

The Corporation of the Town of Deep River
REPORT
2021-FIN-024

Council Meeting Date: December 1, 2021
Council Meeting Time: 6:00 PM
Council Meeting Place: Electronic Meeting

Subject: 2022 Budget Report

Author: Town Staff Team

RECOMMENDATION(S):

BE IT RESOLVED THAT report number 2021-FIN-024 “**2022 Budget Report**” be received,

THAT the January 12th, 2022 Regular Meeting of Council be advertised as a Public Meeting for the purpose of gathering public input related to the 2022 proposed budgets,

THAT the proposed 2022 Capital and Operating Budgets (Attachment 1) be presented to Council for potential approval at the January 12, 2022 Regular Meeting of Council

THAT staff be directed to present the 2022 Water and Sewer Rates By-law to Council for approval the Regular meeting of Council on January 12, 2022, and

THAT staff be directed to present the 2022 Tax Rate By-law to Council for approval at a Regular Council Meeting in Q2, 2022.

BACKGROUND:

The following motion was passed at the August 11, 2021 Council meeting;

BE IT RESOLVED THAT Report Number 2021-FIN-017, "**2022 Draft Budget Directions Report**", be received;

THAT staff be directed to present the DRAFT 2022 Municipal Operating and Capital Budgets with an overall impact to the average taxpayer of not more than an increase of 3.2% (CPI);

THAT the 2022 Water and Wastewater Budgets be presented at the same meeting with an overall increase consistent with our adopted five-year Water and Wastewater Financial Plan; and

THAT the 2022 User Fee By-Law will be presented at the September 22, 2021 regular Council Meeting, the annual Capital Budget be presented at the regular Council Meeting on October 20, 2021, and the annual Operating Budget including Water and Wastewater Budgets be presented at a Special Council Meeting on November 24, 2021.

The Capital portion of the 2022 Budget was presented to Council on November 03, 2021. The following resolution was passed

The following resolution was passed at the November 3, 2021 Council meeting;

BE IT RESOLVED THAT report number 2021-FIN-023 "**2022 Capital Budget**" be received,

THAT the Capital Projects identified in Appendix-1 be utilized in the preparation of the 2022 proposed Operating Budget and

THAT the 2022 proposed Capital Budget be presented to council for approval at the December 15, 2021 Regular Meeting of Council.

Town of Deep River plans including but not limited to the following were utilized in the preparation of this recommendation;

- Strategic Plan
- Financial Master Plan (Attachment 2)
- Utility Rate Study (Attachment 3)
- Official Plan
- Community Improvement Plan

- Asset Management Plan
- Fleet Resource Plan
- Marketing Plan
- Secondary Plan

RATIONALE:

This recommendation will ensure compliance with the Town of Deep River annual Budget Policy, The Ontario Municipal Act and Council direction related to Capital and Operating Municipal budgets. Adoption of the proposed budgets will enhance the Town of Deep River's overall financial position consistent with the Town of Deep River plans

OTHER ALTERNATIVES CONSIDERED:

Many alternatives were considered in the preparation of this report but have not been recommended as the Town of Deep River Staff Team believe that this recommendation is consistent with Council direction and our identified Strategic Goals.

FINANCIAL CONSIDERATONS:

See Attachment 1.

STRATEGIC AREAS OF FOCUS:

See Attachment 1

CONSULTATIONS:

The preparation of our annual Capital and Operating Budgets requires consultation with all levels of governments from Federal trends and funding opportunities to Provincial and Upper Tier Municipal Ministries and Departments. Other Lower Tier Municipalities, Contractors, Service Clubs and community groups were also consulted in the preparation of this budget.

ATTACHMENTS:

Attachment 1 – 2022 Budget

Attachment 2 – Financial Master Plan, Nigel Bellchamber

Attachment 3- Utility Rate Study, Watson & Associates

Town of Deep River 2022 Budget



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1 Introduction

1.1 Purpose and structure of this report

This report provides a high-level summary and overview of the Draft 2022 Operating and Capital Budgets, proposed to be tabled at Council on December 1st, 2021. It contains:

- A description of the factors that have been considered during the development of this budget
 - External events that have impacted Deep River, and
 - The main assumptions
- An overview of the capital budget.
- An overview of the operating budget, including a description of revenue sources and expenses categories.
- A summary of atypical or new budget considerations for 2022
- A description of the impact of the proposed budget on the property tax rate.

For reference, the following documents are included as appendices.

- Detailed budget books showing the proposed budget at a General Ledger Account Code level
- Capital budget justifications
- The *Master Financial Plan* prepared by NG. Bellchamber & Associates and received by Council on February 24th, 2021
- The *Water and Wastewater Rate Study* prepared by Watson and Associates and received by Council on January 27th, 2021

Note; The updated *Asset Management Plan* will be included in 2023 budget and beyond

1.2 Background

On August 11th, 2021 Council received report 2021-FIN-017, “2022 Draft Budget Directions Report” and instructed staff to develop the Operating and Capital Budgets such that the municipal tax increase is no greater than 3.2%.

Council adopted a proposed set of User Fees on September 22nd, 2021, and a draft Capital budget on November 3rd, 2021, for inclusion in the 2022 Operating budget. The capital budget is described in Section 2.1 below.

1.3 External Factors impacting the budget and other considerations

1.3.1 AECL / CNL PILT Agreement and Property Assessment

The Financial Master Plan highlighted the importance of AECL / CNL as the Town’s largest ratepayer. As reported in the 2021 budget process the historical assessment values for the Chalk River Laboratories did not appear to accurately reflecting the significant capital investments made. With agreement from AECL and CNL, MPAC (the Municipal Property Assessment Corporation) conducted a re-assessment of the Chalk River Laboratories in 2021. The results of this re-assessment are yet to be finalized and made public but initial indications are that an increase in PILT payments will be made. For the purposes of developing the 2022 Operating Budget, an increase of \$600,000 per year for the Town of Deep River portion of the PILT has been assumed.

The PILT agreement contained a two-year payment totalling \$1.7 million for potential historical inaccuracies to be reconciled at the end of the MPAC re-assessment. For the purposes of this report none of the \$1.7 million or the reconciliation has been included. MPAC data to complete the reconciliation is expected early in 2022.

Public Sector Accounting Board (PSAB) standards require that these payments are held in reserve until the reconciliation is completed. Therefore, only interest earned on the \$850,000 is reflected in the 2022 operating budget.

1.3.2 COVID-19 Pandemic

Over 2020 and 2021, the ongoing COVID-19 pandemic has significantly impacted the Town's operations and the services delivered to the community. Restrictions on public gatherings have reduced the Town's recreational programming, facility opening times, and events have been cancelled. This has reduced the revenue generated through user fees. Some of this lost revenue has been offset by reduced expenditures, related to the number of part-time staff required to support programs and events. It must also be noted that participant to staff ratios have had a limiting effect on this offset. Costs for cleaning and PPE have increased.

In 2020 and 2021, the Town received support from special Federal and Provincial COVID-19 grants. No announcements have been made regarding additional COVID-19 support for 2022, and therefore no COVID-19 funding has been included in the 2022 Operating Budget. With both the Deep River Arena and Deep River Community Pool operations currently in place the assumption that the progress towards "normal operations" and enrollment numbers has been included in the proposed 2022 operating budget.

1.3.3 Delayed Update of Assessment Values

In 2020, the Provincial government postponed the regular four-year update to assessment values and indicated that property taxation in 2021 would be based on the 2016 assessments. In the 2021 Fall Economic Outlook statement, the Provincial government extended this delay further to the end of 2023. Only new developments, therefore, have contributed to growth in the tax base (previously, the tax base would have grown through a combination of assessed value growth and new developments).

1.3.4 Utility Rate Study

A 10-year utility rate study was completed in early 2021 for the delivery of water and wastewater services. Scenario 2 from the utility rate study was adopted by Council to be used in our five-year water and wastewater financial plan submitted for license renewal. As a result, the recommended combined 8.4% increase in water and sewer rates have been included in the 2022 operating budget.

Refined project proposal for water & wastewater capital projects have been included in the 2022 capital budget.

1.3.5 Financial Master Plan

In early 2021, the first phase of the development of a long-term Financial Master Plan was completed. Several recommendations were made; some of which have been included in this budget:

- Recommendation 3: Implementation of the utility rate increases for water and wastewater
- Recommendation 2: Increased reserve transfers for infrastructure (refer to Section **Error! Reference source not found.** for further detail)

- Recommendation 1 and 7: Resourcing for improving the Town's asset management plans and capabilities
- Recommendation 8: Upgrading of the financial software system
- Recommendation 11: Ongoing relationship with AECL / CNL (new fire services agreement, ongoing assessments discussions, etc.)

The Plan's other recommendations have been noted, and where possible, included in plans for 2023 and beyond.

1.3.6 Changes to Minimum Wage and Consumer Price Index

The recent announced 4.5% increase to the Ontario minimum wage combined with the significant increase in the consumer Price Index (Ontario 4.9% in October) have had a significant impact on wages and some contracts.

1.4 Assumptions

The primary assumptions made during the development of this budget include:

- A partial return to full operations after the pandemic will occur during 2022. As a result, revenues for recreational programs, facilities and events have been increased, but not to pre-pandemic levels. Related expenses have also been reduced from normal levels but not to the same degree. The increase in cleaning and PPE expenses caused by the pandemic has been maintained
- No new "non-resident" user fees have been included in the 2022 operating budget.
- The Marina will operate as usual (seasonal dates, operating times, services available).
- No further federal and provincial government COVID assistance will be received.
- While it is expected that most conferences, seminars and training programs for staff will be conducted virtually, some in-person training has been included in the proposed budget.
- The revenue generated from the sale of the four small property parcels (Avon Str, Hammond Crt x 2, McDonald Str) has been included in the proposed budget.
- It is anticipated that the Town will continue to receive funding from the Ontario Community Infrastructure Fund at historical levels. There is no planned carry forward on OCIF from 2021
- Planning for the new Long-term Care facility at the North Renfrew Health Campus is underway, and construction is planned to start in late 2022. Revenues from building permit reviews have been included in the 2022 Operating budget.
- No revenue generated from potential development charges has been included in the 2022 budget
- Business Education Taxes will be consistent with 2021
- The renewed Fire Service Agreement with CNL has been used as the basis for budgeting for Fire Services. No potential new fire services model financial impacts have been included in 2022 operating budget
- Property and liability insurance premiums for the Town are expected to increase by 13% for 2022. This is an industry-wide trend which has affected many municipalities.
- Revenues consistent with the short-term agreement with the Town of Laurentian Hills for Chief Building Official/Inspection services have been included in the 2022 operating budget

1.5 Major Operational Changes

Several operational changes have occurred in 2021 or are anticipated for 2022, which have impacted the operating budget for 2022. These include:

- The signing of short-term agreement with the Town of Laurentian Hills to provide Chief Building Officer and Building Inspector services. This will require some shifting of responsibilities, in particular for By-law enforcement. The potential for a long-term agreement is currently under review and has been assumed within the proposed budget using the same cost model.
- In 2021, the Town retained the services of a part-time HR consultant to provide services that were no longer available from the County at the time. This practice is proposed to be continued in 2022.
- A minor restructuring of the Administration department is planned to introduce a stronger Payroll/HR capability and provide some enhanced capacity to the Planning and Development area. These changes are reflected in the budget through a reallocation of wages. A full proposal will be provided to Council prior to the termination of the one- year pilot project related to the Asset & Administration Project Manager
- The Provincial government recently announced increases to minimum wage levels. More details of the impact of this change are included in Section 2.2.1.

