from Reserves		20,000	(20,000)	-	-100.00%	
Transfer from DCs						
Total Revenues	-	20,000	(20,000)	-	-100.00%	
Net Levy	22,997	28,775	10,975	39,750	38.14%	

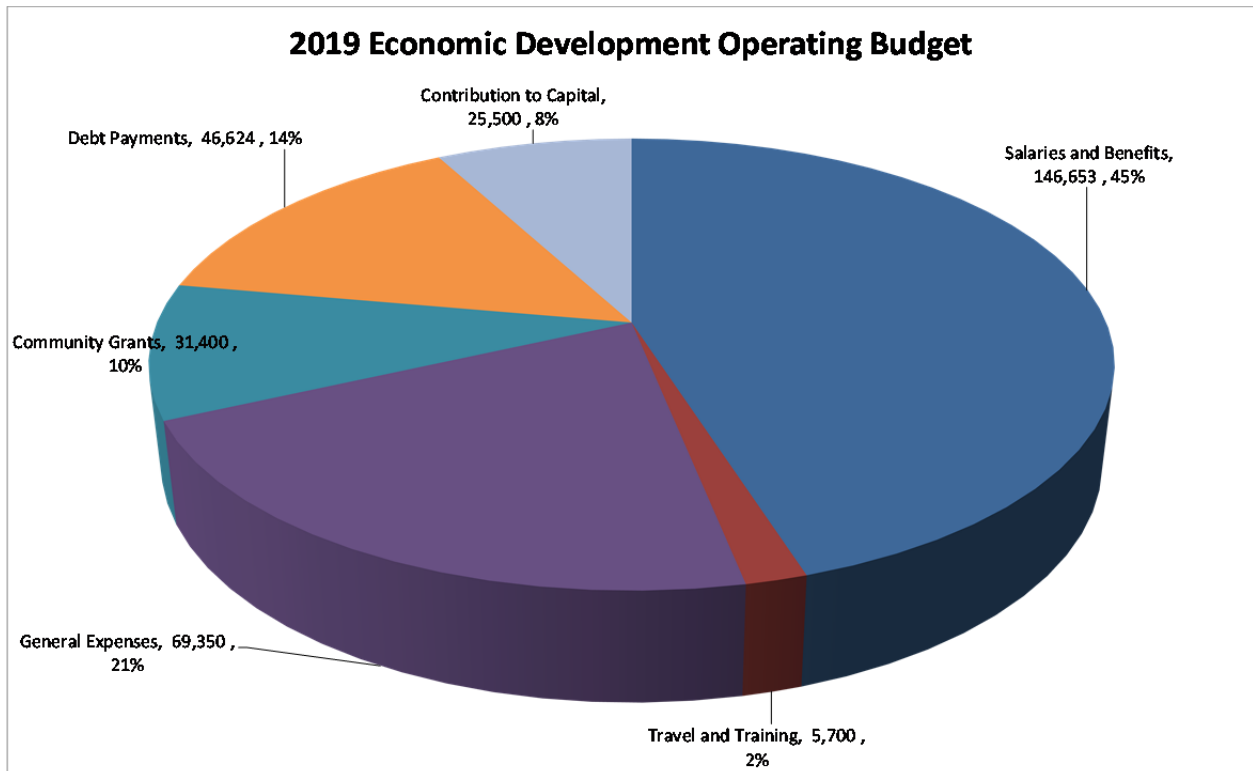
HERITAGE COMMITTEE										
2019 Budget										
		2019	2018	\$	%	2018	2017	2016	2015	2014
Line #	Description	Budget	Budget	Change	Change	Actual	Actual	Actual	Actual	Actual
1	Honarariums	1,150.00	1,150.00	-	0%	975.00	975.00	900.00	1,125.00	1,340.00
2	Doors Open		1,600.00	- 1,600.00	-100%	1,194.87	1,514.31			
3	Materials & Supplies	500.00	500.00	-	0%		188.39	2.36	1.54	28.90
4	Other Professional Fees	500.00	700.00	- 200.00	-29%		495.96		75.00	75.00
5	Travelling Expense	1,000.00	750.00	250.00	33%			975.49	433.12	496.63
6	Association & Convention	1,000.00	500.00	500.00	100%	75.00		902.61	614.86	
7	Other S & R			-	0%					75.00
8	Receptions	-	355.00	- 355.00	-100%					
9	Tax Relief Program	15,600.00	13,220.00	2,380.00	18%	6,410.50	12,460.00	9,755.00	9,455.00	7,079.17
10	Heritage grant program	20,000.00	30,000.00	- 10,000.00		4,021.26	7,363.29			
		39,750.00	48,775.00	- 9,025.00	-19%	12,676.63	22,996.95	12,535.46	11,704.52	9,094.70

**HERITAGE BUDGET
2019**

<u>HONORARIUMS</u>	\$1,150.00
RESEARCHER, MEETING ATTENDANCE	
<u>MATERIALS & SUPPLIES</u>	\$500.00
PURCHASE OF LETTERHEAD, OFFICE & MISCELLANEOUS SUPPLIES, POSTAGE, PHOTOCOPYING, PHOTO DEVELOPING & FILM, NEWSLETTER PRINTING, ETC.	
<u>OTHER PROFESSIONAL FEES</u>	\$500.00
COSTS ASSOCIATED WITH DESIGNATING A PROPERTY, ARCHITECTURAL AWARDS PROGRAM	
<u>TRAVELLING EXPENSES</u>	\$1,000.00
MILEAGE, ACCOMODATION, MEAL EXPENSES	
<u>ASSOCIATION & CONVENTION</u>	\$1,000.00
MEMBERSHIPS AND WORKSHOP REGISTRATION	
<u>TAX RELIEF PROGRAM</u>	\$15,600.00
PER BY-LAW AND THE MUNICIPAL ACT	
<u>HERITAGE GRANT PROGRAM</u>	\$20,000.00
PER BY-LAW	

COMMUNITY AND ECONOMIC DEVELOPMENT

Mississippi Mills is a growing Municipality with over 13,000 residents. **Economic Development** is important for the Municipality in order to maintain its high quality of life, natural heritage, rural culture and small town charm. Economic Development is needed to attract and retain businesses to support the Municipality's continued growth and development. Economic Development also includes funding to support organizations through its municipal grant program (<https://www.mississippimills.ca/en/townhall/municipalgrants.asp>).



Municipality of Mississippi Mills 2019 Budget Summary

Community & Economic Development

	A	B	C	D=B + C	E= C/B	
		2018	2019	2019	% 2019	
	2017 Actual	Approved Budget	Program Change	Requested Budget	Requested/ 2018 Budget	
Expenditures:						
Remuneration, Salaries & Benefi	90,637	95,766	50,887	146,653	53.14%	Includes Step increase, CPI, summer students and support staff
Travel & Training	3,098	5,800	(100)	5,700	-1.72%	
Materials & Contracts						
General Operating Expenses	90,379	81,850	(12,500)	69,350	-15.27%	
Community Grants						
Fuel & Oil						
M&R (facilities, fleet etc.)						
Utilities						
Insurance						
Transfers to Reserves	6,000					
Debt Repayments	45,916	46,624		46,624	0.00%	Business Park
Capital Expenditures	13,380	46,550	(21,050)	25,500	-45.22%	See capital budget
Total Expenditures	249,410	276,590	17,237	293,827	6.23%	
Revenues						
Grants						
User Fees						
Other Fees & Charges						
Transfer from Reserves			46,624	46,624	0.00%	Offset debt costs
Transfer from DCs						
Total Revenues	-	-	46,624	46,624	0.00%	
Net Levy	249,410	276,590	(29,387)	247,203	-10.62%	

COMMUNITY AND ECONOMIC DEVELOPMENT										
2019 Budget										
Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
1	Salaries, Wages & Benefits	146,653.00	95,766.00	50,887.00	53%	97,512.44	90,636.58	84,043.20	86,361.46	75,041.48
2	Office Supplies	300.00	300.00	-	0%	16.78	356.43	60.11	51.06	135.06
3	Publications	500.00	500.00	-	0%	101.05	161.04	587.66		904.85
4	Other M & S	300.00	300.00	-	0%	42.63	166.61	149.98	620.86	2,759.50
5	Postage & Courier Services	150.00	150.00	-	0%					5.14
6	Telephone (Info. Office)	1,600.00	1,600.00	-	0%	2,247.80	1,101.10	1,751.70	1,149.85	1,015.74
7	Other Professional Fees	1,000.00	1,500.00	- 500.00	-33%			61.06	6,764.04	769.30
8	Travelling Expense	1,200.00	800.00	400.00	50%	983.31	724.14	691.76	459.29	374.17
9	Memberships	1,500.00	2,000.00	- 500.00	-25%	1,102.78	721.18	1,304.98	2,156.26	941.28
10	Association & Convention	3,000.00	3,000.00	-	0%	1,254.37	1,652.78	2,102.18	1,526.91	1,960.00
11	Beautification vehicle maint.	4,000.00	5,000.00	- 1,000.00	0%	5,183.55	1,957.40			
12	Promotion	40,000.00	51,500.00	- 11,500.00	-22%	47,644.24	56,513.86	45,283.84	37,465.01	33,545.93
13	Beautification Projects	20,000.00	20,000.00	-	0%	23,804.40	28,842.12	27,241.32	26,318.07	21,335.67
14	Tourism-Information Office	1,500.00	1,000.00	500.00	50%	671.62	1,280.84	807.14	606.24	284.90
15	Long Term Debt Repayments	46,624.00	46,624.00	-	0%	45,883.47	45,916.27	45,947.90	45,978.14	46,007.03
16	To Reserves			-	0%	46,335.50	6,000.00	16,424.29	15,331.91	11,638.37
17	Capital Expenditure	25,500.00	46,550.00	- 21,050.00	-45%	11,388.56	13,379.94	23,500.00	8,072.98	16,989.07
	Total Expenditures	293,827.00	276,590.00	17,237.00	6%	284,172.50	249,410.29	249,957.12	232,862.08	213,707.49

**COMMUNITY ECONOMIC DEVELOPMENT BUDGET
2019**

<u>SALARIES, WAGES & BENEFITS</u>	\$146,653.00
FOR COMMUNITY CO-ORDINATOR, ADMINISTRATION ASSISTANCE, SUMMER STUDENT INCLUDING THE ASSOCIATED BENEFITS	
<u>OFFICE SUPPLIES</u>	\$300.00
GENERAL OFFICE SUPPLIES	
<u>PUBLICATIONS</u>	\$500.00
SUBSCRIPTIONS TO ECONOMIC DEVELOPMENT MATERIALS	
<u>OTHER MATERIALS & SUPPLIES</u>	\$300.00
MISC. ITEMS THAT CANNOT BE PLACED ELSEWHERE	
<u>POSTAGE & COURIER</u>	\$150.00
<u>TELEPHONE</u>	\$1,600.00
CELL PHONE	
<u>OTHER PROFESSIONAL FEES</u>	\$1,000.00
EVENT PUBLICITY PROGRAM, MEDIA PACKAGE OTHER CONSULTING, BUSINESS DATABASE UPDATE	
<u>TRAVELLING EXPENSE</u>	\$1,200.00
MILEAGE	
<u>MEMBERSHIPS</u>	\$1,500.00
MEMBERSHIPS-OTCA, EDAC, MMCC, PBTA, PITCH IN CANADA, CHAMBER	
<u>ASSOCIATION & CONVENTION</u>	\$3,000.00
OEMC CONFERENCE INCLUDING REGISTRATION, MEALS & ACCOMMODATION	
<u>PROMOTION</u>	\$40,000.00
COMMUNITY EVENT GRANTS, PROMOTIONAL ITEMS, COSTS TO PLACE ADVERTISEMENTS ADS-ONT. TRAVEL GUIDE ETC., MICRO GRANT PROGRAM	

BEAUTIFICATION PROJECTS \$20,000.00

SEASONAL DÉCOR INSTALLATION, ROUND ABOUT MAINTENANCE, RIVERWALK MAINTENANCE, FUNDING FOR HORTICULTURAL SOCIETIES, BANNERS, MURAL MAINTENANCE, GARDENING, EQUIPMENT, PLAQUE AND BENCH MAINTENANCE, ETC.

