



AGENDA

HUMAN RESOURCES, ADMINISTRATION & PUBLIC RELATIONS COMMITTEE MEETING

February 23, 2022 9:00 a.m.

Zoom Meeting

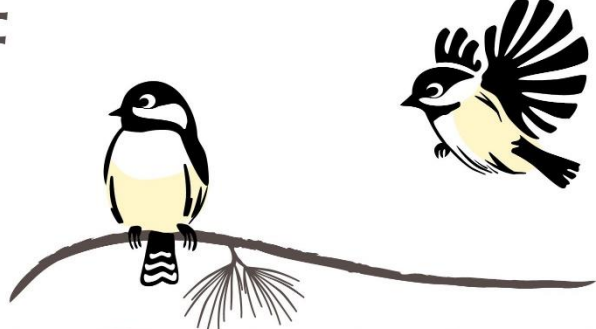
You Tube Channel: South Algonquin Council

1. Open Meeting/Call to order
2. Additions/Amendments to the Agenda
3. Adoption of the Agenda
4. Disclosure of Pecuniary Interest
5. Unfinished Business
6. New Business
 - 2022 Proposed Budget-Summary and PowerPoint Presentation
7. Adjournment

Township of South Algonquin
Budget Summary
For the Year 2022
Scenario 2 - Operating and Capital

	Proposed Budget
Municipal Taxation Required	
General Government	
Revenues	1,112,950.00
Withdraw from Reserves	294,070.00
Operating Expenses	(726,880.00)
Capital Expenses	(370,000.00)
Total General Government:	310,140.00
Protection Services	
Revenues	44,600.00
Withdraw from Reserves	57,000.00
Operating Expenses	(597,410.00)
Capital Expenses	(62,000.00)
Contributions to Reserves	(100,000.00)
Total Protection Services:	(657,810.00)
Transportation Services	
Revenues	286,430.00
Withdraw from Reserves	272,000.00
Operating Expenses	(826,870.00)
Capital Expenses	(275,000.00)
Contributions to Reserves	(334,180.00)
Total Transportation Services:	(877,620.00)
Environmental Services	
Revenues	22,500.00
Operating Expenses	(331,740.00)
Total Environmental Services:	(309,240.00)
Health Services	
Revenues	36,200.00
Operating Expenses	(48,110.00)
Contributions to Reserves	(3,500.00)
Total Health Services:	(15,410.00)
Social and Family Services	
Revenues	9,600.00
Operating Expenses	(686,960.00)
Total Social and Family Services:	(677,360.00)
Recreation and Cultural Services	
Revenues	98,650.00
Withdrawn from Reserves	186,160.00
Operating Expenses	(243,510.00)
Capital Expenses	(271,760.00)
Total Recreation and Cultural Services:	(230,460.00)
Planning and Development	
Revenues	14,000.00
Operating Expenses	(54,920.00)
Contributions to Reserves	(5,500.00)
Total Planning and Development:	(46,420.00)
Total Municipal Taxation Required:	(2,504,180.00)

THE TOWNSHIP OF
**SOUTH
ALGONQUIN**

The logo for The Township of South Algonquin features two stylized birds. One bird is perched on a branch with a pine needle, and the other is in flight. The text "THE TOWNSHIP OF" is in a dark grey, sans-serif font. "SOUTH" and "ALGONQUIN" are in a large, bold, red, sans-serif font.

Budget 2022

February 23, 2022

OBJECTIVE

The Objective of this process is to:

- Meet the legislative requirements of the Municipal Act 2001
- Provide an open process that demonstrates spending
- Plan for the fiscal challenges of the Township
- Effectively manage operating expenses and capital planning
- Communicate financial plan for 2022 between council & staff
 - Revenue
 - Expenses
 - Changes Anticipated
 - Tax Rate
 - Available Funds

NON-TAX REVENUE

REVENUE	2020 ACTUAL	2021 ACTUAL	2022 BUDGET	Explanation
GENERAL GOV	\$1,254,007	\$1,084,740	\$1,112,950	OMPF, Municipal Modernization Fund Intake 2&3
PROTECTION	\$54,576	\$64,705	\$44,600	FD Cost Recovery, MNRF Fire Agreements, Building Permits
TRANSPORTATION	\$140,516	\$202,716	\$286,430	Gas Tax , OCIF, NORDSF
ENVIRONMENTAL	\$25,873	\$25,465	\$22,500	Tipping Fees, Waste Disposal Reimbursement Programs
HEALTH SERVICES	\$32,228	\$36,869	\$36,200	Rent/ Cost Recovery EMS & Medical Center
SOCIAL SERVICES	\$9,600	\$9,600	\$9,600	Rent Resource Center
RECREATION	\$20,354	\$50,607	\$98,650	ICIP (Airy Trestle Bridge), Canada Day, Library Operating Grant
PLANNING	\$21,866	\$33,844	\$14,000	Planning Fees, Shoreline Sales
TOTAL	\$1,559,020	\$1,508,546	\$1,624,930	\$ 116,384 more than 2021 Actual