1.6 Major projects for 2022

The following major projects are scheduled for 2022 in support of the Town's Strategic Plan:

Projects related to increased population and vibrant economic sector

- Continuation of the Getting ready for development project (by-law and policy review, process capability, developer forum)
- Finalization of the West-End Secondary Plan
- Keys property and Marina secondary plan
- Continuation of the implementation of the Community Improvement Plan (streetscaping design and guidelines; design of CIP grant program)
- Sale of town-owned land (various small lots, 33199 Hwy 17, review of other potential development sites)
- Development charges design and implementation
- Proposed project relating to Sewer Treatment Plant capacity

Projects related to quality and reliable infrastructure and facilities

- Initiation of a Water Tower rehabilitation project
- First phase of wastewater treatment capacity improvements
- Ministry application for a re-rating of the wastewater treatment plant capacity
- Water and wastewater service delivery review
- Various improvements and capital upgrades to water and wastewater treatment plants
- Updating of Town's asset management plans / Rebuilding asset management capabilities
- Community swimming pool structural and mechanical audit
- Upgrades to Deep River Arena

- Capital contingency budget to allow for short notice small infrastructure repair and or replacement

Projects related to improvements in governance and administrative efficiencies

- Continuation of the general by-law and policy reviews
- Upgrading of the Town's financial software system
- Continuation of improvements to internal performance measurement and workplace culture program
- Resource allocation to Economic Development

Projects related to improvements in recreational opportunities

- Completion of the upgrades improving accessibility at the arena and town hall facilities
- Design and implementation of new children's programming
- Structural & Mechanical audit at Community Pool
- Development of Parks plan and review of programs in relation to Recreational survey
- Marina docks project

2 2022 Budget at a Glance

2.1 Capital budget for 2022

Table 1 outlines the capital projects for 2022, the associated costs, and sources of funding. **A total of \$3,738,156 in capital spending** will occur, with 23% of the funds to be drawn from reserves. Approximately 35% will be sourced from grants, and **\$202,500 will need to be raised from general taxation**.

At this time, \$1,386,566 in debt financing is planned for the reconstruction of LaSalle Road and Beach Avenue in order to address wastewater collection capacity constraints for the new Long Term Care facility being built at the Deep River and District Hospital. These projects are early in the design phase, and all feasible options are being investigated. Note that Council must approve any new debt on a case-by-case basis and that staff will make further presentations for each new arrangement. Further, should funding any project through debt become the more favourable option, Council will be approached for approval.

It should be noted that projects requiring grant funding are conditional on that funding being received. Staff will continue to research and apply for any and all appropriate grants in relation to all Capital projects.

Any non-budgeted revenue from the two-year PILT agreement with AECL/CNL may be considered to adjust the current proposed funding models. It is anticipated that the re-assessment data from MPAC will be available for the purposes of the agreed upon reconciliation in Q1 of 2022. The potential for an infrastructure levy for the upgrades to the Water Tower are being considered and a related report will be presented to Council in Q1 of 2022 which may change the current proposed funding model.

Any and all potential changes to the current proposed Capital funding model will be presented to Council for approval.

Table 1: Capital budget

2022 Capital Budget	2022 Budget	Reserve	General Taxation	Debt Financing	Other Funding
Council	100,000	0	100,000	0	0
Annual Capital Contingency	100,000		100,000		
Finance and Administration	252,000	55,000	32,000	0	165,000
Upgrade Finance Software	220,000	55,000			165,000
Keyes / Marina Secondary Plan	25,000		25,000		
Council IT equipment	7,000		7,000		
Facilities	355,590	238,090	35,000	0	82,500
Marina Docks - phase 4	80,000	40,000			40,000
Arena Upgrade	100,000	100,000			
Council Chamber doors	6,200	6,200			
Cemetery upgrades	35,000		35,000		
Community Pool – Audit etc.	99,890	74,390			25,500
Public Works - Drive shed	17,500	17,500			
Beach accessibility equipment	17,000				17,000
Fleet	77,000	71,500	5,500	0	0
Wood chipper	65,000	65,000			
Loader - sandblasting / paint	12,000	6,500	5,500		
Roads	0	0	0	0	0
Included in wastewater projects					
Water and Wastewater	2,703,566	272,295	0	1,386,566	1,044,705
General capital work (OCWA)	150,000	150,000			
Wastewater Plant Re-rating	20,000	20,000			
THM Remediation	385,000	102,295			282,705
Lasalle & Beach reconstruction	648,566			486,566	162,000
Water Tower rehabilitation	1,500,000			900,000	600,000
Fire Service	250,000	220,000	30,000	0	0
Fire Pumper/Tanker	200,000	200,000			
Volunteer PPE	50,000	20,000	30,000		
Total Capital Budget	3,738,156	856,885	202,500	1,386,566	1,292,205

Table 2 outlines the changes to reserve levels as a result of the Capital budget described above. Note that the values in Table 2 assume no contribution to reserves resulting from any potential surplus disposition from 2021 and 2022. No anticipated changes resulting from the PILT Agreement are included in this table

Table 2: Changes to Reserves

Changes to reserves	2021 Opening Balance	2021 Estimated Closing Balance	2022 Proposed Capital Reserve Funding	2022 Proposed Transfer to Reserves	2022 Projected Closing Balances
Other General Reserves	2,728,108	2,155,738	584,590	655,198	2,226,346
Reserve – Sewer replacement	399,593	522,285	95,000	106,751	534,036
Reserve - Water Works	64,438	76,949	177,295	362,187	261,841
Total	3,192,139	2,754,972	856,885	1,124,136	3,022,223

2.2 Operating Budget for 2022

The proposed 2022 Operating and Capital budget requires that **\$7,266,023** be raised from municipal taxation, increasing by **3.20%** compared to the 2021 operating and capital budgets.

Operating expenses (excluding water & wastewater) will total \$9,926,664, an increase of 13% compared to Budget 2021, including a significant increase of approximately \$800,000 in transfers to reserves than the 2021 Budget. **Non-tax revenues (excluding water & wastewater) have increased by 21.2% to a total of \$2,014,386**, including the additional assumed \$600,000 PILT payment, and revenue generated from the sale of land.

Water, Wastewater and Solar are budgeted using a net zero model as per legislation and past practice.

The following table and figures show the breakdown of the operating budget.

Table 3: Operating budget summary

Operating budget by department	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Actual 2021 (to Nov 25)	Budget 2022	\$ change	% Change
Administration	1,378,028	1,321,011	1,100,841	1,346,622	930,674	1,953,169	606,547	45.0% ▲
GL codes 120, 130, 140, 150, 250								
Revenue	426,574	70,117	177,456	51,200	220,886	62,734	11,534	22.5% ▲
Expense	1,804,603	1,391,128	1,278,297	1,397,822	1,151,560	2,015,904	618,081	44.2% ▲
Recreational Services	894,133	833,445	955,577	1,005,801	931,989	1,027,016	21,215	2.1% ▲
GL code 700								
Revenue	514,168	536,051	348,687	431,608	294,189	510,489	78,881	18.3% ▲
Expense	1,408,301	1,369,496	1,304,264	1,437,409	1,226,178	1,537,505	100,096	7.0% ▲
Transportation (Public Works)	844,322	1,111,506	885,263	832,509	511,648	832,406	-102	-0.0% ▼
GL code 300								
Revenue	219,646	209,828	61,105	355,378	297,415	244,102	-111,276	-31.3% ▼
Expense	1,063,968	1,321,334	946,368	1,187,886	809,063	1,076,508	-111,378	-9.4% ▼
Environmental Services	445,306	451,968	362,622	452,003	337,609	487,002	34,999	7.7% ▲
GL code 400								
Revenue	182,471	165,993	231,665	179,593	215,898	220,593	41,000	22.8% ▲
Expense	627,776	617,961	594,286	631,596	553,508	707,595	75,999	12.0% ▲
Health Services (Cemetery)	-4,033	9,000	18,791	17,821	33,367	8,575	-9,246	-51.9% ▼
GL code 500								
Revenue	16,944	12,700	13,057	13,775	11,069	55,525	41,750	303.1% ▲
Expense	12,911	21,700	31,848	31,596	44,436	64,100	32,504	102.9% ▲
Bylaw enforcement and Building inspection	86,363	83,585	59,757	88,461	77,744	14,475	-73,986	-83.6% ▼
GL code 240								
Revenue	24,849	31,700	50,337	28,300	23,480	109,540	81,240	287.1% ▲
Expense	111,211	115,285	110,094	116,761	101,224	124,015	7,254	6.2% ▲

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Operating budget by department	Actual 2019	Budget 2020	Actual 2020	Budget 2021	Actual 2021 (to Nov 25)	Budget 2022	\$ change	% Change
Planning and Development	-44,259	3,110	-3,600	35,885	74,498	74,126	38,241	106.6% ▲
GL code 800								
Revenue	109,338	65,800	10,743	69,100	4,203	275,000	205,900	298.0% ▲
Expense	65,079	68,910	7,143	104,985	78,701	349,126	244,141	232.5% ▲
Council and Mayor	104,930	109,520	98,191	108,751	84,582	116,294	7,544	6.9% ▲
GL code 110								
Revenue	0	0	0	0	0	0	0	0%
Expense	104,930	109,520	98,191	108,751	84,582	116,294	7,544	6.9% ▲
Solar program	0	-27	0	0	-15,047	0	0	0%
GL code 050								
Revenue	18,346	25,000	17,600	24,000	16,689	20,000	-4,000	-16.7% ▼
Expense	18,346	24,973	17,600	24,000	1,642	20,000	-4,000	-16.7% ▼
Emergency Services	3,087,572	2,984,625	3,134,636	3,160,130	2,870,515	3,305,267	145,136	4.6% ▲
Fire Service	1,609,866	1,522,421	1,690,857	1,639,716	1,583,113	1,728,393	88,678	5.4% ▲
GL codes 210, 211								
Revenue	0	0	2,840	8,600	10,075	4,500	-4,100	-47.7% ▼
Expense	1,609,866	1,522,421	1,693,697	1,648,316	1,593,188	1,732,893	84,578	5.1% ▲
Police Service	1,477,707	1,462,205	1,443,779	1,520,415	1,287,402	1,576,873	56,459	3.7% ▲
GL codes 220, 221								
Revenue	150,320	148,918	150,095	159,372	167,255	173,322	13,950	8.8% ▲
Expense	1,628,027	1,611,122	1,593,874	1,679,787	1,454,658	1,750,195	70,409	4.2% ▲
Library	413,122	373,983	340,090	399,305	334,394	414,449	15,144	3.8% ▲
GL code 780								
Revenue	39,677	25,081	31,738	19,781	14,743	18,081	-1,700	-8.6% ▼
Expense	452,799	399,064	371,828	419,086	349,137	432,530	13,444	3.2% ▲
Water and Wastewater treatment	0	0	0	0	-675,379	0	0	0%
GL code 041, 043								
Revenue	2,472,581	2,875,040	2,663,019	2,914,590	2,826,740	3,262,633	348,044	11.9% ▲
Expense	2,472,581	2,875,040	2,663,019	2,914,590	2,151,360	3,262,633	348,044	11.9% ▲
Less Non-tax Revenue (OMPF, PILT & Other)	7,547,862	386,556	7,406,978	406,556	8,141,625	966,756	560,200	137.8% ▲
Revenue to be collected from tax		6,895,169		7,040,732		7,261,023	225,292	3.20% ▲

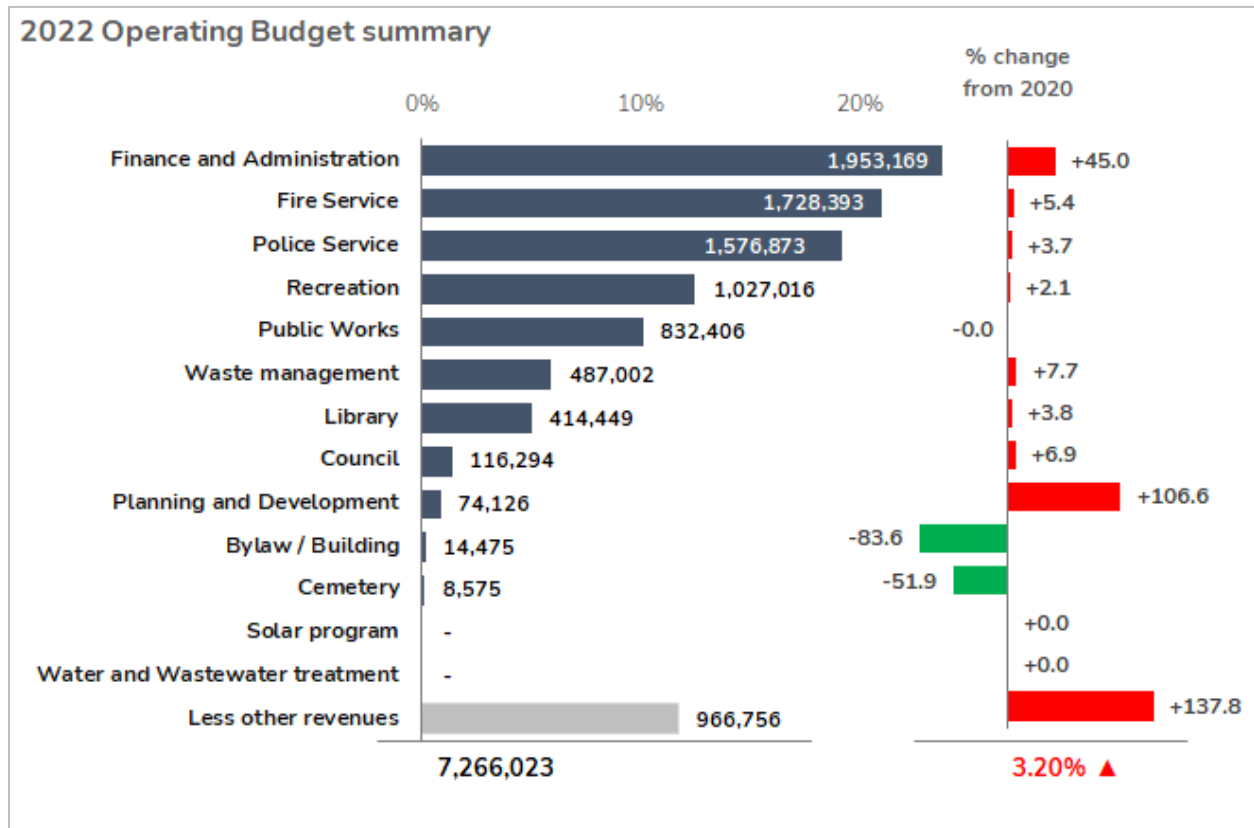


Figure 1: Departmental net operating expenses

2.2.1 Summary of wages and benefits

The overall net increase of combined wages & benefits is 3.4%. No changes to the number of full-time employees are proposed. Minor changes to staffing related to COVID-19 have been included in the proposed budget as well as a relatively minor re-alignment within Administration, Planning & Development and Finance. The following points provide highlights of change that have impacted cost.