TOURISM-INFORMATION OFFICE \$1,500.00

DISPLAYS, EQUIPMENT

LONG TERM DEBT REPAYMENTS \$46,624.00

PHASE II OF THE BUSINESS PARK

CAPITAL EXPENDITURE \$25,500.00

Municipality of Mississippi Mills 2019 Budget Summary

Municipal Grants

	A	B	C	D=B + C	E= C/B
		2018	2019	2019	% 2019
	2017 Actual	Approved Budget	Program Change	Requested Budget	Requested/2018 Budget
Expenditures:					
Remuneration, Salaries & Benefits					
Travel & Training					
Materials & Contracts					
General Operating Expenses					
Community Grants	27,200	30,500	900	31,400	2.95%
Fuel & Oil					
M&R (facilities, fleet etc.)					
Utilities					
Insurance					
Cost Sharing					
Transfers to Reserves					
Debt Repayments					
Capital Expenditures					
Total Expenditures	27,200	30,500	900	31,400	2.95%
Revenues					
Grants					
User Fees					
Other Fees & Charges					
Transfer from Reserves					
Transfer from DCs					
Total Revenues	-	-	-	-	
Net Levy	27,200	30,500	900	31,400	2.95%

OTHER CULTURAL-MUNICIPAL GRANTS

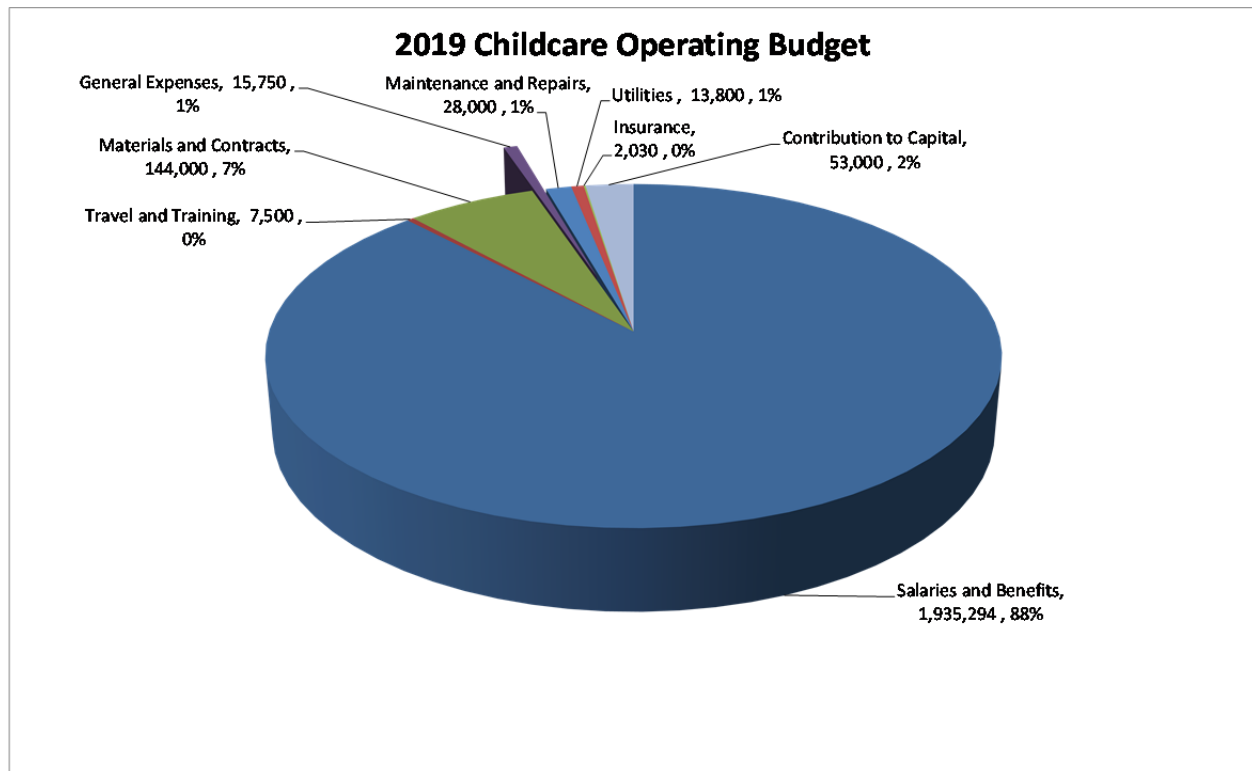
2019 Budget

		2019	2018	\$	%	2018	2017	2016	2015	2014
Line #	Description	Budget	Budget	Change	Change	Actual	Actual	Actual	Actual	Actual
1	Grants or Donations	1,750.00	1,750.00	-	0%	1,750.00		1,750.00	1,750.00	1,750.00
2	Grants or Donations	29,650.00	28,750.00	900.00	3%	28,750.00	27,200.00	36,450.00	24,250.00	36,250.00
		31,400.00	30,500.00	900.00	3%	30,500.00	27,200.00	38,200.00	26,000.00	38,000.00

CHILDCARE

The Municipality provides **Childcare** services for its residents to support young families who live in this community. The Daycare Centre employs highly trained qualified staff to provide care for infants, toddlers, pre-school age children and before and after school care. Summer programs are also available in July and August.

In 2019 there is a proposed expansion of the service as a new facility is being constructed by the Catholic District School Board available for lease to the Municipality. This arrangement allows us to grow this program at a relatively low cost.



Municipality of Mississippi Mills 2019 Budget Summary

Daycare

	A	B	C	D=B + C	E= C/B	
		2018	2019	2019	% 2019	
	2017 Actual	Approved Budget	Program Change	Requested Budget	Requested/ 2018 Budget	
Expenditures:						
Remuneration, Salaries & Benefits	1,461,223	1,404,332	530,962	1,935,294	37.81%	Includes Step increases, CPI and union hourly rate changes plus costs of new centre
Travel & Training	2,825	5,000	2,500	7,500	50.00%	
Materials & Contracts	75,074	82,000	62,000	144,000	75.61%	Program supplies and Food including lease costs of new centre
General Operating Expenses	22,795	10,000	5,750	15,750	57.50%	
Community Grants						
Fuel & Oil						
M&R (facilities, fleet etc.)	19,355	19,300	8,700	28,000	45.08%	
Utilities	12,277	15,000	(1,200)	13,800	-8.00%	
Insurance	2,926	2,150	(120)	2,030	-5.58%	
Transfers to Reserves	103,982					
Debt Repayments						
Capital Expenditures	1,879	44,000	9,000	53,000	20.45%	See capital budget
Total Expenditures	1,702,336	1,581,782	617,592	2,199,374	39.04%	
Revenues						
Grants	728,705	592,195	124,047	716,242	20.95%	Funds from County of Lanark for Fee subsidy, wage subsidy and mitigation funding
User Fees	895,799	914,000	482,200	1,396,200	52.76%	Fees received from parents
Other Fees & Charges	2,952	5,000		5,000	0.00%	Student grant, interest on overdue accounts
Transfer from Reserves						
Transfer from DCs	13,000	13,000	8,175	21,175	62.88%	Per DC study for programs and leased space
Total Revenues	1,640,456	1,524,195	614,422	2,138,617	40.31%	
Net Levy	61,880	57,587	3,170	60,757	5.50%	

DAYCARE										
2019 Budget										
		2019	2018	\$	%	2018	2017	2016	2015	2014
Line #	Description	Budget	Budget	Change	Change	Actual	Actual	Actual	Actual	Actual
1	Capital	53,000.00	44,000.00	9,000.00	0%	14,327.79	1,878.88	20,765.44	6,803.07	1,417.72
2	Transfers to Reserves			-	0%	340,966.66	103,981.88	3,600.00	4,600.00	3,850.00
3	Municipal Grant	7,757.00	13,587.00	- 5,830.00	-43%	-325,294.45	- 43,979.22	13,125.00	-50,503.84	32,380.66
		60,757.00	57,587.00	3,170.00	6%	30,000.00	61,881.54	37,490.44	-39,100.77	37,648.38

DAYCARE										
2019 Budget										
Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
Revenues										
1	Parent Full Fees	- 1,396,200.00	- 914,000.00	- 482,200.00	53%	- 1,091,239.32	- 895,799.44	- 814,077.14	- 748,957.00	- 703,695.15
2	Fee Subsidy-County of Lanark	- 281,242.00	- 306,695.00	25,453.00	-8%	- 276,664.54	- 305,746.80	- 287,907.57	- 304,382.16	- 270,364.72
3	Wage Subsidy	- 435,000.00	- 285,500.00	- 149,500.00	52%	- 662,530.35	- 422,958.38	- 351,264.51	- 316,449.90	- 183,936.00
4	Municipal Grant	- 7,757.00	- 13,587.00	5,830.00	-43%	325,294.45	43,979.22	- 13,125.00	50,503.84	- 32,380.66
5	Miscellaneous Revenue	- 5,000.00	- 5,000.00	-	0%	- 4,818.71	- 2,951.85	- 4,151.93	- 3,482.00	- 5,607.52
6	Reserves			-	0%				- 3,419.50	
7	Reserve Funds	- 21,175.00	- 13,000.00	- 8,175.00	63%	- 13,000.00	- 13,000.00	- 13,000.00	- 11,500.00	- 13,000.00
	Total Revenues	- 2,146,374.00	- 1,537,782.00	- 608,592.00	40%	- 1,722,958.47	- 1,596,477.25	- 1,483,526.15	- 1,337,686.72	- 1,208,984.05
Salaries & Benefits										
8	Salaries, Wages & Benefits	1,935,294.00	1,404,332.00	530,962.00	38%	1,552,689.06	1,461,222.69	1,348,465.12	1,214,045.97	1,101,589.73
Materials & Supplies										
9	Office Supplies	5,000.00	3,500.00	1,500.00	43%	5,876.27	3,814.43	4,428.15	2,308.38	3,568.20
10	Programs	42,000.00	30,000.00	12,000.00	40%	35,541.94	23,555.90	31,986.67	26,048.51	21,614.52
11	Repairs & Maintenance	4,000.00	3,000.00	1,000.00	33%	4,040.79	2,890.01	2,260.95	2,407.13	3,042.66
12	Food	70,000.00	52,000.00	18,000.00	35%	63,462.08	51,517.63	49,011.67	47,165.94	43,210.10
13	Staff Gift	750.00	500.00	250.00	0%	550.00	300.00	188.62	550.00	175.00
14	Equipment	4,000.00	1,500.00	2,500.00	167%	1,135.47	284.91	485.94		369.20
15	Cleaning	2,500.00	2,000.00	500.00	25%	1,281.29	507.40	1,215.88	1,765.93	1,718.79
16	Kitchen	3,500.00	800.00	2,700.00	338%	862.51	1,014.09	1,901.74	889.82	1,049.68
	Total	131,750.00	93,300.00	38,450.00	41%	112,750.35	83,884.37	91,479.62	81,135.71	74,748.15

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
	Services & Rents									
17	Utilities	13,800.00	15,000.00	- 1,200.00	-8%	11,986.79	12,277.43	12,895.62	12,272.55	12,135.60
18	Telephone	4,500.00	2,500.00	2,000.00	80%	2,961.97	3,230.04	2,897.17	3,044.91	2,639.58
19	Other Professional Fees	1,500.00	1,000.00	500.00	50%	75.00	10,460.28	1,150.50	300.00	180.00
20	Computer Services Expense	1,500.00	500.00	1,000.00		3,496.34	475.00	180.00	2,954.34	1,666.56
21	Travelling Expense	2,500.00	2,000.00	500.00	25%	2,177.18	1,776.96	1,886.39	1,491.60	1,033.59
22	Conferences	5,000.00	3,000.00	2,000.00	67%	5,613.18	1,048.28	1,804.10	4,308.32	455.00
23	Insurance (Building Etc.)	2,030.00	2,150.00	- 120.00	-6%	1,989.36	2,925.72	3,168.42	2,874.96	2,750.76
24	Bus	1,500.00	1,000.00	500.00	50%	1,719.74	518.98	366.34	1,083.75	905.67
25	Building Equipment & Maintenance	14,000.00	12,000.00	2,000.00	17%	17,284.90	16,465.07	13,241.28	12,642.99	10,405.91
26	Bad Debts & Collection Costs	1,000.00	1,000.00	-	0%	10,214.60	2,189.77	5,991.59	1,531.62	473.50
27	Lease-CSB	32,000.00	-	32,000.00	0%					
	Total	79,330.00	40,150.00	39,180.00	98%	57,519.06	51,367.53	43,581.41	42,505.04	32,646.17
	Total Expenditures	2,146,374.00	1,537,782.00	608,592.00	40%	1,722,958.47	1,596,474.59	1,483,526.15	1,337,686.72	1,208,984.05
	Net Difference	-	-	-		-	- 2.66	-	-	-

DAYCARE BUDGET 2019

REVENUES

PARENT FULL FEES \$1,396,200.00

FEES COLLECTED FROM PARENTS

FEE SUBSIDY-COUNTY OF LANARK \$281,242.00

FEES PAID BY COUNTY FOR QUALIFYING FAMILIES

WAGE SUBSIDY \$435,000.00

FUNDS RECEIVED FROM THE COUNTY OF LANARK TO OFFSET SALARIES AND BENEFITS PER FUNDING AGREEMENT

MUNICIPAL GRANT \$7,757.00

FUNDS PROVIDED BY THE MUNICIPALITY

MISCELLANEOUS REVENUE \$5,000.00

STUDENT GRANTS, INTEREST EARNED ON OVERDUE ACCOUNTS

RESERVE FUNDS \$21,175.00

FUNDS COLLECTED THROUGH DEVELOPMENT CHARGES TO OFFSET THE COST OF PROGRAMS AND THE LEASE WITH THE CATHOLIC DISTRICT SCHOOL BOARD

EXPENDITURES

SALARIES, WAGES & BENEFITS \$1,935,294.00

SALARIES AND BENEFITS FOR FULL TIME, PART TIME, AND SUPPLY INCLUDING APPLICABLE BENEFITS

OFFICE SUPPLIES \$5,000.00

COMPUTER SUPPLIES, ENVELOPES, PAPER, TONER, GENERAL OFFICE SUPPLIES

PROGRAMS \$42,000.00

PROGRAM COSTS FOR DAYCARE CENTRE AND SCHOOL PROGRAMS INCLUDING TOYS, CRAFT ITEMS ETC.

<u>REPAIRS & MAINTENANCE</u>	\$4,000.00
INCLUDES GENERAL REPAIR ITEMS	
<u>FOOD</u>	\$70,000.00
SUPPLY OF MEALS AND SNACKS FOR THE CENTRE AND THE SCHOOL PROGRAMS	
<u>EQUIPMENT</u>	\$4,000.00
VACCUUM REPLACEMENT, WASHER/DRYER ETC.	
<u>CLEANING</u>	\$2,500.00
GENERAL CLEANING-EXTERIOR I.E. WINDOWS	
<u>KITCHEN</u>	\$3,500.00
GENERAL KITCHEN ITEMS	
<u>UTILITIES</u>	\$13,800.00
HEAT, HYDRO AND WATER	
<u>TELEPHONE</u>	\$4,500.00
INCLUDES PHONE LINE, CELL PHONES	
<u>OTHER PROFESSIONAL FEES</u>	\$1,500.00
AUDIT FEES	
<u>COMPUTER SERVICES EXPENSE</u>	\$1,500.00
IT SUPPORT	
<u>TRAVELLING EXPENSE</u>	\$2,500.00
MILEAGE	
<u>CONFERENCES</u>	\$5,000.00
TRAINING FOR STAFF	
<u>INSURANCE</u>	\$2,030.00
INSURANCE FOR BUILDING	

BUS \$1,500.00

TRANSPORTATION COSTS FOR TRIPS DURING SUMMER, MARCH BREAK ETC.

BUILDING MAINTENANCE & REPAIRS \$14,000.00

GENERAL BUILDING MAINTENANCE INCLUDES SNOW REMOVAL, GRASS CUTTING.ETC.