PARTNERSHIP FUNDS

2022 – Decrease \$2,327

Sources	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget
OMPF	\$943,400	\$962,600	\$972,300	\$989,400	\$985,500
Court Security	\$2,877	\$2,244	\$1,863	\$1,573	\$1,570
OCIF	\$50,000	\$53,476	\$51,521	\$51,521	\$119,927
Gas Tax	\$70,000	\$145,077	\$66,497	\$136,350	\$69,520
Heritage (Canada Day)	\$4,000	\$3,920	\$3,920	\$3,920	\$3,920
Totals	\$1,070,277	\$1,167,317	\$1,096,101	\$1,182,764	\$1,180,437

2022- OMPF decreased, OCIF increased

GRANTS EXPECTED (APPLIED FOR)

- Municipal Modernization Intake 2 (\$45,000)
- Municipal Modernization Intake 3 (\$30,000)
- Canada Summer Jobs (\$3,500)
- Northern Ontario Resource Development Support (\$94,700)
- Library Operating (\$6,400)
- ICIP Resilience Infrastructure (Trestle \$100,000)

OPERATING EXPENSES

- Fuel (increased)
- Hydro (unchanged)
- Goods (increased)
- Postage (increased)
- Legal (unchanged)
- Wages (Increases)
- Policing (decreased)
- Insurance (increased)
- MPAC (decreased)
- DNSSAB (increased)

LEVIES PAID FOR SERVICE

Agency	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Budget	Variance 2021-2022
OPP	\$340,102	\$333,801	\$332,150	\$325,344	\$322,647	(\$2,697)
Health Unit	\$19,476	\$19,283	\$21,211	\$23,060	\$23,060	\$0
DNSSAB	\$478,910	\$497,317	\$519,428	\$531,555	\$551,990	\$20,435
Cassellholme	\$105,963	\$105,578	\$109,700	\$113,579	\$113,850	\$271
MPAC	\$41,502	41,630	\$41,733	\$41,334	\$41,100	(\$234)
TOTALS	\$985,953	\$997,609	\$1,024,222	\$1,034,872	\$1,052,647	\$17,775

**2022– Increased \$17,775
30% of Operating Expenses**

Library Operating Budget

Additional Library Operating Hours 2 year Pilot Program

- Currently each branch is open 12 hours/week
- Propose 4 extra hours/week in each branch (Whitney and Madawaska)

Objective

- Short Term objective is to monitor and report back statistical information
- Long Term objective is to position both libraries as vibrant community hubs

Financial Impact on 2022 Budget

\$13,800 Increase in Salaries/Wages

\$1,840 Increase in Payroll Burdens

\$15,640

Capital 2022

FUNCTIONAL AREA	PROPOSED PROJECTS	CAPITAL COSTS	FUNDING SOURCE
General Gov't	Townsuite Accounting Software	\$305,000	Modernization Efficiency Grant, MMP ₂ , Safe Restart Covid Fund
General Gov't	File Hold Digitization Software	\$40,000	MMP ₃ Grant, Municipal Contribution (\$10K)
General Gov't	HVAC/Office Renovation	\$25,000	Carry forward from 2021
Protection	Dry Hydrants	\$57,000	Carry forward from 2021
Rec & Culture	Airy Pedestrian Bridge	\$210,500	ICIP Grant, General Reserve Transfer
Rec & Culture	Galeairy Lk Park Privy, Park Benches	\$46,260	Carry forward from 2021
Rec & Culture	Tom & Mick Murry Park Story Boards	\$5,000	Municipal Contribution
Library	Book Shelving	\$10,000	Municipal Contribution
Total		\$698,760	

Transportation Capital 2022

FUNCTIONAL AREA	PROPOSED PROJECTS	CAPITAL COSTS	FUNDING SOURCE
Transportation	McRae hay Lake Road Resurfacing	\$200,000	Gas Tax Fund, OCIF Grant
Transportation	Road Drainage Improvements	\$60,000	Gas Tax Fund
Transportation	Roads Needs Study	\$10,000	Carry forward from 2021
Transportation	Hay Creek Road Engineer Drawings	\$5,000	OCIF Grant
Total		\$275,000	

HIGHLIGHTS

- October 2022 Election
- Salary and Wages for Council and staff set to accommodate a 3.7% grid increase-COLA
- Increased reserve transfers for future capital purchases
- Additional Library operating hours
- Accounting software and document digitization to provide office efficiencies
- Asset Management Plan development

Transfers to Reserve and Reserve Funds

- **Protection**
 - SCBA \$20,000/year returned to reserve 2018-2022
 - MNRF Agreement \$20,000/year future fire apparatus
 - Future fire apparatus \$60,000
- **Transportation**
 - Truck #27 \$50,000/year returned to reserve 2018-2022
 - NORDSF \$94,727 future road reconstruction
- **Health**
 - Helipad \$3,500 for future paving project
- **Planning**
 - Official Plan \$5,500