- Union budgeted wages meet all negotiated collective agreements
- Budgeted benefits meet all negotiated collective agreements and nonunion commitments
- Significant adjustment to student wages due to Minimum wage increases
- Anticipated changes to Payroll/HR and Planning & Development
- Non-union wage increases linked to CPI (4.9% as per By-law 33-2020 & employment contract)

2.2.2 Significant changes to Revenues

The following points represent assumed unusual revenue streams new for 2022. These new assumed revenue streams have contributed to a budgeted combined total in “transfer to reserves” of \$1,058,311 consistent with the Financial Master Plan.

- Additional PILT
- Revenue from sale of Town owned land
- Building Permit fees from LTC home
- CBO/Inspection shared services

2.2.3 Significant changes to Expenses

The following points highlight proposed significant changes to expenses.

- Increase in Transfer to Reserves consistent with the Financial Master Plan.
- Increases in OCWA contract as well as non-union staff related to high CPI
- Increases related to changes to Minimum wage
- Increased taxation for Capital projects
- Increase in Garbage & Recycle Contract of 13.3% consistent with Contract
-

2.3 Water and Wastewater

The water and wastewater budgets are self-contained, in that they are not funded from taxation, but through user fees as per the Water and Sewer Sustainability Act, 2002. Through a combination of user fee revenue and expenses including a transfer to reserves are legislated to annually net to zero.

A combined increase in user fees of 8.4% has been proposed consistent with the 2021 Utility Rate Study. It must also be noted that an increase of 5.9%, consistent with the OCWA Agreement has been proposed.

3 Illustrative Impact on a typical tax bill

Deep River ratepayers pay a combined property tax that comprises municipal, county, and education portions. Table 4 shows some illustrative examples of how each portion may change in 2022.

Some caveats:

- The county and education (set by the Province) rates for 2022 have not been finalized as yet. An increase of 3% in County taxes and 0% in education taxes has been assumed for the illustrative examples shown below.
- The updated assessment roll for 2022 has not been released by MPAC yet. No increase in total assessed value has been assumed for these examples.

The combined property tax on an average single-family home in Deep River may increase by approximately \$86. The combined property tax for an average small / retail commercial property may increase by \$97.

Table 4: Impact of taxation increase on a typical tax bill

Property tax on average properties		2021 Taxation	2022 Taxation	Total \$ Change	% Change
Single family home					
Combined property tax		3036	3122	86	2.8%
Average assessed value	Municipal	1990	2054	64	3.2%
of \$198,000	County*	743	765	22	3.0%
	Education*	303	303	0	0.0%
Small / retail commercial property					
Combined property tax		4163	4260	97	2.3%
Average assessed value	Municipal	2244	2316	72	3.2%
of \$123,000	County*	837	862	25	3.0%
	Education*	1082	1082	0	0.0%

* Assuming a 3% and 0% increase respectively

4 Appendices

The following documents are appended for reference.

- The 2022 Proposed Capital Budget
- The 2022 Proposed Operating Budget

G-010: Taxation

G-020: Payments in Lieu

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
G-010-0250-4135: Managed Forests	0	0	0	0	0	0	0	0	-	
G-010-0250-4140: Vacant Commercial	0	0	0	0	0	0	0	0	-	
G-010-0250-4141: Landfill	0	0	0	0	0	0	0	0	-	
G-010-0250-4300: Tax Write Off - Residential / Farm	0	0	0	0	0	0	0	0	-	
G-010-0250-4310: Tax Write Off - Commercial	0	892	0	0	0	574	0	0	-	
G-010-0250-4315: Tax Write Off - Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0250-4320: Tax Write Off - Industrial	0	0	0	4,360	0	0	0	0	-	
G-010-0250-4325: Tax Write Off - Pipeline	0	0	0	0	0	0	0	0	-	
G-010-0250-4330: Tax Write Off - Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0250-4335: Tax Write Off - Managed Forest	0	0	0	0	0	0	0	0	-	
G-010-0250-4341: Tax Write Off - Landfill	0	0	0	0	0	0	0	0	-	
G-010-0250-4400: Supplementary - Residential	0	0	0	0	0	0	0	0	-	
G-010-0250-4410: Supplementary - Commercial	0	-546	0	0	0	0	0	0	-	
G-010-0250-4415: Supplementary - Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0250-4420: Supplementary - Industrial	0	0	0	0	0	0	0	0	-	
G-010-0250-4425: Supplementary - Pipeline	0	-15,874	0	0	0	-199	0	0	-	
G-010-0250-4430: Supplementary -Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0250-4435: Supplementary - Managed Forest	0	0	0	0	0	0	0	0	-	
G-010-0250-4441: Supplementary - Landfill	0	0	0	0	0	0	0	0	-	
Expense	0	0	0	0	0	0	0	0	-	
G-010-0250-7600: Levy Requisition Paid	0	0	0	0	0	0	0	0	-	
Education - English Public	0	209,669	0	195,251	0	-19,504	0	0	-	
Revenue	0	-515,347	0	-499,452	0	-506,717	0	0	-	
G-010-0210-4100: Residential / Farm	0	-505,902	0	-489,476	0	-495,577	0	0	-	
G-010-0210-4110: Commercial	0	0	0	0	0	0	0	0	-	
G-010-0210-4112: New Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0210-4115: Multi-Residential	0	-8,543	0	-8,208	0	-8,207	0	0	-	
G-010-0210-4120: Industrial	0	0	0	-892	0	-892	0	0	-	
G-010-0210-4125: Pipeline	0	0	0	0	0	0	0	0	-	
G-010-0210-4130: Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0210-4135: Managed Forests	0	-51	0	-58	0	-58	0	0	-	
G-010-0210-4140: Vacant Commercial	0	0	0	0	0	0	0	0	-	
G-010-0210-4141: Landfill	0	0	0	0	0	0	0	0	-	
G-010-0210-4300: Tax Write Off - Residential / Farm	0	315	0	1,360	0	416	0	0	-	
G-010-0210-4310: Tax Write Off - Commercial	0	0	0	0	0	0	0	0	-	
G-010-0210-4312: Tax Write Off - New Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0210-4315: Tax Write Off - Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0210-4320: Tax Write Off - Industrial	0	0	0	0	0	0	0	0	-	
G-010-0210-4325: Tax Write Off - Pipeline	0	0	0	0	0	0	0	0	-	
G-010-0210-4330: Tax Write Off - Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0210-4335: Tax Write Off - Managed Forest	0	0	0	0	0	0	0	0	-	
G-010-0210-4341: Tax Write Off - Landfill	0	0	0	0	0	0	0	0	-	
G-010-0210-4400: Supplementary - Residential	0	-1,165	0	-2,179	0	-243	0	0	-	
G-010-0210-4410: Supplementary - Commercial	0	0	0	0	0	0	0	0	-	
G-010-0210-4412: Supplementary - New Multi-Residential	0	0	0	0	0	-2,158	0	0	-	
G-010-0210-4415: Supplementary - Multi-Residential	0	0	0	0	0	0	0	0	-	
G-010-0210-4420: Supplementary - Industrial	0	0	0	0	0	0	0	0	-	
G-010-0210-4425: Supplementary - Pipeline	0	0	0	0	0	0	0	0	-	
G-010-0210-4430: Supplementary -Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0210-4435: Supplementary - Managed Forest	0	0	0	0	0	0	0	0	-	
G-010-0210-4441: Supplementary - Landfill	0	0	0	0	0	0	0	0	-	
Expense	0	725,016	0	694,703	0	487,212	0	0	-	
G-010-0210-7600: Levy Requisition Paid	0	725,016	0	694,703	0	487,212	0	0	-	

G-010: Taxation

G-020: Payments in Lieu

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
G-010-0110-4330: Tax Write Off - Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0110-4335: Tax Write Off - Managed Forest	0	0	0	0	0	0	0	0	-	
G-010-0110-4341: Tax Write Off - Landfill	0	0	0	0	0	0	0	0	-	
G-010-0110-4400: Supplementary - Residential	-10,000	-9,653	-10,000	-13,963	-10,000	-1,660	-10,000	0	0.00%	Estimated General New assessment
G-010-0110-4410: Supplementary - Commercial	0	-725	0	0	0	0	0	0	-	
G-010-0110-4412: Supplementary - New Multi-Residential	0	0	0	0	0	-14,173	0	0	-	
G-010-0110-4415: Supplementary - Multi-Residential	0	0	0	0	-19,900	0	0	19,900	-100.00%	
G-010-0110-4420: Supplementary - Industrial	0	0	0	0	0	0	0	0	-	
G-010-0110-4425: Supplementary - Pipeline	0	-19,289	0	0	0	-294	0	0	-	
G-010-0110-4430: Supplementary -Farmlands	0	0	0	0	0	0	0	0	-	
G-010-0110-4435: Supplementary - Managed Forest	0	0	0	0	0	0	0	0	-	
G-010-0110-4440: Historical Billed Amounts	0	0	0	0	0	0	0	0	-	
G-010-0110-4441: Supplementary - Landfill	0	0	0	0	0	0	0	0	-	
G-010-0110-4720: Penalties & Interest	-50,000	-43,118	-50,000	-50,962	-50,000	-72,106	-50,000	0	0.00%	
G-020-0110-4100: Residential / Farm	0	0	0	0	0	0	0	0	-	
G-020-0110-4141: Landfill	0	-1,346	0	-2,509	0	-52	0	0	-	
G-020-0110-4200: AECL Grant in Lieu	0	-1,504,038	0	-1,478,468	0	-305,990	0	0	-	
G-020-0110-4202: Payment in Lieu - Canada Post	0	-2,634	0	-2,781	0	0	0	0	-	
G-020-0110-4204: Payment in Lieu - Long Term Care	0	0	0	0	0	0	0	0	-	
G-020-0110-4206: Payment in Lieu - CBC	0	-603	0	-704	0	0	0	0	-	
G-020-0110-4208: Payment in Lieu - Deep River Hospital	-1,256	-1,256	-1,256	-1,256	-1,256	-1,256	-1,256	0	0.00%	Estimated PILT
G-020-0110-4210: Payment in Lieu - Ontario Hydro	0	-4,382	0	-4,605	0	-4,663	0	0	-	
G-020-0110-4230: Education portion- PIL	0	-1,050,003	0	-963,061	0	-1,001,880	0	0	-	
G-020-0110-4240: Other PIL Revenue	0	0	0	0	0	-1,293,494	0	0	-	
G-020-0110-4310: Tax Write Off - Commercial	0	0	0	0	0	0	0	0	-	
G-020-0110-4410: Supplementary - Commercial	0	0	-20,000	-189,169	-20,000	0	-600,000	-580,000	2900.00%	Estimated new PILT Additions
G-020-0110-4441: Supplementary - Landfill	-20,000	0	0	0	0	0	0	0	-	
G-020-0110-4500: Sanitary Sewer Activities	0	-10,839	0	-7,243	0	0	0	0	-	
G-020-0110-4550: Water Works Activities	0	-15,933	0	-40,036	0	0	0	0	-	
Grand Total	-66,256	-6,718,676	-66,256	-7,086,678	-86,156	-7,821,225	-646,256	-560,100	650.10%	