BAD DEBT & COLLECTION COSTS \$1,000.00

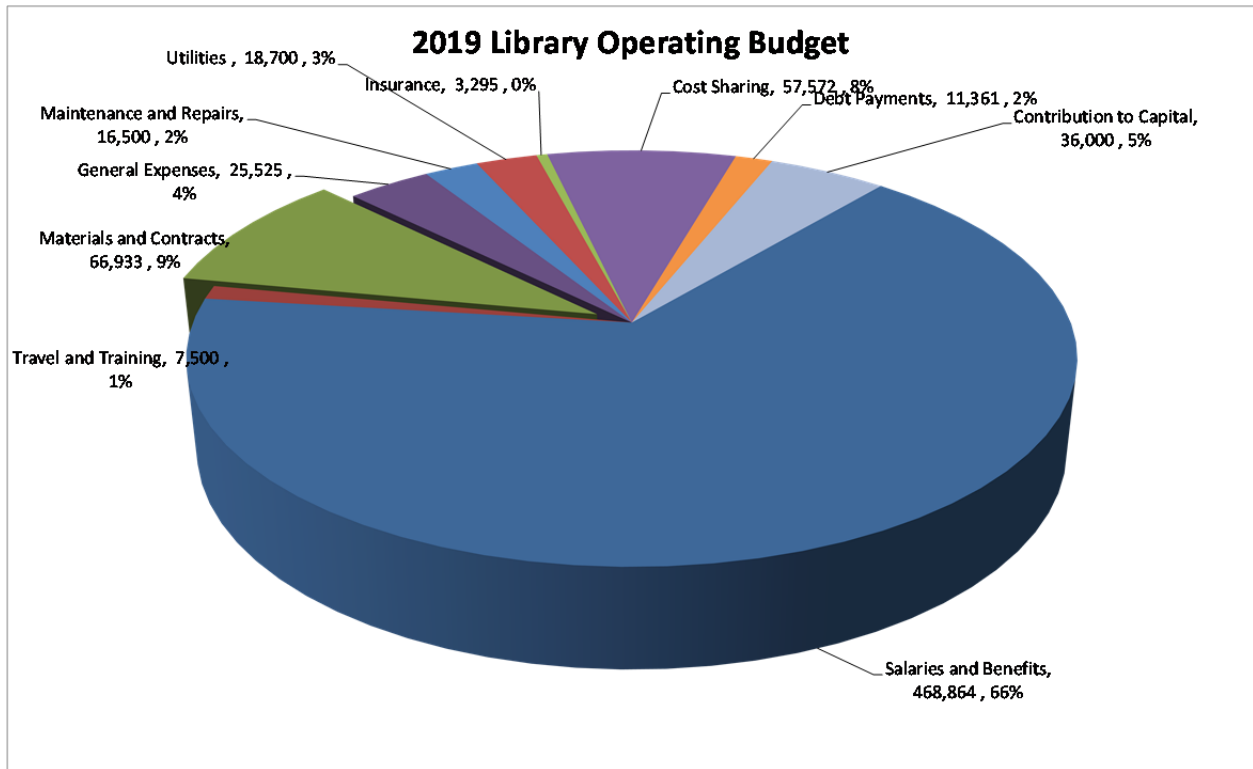
COSTS ASSOCIATED WITH COLLECTING ACCOUNTS

LEASE-CSB \$32,000.00

COST TO LEASE NEW SPACE FROM THE CATHOLIC DISTRICT SCHOOL BOARD

LIBRARY

The Municipality offers **library** services and programs through operation of its library facilities and through a cost sharing agreement with the Town of Carleton Place. Services include book lending, e-resources, research and public computer access.



Municipality of Mississippi Mills 2019 Budget Summary

Library

	A	B	C	D=B + C	E= C/B	
		2018	2019	2019	% 2019	
	2017 Actual	Approved Budget	Program Change	Requested Budget	Requested/2018 Budget	
Expenditures:						
Remuneration, Salaries & Benefits	417,071	461,091	7,773	468,864	1.69%	Includes Step increases, CPI and summer students
Travel & Training	6,821	10,635	(3,135)	7,500	-29.48%	
Materials & Contracts	62,807	60,433	6,500	66,933	10.76%	Books, DVDs etc
General Operating Expenses	32,407	29,475	(3,950)	25,525	-13.40%	
Community Grants						
Fuel & Oil						
M&R (facilities, fleet etc.)	14,154	16,308	192	16,500	1.18%	Building Maintenance
Utilities	15,950	18,780	(80)	18,700	-0.43%	
Insurance	3,094	2,270	1,025	3,295	45.15%	
Cost Sharing	49,575	52,910	4,662	57,572	8.81%	
Transfers to Reserves	25,500					
Debt Repayments		18,020	(6,659)	11,361		Pakenham Library Expansion
Capital Expenditures	546	56,550	(20,550)	36,000	-36.34%	Refer to capital budget
Total Expenditures	627,925	726,472	(14,222)	712,250	-1.96%	
Revenues						
Grants	50,344	43,848	(12,000)	31,848	-27.37%	Household and Operating grants
User Fees						
Other Fees & Charges	18,534	18,150	(250)	17,900	-1.38%	Fines, memberships etc.
Transfer from Reserves						
Transfer from DCs	35,100	32,500	2,900	35,400	8.92%	For book purchases per DC study
Total Revenues	103,978	94,498	(9,350)	85,148	-9.89%	
Net Levy	523,947	631,974	(4,872)	627,102	-0.77%	

LIBRARY										
2019 Budget										
		2019	2018	\$	%	2018	2017	2016	2015	2014
Line #	Description	Budget	Budget	Change	Change	Actual	Actual	Actual	Actual	Actual
1	Capital	36,000.00	56,550.00	- 20,550.00	-57%	7,836.51	545.93	12,340.56		15,277.44
2	Transfers to Reserves			-	0%	48,250.00	25,500.00	92,570.00	33,800.00	
3	Municipal Grant	591,102.00	575,424.00	15,678.00	3%	555,212.79	497,901.71	482,034.64	462,781.17	419,123.19
		627,102.00	631,974.00	- 4,872.00	-1%	611,299.30	523,947.64	586,945.20	496,581.17	434,400.63

LIBRARY										
2019 Budget										
Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
Revenues										
Federal Grants										
1	Federal Grant-Summer Student		- 6,000.00	6,000.00	-100%	- 10,673.01		- 3,035.50	- 4,044.00	- 10,533.16
2	Summer Student-Pakenham		- 6,000.00	6,000.00	-100%			- 3,035.50	- 3,765.00	- 1,957.25
	Total	-	- 12,000.00	12,000.00	-100%	- 10,673.01	-	- 6,071.00	- 7,809.00	- 12,490.41
Provincial Grants										
3	Public Operating Grant	- 17,888.00	- 17,888.00	-	0%	- 17,888.00	- 17,888.00	- 17,888.00	- 17,888.00	- 17,888.00
4	Pay Equity Grant	- 13,960.00	- 13,960.00	-	0%	- 13,960.00	- 13,960.00	- 13,960.00	- 13,960.00	- 14,412.58
5	Prov Gran-Sols/Internet etc.			-	0%	- 32,853.62	- 18,495.82	- 23,843.54	- 37,713.96	- 5,477.03
	Total	- 31,848.00	- 31,848.00	-	0%	- 64,701.62	- 50,343.82	- 55,691.54	- 69,561.96	- 37,777.61
Municipal Grants										
6	Reserve Funds	- 35,400.00	- 32,500.00	- 2,900.00	9%	- 32,500.00	- 35,100.00	- 35,600.00	- 33,120.00	- 21,400.00
7	Municipal Grant-MM Library Share	- 591,102.00	-575,424.00	- 15,678.00	3%	-555,212.79	-497,901.71	-482,034.64	-462,781.37	- 419,123.19
	Total	- 626,502.00	-607,924.00	- 18,578.00	3%	-587,712.79	-533,001.71	-517,634.64	-495,901.37	- 440,523.19
Revenue-Almonte Branch										
	Special Fundraising						- 1.25	- 777.42		
8	Donations-Almonte	- 900.00	- 900.00	-	0%	- 1,452.23	- 42.84	- 97.05	- 33.73	- 335.24
9	Fines-Almonte	- 9,000.00	- 9,000.00	-	0%	- 11,077.69	- 11,455.64	- 11,455.07	- 12,525.55	- 12,190.59
10	Rentals-Almonte	- 2,000.00	- 1,400.00	- 600.00	43%	- 1,931.66	- 2,752.58	- 1,308.75	- 2,032.71	- 1,270.61
11	Memberships-Almonte	- 800.00	- 800.00	-	0%	- 687.00	- 610.00	- 750.00	- 765.00	- 815.00
12	Photocopies-Almonte	- 1,250.00	- 1,250.00	-	0%	- 1,681.08	- 1,625.05	- 1,738.81	- 1,763.71	- 1,487.15
13	Book Sales-Almonte	- 1,500.00	- 1,500.00	-	0%	- 1,729.96	- 1,498.48	- 1,068.96	- 1,124.96	- 1,492.16
14	DVD Donations-Almonte			-	0%			- 886.20	- 1,201.66	- 1,952.36
15	Programs-Almonte					- 392.75				
16	Internet-Almonte			-	0%			- 407.55	- 443.39	
	Total	- 15,450.00	- 14,850.00	- 600.00	4%	- 18,952.37	- 17,985.84	- 18,489.81	- 19,890.71	- 19,543.11

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
Revenue-Pakenham Branch										
17	Donations-Pakenham	- 200.00	- 500.00	300.00	-60%	19.00			- 38.80	- 215.40
18	Fines-Pakenham	- 1,000.00	- 1,400.00	400.00	-29%	1,372.10	- 401.15	- 957.30	- 1,644.80	- 1,459.60
19	Rentals-Pakenham	- 500.00	- 500.00	-	0%	397.95		- 181.41	- 79.64	- 66.37
20	Memberships-Pakenham	- 100.00	- 300.00	200.00	-67%	30.00	- 105.00		- 45.00	
21	Photocopies-Pakenham	- 150.00	- 150.00	-	0%	221.29	- 41.68	- 117.93	- 151.37	- 130.88
22	Book Sales-Pakenham	- 500.00	- 450.00	- 50.00	11%	163.36		- 97.39	- 196.28	- 176.18
23	DVD Donations-Pakenham			-	0%	49.55		- 175.35	- 467.95	- 571.48
24	Programs-Pakenham			-	0%				- 252.06	- 46.00
25	Internet-Pakenham			-	0%					
	Total	- 2,450.00	- 3,300.00	850.00	-26%	- 2,253.25	- 547.83	- 1,529.38	- 2,875.90	- 2,665.91
	Total Revenues	- 676,250.00	-669,922.00	- 6,328.00	1%	-684,293.04	-601,879.20	-599,416.37	-596,038.94	- 513,000.23
Salaries & Benefits										
26	Salaries, Wages & Benefits-Almonte	361,163.00	351,212.00	9,951.00	3%	378,548.82	351,194.97	337,578.13	331,235.76	311,259.42
27	Salaries, Wages & Benefits-Pakenham	107,701.00	109,879.00	- 2,178.00	-2%	108,093.26	65,875.85	76,945.94	80,041.88	62,267.58
	Total Salaries, Wages & Benefits	468,864.00	461,091.00	7,773.00	2%	486,642.08	417,070.82	414,524.07	411,277.64	373,527.00
Administration-Almonte										
28	Other M & S	2,700.00	2,700.00	-	0%	3,267.03	2,602.17	6,858.17	627.32	793.60
29	Equipment	1,000.00	1,500.00	- 500.00	-33%	1,333.86	741.66	618.93		1,312.71
30	Photocopier	500.00	500.00	-	0%	413.04	306.16	332.20	247.88	354.06
31	Postage & Courier Services	250.00	150.00	100.00	67%	258.93	162.76	222.97	277.07	189.40
32	Promotions			-	0%		-	246.30	1,080.22	579.12
33	Telephone	2,000.00	2,000.00	-	0%	2,945.92	2,497.41	1,953.95	1,689.85	1,935.79
34	Audit Fees			-	0%				64.14	
35	Computer Services Expense	8,000.00	6,000.00	2,000.00	33%	7,631.48	10,752.38	6,362.68	8,566.42	4,267.15
36	Advertising	500.00	800.00	- 300.00	0%	328.73	1,700.62	497.61	498.92	2,758.88
37	Travelling Expense	2,000.00	3,735.00	- 1,735.00	-46%	1,720.72	3,712.57	2,007.94	2,236.25	850.48
38	Memberships	500.00	1,000.00	- 500.00		300.00	875.00	385.00	225.00	
39	Insurance (Building Etc.)	3,295.00	2,270.00	1,025.00	45%	3,184.92	3,094.20	3,237.84	3,117.96	3,314.52
40	Training	3,500.00	3,700.00	- 200.00	-5%	2,960.98	2,233.47	4,049.55	3,369.29	2,652.32
	Total	24,245.00	24,355.00	- 110.00	0%	24,345.61	28,678.40	26,773.14	22,000.32	19,008.03