Transfers From Reserve

- **General Government**

- Election Reserve \$15,000 (October 2022 election)
- General Reserve \$25,000 (Carry forward for HVAC office renovation)
- General Reserve \$20,000 (Carry forward for Asset Management Accounting Software)
- General Reserve \$161,750 (2019 Efficiency Grant for Accounting Software)
- General Reserve \$72,350 (COVID 19 Recovery Grant for Accounting Software)

- **Protection**

- Fire Equipment Reserve \$57,000 (Carry Forward for Dry Hydrants)

- **Transportation**

- Road Reserve \$2,000 (Carry forward for Hay Creek Rd Design)
- Roads Reserve \$10,000 (Carry forward for Roads Needs Study)

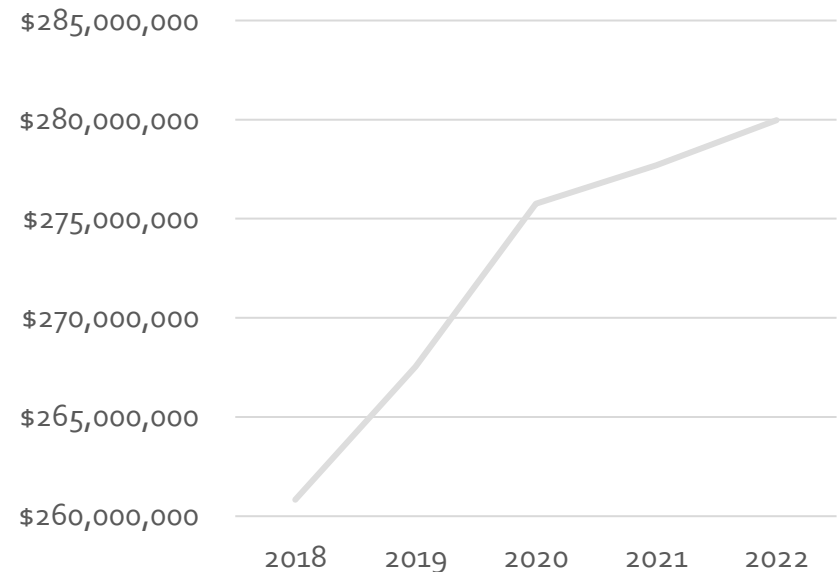
- **Recreation**

- General Reserve \$139,900 (Airy Pedestrian Trestle Bridge)
- Recreation Facility/Equipment Reserve \$40,000 (Carry Forward for Galeairy Lk Park Privy)
- Recreation Facility/Equipment Reserve \$6260 (Carry forward for Benches)

ASSESSMENT CHANGES

- Current Value Assessment (CVA) increase
- MPAC property reassessment delayed

Year	Assessment	Change
2022	\$279,967,200	\$2,270,400
2021	\$277,696,800	\$1,946,900
2020	\$275,749,900	\$8,210,231
2020	\$275,749,900	\$8,210,231
2019	\$267,539,669	\$6,719,255
2018	\$260,820,414	\$7,934,389



Assessment Distribution

Broad Tax Class Category	AT TIME OF ROLL		
	Frequency of RTC/RTQ ↓	2021 Roll for Tax Year 2022 ↓	Total Assessment (%) ↓
Commercial	66 ↓	15,732,400	5.62
Exempt	54 ↓	6,981,200	2.49
Farmland	7 ↓	385,500	0.14
Industrial	8 ↓	2,861,500	1.02
Managed Forests	32 ↓	5,093,000	1.82
Residential	1,489 ↓	248,913,600	88.91
Total	1,656	279,967,200	100%

2022 RESIDENTIAL TAX RATE

- Council determines the Municipal Portion of the residential rate.
- The Province sets the Education portion of the tax rate for all tax classes.
- The Municipal tax rate for all other tax classes are calculated as a ratio to the residential rate.

Class	2022 Ratio
Residential	1
Commercial	1.98
Industrial	2.63
Farmlands	0.25
Managed Forests	0.25
Commercial Excess/ Vacant reduction factor	0.0-1.0:0.7

Residential Class Tax Impact

1 % Increase- Municipal tax rate for residential property owners

Municipal Tax Rate	2021	2022	Increase
	.00854430	.00867268	
\$ 150,000 CVA	\$1,288	\$1,300	\$12
\$ 200,000 CVA	\$1,717	\$1,735	\$18

0 % Increase- Education tax rate for residential property owners

Education Tax Rate	2021	2022	Variance
	0.00153000	0.00153000	
\$ 150,000 CVA	\$230	\$230	0
\$ 200,000 CVA	\$306	\$306	0

FUNDING THE BUDGET

- Levy required; \$2,504,183
 - Current Levy; \$2,479,389
- Revenue Required \$24,794
 - 1 % tax increase provides \$24,794