G-030: Ontario Unconditional Grants

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
Own purposes revenue	-321,400	-829,186	-320,300	-320,300	-320,400	-320,400	-320,500	-100	0.03%	
Revenue	-321,400	-829,186	-320,300	-320,300	-320,400	-320,400	-320,500	-100	0.03%	
G-030-0110-4610: Grant Revenue-OMPF	-321,400	-829,186	-320,300	-320,300	-320,400	-320,400	-320,500	-100	0.03%	Provincial Ontario Municipal Partnership Fund Allocation
Grand Total	-321,400	-829,186	-320,300	-320,300	-320,400	-320,400	-320,500	-100	0.03%	

S-041: Wastewater

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
Admin. - Sewer	323,252	330,512	432,174	289,780	430,386	234,666	440,339	9,953	2.31%	
Revenue	-1,500	-132,667	-1,500	-3,620	-2,153	-1,118	-2,267	-114	5.29%	
S-041-1115-4610: Grant Revenue	0	-130,604	0	0	0	0	0	0	-	
S-041-1115-4630: Permits & fees	-1,500	-2,063	-1,500	-3,620	-2,153	-1,118	-2,267	-114	5.29%	Sewer Clearing Fees - 3 year actual average
Expense	324,752	463,179	433,674	293,400	432,539	235,784	442,606	10,067	2.33%	
S-041-1115-5010: Regular Salaries	32,392	13,715	30,676	0	35,622	0	36,131	509	1.43%	
S-041-1115-5020: Overtime	0	0	0	0	0	0	0	0	-	
S-041-1115-5060: Public Holiday	0	556	0	0	0	0	0	0	-	
S-041-1115-5070: Sick Time	0	1,209	0	0	0	0	0	0	-	
S-041-1115-5090: Vacation	0	1,942	0	0	0	0	0	0	-	
S-041-1115-5110: Insured Benefits	1,281	1,133	0	-231	0	0	0	0	-	
S-041-1115-5150: Employment Insurance	429	395	0	0	0	0	0	0	-	
S-041-1115-5160: CPP	862	826	0	0	0	0	0	0	-	
S-041-1115-5170: OMERS	1,698	1,496	0	0	0	0	0	0	-	
S-041-1115-5180: EHT	369	345	0	0	0	0	0	0	-	
S-041-1115-5191: WSIB Insurance	0	137	0	165	0	26	0	0	-	
S-041-1115-6110: Fuel - Diesel	0	0	0	0	0	0	0	0	-	
S-041-1115-6115: Fuel - Gasoline	0	0	0	0	0	0	0	0	-	
S-041-1115-7125: Office Supplies	0	0	0	0	0	0	0	0	-	
S-041-1115-7140: Accounting /Audit Fees	550	0	575	575	587	0	0	-587	-100.00%	
S-041-1115-7145: Other Professional Fees	0	0	0	0	0	0	25,000	25,000	-	50% of service delivery review
S-041-1115-7200: Interest - Long Term Debt	65,714	61,956	60,154	40,564	46,562	20,518	41,124	-5,437	-11.68%	
S-041-1115-7205: Debt Payments	198,978	202,923	204,483	226,264	218,076	209,071	223,513	5,437	2.49%	
S-041-1115-7210: Interest - penalties	0	0	0	0	0	0	0	0	-	
S-041-1115-7320: Membership Dues	0	0	0	0	0	0	0	0	-	
S-041-1115-7400: Bad Debt Expense	0	0	0	0	0	0	0	0	-	
S-041-1115-7420: Insurance	2,250	2,354	2,638	2,730	3,000	6,170	3,486	486	16.20%	13% increase over previous year's actual insurance rates
S-041-1115-7430: Licences	0	0	0	0	0	0	0	0	-	
S-041-1115-7500: Contract Services	0	0	0	0	0	0	0	0	-	
S-041-1115-7525: Administrative Fee	6,000	6,000	6,000	6,000	6,000	0	6,600	600	10.00%	
S-041-1115-8050: Transfer to Capital	0	0	0	0	0	0	0	0	-	
S-041-1115-8060: Transfer to Reserve	14,228	168,192	129,147	17,333	122,692	0	106,751	-15,941	-12.99%	
Capital - sewer	65,255	67,410	65,255	81,037	62,500	57,290	50,000	-12,500	-20.00%	
Revenue	0	0	0	0	0	0	0	0	0	
S-041-9600-4960: Transfer from Reserves	0	0	0	0	0	0	0	0	-	
S-041-9600-4970: Debenture proceeds	0	0	0	0	0	0	0	0	-	
Expense	65,255	67,410	65,255	81,037	62,500	57,290	50,000	-12,500	-20.00%	
S-041-9600-6220: Other Trades & Services	0	0	0	0	0	0	0	0	-	
S-041-9600-6230: Equipment & Material	65,255	67,410	65,255	81,037	62,500	57,290	50,000	-12,500	-20.00%	Major Maintenance
S-041-9600-7145: Other Professional Fees	0	0	0	0	0	0	0	0	-	
S-041-9600-7150: Legal Fees	0	0	0	0	0	0	0	0	-	
S-041-9600-7160: Advertising	0	0	0	0	0	0	0	0	-	
Facility ops - Sewer	418,869	442,258	408,127	487,271	428,650	393,576	512,069	83,420	19.46%	
Expense	418,869	442,258	408,127	487,271	428,650	393,576	512,069	83,420	19.46%	
S-041-9115-5010: Regular Salaries	0	0	0	0	0	0	0	0	-	
S-041-9115-5020: Overtime	0	0	0	0	0	0	0	0	-	
S-041-9115-5070: Sick Time	0	0	0	0	0	0	0	0	-	
S-041-9115-5110: Insured Benefits	0	0	0	0	0	0	0	0	-	
S-041-9115-5150: Employment Insurance	0	0	0	0	0	0	0	0	-	
S-041-9115-5160: CPP	0	0	0	0	0	0	0	0	-	
S-041-9115-5170: OMERS	0	0	0	0	0	0	0	0	-	
S-041-9115-5180: EHT	0	0	0	0	0	0	0	0	-	
S-041-9115-6110: Fuel - Diesel	600	0	600	346	600	0	600	0	0.00%	
S-041-9115-6125: Hydro	111,488	111,488	111,488	111,000	113,160	101,749	116,781	3,621	3.20%	
S-041-9115-6130: Water & Sewer	1,080	0	1,080	0	1,085	1,085	1,307	222	20.46%	

S-041: Wastewater

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
S-041-9115-6135: Natural Gas	6,240	6,240	6,240	6,000	6,334	5,499	6,537	203	3.20%	
S-041-9115-6145: Property tax	33,650	23,198	22,908	22,822	23,279	23,034	23,990	711	3.05%	Based on projected 3.2% increase on last year actual taxes
S-041-9115-6200: Repairs & maintenance	0	0	0	78	0	0	0	0 -		
S-041-9115-6210: Small Tools	0	0	0	0	0	0	0	0 -		
S-041-9115-6220: Other Trades & Services	0	499	0	535	500	622	650	150	30.00%	
S-041-9115-6230: Equipment & Material	0	0	0	0	0	0	0	0 -		
S-041-9115-7110: Telephone - Land Line	0	0	0	0	0	0	0	0 -		
S-041-9115-7145: Other Professional Fees	0	0	0	0	0	0	0	0 -		
S-041-9115-7500: Contract Services	265,811	300,834	265,811	346,490	283,692	261,587	362,205	78,513	27.68%	
Facility ops / maintenance	7,059	7,293	7,059	0	0	854	0	0 -		
Expense	7,059	7,293	7,059	0	0	854	0	0 -		
S-041-9100-5010: Regular Salaries	0	0	0	0	0	601	0	0 -		
S-041-9100-5015: Part Time Salaries	0	0	0	0	0	0	0	0 -		
S-041-9100-5110: Insured Benefits	0	0	0	0	0	30	0	0 -		
S-041-9100-5150: Employment Insurance	0	0	0	0	0	13	0	0 -		
S-041-9100-5160: CPP	0	0	0	0	0	31	0	0 -		
S-041-9100-5170: OMERS	0	0	0	0	0	49	0	0 -		
S-041-9100-5180: EHT	0	0	0	0	0	12	0	0 -		
S-041-9100-7500: Contract Services	7,059	7,293	7,059	0	0	117	0	0 -		
Sanitary Sewer Fund Revenue	-942,340	-953,998	-1,054,762	-974,838	-1,062,928	-1,033,943	-1,148,017	-85,089	8.01%	
Revenue	-942,340	-953,998	-1,054,762	-974,838	-1,062,928	-1,033,943	-1,148,017	-85,089	8.01%	
S-041-0410-4558: Water/sewer off discount	2,394	4,219	2,394	4,225	4,540	5,244	4,890	350	7.71%	
S-041-0410-4559: Discount	1,824	0	1,824	0	0	0	0	0 -		
S-041-0410-4560: Residential Billing	-713,930	-722,181	-799,637	-737,636	-807,712	-771,721	-869,100	-61,388	7.60%	
S-041-0410-4563: Multi-Residential Billing	-103,870	-107,596	-116,339	-109,750	-119,179	-127,892	-132,614	-13,435	11.27%	Sewer rate increase, and additional Montcalm revenue
S-041-0410-4565: Commercial Billing	-117,500	-116,367	-131,606	-118,936	-128,027	-127,376	-137,760	-9,733	7.60%	
S-041-0410-4567: Town Properties	-7,038	-7,584	-7,178	-7,736	-8,327	-8,847	-8,991	-664	7.98%	
S-041-0410-4590: Reserve Levy	0	0	0	0	0	0	0	0 -		
S-041-0410-4630: Sewage Disposal Fees	-1,720	-840	-1,720	-1,736	-1,532	-544	-1,532	0	0.00%	Review user fee / program
S-041-0410-4720: Penalties & Interest	-2,500	-3,650	-2,500	-3,269	-2,691	-2,807	-2,910	-219	8.14%	
Training - Sewer	0	0	0	0	0	0	0	0 -		
Expense	0	0	0	0	0	0	0	0 -		
S-041-1240-5010: Regular Salaries	0	0	0	0	0	0	0	0 -		
S-041-1240-7300: Training & Seminars	0	0	0	0	0	0	0	0 -		
S-041-1240-7310: Conference / Trade Shows	0	0	0	0	0	0	0	0 -		
S-041-1240-7320: Membership Dues	0	0	0	0	0	0	0	0 -		
S-041-1240-7325: Subscriptions	0	0	0	0	0	0	0	0 -		
S-041-1240-7340: Personal Vehicle Mileage / Travel	0	0	0	0	0	0	0	0 -		
S-041-1240-7345: Hotel	0	0	0	0	0	0	0	0 -		
S-041-1240-7350: Meals	0	0	0	0	0	0	0	0 -		
Wastewater collection	61,905	40,526	76,147	56,750	81,393	51,856	85,609	4,216	5.18%	
Expense	61,905	40,526	76,147	56,750	81,393	51,856	85,609	4,216	5.18%	
S-041-4100-5010: Regular Salaries	27,957	11,459	42,138	8,405	31,141	10,836	32,044	903	2.90%	
S-041-4100-5015: Part Time Salaries	0	840	0	224	0	78	0	0 -		
S-041-4100-5020: Overtime	3,000	782	3,060	742	1,750	715	746	-1,004	-57.36%	3 year average
S-041-4100-5070: Sick Time	0	0	0	0	0	0	0	0 -		
S-041-4100-5090: Vacation	0	0	0	0	0	0	0	0 -		
S-041-4100-5096: Meal Allowance	0	0	0	0	0	12	0	0 -		
S-041-4100-5110: Insured Benefits	0	1,278	0	788	0	1,340	0	0 -		
S-041-4100-5150: Employment Insurance	0	287	0	205	0	262	0	0 -		
S-041-4100-5160: CPP	0	627	0	455	0	609	0	0 -		
S-041-4100-5170: OMERS	0	1,031	0	771	0	979	0	0 -		
S-041-4100-5180: EHT	0	260	0	181	0	232	0	0 -		
S-041-4100-6105: Lubrication	0	0	0	0	0	0	0	0 -		
S-041-4100-6200: Repairs & maintenance	6,000	1,447	6,000	6,000	8,000	1,365	10,000	2,000	25.00%	