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
Administration-Pakenham										
41	Other M & S	500.00	800.00	- 300.00	-38%	1,014.19		55.00		655.63
42	Equipment	800.00	1,000.00	- 200.00	-20%	3,436.65	164.30	456.90	10.18	1,037.41
43	Photocopier	200.00	200.00	-	0%	200.09				62.43
44	Postage & Courier Services	75.00	75.00	-	0%			77.84	90.38	13.91
45	Telephone	2,000.00	2,000.00	-	0%	2,143.29	2,790.00	2,697.97	2,094.59	1,820.99
46	Computer Services Expense	7,000.00	6,000.00	1,000.00	17%	3,584.20	1,153.70	1,324.50	629.00	326.67
47	Travelling Expense	500.00	1,000.00	- 500.00	-50%	589.38		366.13	147.07	
48	Training	1,000.00	1,200.00	- 200.00	-17%	516.83		460.73	417.22	627.46
	Total	12,075.00	12,275.00	- 200.00	-2%	11,484.63	4,108.00	5,439.07	3,388.44	4,544.50
Materials-Almonte										
49	Office Supplies	4,500.00	4,500.00	-	0%	4,524.42	5,017.10	5,090.73	3,916.31	4,600.44
50	Program Supplies	1,500.00	1,000.00	500.00	50%	1,303.56	1,144.22	1,330.48	901.86	279.52
51	Compact Discs	250.00	350.00	- 100.00	0%	203.41	292.79	400.07	227.26	178.72
52	Periodicals	2,400.00	2,400.00	-	0%	457.28	2,686.06	3,054.66	668.74	2,566.34
53	Books/eresources	34,650.00	34,550.00	100.00	0%	33,737.10	34,297.39	32,925.13	28,872.94	19,178.13
54	DVD's	4,000.00	4,000.00	-	0%	4,381.08	4,260.54	3,923.03	6,853.59	6,182.79
	Total	47,300.00	46,800.00	500.00	1%	44,606.85	47,698.10	46,724.10	41,440.70	32,985.94
Materials-Pakenham										
55	Office Supplies	1,250.00	1,250.00	-	0%	1,607.83	608.67	1,936.01	2,565.28	1,089.30
56	Program Supplies	750.00	500.00	250.00	50%	571.02	500.97	633.51	1,408.42	326.59
57	Compact Discs			-	0%		114.98			193.54
58	Periodicals		-	-	0%	82.23		-	2,963.09	1,693.25
59	Books	15,633.00	15,633.00	-	0%	14,867.37	17,525.61	13,427.67	12,067.80	12,234.30
60	DVD's	2,000.00	2,000.00	-	0%	1,878.52	1,984.29	2,454.94	1,902.22	2,586.17
	Total	19,633.00	19,383.00	250.00	1%	19,006.97	20,734.52	18,452.13	20,906.81	18,123.15
Building Operation-Almonte										
61	Utilities	12,800.00	12,500.00	300.00	2%	11,012.85	12,906.16	13,400.23	13,909.13	11,981.55
62	Cleaning, Maintenance & Other Supplies	9,000.00	9,500.00	- 500.00	-5%	12,299.86	9,511.84	12,481.19	21,607.46	8,044.25
	Total	21,800.00	22,000.00	- 200.00	-1%	23,312.71	22,418.00	25,881.42	35,516.59	20,025.80
Building Operation-Pakenham										
63	Utilities	5,900.00	6,280.00	- 380.00	-6%	5,025.20	3,043.60	3,983.72	3,795.48	- 6,124.42
64	Cleaning, Maintenance & Other Supplies	7,500.00	6,808.00	692.00	10%	9,677.38	4,642.00	4,826.28	4,286.52	4,799.73
	Debt Payments-2017 Expansion	11,361.00	18,020.00	- 6,659.00	0%	7,979.90				
	Total	24,761.00	31,108.00	- 6,347.00	-20%	22,682.48	7,685.60	8,810.00	8,082.00	- 1,324.69

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
	Misc. Fundrasing/grant exp					1,179.21	3,911.26	6,670.94		
	Subtotal-MM Libraries	618,678.00	617,012.00	1,666.00	0%	633,260.54	552,304.70	553,274.87	542,612.50	466,889.73
65	Payments to Carleton Place/Grants	57,572.00	52,910.00	4,662.00	9%	51,032.50	49,574.50	46,141.50	53,426.44	46,110.50
	Total Expenditures	676,250.00	669,922.00	6,328.00	1%	684,293.04	601,879.20	599,416.37	596,038.94	513,000.23
	Net Difference	-	-	-	0%	-	-	-	-	-

LIBRARY BUDGET 2019

REVENUES

PROVINCIAL GRANTS \$31,848.00

ANNUAL OPERATING GRANTS FROM THE PROVINCE.

MUNICIPAL GRANT \$591,102.00

FUNDS PROVIDED BY THE MUNICIPALITY INCLUDES AMOUNTS TO OFFSET COST SHARING AGREEMENT

RESERVE FUNDS \$35,400.00

FUNDS COLLECTED THROUGH DEVELOPMENT CHARGES TO OFFSET THE COST OF MATERIAL PURCHASES I.E. BOOKS

GENERAL REVENUES-BOTH BRANCHES \$17,900.00

INCLUDES REVENUES FOR MEMBERSHIPS, FINES, DONATIONS BOOK SALES, ETC

EXPENDITURES

SALARIES, WAGES & BENEFITS \$468,864.00

SALARIES AND BENEFITS FOR FULL TIME, PART TIME AND STUDENTS INCLUDING APPLICABLE BENEFITS

ADMINISTRATION-BOTH BRANCHES \$36,320.00

INCLUDES GENERAL ITEMS SUCH AS TELEPHONE, COMPUTER SERVICES, INSURANCE FOR THE BUILDINGS, TRAINING OF STAFF, AUDIT FEES, ETC.

MATERIALS-BOTH BRANCHES \$66,933.00

INCLUDES THE COSTS OF MATERIALS SUCH AS OFFICE SUPPLIES, BOOKS, DVD'S, PERIODICALS, ETC.

BUILDING OPERATIONS-BOTH BRANCHES \$46,561.00

INCLUDES THE COSTS OF UTILITIES AND BUILDING REPAIRS & MAINTENANCE

PAYMENTS TO CARLETON PLACE \$57,572.00

AMOUNT PAID TO CARLETON PLACE UNDER COST SHARING AGREEMENT

AGRICULTURE

The **agriculture** budget is primarily focused on tile drainage including supporting a drainage superintendent. The tile drainage loan program is offset by revenues collected on final tax bills.

Municipality of Mississippi Mills 2019 Budget Summary					
Agriculture					
	A	B	C	D=B + C	E= C/B
		2018	2019	2019	% 2019
	2017 Actual	Approved Budget	Program Change	Requested Budget	Requested/ 2018 Budget
Expenditures:					
Remuneration, Salaries & Benefits	2,338	3,000	-	3,000	0.00%
Travel & Training		3,000		3,000	0.00%
Materials & Contracts					
General Operating Expenses				-	
Community Grants					
Fuel & Oil					
M&R (facilities, fleet etc.)					
Utilities					
Insurance					
Cost Sharing					
Transfers to Reserves					
Debt Repayments	13,709	13,710	-	13,710	0.00%
Capital Expenditures					
Total Expenditures	16,047	19,710	-	19,710	0.00%
Revenues					
Grants	963	750	-	750	0.00%
User Fees					
Other Fees & Charges	13,709	13,710	-	13,710	0.00%
Transfer from Reserves					
Transfer from DCs					
Total Revenues	14,672	14,460	-	14,460	0.00%
Net Levy	1,375	5,250	-	5,250	0.00%

AGRICULTURE										
2019 Budget										
Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
1	Remuneration	3,000.00	3,000.00	-	0%	2,965.41	2,338.05	1,833.03	3,028.04	2,259.47
2	Long Term Debt Charges	13,710.00	13,710.00	-	0%	13,709.08	13,709.08	14,918.30	18,817.72	25,407.31
3	Association & Convention	3,000.00	3,000.00	-	0%					
		19,710.00	19,710.00	-	0%	16,674.49	16,047.13	16,751.33	21,845.76	27,666.78

SEPTAGE

The **septage** budget is for operational items related to the septage receiving facility located at the site of the waste water treatment plant. **All costs of septage are recovered through tipping fees and are not paid for from taxation or water and sewer billings.** There are two different charges; one for internal haulers (Mississippi Mills) and one for haulers outside of the Municipality.

Municipality of Mississippi Mills 2019 Budget Summary

Septage

	A	B	C	D=B + C	E= C/B
	2017 Actual	2018 Approved Budget	2019 Program Change	2019 Requested Budget	% 2019 Requested/ 2018 Budget
Expenditures:					
Remuneration, Salaries & Benefits					
Travel & Training					
Materials & Contracts	20,000	10,000	-	10,000	0.00%
General Operating Expenses					
Community Grants					
Fuel & Oil					
M&R (facilities, fleet etc.)					
Utilities					
Insurance					
Cost Sharing					
Transfers to Reserves	44,031	17,000		17,000	0.00%
Debt Repayments					
Capital Expenditures					
Total Expenditures	64,031	27,000	-	27,000	0.00%
Revenues					
Grants					
User Fees	64,031	27,000		27,000	0.00%
Other Fees & Charges					
Transfer from Reserves					
Transfer from DCs					
Total Revenues	64,031	27,000	-	27,000	0.00%
Net Levy	-	-	-	-	0.00%

SEPTAGE										
2019 Budget										
Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual
1	Contract Costs	10,000.00	10,000.00	-	0%	39,495.98	20,000.00	12,000.00	15,000.00	-
2	Capital Expenditures	-		-	0%					
3	To Reserves	17,000.00	17,000.00	-	0%	57,713.84	44,030.87	38,251.43	19,919.80	18,830.00
		27,000.00	27,000.00	-	-	97,209.82	64,030.87	50,251.43	34,919.80	18,830.00

COUNTY AND SCHOOLS

The **County and Schools** budget represents the amounts to be paid to the County and School Boards during the year. It includes amounts collected on tax billings, as a result of supplemental taxation and for payments in lieu of taxation net of any adjustments.

SCHOOL & COUNTY REQUISITIONS										
2019 Budget										
		2019	2018	\$	%	2018	2017	2016	2015	2014
Line #	Description	Budget	Budget	Change	Change	Actual	Actual	Actual	Actual	Actual
1	School Requisition-English, Public	4,101,925.00	4,001,887.00	100,038.00	2%	3,360,501.18	3,383,790.22	3,423,100.84	3,319,354.23	3,242,873.26
2	School Requisition-English, Separate			-	0%	647,607.43	661,728.50	700,588.89	707,226.38	685,969.78
3	County Requisition	7,298,380.00	6,927,355.00	371,025.00	5%	7,242,511.06	7,064,102.47	6,711,778.70	6,410,248.34	6,212,041.31
4	School Requisition-French, Separate			-	0%	66,675.41	60,631.58	63,137.03	57,003.25	53,615.47
5	School Requisition-French, Public			-	0%	19,036.28	18,209.07	18,397.03	19,814.80	18,702.71
	Total Expenditures	11,400,305.00	10,929,242.00	471,063.00	4%	11,336,331.36	11,188,461.84	10,917,002.49	10,513,647.00	10,213,202.53

CONCLUSION

2019 is the first year that the budget is being presented in this format. It is hoped that the contents of this document will be useful to both Council and the public in understanding all of the departments of the Municipality, how they are staffed and what the areas of responsibility are.

**THE CORPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS
STAFF REPORT**

DATE: March 12, 2019
TO: Council
FROM: Rhonda Whitmarsh, Treasurer
SUBJECT: Crossing Guard

RECOMMENDATION:

This report is being presented for discussion purposes.

BACKGROUND:

At the budget meeting on January 17, 2019, a request to add crossing guards to the draft 2019 budget was raised with staff to investigate to determine costs and feasibility.

DISCUSSION:

I contacted the Town of Carleton Place to determine the approximate annual cost, daily hours of work and logistics for their crossing guards as they employ several. I was advised that each crossing guard works two (2) hours per day at slightly more than \$16/hour from September to June. They are also provided with personal protective equipment and other equipment to perform their duties such as safety vests, hats, a winter coat, a rain coat, grippers, a stop sign, etc. In addition, they are given annual training and must have First Aid, CPR and a clean criminal reference check.

I was advised that there is a significant challenge finding and retaining qualified, capable, reliable people willing to work limited hours per day in often less than ideal weather conditions.

In addition, there is a requirement to have a backup crossing guard in cases of sickness or other instances where they can't work. For safety reasons, if the Municipality commits to providing a crossing guard then it must do so even when the primary crossing guard is unable to work. In Carleton Place, they have only one spare crossing guard for 5 positions. If necessary, they then use their full time By-law Enforcement Officer, Fire Prevention Officer or Deputy Fire Chief in the event of an absence.

If a reliable backup is not employed then this requirement will fall on Municipal Staff. This may prove challenging as Mississippi Mills does not have other trained staff who would be in a position to leave their jobs before and after school to satisfy this role.

I am aware of the "Walking School Bus" program that is currently being investigated by the Health Unit. The program is in its infancy and just being developed so at this time I am not sure if it will help to address Council's safety concerns with children walking to school.

FINANCIAL IMPACT:


The approximate cost for a crossing guard's annual salary would be \$9,000 (44 weeks per year x 10 hours per week x \$16+/hour plus statutory benefits and 4% vacation pay). There should not be additional salary costs for a backup (s) as the primary crossing guard would not be paid if they did not work. In addition to this there will be training and personal equipment costs of approximately \$500.

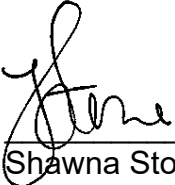
If Council proceeds with a crossing guard then the impact to the 2019 budget will be less as it will not be for a full year. No expenditure is included in the draft 2019 budget at this time.

SUMMARY:

The purpose of this report is to provide the information that was requested at the budget meeting on January 17, 2019 so that Council can make a determination as to whether a crossing guard should be added to the 2019 budget.

Respectfully submitted, Reviewed by,


Rhonda Whitmarsh, Treasurer


Shawna Stone, Acting CAO

THE CORPORATION OF THE MUNICIPALITY OF MISSISSIPPI MILLS

STAFF REPORT

DATE: March 12, 2019 (**Deferred from March 5, 2019 Council meeting*)
TO: Committee of the Whole
FROM: Rhonda Whitmarsh, Treasurer
SUBJECT: Gemmill Park Funding Options

RECOMMENDATION:

THAT Council authorize the Treasurer to proceed with Option 2 to obtain long term financing for the unfunded costs associated with Gemmill Park;

AND THAT Council consider Option 3, selling surplus municipal land, to defray the long term debt repayments associated with this project.

BACKGROUND:

In 2017, work was completed in Gemmill Park that included a splash pad, skate park and washroom facilities. At the time, the work was to be funded from several sources; development charges (skate park and splash pad), reserves, long term financing, the sale of land and grants.

Although the project is finished there are still costs that have not been funded while a decision was being made as to the sale of land. The unfunded amount of \$502,174 is determined as follows:

Expenditures:	\$
Construction Costs	958,649
Professional Fees	98,548
Total Expenditures	1,057,197
Less Funding:	
Development Charges	(248,949)
Reserves and Deferred Revenue	(72,656)
Grants	(233,418)
Total Funding	(555,023)
Unfunded Balance	502,174

Note: Change orders on the project total \$89,512 and are included in the above expenditures. Council resolutions indicate that change orders are to be funded first from development charges, then from the sale of land (if possible) and then from long term financing.