S-041: Wastewater

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
S-041-4100-6210: Small Tools	0	0	0	0	0	0	0	0 -		
S-041-4100-6220: Other Trades & Services	0	0	0	458	1,500	642	1,500	0	0.00%	
S-041-4100-6230: Equipment & Material	2,500	0	2,500	3,544	3,500	2,051	3,500	0	0.00%	
S-041-4100-7500: Contract Services	22,449	22,514	22,449	34,977	35,502	32,735	37,819	2,317	6.53%	
S-041-4100-8050: Transfer to Capital	0	0	0	0	0	0	0	0 -		
Wastewater treatment	66,000	66,000	66,000	60,000	60,000	54,999	60,000	0	0.00%	
Expense	66,000	66,000	66,000	60,000	60,000	54,999	60,000	0	0.00%	
S-041-4110-5010: Regular Salaries	0	0	0	0	0	0	0	0 -		
S-041-4110-5015: Part Time Salaries	0	0	0	0	0	0	0	0 -		
S-041-4110-5020: Overtime	0	0	0	0	0	0	0	0 -		
S-041-4110-5150: Employment Insurance	0	0	0	0	0	0	0	0 -		
S-041-4110-5160: CPP	0	0	0	0	0	0	0	0 -		
S-041-4110-5170: OMERS	0	0	0	0	0	0	0	0 -		
S-041-4110-5180: EHT	0	0	0	0	0	0	0	0 -		
S-041-4110-6105: Lubrication	0	0	0	0	0	0	0	0 -		
S-041-4110-6200: Repairs & maintenance	0	0	0	0	0	0	0	0 -		
S-041-4110-6210: Small Tools	0	0	0	0	0	0	0	0 -		
S-041-4110-6230: Equipment & Material	0	0	0	0	0	0	0	0 -		
S-041-4110-7500: Contract Services	66,000	66,000	66,000	60,000	60,000	54,999	60,000	0	0.00%	
Grand Total	0	0	0	0	0	-240,703	0	0	0.00%	

W-043: Water

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
Admin. - Corporate	10,000	0	10,000	0	0	869	0	0	#DIV/0!	
Expense	10,000	0	10,000	0	0	869	0	0	#DIV/0!	
W-043-1110-7150: Legal Fees	10,000	0	10,000	0	0	869	0	0	#DIV/0!	
Admin. - Water	543,636	422,559	576,730	393,798	574,345	248,276	780,595	206,249	35.91%	
Revenue	-1,268	-1,311	-1,268	-20,979	-4,000	-7,132	-5,400	-1,400	35.00%	
W-043-1120-4610: Grant Revenue	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1120-4630: Permits & fees	0	-257	0	-15,780	-600	-1,356	-1,000	-400	66.67%	
W-043-1120-4710: Administrative Fees	-868	-414	-868	-419	-400	-375	-400	0	0.00%	
W-043-1120-4713: Water/sewer certificate fee	-400	-640	-400	-4,780	-3,000	-5,400	-4,000	-1,000	33.33%	
Expense	544,904	423,869	577,998	414,777	578,345	255,407	785,995	207,649	35.90%	
W-043-1120-5010: Regular Salaries	72,848	13,715	30,676	0	38,948	0	39,484	536	1.38%	
W-043-1120-5015: Part Time Salaries	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1120-5060: Public Holiday	0	556	0	0	0	0	0	0	#DIV/0!	
W-043-1120-5070: Sick Time	0	1,209	0	0	0	0	0	0	#DIV/0!	
W-043-1120-5090: Vacation	0	1,942	0	0	0	0	0	0	#DIV/0!	
W-043-1120-5110: Insured Benefits	1,281	1,133	0	-330	0	0	0	0	#DIV/0!	
W-043-1120-5150: Employment Insurance	429	395	0	0	0	0	0	0	#DIV/0!	
W-043-1120-5160: CPP	862	826	0	0	0	0	0	0	#DIV/0!	
W-043-1120-5170: OMERS	1,698	1,496	0	0	0	0	0	0	#DIV/0!	
W-043-1120-5180: EHT	369	345	0	0	0	0	0	0	#DIV/0!	
W-043-1120-5191: WSIB Insurance	0	137	0	165	0	26	0	0	#DIV/0!	
W-043-1120-6105: Lubrication	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1120-6110: Fuel - Diesel	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1120-6115: Fuel - Gasoline	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1120-7110: Telephone - Land Line	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1120-7120: Computer Support Services	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1120-7125: Office Supplies	0	501	0	0	0	0	0	0	#DIV/0!	
W-043-1120-7140: Accounting /Audit Fees	2,000	0	2,100	2,100	2,142	0	0	-2,142	-100.00%	
W-043-1120-7145: Other Professional Fees	0	0	0	17,076	0	4,090	40,000	40,000	#DIV/0!	CNL Rate review (\$15k) and 50% of service delivery review
W-043-1120-7150: Legal Fees	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1120-7160: Advertising	400	0	400	0	0	0	0	0	#DIV/0!	
W-043-1120-7200: Interest - Long Term Debt	250,817	249,963	244,416	244,852	245,531	153,783	233,980	-11,551	-4.70%	
W-043-1120-7205: Debt Payments	129,659	129,659	133,213	133,213	133,213	94,811	140,883	7,670	5.76%	
W-043-1120-7210: Interest - penalties	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1120-7320: Membership Dues	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1120-7340: Personal Vehicle Mileage / Travel	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1120-7345: Hotel	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1120-7350: Meals	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1120-7400: Bad Debt Expense	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1120-7420: Insurance	2,250	2,354	2,638	2,730	3,100	0	3,486	386	12.45%	
W-043-1120-7430: Licences	0	1,143	0	1,143	1,200	2,698	1,200	0	0.00%	
W-043-1120-7500: Contract Services	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1120-7510: Grants Paid	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1120-7525: Administrative Fee	6,000	6,000	6,000	6,000	6,000	0	6,600	600	10.00%	
W-043-1120-7590: Miscellaneous Expense	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1120-8050: Transfer to Capital	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1120-8060: Transfer to Reserve	76,291	12,494	158,556	7,827	148,212	0	320,362	172,150	116.15%	
Capital - water	65,255	66,872	65,255	129,491	112,500	111,243	100,000	-12,500	-11.11%	
Expense	65,255	66,872	65,255	129,491	112,500	111,243	100,000	-12,500	-11.11%	
W-043-9500-6230: Equipment & Material	65,255	66,872	65,255	129,491	112,500	111,243	100,000	-12,500	-11.11%	
Facility ops - Water	193,802	237,063	240,948	263,885	254,585	234,767	261,144	6,560	2.58%	
Expense	193,802	237,063	240,948	263,885	254,585	234,767	261,144	6,560	2.58%	
W-043-9120-5010: Regular Salaries	0	0	0	1,084	0	150	0	0	#DIV/0!	
W-043-9120-5015: Part Time Salaries	0	0	0	28	0	114	0	0	#DIV/0!	
W-043-9120-5020: Overtime	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-9120-5060: Public Holiday	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-9120-5070: Sick Time	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-9120-5110: Insured Benefits	0	0	0	50	0	18	0	0	#DIV/0!	
W-043-9120-5150: Employment Insurance	0	0	0	25	0	6	0	0	#DIV/0!	
W-043-9120-5160: CPP	0	0	0	55	0	13	0	0	#DIV/0!	
W-043-9120-5170: OMERS	0	0	0	95	0	13	0	0	#DIV/0!	
W-043-9120-5180: EHT	0	0	0	22	0	5	0	0	#DIV/0!	
W-043-9120-6110: Fuel - Diesel	1,000	0	1,000	6,412	1,000	1,874	1,000	0	0.00%	
W-043-9120-6125: Hydro	167,232	172,678	167,232	171,970	173,000	157,683	178,536	5,536	3.20%	
W-043-9120-6130: Water & Sewer	610	0	610	0	651	651	709	59	9.00%	
W-043-9120-6135: Natural Gas	24,960	28,187	24,960	27,114	28,000	24,538	28,896	896	3.20%	
W-043-9120-6145: Property tax	0	34,101	47,146	53,665	50,184	48,825	50,003	-181	-0.36%	Based on projected 3.2% increase on last year actual taxes
W-043-9120-6200: Repairs & maintenance	0	0	0	1,499	0	0	0	0	#DIV/0!	
W-043-9120-6220: Other Trades & Services	0	2,097	0	1,866	1,750	877	2,000	250	14.29%	
W-043-9120-6230: Equipment & Material	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-9120-7110: Telephone - Land Line	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-9120-7500: Contract Services	0	0	0	0	0	0	0	0	#DIV/0!	

W-043: Water

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
Facility ops / maintenance	14,542	14,585	14,542	156	0	1,379	0	0	#DIV/0!	
Expense	14,542	14,585	14,542	156	0	1,379	0	0	#DIV/0!	
W-043-9100-7500: Contract Services	14,542	14,585	14,542	156	0	1,379	0	0	#DIV/0!	
Training - Water	0	0	0	0	0	0	0	0	#DIV/0!	
Expense	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1245-5010: Regular Salaries	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1245-7310: Conference / Trade Shows	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1245-7320: Membership Dues	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1245-7340: Personal Vehicle Mileage / Travel	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1245-7345: Hotel	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-1245-7350: Meals	0	0	0	0	0	0	0	0	#DIV/0!	
Water distribution	432,285	102,421	377,751	163,622	215,924	133,159	235,210	19,286	8.93%	
Expense	432,285	102,421	377,751	163,622	215,924	133,159	235,210	19,286	8.93%	
W-043-4310-5010: Regular Salaries	111,827	22,906	57,198	9,055	62,281	16,254	64,087	1,806	2.90%	
W-043-4310-5015: Part Time Salaries	0	4,228	0	142	0	741	0	0	#DIV/0!	
W-043-4310-5020: Overtime	4,700	1,354	4,794	1,706	1,600	1,382	1,480	-120	-7.50%	Used average of last three years' actual expenses
W-043-4310-5060: Public Holiday	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-4310-5070: Sick Time	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-4310-5090: Vacation	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-4310-5096: Meal Allowance	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-4310-5110: Insured Benefits	0	2,311	0	1,087	0	1,948	0	0	#DIV/0!	
W-043-4310-5150: Employment Insurance	0	616	0	246	0	403	0	0	#DIV/0!	
W-043-4310-5160: CPP	0	1,315	0	558	0	937	0	0	#DIV/0!	
W-043-4310-5170: OMERS	0	2,020	0	864	0	1,493	0	0	#DIV/0!	
W-043-4310-5180: EHT	0	555	0	221	0	360	0	0	#DIV/0!	
W-043-4310-6125: Hydro	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-4310-6200: Repairs & maintenance	9,000	19,636	9,000	9,000	12,000	9,882	20,000	8,000	66.67%	Transfer to roads for restoration work
W-043-4310-6220: Other Trades & Services	2,000	974	2,000	351	1,000	3,234	1,000	0	0.00%	
W-043-4310-6230: Equipment & Material	6,000	559	6,000	10,381	10,000	9,242	11,000	1,000	10.00%	Pipe, fittings, valves, hydrants
W-043-4310-7500: Contract Services	45,813	45,948	45,813	130,011	90,360	87,522	95,818	5,458	6.04%	OCWA contract
W-043-4310-7505: CNL Metered Waterline	252,945	0	252,945	0	38,683	-239	41,826	3,143	8.12%	This is now included in OCWA contract
Water treatment	532,285	541,107	532,285	712,631	688,154	620,177	730,000	41,846	6.08%	
Expense	532,285	541,107	532,285	712,631	688,154	620,177	730,000	41,846	6.08%	
W-043-4300-5010: Regular Salaries	0	0	0	22	0	0	0	0	#DIV/0!	
W-043-4300-5015: Part Time Salaries	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-4300-5150: Employment Insurance	0	0	0	1	0	0	0	0	#DIV/0!	
W-043-4300-5160: CPP	0	0	0	1	0	0	0	0	#DIV/0!	
W-043-4300-5170: OMERS	0	0	0	2	0	0	0	0	#DIV/0!	
W-043-4300-5180: EHT	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-4300-6100: Supplies	107,474	111,023	107,474	0	0	0	0	0	#DIV/0!	
W-043-4300-6200: Repairs & maintenance	0	10,960	0	4,248	0	0	0	0	#DIV/0!	
W-043-4300-6210: Small Tools	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-4300-6220: Other Trades & Services	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-4300-6230: Equipment & Material	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-4300-7310: Conference / Trade Shows	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-4300-7345: Hotel	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-4300-7500: Contract Services	424,810	419,123	424,810	708,357	688,154	620,177	730,000	41,846	6.08%	Increase as per contract plus additional insurance. Includes CRL service
Water works direct billing	-1,791,805	-1,384,606	-1,817,510	-1,663,583	-1,845,509	-1,784,547	-2,106,949	-261,441	14.17%	
Revenue	-1,791,805	-1,384,606	-1,817,510	-1,663,583	-1,845,509	-1,784,547	-2,106,949	-261,441	14.17%	
W-043-0430-4555: Water on/off charge	-700	-1,180	-700	-740	-714	-830	-780	-66	9.24%	
W-043-0430-4558: Water/sewer off discount	3,478	8,428	3,478	9,502	6,000	9,945	10,000	4,000	66.67%	
W-043-0430-4560: Residential Billing	-991,250	-1,004,502	-1,011,075	-1,026,327	-1,136,378	-1,086,932	-1,238,650	-102,272	9.00%	
W-043-0430-4563: Multi-Residential Billing	-134,810	-139,850	-137,506	-142,654	-156,860	-168,260	-170,980	-14,120	9.00%	
W-043-0430-4565: Commercial Billing	-159,210	-158,030	-162,394	-161,076	-176,039	-174,999	-191,880	-15,841	9.00%	
W-043-0430-4566: Commercial Billing - CRL	-459,900	-36,558	-459,900	-289,694	-318,664	-334,636	-453,567	-134,903	42.33%	Projected actual for 2021 is \$375k. (10% increase in consumption; 9% increase in rates). Includes revenue from service contract
W-043-0430-4567: Town Properties	-10,919	-12,938	-10,919	-13,197	-20,146	-15,755	-14,746	5,400	-26.80%	
W-043-0430-4570: Hydrant Rental	-26,670	-27,070	-26,670	-26,670	-30,100	0	-31,687	-1,587	5.27%	
W-043-0430-4575: Fire Hose (Standpipe) Charge	-7,275	-7,610	-7,275	-7,883	-7,930	-8,771	-9,560	-1,630	20.56%	
W-043-0430-4580: Sprinkler Head Charge	0	0	0	0	0	0	0	0	#DIV/0!	
W-043-0430-4585: Non-resident Surcharge	-549	-555	-549	-566	-598	-598	-652	-54	9.03%	
W-043-0430-4720: Penalties & Interest	-4,000	-4,742	-4,000	-4,278	-4,080	-3,712	-4,447	-367	9.00%	
Grand Total	0	0	0	0	0	-434,677	0	0	-251.56%	