DISCUSSION:

Now that the intended sale of land to fund this project is not going to occur, a decision needs to be made as to how to pay for the remaining costs. There are no available reserves to fund the outstanding balance therefore the following options are presented for Council's consideration:

Option 1 - Add the full cost to the 2019 budget. This option equates to an approximate 5.06% tax levy increase. This option is not recommended.

Option 2 - Long term finance the project. The original budget for this work had a long term financing component and it was one of the options for funding change orders. Since this project has a long life it makes sense to spread the payments over the same time frame so that those residents who will benefit from it are the ones paying for it. Assuming an interest rate of 4% for 20 years, the annual repayment costs would be \$36,360 and if the loan is for 10 years the repayments would be 60,747. These debt repayment costs would need to be added to the budget each year. I would recommend the 20 year option as the park facilities should not need replacement before then and it makes the debt payments more affordable to the residents in terms of the taxation impacts.

Option 3 - Sell some other surplus municipal land to defray the costs. This option could possibly help fund the outstanding costs of the park however it will take some time to determine which municipal lands could be sold, if any, and then complete the process. While waiting for this process to be completed, interest rates on any required loan may rise resulting in additional costs if there is not enough available land to sell to cover the entire unfunded balance.

I am recommending a combination of Options 2 and 3 - long term financing the unfunded balance as soon as possible to try and obtain the lowest interest rate, and that the municipality work on trying to sell other available municipal lands to offset the debt costs. This is similar to the approach taken with the Business Park. The net proceeds from the sale of lots in the Business Park is put into reserves and then used to fund the debt payments on the Business Park so that the cost is not being funded from the tax base.

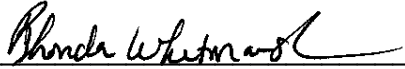
FINANCIAL IMPACT:

The financial implications of these options are noted above. The recommended option has been included in the draft 2019 budget.

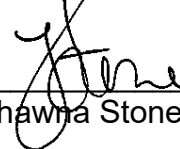
SUMMARY:

It is recommended that Council approve a combination of Options 1 and 2, with authorization to proceed with long term financing for the unfunded balance of the Gemmill Park project.

Respectfully submitted,


Rhonda Whitmarsh, Treasurer

Reviewed by,


Shawna Stone, Acting CAO



Mississippi
Mills

2019 WATER & SEWER BUDGET



A Natural
Place to
GROW

Introduction

Water and Sewer is an essential service provided to users connected to the municipal system which is represented by approximately 3,060 water and sewer accounts. The system is managed and maintained by the public works department responsible for providing clean and safe drinking water and the treatment of wastewater for those living and working in the serviced area of Mississippi Mills.

The operating and capital costs to provide this service is recovered fully through water billings issued every two months after applying all other water and sewer related revenues such as Federal and Provincial grants, development charges, interest on overdue accounts, etc. **No funding for water and sewer services is provided through municipal taxation.**

Council's responsibility is to provide wise stewardship of all assets; human, financial and physical which includes all water and sewer related assets. Financial decisions will be required that meet the needs of the community while still providing quality services. It is Council's responsibility to make the best use of public funds to ensure that the residents are getting the most out of the rates they pay for this service.

Council also needs to ensure that their decisions are in keeping with legislation, municipal by-laws, policies and Federal and Provincial regulations. In addition to the *Municipal Act*, the key legislation applicable to water and sewer is as follows:

- ▶ *Occupational Health & Safety Act*
- ▶ *Safe Drinking Water Act*
- ▶ *Clean Water Act*
- ▶ *Ontario Water Resources Act*
- ▶ *Wastewater Systems Effluent Regulation (Federal)*
- ▶ *Development Charges Act*
- ▶ *Employment Standards Act*

2019 Budget Assumptions & Challenges

Municipalities are prevented from having budgets that do not balance per Section 290 (2) (b) of the *Municipal Act*. Unlike Federal and Provincial budgets that can be approved with a deficit, a municipality's annual revenues and expenses must be equal. Expenses and revenues must also be kept separate and not netted against each other. This is an important concept in understanding and following the budget document.

The draft 2019 water and sewer budget being presented is balanced based on the following assumptions:

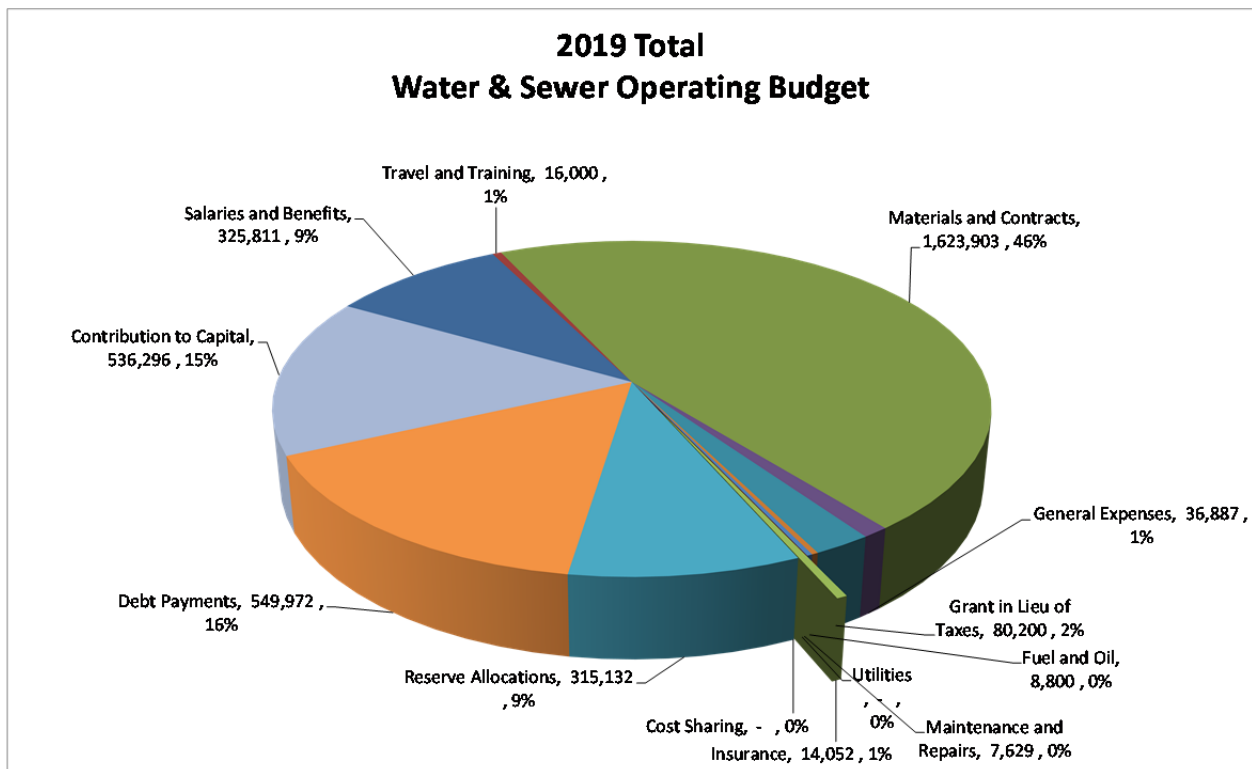
- 1) It is unknown at this time if dividends will be received in 2019 from Mississippi River Power Corporation (MRPC) to further offset the capital program.
- 2) Hydro revenue will be shared with the municipal budget based on By-law 15-128. For 2019 the allocation is 37% water and sewer and 63% municipal.
- 3) The water and sewer rate increase is established at 3% as per the approved Water and Sewer rate study.
- 4) Previously approved internally financed projects will be repaid to reserves plus an additional \$200,000 allocation for future capital replacement needs. The Ottawa St./Honeyborne St. looping project is also being proposed to be internally financed from reserves.
- 5) The work on Victoria St. is to be long term financed. No other long term financing is being recommended with the exception of the detailed design for the Almonte Downtown renewal project which is a carryover from the approved 2018 budget (and shared with the municipal budget).
- 6) Reserve and development charge allocations are as outlined in the capital budget document.

Executive Summary

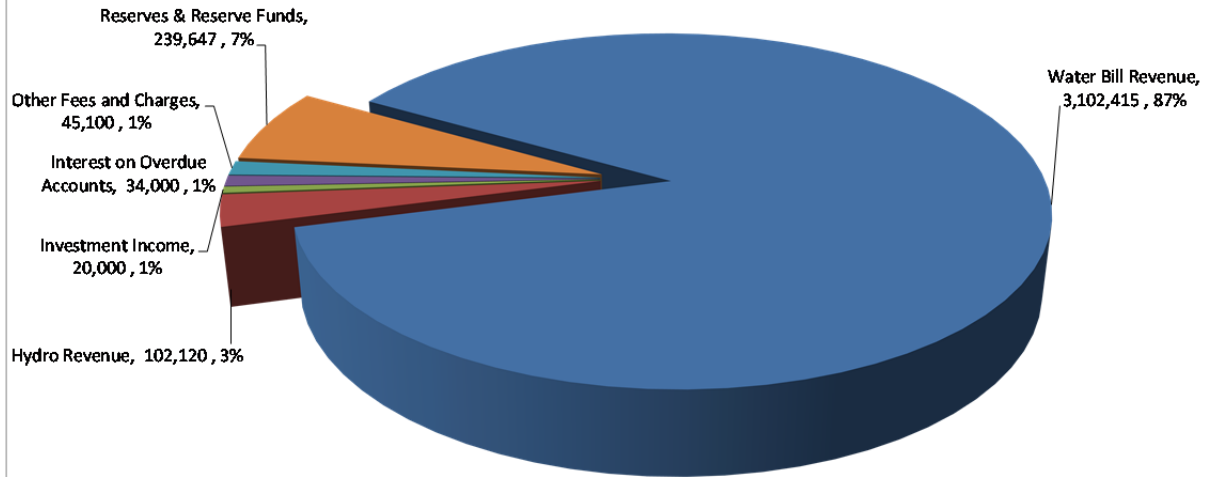
The draft 2019 budget is broken down into two parts; operating and capital:

- 1) The operating budget of \$3,543,282 includes the day to day requirements to manage and operate the water and sewer system for those residents and businesses connected to this service. It includes such items as salaries and benefits, contracts with the Ontario Clean Water Agency (OCWA) and material and supplies, etc. More specifically, the operating costs relate to inspection, cleaning and repairs to the sanitary collection system and the water distribution system.

The operating budget is recovered through revenue sources like water and sewer billings, development charges, hydro revenue sharing, interest on overdue accounts, water meter sales and other miscellaneous revenues.



2019 Total Water & Sewer Operating Revenues



Municipality of Mississippi Mills
2019 Water and Sewer Budget Summary

	A	B	C	D=B + C	E= C/B	
	2017 Actual	2018 Approved Budget	2019 Program Change	2019 Requested Budget	% 2019 Requested/2018 Budget	
Expenditures:						
Remuneration, Salaries & Benefits	320,742	310,385	15,426	325,811	4.97%	Includes Step increase, CPI, Union hourly rates
Travel & Training	19,432	16,000	-	16,000	0.00%	
Materials & Contracts	1,596,135	1,592,857	31,046	1,623,903	1.95%	Includes contract increases for OCWA
General Operating Expenses	17,420	33,250	3,637	36,887	10.94%	Includes Postage, Office Supplies, Professional fees etc.
Fuel & Oil	7,275	8,300	500	8,800	6.02%	
M&R (facilities, fleet etc.)	4,238	7,481	148	7,629	1.98%	
Grant in Lieu of Taxes	79,107	79,200	1,000	80,200	1.26%	
Insurance	22,742	16,716	(2,664)	14,052	-15.94%	
Machine Time	24,561	28,700	(100)	28,600	-0.35%	
Transfers to Reserves	617,193	362,091	(46,959)	315,132	-12.97%	
Debt Repayments	490,127	495,197	54,775	549,972	11.06%	WWTP, Perth/Country/Bridge, SCADA/State and Martin
Capital Expenditures	315,306	546,635	(10,339)	536,296	-1.89%	Refer to capital budget for details
Total Expenditures	3,514,278	3,496,812	46,470	3,543,282	1.33%	
Revenues						
Water Bill Revenue	2,829,633	2,861,065	241,350	3,102,415	8.44%	Estimate based on proposed rate changes, consumption and #users
Hydro Revenue	299,049	150,480	(48,360)	102,120	-32.14%	Interest only, no dividend
Investment Income	31,490	35,000	(15,000)	20,000	-42.86%	
Interest on overdue water accounts	35,220	32,520	1,480	34,000	4.55%	
Other Fees & Charges	79,239	43,100	2,000	45,100	4.64%	
Transfer from Reserves	-	135,000	(135,000)	-	0.00%	
Transfer from DCs	239,647	239,647	-	239,647	0.00%	Per updated rate study for WWTP debt
Total Revenues	3,514,278	3,496,812	46,470	3,543,282	1.33%	
Net	-	-	-	-	0.00%	