G-050: Solar Program

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
Hydro revenues	-25,000	0	0	0	0	0	0	0 -		
Revenue	-25,000	0	0	0	0	0	0	0 -		
G-050-0500-4700: Hydro Revenue	-25,000	0	0	0	0	0	0	0 -		
Expense	0	0	0	0	0	0	0	0 -		
G-050-0500-7100: Postage and shipping	0	0	0	0	0	0	0	0 -		
G-050-0500-7125: Office Supplies	0	0	0	0	0	0	0	0 -		
G-050-0500-7200: Interest - Long Term Debt	0	0	0	0	0	0	0	0 -		
G-050-0500-7205: Debt Payments	0	0	0	0	0	0	0	0 -		
G-050-0500-7525: Administrative Fee	0	0	0	0	0	0	0	0 -		
G-050-0500-8060: Transfer to Reserve	0	0	0	0	0	0	0	0 -		
MicroFIT program revenues	25,000	0	-27	0	0	-15,047	0	0 -		
Revenue	0	-18,346	-25,000	-17,600	-24,000	-16,689	-20,000	4,000	-16.67%	
G-050-0510-4700: Hydro Revenue	0	-18,346	-25,000	-17,600	-24,000	-16,689	-20,000	4,000	-16.67%	Revenue from Roof Solar Panels on buildings
Expense	25,000	18,346	24,973	17,600	24,000	1,642	20,000	-4,000	-16.67%	
G-050-0510-6220: Other Trades & Services	1,000	0	1,000	3,715	1,000	0	1,000	0	0.00%	Preventative maintenance
G-050-0510-7100: Postage and shipping	0	0	0	0	0	0	0	0 -		
G-050-0510-7125: Office Supplies	0	0	0	0	0	0	0	0 -		
G-050-0510-7205: Debt Payments	0	0	0	0	0	0	0	0 -		
G-050-0510-7210: Interest - penalties	0	0	0	0	0	0	0	0 -		
G-050-0510-7420: Insurance	360	346	387	373	500	1,241	1,402	902	180.40%	13% increase over previous year's actual insurance rates
G-050-0510-7525: Administrative Fee	400	539	400	496	540	401	500	-40	-7.41%	
G-050-0510-8060: Transfer to Reserve	23,240	17,462	23,185	13,016	21,960	0	17,098	-4,862	-22.14%	
Grand Total	0	0	-27	0	0	-15,047	0	0 -		

G-110: Council Operations

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
Councillors' Office	72,276	68,657	74,758	69,258	75,233	58,748	79,692	4,459	5.93%	
Revenue	0	0	0	0	0	0	0	0 -		
G-110-1515-4700: Miscellaneous Revenue	0	0	0	0	0	0	0	0 -		
Expense	72,276	68,657	74,758	69,258	75,233	58,748	79,692	4,459	5.93%	
G-110-1515-5010: Regular Salaries	60,865	58,474	66,058	63,353	68,983	54,604	71,192	2,209	3.20%	
G-110-1515-5150: Employment Insurance	0	0	0	0	0	0	0	0 -		
G-110-1515-5160: CPP	1,973	1,941	0	2,107	0	1,950	0	0 -		
G-110-1515-5170: OMERS	0	0	0	0	0	0	0	0 -		
G-110-1515-5180: EHT	1,187	1,140	0	1,191	0	1,108	0	0 -		
G-110-1515-7110: Telephone - Land line	0	0	0	0	0	0	0	0 -		
G-110-1515-7125: Office Supplies	0	184	200	0	0	0	0	0 -		
G-110-1515-7180: Computer Equipment	0	0	0	0	0	0	0	0 -		
G-110-1515-7300: Training & Seminars	1,000	749	1,000	0	1,000	0	1,000	0	0.00%	
G-110-1515-7310: Conference / Trade Shows	3,000	2,145	3,000	626	3,000	1,087	3,000	0	0.00%	
G-110-1515-7340: Personal Vehicle Mileage	1,000	1,288	1,500	639	750	0	1,500	750	100.00%	
G-110-1515-7345: Hotel	2,250	2,294	2,000	1,220	1,000	0	2,000	1,000	100.00%	
G-110-1515-7350: Meals	1,000	442	1,000	122	500	0	1,000	500	100.00%	
Mayor's Office	35,453	36,273	34,762	28,933	33,518	25,834	36,602	3,084	9.20%	
Expense	35,453	36,273	34,762	28,933	33,518	25,834	36,602	3,084	9.20%	
G-110-1510-5010: Regular Salaries	23,000	24,387	24,962	21,598	26,068	20,625	26,902	834	3.20%	
G-110-1510-5015: Per Diem	0	0	0	0	0	0	0	0 -		
G-110-1510-5030: Honoraria	0	2,314	0	2,360	0	1,188	0	0 -		
G-110-1510-5150: Employment Insurance	0	0	0	0	0	0	0	0 -		
G-110-1510-5160: CPP	965	1,068	0	1,153	0	1,059	0	0 -		
G-110-1510-5170: OMERS	0	0	0	0	0	0	0	0 -		
G-110-1510-5180: EHT	448	475	0	496	0	442	0	0 -		
G-110-1510-7110: Telephone - Land Line	0	0	0	0	0	0	0	0 -		
G-110-1510-7115: Telephone - Cell	0	0	0	0	0	0	0	0 -		
G-110-1510-7125: Office Supplies	200	41	200	0	100	0	100	0	0.00%	
G-110-1510-7160: Advertising	0	23	0	0	0	0	0	0 -		
G-110-1510-7180: Computer Equipment	0	0	0	0	0	0	0	0 -		
G-110-1510-7310: Conference / Trade Shows	3,000	2,065	2,500	626	2,500	1,101	2,500	0	0.00%	
G-110-1510-7325: Subscriptions	100	64	100	0	100	0	100	0	0.00%	
G-110-1510-7340: Personal Vehicle Mileage	2,000	1,386	2,000	181	1,000	0	2,000	1,000	100.00%	
G-110-1510-7345: Hotel	2,240	1,467	2,000	468	1,000	0	2,000	1,000	100.00%	
G-110-1510-7350: Meals	1,000	212	500	189	250	0	500	250	100.00%	
G-110-1510-7540: Mayor's Public Relations Fund	2,500	2,772	2,500	1,863	2,500	1,418	2,500	0	0.00%	
G-110-1510-7590: Committee Fund	0	0	0	0	0	0	0	0 -		
G-110-1510-8060: Transfer to Reserve	0	0	0	0	0	0	0	0 -		
Grand Total	107,729	104,930	109,520	98,191	108,751	84,582	116,294	7,544	6.94%	

G-120: Finance

G-130: Corporate Administration

G-140: Town Hall

G150: Keys Property

G250: Emergency Planning

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
G-120-1110-7350: Meals	100	0	100	0	0	77	0	0	-	
G-120-1110-7500: Contract Services	0	0	0	0	0	0	0	0	-	
G-130-1110-5010: Regular Salaries	445,425	364,321	454,782	336,126	481,536	360,397	480,769	-766	-0.16%	
G-130-1110-5015: Part Time Salaries	0	0	0	0	22,000	23,195	22,674	674	3.06%	
G-130-1110-5020: Overtime	1,032	0	0	0	0	0	0	0	-	
G-130-1110-5050: Shift Premium	0	0	0	0	0	0	0	0	-	
G-130-1110-5060: Public Holiday	4,950	11,979	0	11,824	0	20,791	0	0	-	
G-130-1110-5070: Sick Time	0	123	0	27,598	0	565	0	0	-	
G-130-1110-5075: Banked time	0	0	0	0	0	0	0	0	-	
G-130-1110-5090: Vacation	0	6,039	0	6,566	0	9,134	0	0	-	
G-130-1110-5110: Insured Benefits	32,353	29,225	2,500	23,732	0	39,338	0	0	-	
G-130-1110-5125: Retiree Benefits	0	214	0	2,570	2,380	2,356	5,610	3,230	135.71%	
G-130-1110-5150: Employment Insurance	6,477	5,862	0	4,954	0	7,433	0	0	-	
G-130-1110-5160: CPP	13,514	12,668	0	11,239	0	18,432	0	0	-	
G-130-1110-5170: OMERS	49,420	39,258	0	28,293	0	42,645	0	0	-	
G-130-1110-5180: EHT	8,706	7,276	0	5,886	0	9,090	0	0	-	
G-130-1110-5190: WSIB	0	0	0	200	5,500	649	0	-5,500	-100.00%	
G-130-1110-5191: WSIB Insurance	3,500	2,751	3,500	2,799	3,570	2,939	3,680	110	3.08%	
G-130-1110-6115: Fuel - Gasoline	0	0	0	0	0	0	0	0	-	
G-130-1110-6200: Repairs & maintenance	0	0	0	255	0	701	0	0	-	
G-130-1110-7100: Postage & Freight	10,000	9,503	7,000	9,361	10,000	10,913	6,000	-4,000	-40.00%	
G-130-1110-7110: Telephone - Land Line	12,000	21,410	20,000	22,088	22,000	18,260	22,500	500	2.27%	
G-130-1110-7112: Internet	6,000	6,305	6,000	6,156	6,200	5,624	6,200	0	0.00%	
G-130-1110-7115: Telephone - Cell	1,000	1,284	1,200	934	1,200	387	1,000	-200	-16.67%	
G-130-1110-7120: Computer Support Services	30,000	32,014	45,000	33,644	35,000	34,230	37,620	2,620	7.49%	Inflationary increase + further website enhancement work
G-130-1110-7125: Office Supplies	4,000	3,058	4,000	2,403	3,000	3,402	3,000	0	0.00%	
G-130-1110-7130: Copying Expense	8,000	3,511	4,000	1,111	1,500	1,257	1,500	0	0.00%	
G-130-1110-7135: Forms & Stationery	3,000	2,626	3,000	2,660	2,750	1,973	2,500	-250	-9.09%	
G-130-1110-7140: Accounting /Audit Fees	40,000	46,385	40,000	43,149	45,000	41,213	50,000	5,000	11.11%	Audit & Actuarial valuation in 2022
G-130-1110-7145: Other Professional Fees	0	0	0	4,007	0	1,343	0	0	-	
G-130-1110-7150: Legal Fees	15,000	44,075	30,000	34,965	30,000	6,463	30,000	0	0.00%	
G-130-1110-7151: Integrity Commissioner Services	0	2,808	0	0	0	92	0	0	-	
G-130-1110-7160: Advertising	5,000	13,501	12,000	18,574	14,000	10,166	15,500	1,500	10.71%	Marketing/Social Media, along with Town NRT page
G-130-1110-7170: Minor Equipment	0	92	0	0	0	0	0	0	-	
G-130-1110-7180: Computer Equipment	3,000	51	10,000	32,890	10,500	804	10,836	336	3.20%	
G-130-1110-7205: Debt Payments	0	0	0	0	0	0	0	0	-	
G-130-1110-7210: Interest - penalties	0	934	0	237	0	577	0	0	-	
G-130-1110-7220: Bank charges	1,000	1,020	1,000	1,633	1,750	946	1,250	-500	-28.57%	
G-130-1110-7250: Lease cost	5,000	5,225	5,000	6,001	6,000	5,028	6,000	0	0.00%	
G-130-1110-7320: Membership Dues	3,000	2,863	4,600	3,522	4,000	4,879	5,000	1,000	25.00%	
G-130-1110-7325: Subscriptions	600	49	600	211	600	649	700	100	16.67%	
G-130-1110-7330: Health & Safety Materials	0	0	0	0	1,500	0	0	-1,500	-100.00%	
G-130-1110-7400: Bad Debt Expense	0	0	0	0	0	0	0	0	-	
G-130-1110-7420: Insurance	31,000	33,941	38,034	38,920	43,200	41,752	47,180	3,980	9.21%	13% increase over previous year's actual insurance rates
G-130-1110-7430: Licences	0	0	0	20	0	923	0	0	-	
G-130-1110-7500: Contract Services	0	2,340	0	1,293	5,000	40,958	5,000	0	0.00%	
G-130-1110-7530: Contingency Fee	0	0	0	0	0	0	0	0	-	
G-130-1110-7590: Miscellaneous Expense	0	3,920	0	10,431	0	172	0	0	-	
G-130-1110-8040: Expenditures against prior year encumbran	0	0	0	0	0	0	0	0	-	
G-130-1110-8050: Transfer to Capital	166,000	121,463	154,336	100,850	190,000	0	202,500	12,500	6.58%	