Water and Sewer											
2019 Budget											
Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual
Revenue											
1	Interest & Dividends-ORPC	- 44,400.00	- 64,680.00	20,280.00	-31%	- 54,056.56	- 70,788.57	- 81,878.90	- 92,911.39	- 91,256.37	- 118,652.12
2	Interest and Dividends-MRPC	- 44,400.00	- 66,000.00	21,600.00	-33%	- 189,750.00	- 206,660.00	- 224,250.00	- 84,000.00	- 90,000.00	- 96,000.00
3	Rental Income-MRPC	- 13,320.00	- 19,800.00	6,480.00	-33%	- 19,800.00	- 21,600.00	- 23,400.00	- 25,200.00	- 27,000.00	- 19,200.00
4	Water Bill Revenue	- 3,102,415.00	- 2,861,065.00	- 241,350.00	8%	- 3,077,574.35	- 2,829,633.41	- 2,741,491.26	- 2,519,578.19	- 2,220,603.59	- 2,094,048.93
5	Miscellaneous Waterworks	-	-	-	0%	- 37,597.97	-	- 10,312.17	-	-	-
6	Waterworks-Remote meters	- 32,500.00	- 31,000.00	- 1,500.00	5%	- 47,182.03	- 60,894.31	- 32,133.94	- 37,399.46	- 22,427.49	- 34,831.12
7	Waterworks-W&S Connections	- 9,000.00	- 8,500.00	- 500.00	6%	- 9,600.00	- 14,724.78	- 8,900.00	- 10,153.98	- 5,700.00	- 9,450.00
8	Waterworks-Hydrant Rental	- 3,500.00	- 3,500.00	-	0%	- 3,500.00	- 3,500.00	- 3,500.00	- 3,500.00	- 3,500.00	- 3,500.00
9	Waterworks-Other Fees & S/C	- 100.00	- 100.00	-	0%	- 60.00	- 120.00	- 90.00	- 120.00	- 90.00	- 60.00
10	Interest on overdue water accounts	- 34,000.00	- 32,520.00	- 1,480.00	5%	- 42,363.66	- 35,219.86	- 34,209.23	- 33,633.70	- 28,840.93	- 29,565.31
11	Interest Income	- 20,000.00	- 35,000.00	15,000.00	-43%	- 39,130.00	- 31,490.00	- 16,865.00	- 14,125.22	- 31,214.00	- 31,050.00
12	Reserves	-	- 135,000.00	135,000.00	-	- 135,000.00	-	-	-	-	-
13	Reserve Funds	- 239,647.00	- 239,647.00	-	0%	- 239,647.00	- 239,647.00	- 210,385.00	- 267,547.00	- 280,000.00	- 50,000.00
	Total Revenue	- 3,543,282.00	- 3,496,812.00	- 46,470.00	1%	- 3,895,261.57	- 3,514,277.93	- 3,387,415.50	- 3,088,168.94	- 2,800,632.38	- 2,486,357.48
Expenditures											
General Expenses											
14	Salaries, Wages and Benefits	170,261.00	166,429.00	3,832.00	2%	181,873.53	171,488.34	141,569.03	135,094.71	132,423.93	131,808.68
15	Long Term Debt Charges	549,972.00	495,197.00	54,775.00	11%	494,020.43	490,126.71	470,580.60	470,625.11	349,788.85	27,464.28
16	Postage & Courier Services	1,000.00	1,000.00	-	0%	153.19	115.43	721.28	286.97	466.83	852.89
17	Telephone	3,300.00	2,300.00	1,000.00	43%	2,200.13	2,073.85	2,020.15	1,878.52	495.45	574.42
18	Audit Fees	2,000.00	2,000.00	-	0%	2,205.01	1,272.00	1,272.00	1,786.19	1,272.00	2,126.43
19	Other Professional Fees	12,500.00	12,500.00	-	0%	1,098.16	5,516.66	17,664.55	9,763.40	9,945.64	13,671.05
20	Advertising	1,000.00	1,000.00	-	0%	-	-	636.00	-	-	517.95
21	Insurance (Building Etc.)	12,360.00	15,500.00	- 3,140.00	-20%	12,273.12	21,097.80	21,140.81	20,341.80	19,334.15	19,195.94
22	Personnel (Clothing, Etc.)	2,050.00	2,050.00	-	0%	703.12	1,331.48	1,906.95	719.35	1,079.03	1,012.83
23	Technical Courses	15,000.00	15,000.00	-	0%	13,928.77	17,925.36	20,000.75	13,325.50	19,395.86	12,504.46
24	Personnel (Courses/Memberships, Etc.)	1,000.00	1,000.00	-	0%	252.70	175.00	1,027.04	765.27	923.69	721.63
25	Machine Rental (town)	-	-	-	0%	-	-	-	-	-	-
26	Capital Expenditure	536,296.00	546,635.00	- 10,339.00	-2%	312,041.18	315,305.79	320,459.98	303,103.25	334,492.88	296,170.52
27	To Reserves	315,132.00	362,091.00	- 46,959.00	-13%	1,014,022.14	617,193.04	737,069.85	337,625.63	400,558.25	495,663.09
	Total General Expenses	1,621,871.00	1,622,702.00	- 831.00	0%	2,034,771.48	1,643,621.46	1,735,432.99	1,295,951.70	1,270,176.56	1,002,284.17

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual
Vehicles & Equipment											
28	Labour	2,000.00	1,445.00	555.00	38%	417.38	356.79	2,071.50	951.79	1,366.41	620.09
29	Overtime	-	-	-	0%	-	-	-	-	106.02	-
30	Insurance	1,692.00	1,215.00	477.00	39%	1,644.00	1,644.00	1,610.43	1,667.00	1,789.05	1,666.98
31	M&R Parts	6,200.00	6,200.00	-	0%	2,817.96	2,803.45	3,841.80	3,833.94	6,051.25	3,573.67
32	Fuel & Oil	8,800.00	8,300.00	500.00	6%	8,854.07	7,275.29	5,917.17	6,349.98	7,521.69	8,198.90
33	Licences	1,429.00	1,281.00	148.00	12%	1,428.50	1,434.41	1,257.00	1,429.19	1,169.00	1,116.62
	Total Vehicles and Equipment	20,121.00	18,441.00	1,680.00	9%	15,161.91	13,513.94	14,697.90	14,231.90	18,003.42	15,176.26
Sanitary Collection											
34	Sanitary Collection Labour	13,000.00	13,000.00	-	0%	15,724.18	12,534.40	11,555.41	11,027.12	12,811.67	12,652.79
35	Sanitary Collection Overtime	1,600.00	1,500.00	100.00	7%	3,972.84	3,334.28	1,545.63	3,529.20	1,339.25	1,940.12
36	Sanitary Collection Machine Rental (town)	3,000.00	3,100.00	-100.00	-3%	3,810.90	2,717.40	2,310.10	3,242.05	2,311.50	2,707.80
37	Sanitary Collection Materials	16,000.00	16,000.00	-	0%	11,491.44	16,800.50	16,257.40	13,610.53	8,507.14	19,861.64
38	Sanitary Collection Contract	23,500.00	23,500.00	-	0%	26,491.40	19,009.87	37,084.31	35,565.35	27,185.41	27,699.66
	Total	57,100.00	57,100.00	-	0%	61,490.76	54,396.45	68,752.85	66,974.25	52,154.97	64,862.01
Water Distribution											
39	Water Distribution Postage & Courier Services	7,337.00	5,000.00	2,337.00	47%	10,634.94	5,259.57	5,631.00	5,427.16	4,687.86	3,432.05
Maintenance & Repairs											
40	Maintenance & Repairs Labour	90,000.00	80,775.00	9,225.00	11%	112,131.74	97,978.68	78,169.60	92,819.67	97,662.37	92,278.46
41	Maintenance & Repairs Overtime	10,000.00	10,000.00	-	0%	15,392.62	7,084.05	17,825.43	18,185.47	6,157.40	8,105.25
42	Maintenance & Repairs Hydro	-	-	-	0%	-	-	-	-	-	-
43	Maintenance & Repairs Machine Rental (town)	17,000.00	17,000.00	-	0%	17,401.65	14,241.85	15,932.95	22,277.70	17,370.30	18,077.65
44	Maintenance & Repairs Materials	40,000.00	35,000.00	5,000.00	14%	29,832.84	48,299.24	41,616.16	44,260.00	37,317.77	24,866.90
45	Maintenance & Repairs Contract	46,000.00	46,000.00	-	0%	49,029.01	20,603.91	54,566.14	65,358.94	26,370.46	47,626.93
	Total	203,000.00	188,775.00	14,225.00	0.26	223,787.86	188,207.73	208,110.28	242,901.78	184,878.30	190,955.19
Valve Inspection & Maint.											
46	Valve Inspection & Maint. Labour	11,400.00	11,406.00	-6.00	0%	4,212.35	5,073.36	10,908.46	195.54	8,076.07	6,449.37
47	Valve Inspection & Maint. Labour	500.00	500.00	-	0%	377.26	901.74	686.36	137.07	237.00	1,108.93
48	Valve Inspection Machine Rental (town)	2,000.00	2,000.00	-	0%	1,359.00	1,276.30	1,975.15	63.00	3,367.50	1,391.20
49	Valve Inspection & Maint. Materials	15,000.00	15,000.00	-	0%	14,103.48	6,847.95	5,134.49	12,866.76	9,131.94	14,588.98
	Total	28,900.00	28,906.00	-6.00	0%	20,052.09	14,099.35	18,704.46	13,262.37	20,812.51	23,538.48
Meter Install, Maint. & Replacement											
50	Meter Install, Maint. & Replacement Labour	6,000.00	6,000.00	-	0%	3,380.22	3,713.30	4,534.76	6,101.33	4,193.05	4,544.11
51	Meter Install, Maint. & Replacement Overtime	450.00	450.00	-	0%	268.60	231.21	436.93	292.52	346.83	185.59
52	Meter Install, Maint. & Repl. Machine Rental (town)	1,800.00	1,800.00	-	0%	2,998.57	930.00	1,236.90	2,110.50	759.00	1,050.30
53	Meter Install, Maint. & Replacement Materials	33,000.00	33,000.00	-	0%	51,049.98	39,206.43	32,760.95	57,881.05	38,288.84	19,396.02
	Total	41,250.00	41,250.00	-	0%	57,697.37	44,080.94	38,969.54	66,385.40	43,587.72	25,176.02

Line #	Description	2019 Budget	2018 Budget	\$ Change	% Change	2018 Actual	2017 Actual	2016 Actual	2015 Actual	2014 Actual	2013 Actual
	Meter Reading & Billing										
54	Meter Reading & Billing Labour	6,600.00	6,580.00	20.00	0%	6,942.65	5,612.38	7,561.18	5,958.80	5,442.25	8,810.02
55	Meter Reading & Billing Overtime			-	0%	67.70	19.40	141.61	19.74	234.42	
56	Meter Reading & Billing Office Supplies	3,400.00	3,400.00	-	0%	231.61			3,429.31	4,764.51	397.96
57	Meter Reading & Billing Machine Rental (town)	3,300.00	3,300.00	-	0%	1,796.70	1,836.90	2,328.60	1,989.76	5,149.44	10,655.49
	Total	13,300.00	13,280.00	20.00	0%	9,038.66	7,468.68	10,031.39	11,397.61	15,590.62	19,863.47
	Pump Houses, Lift Stns.										
58	Pump Houses, Lift Stns. Labour	1,500.00	1,500.00	-	0%	277.54	154.95	1,433.23		112.68	1,088.40
59	Pump Houses, Lift Stns. Overtime	500.00	500.00	-	0%	135.41	434.93	369.22	257.76		226.81
60	Pump Houses, Lift Stns. Engineering Fees	4,000.00	4,000.00	-	0%	205.20	118.40	758.80	3,654.96	19.80	348.50
61	Contract-OCWA (WT & SPS) Fixed Cost	1,450,403.00	1,424,058.00	26,345.00	2%	1,365,720.77	432,499.38	379,176.97	445,810.76	417,152.95	407,326.59
62	Contract-OCWA (WWTP) Cost Plus		-	-	0%		1,011,640.07	803,551.36	833,514.49	698,179.44	637,511.37
63	Pump Houses, Lift Stns Grant in Lieu	80,200.00	79,200.00	1,000.00	1%	78,746.14	79,107.37	78,868.04	76,528.86	75,275.55	94,568.16
	Total	1,536,603.00	1,509,258.00	27,345.00	2%	1,445,085.06	1,523,955.10	1,264,157.62	1,359,766.83	1,190,740.42	1,141,069.83
	Ontario One Call										
64	Ontario One Call Labour	11,700.00	10,000.00	1,700.00	17%	12,948.56	14,283.82	18,179.88	8,590.71		
65	Ontario One Call Overtime	300.00	300.00	-	0%	579.73	604.53	340.24	242.79		
66	Ontario One Call Materials	300.00	300.00	-	0%	17.29	264.58	70.60			
67	Ontario One Call Machine Rental (town)	1,500.00	1,500.00	-	0%	3,141.00	3,558.30	3,422.70	1,553.40		
68	Ontario One Call Contract	-	-	-	0%	854.86	963.48	914.05	1,483.04		
	Total	13,800.00	12,100.00	1,700.00	17%	17,541.44	19,674.71	22,927.47	11,869.94	-	-
	Total Expenditures	3,543,282.00	3,496,812.00	46,470.00	1%	3,895,261.57	3,514,277.93	3,387,415.50	3,088,168.94	2,800,632.38	2,486,357.48
	NET WATER & SEWER	-	-	-		-	-	-	-	-	-

- 2) The capital budget for 2019 is \$3,938,500 and includes major maintenance, rehabilitation and replacement of assets needed to provide water and sewer services to residents and businesses. **Refer to the detailed capital budget for project information and costs. The amounts shown in the immediate right hand column represent the amounts that need to be paid from W&S rates and general operating revenues after all other capital revenue sources (grants, development charges, reserves, etc.) have been considered. The total of the right hand column are then included in the operating budget under line entitled "Capital Expenditure" (line 26).**

Water and Sewer 2019 Capital Budget									
Line #	DESCRIPTION OF PROJECT	BUDGET ITEM	TOTAL COST	CANADA GRANTS	OTHER SOURCES OF FINANCING			BANK FINANCING	19 BUDGET
					PROV. GRANTS	RESERVES	DEVELOPMENT CHARGES		
		WATER & SEWER							
1	Maintenance items	OCWA-WATER TREATMENT CAPITAL PER LTFF	39,000.00						39,000.00
2	Maintenance items	OCWA-SANITARY PUMP STATION CAPITAL PER LTFF	78,500.00						78,500.00
3	Maintenance items	OCWA-WASTEWATER TREATMENT PLANT CAPITAL PER LTFF	26,500.00						26,500.00
4	Inspection and Maintenance	WATER TOWER	55,000.00						55,000.00
5	Maintenance and Surge Protection	WELL 3 MAINTENANCE AND SURGE PROTECTION	70,000.00						70,000.00
6	Repairs to pump	WWTP PUMP REPAIRS	41,000.00						41,000.00
7	Roof repairs to address leaks	WWTP ROOF REPAIRS	60,000.00			60,000.00			0.00
8	Maintenance	CLARIFIER BAFFLES	5,000.00			5,000.00			0.00
9	Watermain Installation	OTTAWA/HONEYBOURNE STS. LOOPING	352,000.00			295,680.00	56,320.00		0.00
10	Capacity upgrade to Riverfront Estates	SPRING ST. PUMPING STATION IMPELLER UPGRADES	10,000.00			10,000.00			0.00
11	Carry over from 2018	ENGINEERING MID TERM STORAGE OPTION W2	336,500.00			77,850.00	208,630.00		50,020.00
12	Maintenance	STRUCTURAL/ARCHITECTURAL REPAIRS WELL HOUSES	6,000.00			6,000.00			0.00
13	Dependent on grant funding	ENGINEERING DESIGN/MOEC APPROVAL FARM ST W&S REPLACEMENT	73,000.00			50,000.00			23,000.00
14	Engineering Design	WATER/SEWER VICTORIA ST	2,401,000.00				384,160.00	2,016,840.00	0.00
15	Annual cleaning and CCTV program	ANNUAL CLEANING AND CCTV PROGRAM-INFILTRATION PER LTFF	40,000.00						40,000.00
16	Annual meter program	RADIO FREQUENCY METER CONVERSION PER LTFF	38,000.00						38,000.00
17	Sampling between lagoons and Well 5	SAMPLE MONITORING WELLS UPSTREAM OF WELL 5 (REGULATORY)	13,000.00						13,000.00
18	Maintenance	MECHANICAL-WELL SITES PER LTFF	43,000.00			43,000.00			0.00
19	Maintenance	ELECTRICAL/INSTRUMENTATION/CONTROLS -WELL SITES	16,000.00			13,724.00			2,276.00
20	Carry over from 2018	ENGINEERING/DESIGN/MOEC APPROVALS DOWNTOWN DETAILED DESIGN 50%	175,000.00			86,285.00		88,715.00	0.00
21	Update to rate study	W&S RATE STUDY/FINANCIAL PLAN UPDATE	25,000.00						25,000.00
22	Back/Short Bridge	FORCEMAIN REPAIR	35,000.00						35,000.00
		TOTAL W & S	3,938,500.00	0.00	0.00	647,539.00	649,110.00	2,105,555.00	536,296.00

Water & Sewer Budget 2019 Budget

REVENUES

<u>INTEREST & DIVIDENDS-ORPC</u>	\$44,400.00
INTEREST ON PROMISSARY NOTE AND DIVIDENDS RECEIVED FROM OTTAWA RIVER POWER CORPORATION-SHARED WITH THE MUNICIPAL BUDGET PER BY-LAW	
<u>INTEREST & DIVIDENDS-MRPC</u>	\$44,400.00
INTEREST ON PROMISSARY NOTE AND DIVIDENDS RECEIVED FROM MISSISSIPPI RIVER POWER CORPORATION-SHARED WITH THE MUNICIPAL BUDGET PER BY-LAW	
<u>RENTAL INCOME-MRPC</u>	\$13,320.00
ANNUAL RENT RECEIVED FROM MISSISSIPPI RIVER POWER CORPORATION-SHARED WITH THE MUNICIPAL BUDGET PER BY-LAW	
<u>WATER BILL REVENUE</u>	\$3,102,415.00
WATER AND SEWER REVENUE, INCLUDES BASE CHARGE AND CONSUMPTION CHARGE	
<u>WATERWORKS-REMOTE METERS</u>	\$32,500.00
REVENUE FROM SALE OF RADIO FREQUENCY (RF) METERS	
<u>WATERWORKS-W&S CONNECTIONS</u>	\$9,000.00
REVENUE COLLECTED ON BUILDING PERMITS FOR WATER CONNECTIONS	
<u>WATERWORKS-HYDRANT RENTAL</u>	\$3,500.00
REVENUE FROM FIRE DEPARTMENT FOR HYDRANT USAGE	
<u>WATERWORKS-OTHER FEES AND S/C</u>	\$100.00
REVENUE FROM SERVICE CHARGES IMPOSED ON WATER ACCOUNTS	
<u>INTEREST ON OVERDUE WATER ACCOUNTS</u>	\$34,000.00
INTEREST CHARGED ON PAST DUE ACCOUNTS	
<u>INTEREST INCOME</u>	\$20,000.00
INTEREST EARNED ON WATER AND SEWER RESERVE BALANCES	

RESERVE FUNDS \$239,647.00

DEVELOPMENT CHARGES COLLECTED TO OFFSET DEBT ON WASTE WATER
TREATMENT PLANT

EXPENDITURES

ADMINISTRATION

SALARIES, WAGES & BENEFITS \$170,261.00

SALARIES AND BENEFITS ASSOCIATED WITH THE ADMINISTRATION OF THE WATER
AND SEWER DEPARTMENT

LONG TERM DEBT CHARGES \$549,972.00

LONG TERM DEBT CHARGES ON WASTE WATER TREATMENT PLANT, SCADA
EQUIPMENT, PERTH/COUNTRY/BRIDGE AND OTHER W&S PROJECTS

POSTAGE & COURIER \$1,000.00

AS REQUIRED

TELEPHONE \$3,300.00

CELL PHONES

AUDIT FEES \$2,000.00

ANNUAL AUDIT

OTHER PROFESSIONAL FEES \$12,500.00

AS REQUIRED FOR ENGINEERING, CONSULTANTS, ETC.

ADVERTISING \$1,000.00

ADVERTISEMENTS AS REQUIRED

INSURANCE \$15,500.00

INSURANCE FOR WATER DISTRIBUTION AND SEWAGE COLLECTION

PERSONNEL (CLOTHING, ETC.) \$2,050.00

BOOT AND CLOTHING ALLOWANCE

TECHNICAL COURSES \$15,000.00

THE MUNICIPALITY IS REQUIRED TO HAVE LICENSED OPERATORS UNDER THE SAFE DRINKING WATER ACT AND THE ONTARIO WATER RESOURCES ACT. STAFF REQUIRE A MINIMUM OF 40 HOURS OF TRAINING PER YEAR

PERSONNEL (COURSES/MEMBERSHIPS, ETC.) \$1,000.00

PROFESSIONAL MEMBERSHIPS, EXAM FEES, ETC.

CAPITAL EXPENDITURE \$536,296.00

TO RESERVES \$315,132.00

VEHICLES AND EQUIPMENT \$20,121.00

INCLUDES FUEL AND OIL, MAINTENANCE, LICENSES, INSURANCE, ETC.

SANITARY COLLECTION \$57,100.00

INCLUDES:

INSPECTION-TELEVISION ALL SEWERS AT LEAST ONCE EVERY FOUR YEARS TO DETERMINE CONDITION OF PIPE, INSPECT MANHOLES AT LEAST EVERY FOUR YEARS TO DETERMINE CONDITION OF MANHOLE

CLEANING-FLUSHING OF SEWERS TO MINIMIZE BLOCKAGES AND REMOVE GREASE, MAINTAIN CAPACITY, REDUCE ODOURS, ETC., REMOVE DEBRIS IN MANHOLES AND PROVIDE A CONTINUOUS FLUSHING PROGRAM FOR PROBLEM AREAS

REPAIRS-MINOR STRUCTURAL PROBLEMS, ROOT REMOVAL, GREASE, PREVENTATIVE MAINTENANCE, EMERGENCY REPAIRS

WATER DISTRIBUTION \$231,900.00

INCLUDES:

INSPECTION-FIRE HYDRANTS ARE INSPECTED ANNUALLY PER THE FIRE CODE, HYDRANT FLOW TESTS ARE COMPLETED EVERY TWO YEARS TO DETERMINE THE EFFICIENCY AND ADEQUACY OF THE SYSTEM, LEAK DETECTION LOCATES ARE PERFORMED AT TIME OF HYDRANT INSPECTION, VALVE TURNING PROGRAM COMPLETED ONCE EVERY TWO YEARS

CLEANING-FLUSHING OF WATER MAINS TO REMOVE METAL OXIDES, SEDIMENT AND OTHER PRECIPITATES FROM THE PIPE NETWORK TWICE PER YEAR, CLEAN ISOLATION VALVES WHEN DEBRIS PREVENTS OR IMPEDES PROPER ACCESS TO THE OPERATING NUT WITHIN THE VALVE BOX

REPAIRS-REPLACE HYDRANTS AND VALVES THAT ARE NO LONGER FUNCTIONAL, PREVENTATIVE MAINTENANCE, EMERGENCY REPAIRS TO THE DISTRIBUTION SYSTEM

METER INSTALLATION, MAINTENANCE AND REPLACEMENT \$41,250.00

METERS SHOULD BE REPLACED AS REQUIRED (LIFE IS APPROX. 25 YEARS). OLDER METERS TEND TO BE LESS ACCURATE, NO LEAK DETECTION. METERS SHOULD BE CHECKED EVERY 10 YEARS OR AS REQUIRED WITH THE REPLACEMENT OF OLDER METERS WITH RADIO FREQUENCY METERS WHICH ARE MORE ACCURATE AND PROVIDE LEAK DETECTION AND LESS TIME TO READ BECAUSE DONE REMOTELY.

METER READING AND BILLING \$13,300.00

STAFF TIME TO READ METERS AND COSTS OF MAILING BILLS TO RESIDENTS

PUMP HOUSE, LIFT STATION & TREATMENT PLANT \$1,536,603.00

INCLUDES CONTRACT WITH THE ONTARIO CLEAN WATER AGENCY (OCWA) AND A GRANT IN LIEU OF TAXES FOR THE WASTE WATER TREATMENT PLANT.

THE OCWA CONTRACT INCLUDES:

THE OPERATION OF THE WASTEWATER TREATMENT PLANT INCLUDING LABOUR, CHEMICALS, ENERGY COSTS, SAMPLING OF RAW AND FINAL EFFLUENT, REVIEW OF CHEMICAL ADDITIVES, PROCESS ADJUSTMENTS, RESPONDING TO ALARMS AND COMPLIANCE REPORTING. WEEKLY EXTERNAL LABORATORY SERVICES FOR TESTING AND REPORTING OF PARAMATERS REQUIRED TO BE REPORTED UNDER THE ONTARIO WATER RESOURCES ACT ARE ALSO INCLUDED.

WEEKLY INSPECTIONS FOR MINOR SANITARY PUMP STATIONS AND THREE TIMES PER WEEK FOR THE GEMMILL'S BAY PUMP STATION, REVIEWS OF PUMP OPERATION LOGS, CLEANING OF COURSE BAR SCREENS, FACILITIES, PROCESS ADJUSTMENTS, RESPONDING TO ALARMS AND COMPLIANCE REPORTING.

INSPECTION OF ALL WELL SITES THREE TIMES PER WEEK, SAMPLING OF RAW AND TREATED WATER PARAMATERS, REVIEW OF CHLORINATION PUMP SYSTEMS INCLUDING SUPPLY OF SODIUM HYPOCHLORITE, RESIDUAL CHLORINE AND TURBIDITY ANALYZERS, FACILITIES, PROCESS ADJUSTMENTS, RESPONDING TO ALARMS, AND COMPLIANCE REPORTING INCLUDING LEGISLATED REPORTING.

REVIEW OF WATER STORAGE RECORDS FOR TRENDING AND ANOMOLIES THAT MAY INDICATE SIGNIFICANT LEAKS

WEEKLY EXTERNAL LABORATORY SERVICES FOR TESTING AND REPORTING ALL PARAMATERS REQUIRED TO BE REPORTED UNDER THE SAFE DRINKING WATER ACT.

ONTARIO ONE CALL \$13,800.00

CALL CENTRE FOR LOCATES

LONG TERM PLANNING

The Municipality completed a water and sewer rate study several years ago which provides direction with regards to increases in water and sewer rates each year based on assumptions about growth, consumption and expected operating and capital needs. The study can be found at <https://www.mississippimills.ca/en/townhall/resources/2015-MM-W-S-Rate-Study.pdf>. An update to the rate study is required and is included in the 2019 budget.

The rate study incorporates a number of other documents such as the water and sewer master plan (available from the public works department) and the development charges study (<https://www.mississippimills.ca/en/townhall/developmentcharges.asp>) and is essentially the long term financial plan for the water and sewer system.

Rate changes for the last number of years have followed the direction of the Water and Sewer Rate Study as follows:

	2014	2015	2016	2017	2018
Average Consumption in gallons	32,200	32,200	32,200	32,200	32,200
Rate per 1,000 gallons	\$10.89	\$11.17	\$11.35	\$11.53	\$11.71
Average consumption charge	\$350.66	\$359.67	\$365.47	\$371.27	\$377.06
Annual base charge	\$486.96	\$504.33	\$540.90	\$562.54	\$585.00
Total average billing	\$837.62	\$864.00	\$906.37	\$933.81	\$962.06
Increase over previous year		\$26.38	\$42.37	\$27.44	\$28.25
% Increase over previous year		3.15%	4.90%	3.03%	3.03%
Increase per month		\$2.20	\$3.53	\$2.87	\$2.35

The 2019 proposed rates also follow the water and sewer rate study recommendations and are calculated as follows:

Proposed 2019 Water and Sewer Rates

	2018	2019	Increase
Annual Base Charge	\$585.00	\$608.00	3.93% or \$23.00
Consumption Rate	\$11.71/1,000 gallons	\$11.90/1,000 gallons	1.62% or \$0.19/1,000 gallons
Average Annual Billing (32,200 gallons / year)	\$962.06 (\$80.17 per month = \$160.34 per each 2 month billing)	\$991.18 (\$82.60 per month = \$165.20 per each 2 month billing)	\$29.12 (3.02%, \$2.43 per month = \$4.86 per each 2 month billing)

NOTE: BILLING CYCLE EVERY TWO MONTHS

ASSET MANAGEMENT

In 2017, a new Asset Management Regulation was passed by the Province of Ontario requiring municipalities to complete asset management policies and plans by specified dates.