G-120: Finance

G-130: Corporate Administration

G-140: Town Hall

G150: Keys Property

G250: Emergency Planning

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
G-140-9125-5060: Public Holiday	0	808	0	889	0	994	0	0	-	
G-140-9125-5070: Sick Time	0	0	0	0	0	0	0	0	-	
G-140-9125-5090: Vacation	0	0	0	0	0	1,689	0	0	-	
G-140-9125-5110: Insured Benefits	0	3,436	0	3,641	0	3,759	0	0	-	
G-140-9125-5150: Employment Insurance	0	615	0	622	0	654	0	0	-	
G-140-9125-5160: CPP	0	1,272	0	1,339	0	1,453	0	0	-	
G-140-9125-5170: OMERS	0	2,137	0	2,208	0	2,185	0	0	-	
G-140-9125-5175: Employee Assistance Program	0	0	0	0	0	0	0	0	-	
G-140-9125-5180: EHT	0	532	0	551	0	587	0	0	-	
G-140-9125-5190: WSIB	0	0	0	0	0	0	0	0	-	
G-140-9125-6100: Supplies	2,500	2,765	2,500	4,956	3,000	4,416	3,000	0	0.00%	
G-140-9125-6120: Fuel - Heating	0	0	0	0	0	0	0	0	-	
G-140-9125-6125: Hydro	30,000	29,784	30,000	27,018	29,000	23,504	29,000	0	0.00%	
G-140-9125-6130: Water & Sewer	1,080	1,090	1,120	1,112	1,205	1,205	1,307	101	8.41%	
G-140-9125-6135: Natural Gas	11,000	11,384	11,000	11,017	11,300	6,671	11,300	0	0.00%	
G-140-9125-6200: Repairs & maintenance	3,500	2,297	3,000	2,791	3,000	1,469	3,000	0	0.00%	
G-140-9125-6210: Small Tools	200	151	200	32	200	0	200	0	0.00%	
G-140-9125-6220: Other Trades & Services	3,500	4,406	4,000	10,430	5,000	5,155	5,000	0	0.00%	
G-140-9125-6230: Equipment & Material	0	0	0	0	3,400	0	2,000	-1,400	-41.18%	Normal replacement of flags, banners, etc.
G-140-9125-7145: Other Professional Fees	0	0	0	0	0	0	0	0	-	
G-140-9125-7170: Minor Equipment	1,000	0	500	388	500	0	600	100	20.00%	
G-140-9125-7420: Insurance	2,000	1,902	2,131	2,076	2,400	2,358	2,665	265	11.04%	13% increase over previous year's actual insurance rates
G-140-9125-7500: Contract Services	8,000	5,107	5,000	6,095	6,000	4,626	6,000	0	0.00%	Elevators, Fire alarm inspection
G-140-9125-7530: Contingency Fee	0	0	0	0	0	0	0	0	-	
Labour Relations	23,000	25,684	62,000	16,317	35,000	1,127	45,000	10,000	28.57%	
Expense	23,000	25,684	62,000	16,317	35,000	1,127	45,000	10,000	28.57%	
G-130-1220-5175: Employee Assistance Program	0	0	0	0	0	0	0	0	-	
G-130-1220-5195: Employee Recognition	5,000	1,285	5,000	2,374	5,000	5	5,000	0	0.00%	
G-130-1220-7150: Legal Fees	12,000	17,870	50,000	13,781	30,000	1,007	40,000	10,000	33.33%	
G-130-1220-7160: Advertising	2,000	711	2,000	0	0	0	0	0	-	
G-130-1220-7340: Personal Vehicle Mileage / Travel	1,000	0	1,000	0	0	0	0	0	-	
G-130-1220-7345: Hotel	500	0	500	102	0	0	0	0	-	
G-130-1220-7350: Meals	500	232	500	60	0	51	0	0	-	
G-130-1220-7500: Contract Services	2,000	5,545	3,000	0	0	65	0	0	-	
G-130-1220-7590: Miscellaneous Expense	0	40	0	0	0	0	0	0	-	
Municipal Elections	5,000	5,225	5,250	33,500	5,250	2,495	7,275	2,025	38.57%	
Expense	5,000	5,225	5,250	33,500	5,250	2,495	7,275	2,025	38.57%	
G-130-1130-5015: Part Time Salaries	0	0	0	0	0	0	0	0	-	
G-130-1130-7110: Office Supplies	0	0	0	0	0	0	0	0	-	
G-130-1130-7120: Computer Support Services	1,000	1,225	1,250	1,221	1,250	1,221	19,275	18,025	1442.00%	Voter View list Maintenance, costs to run election
G-130-1130-7135: Forms & Stationery	0	0	0	0	0	0	0	0	-	
G-130-1130-7160: Advertising	0	0	0	0	0	0	0	0	-	
G-130-1130-7180: Computer Equipment	0	0	0	0	0	0	0	0	-	
G-130-1130-7300: Training & Seminars	0	0	0	0	0	1,274	0	0	-	
G-130-1130-8060: Transfer to Reserve	4,000	4,000	4,000	32,279	4,000	0	-12,000	-16,000	-400.00%	
Nuclear Preparedness	0	0	0	0	0	47	0	0	-	
Revenue	0	0	0	0	0	0	0	0	-	
G-250-2310-4610: Grant Revenue	0	0	0	0	0	0	0	0	-	
G-250-2310-4700: Miscellaneous Revenue	0	0	0	0	0	0	0	0	-	
Expense	0	0	0	0	0	47	0	0	-	

G-120: Finance

G-130: Corporate Administration

G-140: Town Hall

G150: Keys Property

G250: Emergency Planning

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
G-250-2310-6230: Equipment & Material	0	0	0	0	0	0	0	0	0 -	
G-250-2310-7125: Office Supplies	0	0	0	0	0	0	0	0	0 -	
G-250-2310-7160: Advertising	0	0	0	0	0	0	0	0	0 -	
G-250-2310-7500: Contract Services	0	0	0	0	0	47	0	0	0 -	
Public Relations	4,000	0	4,000	265	250	54,079	250	0	0.00%	
Revenue	0	0	0	0	0	0	0	0	0 -	
G-130-1300-4705: Donation Revenue	0	0	0	0	0	0	0	0	0 -	
G-130-1300-4960: Transfer from Reserves - Canada 150	0	0	0	0	0	0	0	0	0 -	
Expense	4,000	0	4,000	265	250	54,079	250	0	0.00%	
G-130-1300-7100: Postage	0	0	0	0	0	0	0	0	0 -	
G-130-1300-7110: Office Supplies	0	0	0	0	0	0	0	0	0 -	
G-130-1300-7130: Copying Expense	0	0	0	0	0	0	0	0	0 -	
G-130-1300-7160: Advertising	0	0	0	0	0	0	0	0	0 -	
G-130-1300-7310: Conference / Trade Shows	0	0	0	0	0	51	0	0	0 -	
G-130-1300-7340: Personal Vehicle Mileage	0	0	0	0	0	0	0	0	0 -	
G-130-1300-7345: Hotel	0	0	0	0	0	0	0	0	0 -	
G-130-1300-7350: Meals	0	0	0	0	0	40	0	0	0 -	
G-130-1300-7500: Contract Services	0	0	0	0	0	0	0	0	0 -	
G-130-1300-7510: Grants Paid (incl.fireworks)	0	0	0	0	0	53,987	0	0	0 -	
G-130-1300-7511: Committee Expenses	4,000	0	4,000	125	250	0	250	0	0.00%	
G-130-1300-7512: Accessibility Advisory Committee	0	0	0	0	0	0	0	0	0 -	
G-130-1300-7513: Economic Development Advisory Committee	0	0	0	0	0	0	0	0	0 -	
G-130-1300-7514: Environmental Advisory Committee	0	0	0	0	0	0	0	0	0 -	
G-130-1300-7515: Housing Advisory Committee	0	0	0	140	0	0	0	0	0 -	
G-130-1300-7590: Miscellaneous Expense	0	0	0	0	0	0	0	0	0 -	
G-130-1300-8050: Transfer to Capital	0	0	0	0	0	0	0	0	0 -	
Training - Corporate	11,000	5,392	10,500	2,856	5,750	2,154	8,750	3,000	52.17%	
Expense	11,000	5,392	10,500	2,856	5,750	2,154	8,750	3,000	52.17%	
G-120-1210-7300: Training & Seminars	1,500	500	1,000	1,170	1,500	747	1,500	0	0.00%	
G-120-1210-7310: Conference / Trade Shows	1,000	765	1,000	0	0	0	0	0	0 -	
G-120-1210-7340: Personal Vehicle Mileage	500	213	500	0	0	0	0	0	0 -	
G-120-1210-7345: Hotel	0	0	0	0	0	0	0	0	0 -	
G-120-1210-7350: Meals	0	0	0	0	0	0	0	0	0 -	
G-130-1210-7300: Training & Seminars	4,000	2,274	4,000	1,686	3,000	1,201	5,000	2,000	66.67%	
G-130-1210-7340: Personal Vehicle Mileage	1,500	713	1,500	0	250	196	250	0	0.00%	
G-130-1210-7345: Hotel	2,000	645	2,000	0	0	0	1,000	1,000	-	
G-130-1210-7350: Meals	500	282	500	0	1,000	11	1,000	0	0.00%	
Vehicles - Admin	0	0	0	0	0	0	0	0	0 -	
Expense	0	0	0	0	0	0	0	0	0 -	
G-130-9210-6115: Fuel - Gasoline	0	0	0	0	0	0	0	0	0 -	
G-130-9210-6200: Repairs & maintenance	0	0	0	0	0	0	0	0	0 -	
G-130-9210-7205: Debt Payments	0	0	0	0	0	0	0	0	0 -	
G-130-9210-7250: Lease cost	0	0	0	0	0	0	0	0	0 -	
G-130-9210-7420: Insurance	0	0	0	0	0	0	0	0	0 -	
G-130-9210-7430: Licences	0	0	0	0	0	0	0	0	0 -	
Grand Total	1,257,766	1,378,028	1,321,011	1,100,841	1,346,622	930,674	1,953,170	606,548	45.04%	