(<https://www.ontario.ca/laws/regulation/170588?search=asset+management+regulation>)

An approved **Asset Management Plan** provides Council with detailed information on the state of municipal infrastructure so that informed resource allocation decisions can be made. Staff are then able to plan in advance for asset replacement and rehabilitation and communicate this to residents along with annual progress updates as to improvements in this area. The infrastructure replacement needs identified within the asset management plan can then be included in the rate study and the annual budget. **An up to date Asset Management Plan is required in order to obtain any infrastructure grant funding from the Province.**

The Municipality's current Asset Management Plan can be found at

<https://www.mississippimills.ca/en/townhall/resources/Asset-Management-Plan-December-2016.pdf>

The Municipality is responsible for the following water and sewer assets:

36.5 km of watermains

34 km of sanitary sewers

1 Wastewater treatment plant

1 Water tower

8 sewage pumping stations

5 wells

SCADA equipment

3 water system vehicles

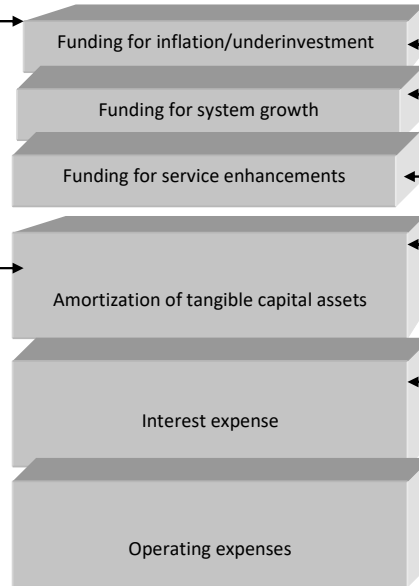
Catchbasins, storm sewers, manholes, water meters, instrumentation and controls, other equipment

SUSTAINABLE ASSET MANAGEMENT

COST SIDE

These items together fund replacement cost.

This is an accounting view of cost under municipal full accrual accounting practices (effective 2009).



REVENUE SIDE

A sustainable level of revenue accounts for the future investment needs of the Municipality as well as current period expenses.

If revenues are at this point, the Municipality can meet current expenses. It is not adequately planning for the future.

If revenues are at this point, the Municipality is just recovering cash costs and is significantly under-funded.

To be sustainable the municipality must ensure that it is spending/investing appropriately on capital improvements and preparing and planning for future capital including growth related needs, technological improvements or changes required as a result of climate change along with all other applicable operating needs for water and sewer.

DEBT AND RESERVES

When determining how to pay for asset replacement, the municipality considers the following options:

- 1) Out of the current budget (pay as you go). This means that the residents of today pay the full cost
- 2) By a long term financing arrangement (debt). This means that future residents pay the majority of the cost as they are also the ones who benefit from assets with long lives.
- 3) Out of reserves. This means that those residents in the past paid for the asset through a previous allocation to reserves.
- 4) By an internal financing arrangement. This means that funds are taken out of reserves in the current year and repaid over time. Again, this means that future residents pay the cost of the asset but it also protects the reserve from being depleted.
- 5) By other revenue sources such as the fundraising, Federal, Provincial and County grants, development charges, etc.

Which option is chosen depends on the funding source outlined in financial plans and other planning documents, the availability of reserves, grants and other revenues or as approved by Council.

DEBT:

The Municipality has taken advantage of lower interest rates over the last few years to address the backlog of capital replacement. Debt is considered for assets with expected lives in excess of 10 years with terms not to exceed 20 years.

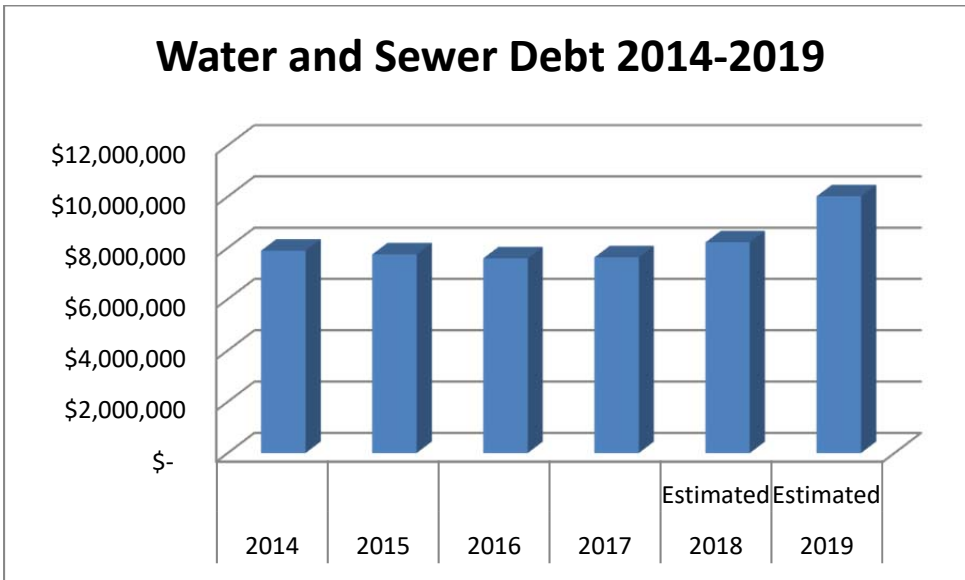
There is an exception for the construction of the wastewater treatment plant. The debt term for this asset is 30 years to try to keep water and sewer rates down while still completing other capital projects. The construction of this asset was over \$27 million with 2/3 funding received from the Federal and Provincial governments. Its construction allowed for growth in the community which was otherwise limited by capacity issues at the lagoons.

Debt allows for the cost of an asset to be repaid over the life of the asset and not paid all at once. It also means that rate implications are smoothed out and prevents large spikes in water and sewer rates in years where major capital replacement is required. Annual debt repayments included in the budget are also considered an investment in capital. Over time, as debt is repaid, the principal and interest payments already included in the budget can be

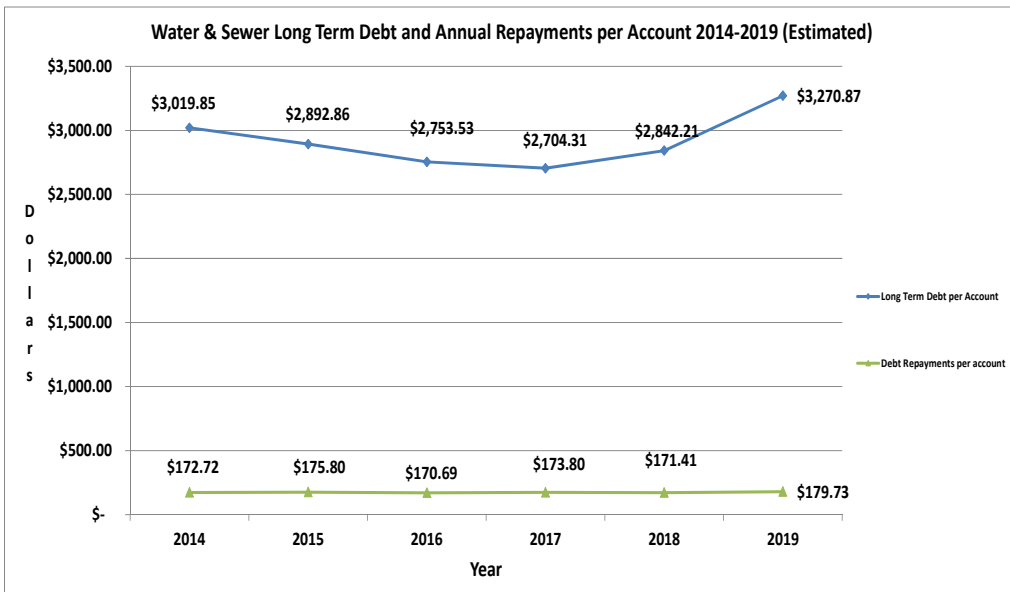
reallocated to replacement needs in that year or be allocated to reserves for future replacement to minimize rate increases.

The only project being recommended from long term financing is for water and sewer on Victoria St. in conjunction with the transportation budget (refer to the transportation capital budget). The financial plan for water recommends financing for capital replacement needs unlike the municipal plan where long term financing is to end after 2018.

Total debt for water and sewer is estimated to be \$10 million at the end of 2019 and is depicted from 2014-2019 follows:



As the overall debt level increases, so too does the amount per billing account:



Water and Sewer loan details:

Municipality of Mississippi Mills														
W&S Long Term Debt														
Project	Total LTD Dec 31/17	Total LTD Dec 31/18	Added in 2019	Total LTD Dec 31/19	Financial Institution	Int Rate	Expiry Date of existing loan	Renewal Term	Type of Repayment	Frequency	Annual Repayments Principal-2019	2019 Interest	2019 Total	Department
Perth/Country/Bridge Sts.-Loan #1 (W&S)	23,555.00	21,152.00		18,688.00	RBC	3.10%	2026		Blended P+I	Monthly	2,464.00	632.00	3,096.00	W&S
Perth/Country/Bridge Sts.-Loan #2 (W&S)	31,349.00	25,016.00		18,387.00	OSIFA	4.63%	2022		Blended P+I	Semi-Annual	6,629.00	1,063.00	7,692.00	W&S
WWTP	7,376,819.00	7,219,326.00		7,055,261.00	OSIFA	4.13%	2044		Blended P+I	Semi-Annual	164,065.00	296,481.00	460,546.00	W&S
2016 Scada Equipmt	194,422.00	175,311.00		155,708.00	BMO	2.550%	2027		Blended P+I	Monthly	19,603.00	4,252.00	23,855.00	W&S
2018 Downtown Renewal 50%	-	175,000.00		169,010.00						Estimate only	5,990.00	6,460.00	12,450.00	W&S
W&S Capital	-	595,015.00		574,647.00						Estimate only	20,368.00	21,965.00	42,333.00	W&S
Victoria St. W&S			2,016,840.00	2,016,840.00						None until 2020	-	-	-	W&S
Total	7,626,145.00	8,210,820.00	2,016,840.00	10,008,541.00							219,119.00	330,853.00	549,972.00	

RESERVES:

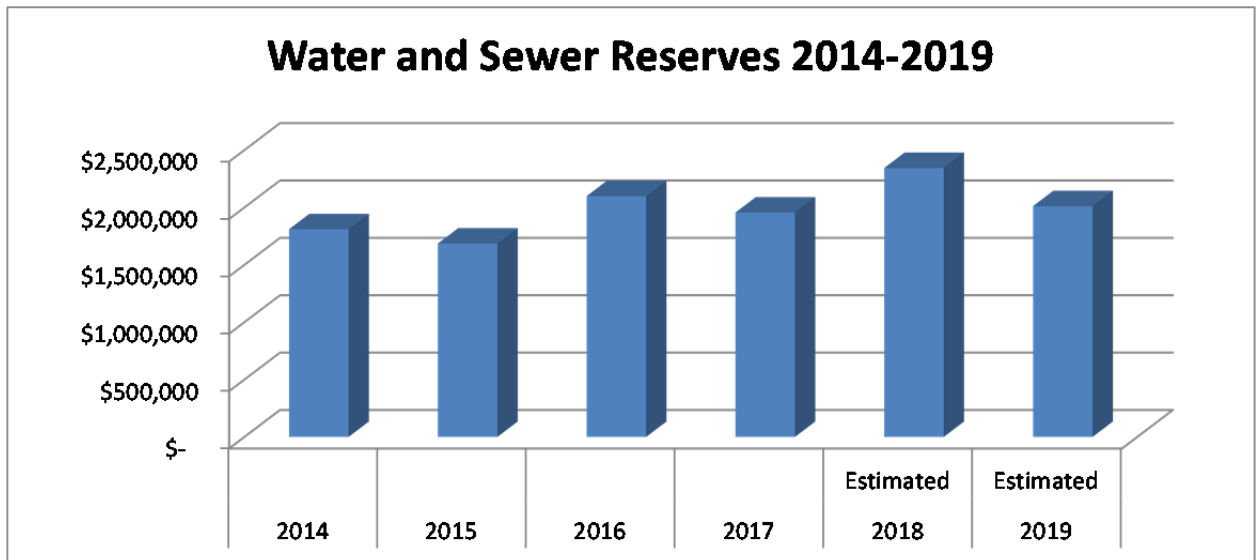
Water and Sewer reserve balances fluctuate annually depending on the availability of funds in the annual budget to build up the reserve and then conversely the use of reserves annually for projects that funds were set aside for.

Reserves are used to plan for future capital replacement needs to try and smooth out rate changes so that large spikes do not occur in years where large capital improvements or replacements are required and/or to avoid long term financing. A common practice of the municipality is to “borrow” funds from reserves to complete a project that is larger in value to avoid external debt financing and as a mechanism to protect the reserve balance in the long term because the amount will be repaid back to reserves over a number of years.

If reserves are depleted in any budget year, then there will be limited funds available in another year to complete required work. This would then equate to a very large increase in water and sewer rates.

Reserves are also needed to address emergency situations that may arise from time to time.

2014-2019 total reserves for water and sewer are depicted as follows:



The above chart includes additions to and the use of reserves for internally financed projects that have already been approved and completed as follows:

	Original Amount	# of years	1st year	last year	2019 Total	Prjoected Bal at Dec 31/19
Water and Sewer						
Water Tower	385,000	10	2014	2023	38,500	154,000
Church St.	325,600	10	2018	2022	32,560	97,680
Victoria St.	127,800	10	2019	2028	12,780	115,020
SCADA Equipment	170,000	10	2019	2028	17,000	153,000
Menzie St.	212,000	10	2019	2028	21,200	190,800
Total (rate based)	1,220,400				122,040	710,500

There is also a proposal in the 2019 budget to “borrow’ from reserves funds to complete the Ottawa St. and Honeyborne St. looping project. The “repayment” back to reserves would start in 2020 and end in 2029.

	Original Amount	# of years	1st year	last year	2019 Total
Water & Sewer (rate based)					
Ottawa/Honeyborne Sts looping	295,680	10	2020	2029	29,568

With an estimated reserve balance at the end of 2019 at \$2.05 million and a future replacement cost of water and sewer infrastructure conservatively estimated at \$79.5 million, in 2019 the municipality is anticipated to only have **2.6%** of the cost up front. This means that when capital replacement is needed in the future, some other funding source will be required and will likely come from rate increases. **It is important that the municipality consider increasing the reserve balance in anticipation of future capital needs.**

Reserves at Dec 31/17 projected to 2019:

	Dec 31/17				Projected	Projected	Projected
	Total	Tsf in 2018	Tsf out 2018	Bal at Dec 31/18	Tsf in 2019	Tsf out 2019	Bal at Dec 31/19
Water & Sewer	1,956,514.47	1,014,022.00	(586,765.00)	2,383,771.47	315,132.00	(647,539.00)	2,051,364.47

CONCLUSION

2019 is the first year that the budget is being presented in this format. It is hoped that the information contained in this document will be useful to both Council and the public in understanding the operating and capital needs of the municipality related to water and sewer and how the municipality intends to pay for this service both now and into the future.