G-210: Firefighting Service

G-211: Vehicles Fire

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
Admin. - Fire	757,194	768,182	741,325	943,927	778,449	812,793	828,257	49,807	6.40%	
Revenue	0	0	0	-2,840	-8,600	-10,075	-4,500	4,100	-47.67%	
G-210-1125-4610: Grant Revenue	0	0	0	0	-5,600	-5,600	0	5,600	-100.00%	
G-210-1125-4630: Permits & fees	0	0	0	-2,840	-3,000	-4,343	-4,500	-1,500	50.00%	
G-210-1125-4700: Miscellaneous Revenue	0	0	0	0	0	-133	0	0	-	
Expense	757,194	768,182	741,325	946,767	787,049	822,868	832,757	45,707	5.81%	
G-210-1125-5010: Regular Salaries	0	0	0	0	0	0	0	0	-	
G-210-1125-5070: Sick Time	0	0	0	0	0	0	0	0	-	
G-210-1125-5080: Lump sum / Retro Pay	0	0	0	0	0	0	0	0	-	
G-210-1125-5110: Insured Benefits	0	0	0	0	0	0	0	0	-	
G-210-1125-5150: Employment Insurance	0	0	0	0	0	0	0	0	-	
G-210-1125-5160: CPP	0	0	0	0	0	0	0	0	-	
G-210-1125-5170: OMERS	0	0	0	0	0	0	0	0	-	
G-210-1125-5180: EHT	0	0	0	0	0	0	0	0	-	
G-210-1125-5190: WSIB Claims	0	14,952	0	196,542	30,000	104,922	50,000	20,000	66.67%	2022 WSIB Review
G-210-1125-5191: WSIB Insurance	4,300	5,229	0	5,657	0	5,126	0	0	-	
G-210-1125-6100: Supplies	500	290	500	285	1,000	0	1,000	0	0.00%	Cleaning supplies
G-210-1125-6130: Water & Sewer	1,080	1,090	1,120	1,112	1,205	1,205	1,307	101	8.41%	
G-210-1125-6220: Other Trades & Services	0	0	0	0	0	0	0	0	-	
G-210-1125-6230: Equipment & Material	4,000	1,214	2,000	1,294	2,000	596	2,000	0	0.00%	Administration and Fire Prevention
G-210-1125-6300: Clothing	0	0	0	0	0	0	0	0	-	
G-210-1125-7100: Postage and shipping	100	75	0	14	100	309	300	200	200.00%	
G-210-1125-7110: Telephone - Land Line	0	0	0	0	0	0	0	0	-	
G-210-1125-7115: Telephone - Cell	1,500	1,710	1,200	240	300	193	300	0	0.00%	
G-210-1125-7120: Computer Support Services	1,500	901	1,500	1,272	0	0	0	0	-	
G-210-1125-7125: Office Supplies	500	560	500	248	500	27	300	-200	-40.00%	
G-210-1125-7130: Copying Expense	150	565	400	170	400	172	300	-100	-25.00%	
G-210-1125-7150: Legal Fees	0	0	0	0	0	0	0	0	-	
G-210-1125-7160: Advertising	500	304	0	0	0	0	0	0	-	
G-210-1125-7180: Computer Equipment	2,000	0	0	0	0	0	0	0	-	
G-210-1125-7250: Lease cost	750	742	750	929	800	865	950	150	18.75%	
G-210-1125-7320: Membership Dues	500	459	500	459	500	100	500	0	0.00%	
G-210-1125-7325: Subscriptions	0	0	0	0	0	0	0	0	-	
G-210-1125-7350: Meals	250	0	0	0	0	0	0	0	-	
G-210-1125-7420: Insurance	4,050	3,130	3,508	3,285	4,000	4,663	5,269	1,269	31.73%	13% increase over previous year's actual insurance rates
G-210-1125-7430: Licences	0	0	0	0	0	0	0	0	-	
G-210-1125-7500: Contract Services	6,700	7,746	0	6,446	6,500	0	6,700	200	3.08%	County dispatch services
G-210-1125-7501: CNL Fire Services Agreement	702,144	702,144	702,144	702,144	709,644	704,688	732,144	22,500	3.17%	As per updated agreement
G-210-1125-8020: Transfer to Other fund - Hydrant Rent	26,670	27,070	27,203	26,670	30,100	0	31,687	1,587	5.27%	Rate Based on Watson study for Scenario 2
G-210-1125-8060: Transfer to Reserve - NREU	0	0	0	0	0	0	0	0	-	
Fire Fighting Service	816,531	835,156	775,595	746,291	856,266	769,247	895,136	38,870	4.54%	
Revenue	0	0	0	0	0	0	0	0	0	
G-210-2110-4700: Miscellaneous Revenue	0	0	0	0	0	0	0	0	-	
G-210-2110-4710: Administrative Fees	0	0	0	0	0	0	0	0	-	
G-210-2110-4730: Vehicle Use Charge	0	0	0	0	0	0	0	0	-	
G-210-2110-4960: Transfer from Reserves	0	0	0	0	0	0	0	0	-	
G-210-2110-4965: Transfer from Trust Fund	0	0	0	0	0	0	0	0	-	
Expense	816,531	835,156	775,595	746,291	856,266	769,247	895,136	38,870	4.54%	
G-210-2110-5010: Regular Salaries	458,763	458,113	632,268	460,753	711,831	397,119	667,998	-43,833	-6.16%	
G-210-2110-5015: Volunteer Fire Fighter Salaries	108,400	48,348	61,327	11,560	44,070	6,260	88,750	44,680	101.38%	
G-210-2110-5020: Overtime	20,000	33,814	20,000	24,116	30,000	76,429	60,000	30,000	100.00%	
G-210-2110-5060: Public Holiday	26,836	17,680	0	19,415	0	65,279	0	0	-	
G-210-2110-5070: Sick Time	0	50,266	0	17,590	0	19,423	0	0	-	
G-210-2110-5072: Severance Pay	0	0	0	0	0	0	0	0	-	
G-210-2110-5090: Vacation	0	36,657	0	25,831	0	34,156	0	0	-	
G-210-2110-5096: Meal Allowance	200	17	0	60	100	26	0	-100	-100.00%	
G-210-2110-5110: Insured Benefits	34,600	31,347	0	27,920	0	28,501	0	0	-	
G-210-2110-5125: Retiree Benefits	25,760	25,347	23,300	23,290	21,565	21,883	29,150	7,585	35.17%	
G-210-2110-5150: Employment Insurance	8,480	7,881	0	6,528	0	6,692	0	0	-	
G-210-2110-5160: CPP	18,335	16,715	0	15,048	0	16,237	0	0	-	

G-210: Firefighting Service

G-211: Vehicles Fire

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
G-210-2110-5170: OMERS	53,997	58,777	0	55,907	0	56,914	0	0 -		
G-210-2110-5180: EHT	11,060	11,482	0	10,525	0	11,441	0	0 -		
G-210-2110-6105: Lubrication	200	0	200	0	0	0	0	0 -		
G-210-2110-6110: Fuel - Diesel	3,000	4,066	3,000	2,928	3,000	2,713	3,300	300	10.00%	
G-210-2110-6115: Fuel - Gasoline	1,000	1,113	1,000	503	500	752	738	238	47.60%	
G-210-2110-6200: Repairs & maintenance	10,000	9,654	10,000	16,473	15,000	2,706	15,000	0	0.00%	
G-210-2110-6220: Other Trades & Services	14,000	9,145	5,000	9,551	10,000	9,380	10,000	0	0.00%	
G-210-2110-6230: Equipment & Material	10,000	7,514	7,500	9,224	9,000	6,908	9,000	0	0.00%	
G-210-2110-6300: Clothing	6,300	2,733	6,300	4,801	6,500	3,127	6,500	0	0.00%	
G-210-2110-7225: Volunteer Fire Fighter Admin Cost	0	173	0	0	0	0	0	0 -		
G-210-2110-7340: Personal Vehicle Mileage	0	171	200	36	200	0	200	0	0.00%	
G-210-2110-7350: Meals	500	0	0	0	0	0	0	0 -		
G-210-2110-7420: Insurance	0	0	0	0	0	0	0	0 -		
G-210-2110-7430: Licences	5,100	4,144	5,500	4,234	4,500	3,303	4,500	0	0.00%	
Training - Fire	9,500	6,527	5,500	639	5,000	1,073	5,000	0	0.00%	
Revenue	0	0	0	0	0	0	0	0 -		
G-210-1215-4700: Miscellaneous Revenue	0	0	0	0	0	0	0	0 -		
Expense	9,500	6,527	5,500	639	5,000	1,073	5,000	0	0.00%	
G-210-1215-5010: Regular Salaries	0	0	0	0	0	0	0	0 -		
G-210-1215-5090: Vacation	0	0	0	0	0	0	0	0 -		
G-210-1215-5110: Insured Benefits	0	0	0	0	0	0	0	0 -		
G-210-1215-5150: Employment Insurance	0	0	0	0	0	0	0	0 -		
G-210-1215-5160: CPP	0	0	0	0	0	0	0	0 -		
G-210-1215-5170: OMERS	0	0	0	0	0	0	0	0 -		
G-210-1215-5175: Employee Assistance Program	0	0	0	0	0	0	0	0 -		
G-210-1215-5180: EHT	0	0	0	0	0	0	0	0 -		
G-210-1215-5190: WSIB	0	0	0	0	0	0	0	0 -		
G-210-1215-7300: Training & Seminars	4,000	6,487	3,000	130	4,000	390	4,000	0	0.00%	In-person courses to restart in 2022. Potential enhanced training for proposed fire services model.
G-210-1215-7310: Conference / Trade Shows	3,000	0	1,500	509	0	0	0	0 -		
G-210-1215-7325: Subscriptions	0	0	0	0	0	0	0	0 -		
G-210-1215-7340: Personal Vehicle Mileage / Travel	1,500	0	0	0	0	0	0	0 -		
G-210-1215-7345: Hotel	750	0	750	0	750	551	750	0	0.00%	
G-210-1215-7350: Meals	250	40	250	0	250	132	250	0	0.00%	
Vehicles - Fire	0	0	0	0	0	0	0	0 -		
Revenue	0	0	0	0	0	0	0	0 -		
G-211-9215-4610: Grant Revenue	0	0	0	0	0	0	0	0 -		
G-211-9215-4730: Vehicle Use Charge	0	0	0	0	0	0	0	0 -		
G-211-9215-4960: Transfer from Reserves	0	0	0	0	0	0	0	0 -		
Expense	0	0	0	0	0	0	0	0 -		
G-211-9215-6110: Fuel - Diesel	0	0	0	0	0	0	0	0 -		
G-211-9215-6200: Repairs & maintenance	0	0	0	0	0	0	0	0 -		
G-211-9215-7420: Insurance	0	0	0	0	0	0	0	0 -		
G-211-9215-7590: Miscellaneous Expense	0	0	0	0	0	0	0	0 -		
G-211-9215-8020: Transfer to Fire Function 210	0	0	0	0	0	0	0	0 -		
G-211-9215-8060: Transfer to Reserve	0	0	0	0	0	0	0	0 -		
Grand Total	1,583,225	1,609,866	1,522,421	1,690,857	1,639,716	1,583,113	1,728,393	88,678	5.41%	

G-220: Police Service

G-221: Police Service Board

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
G-220-1135-8065: Transfer to Sick Leave Reserve	0	0	0	0	0	0	0	0	-	
Admin. - Police Board	22,433	13,402	25,487	10,619	25,246	6,184	25,512	266	1.05%	
Revenue	0	0	0	0	0	0	0	0	-	
G-221-1140-4965: Transfer from Trust Fund	0	0	0	0	0	0	0	0	-	
Expense	22,433	13,402	25,487	10,619	25,246	6,184	25,512	266	1.05%	
G-221-1140-5010: Regular Salaries	2,400	0	0	66	0	50	0	0	-	
G-221-1140-5015: Part Time Salaries	0	1,850	2,400	1,744	2,260	1,238	2,332	72	3.19%	
G-221-1140-5020: Overtime	0	0	0	0	0	0	0	0	-	
G-221-1140-5030: Honoraria	7,848	4,786	8,005	5,669	9,136	2,854	9,280	144	1.58%	
G-221-1140-5060: Public Holiday	0	0	0	0	0	0	0	0	-	
G-221-1140-5090: Vacation	96	74	20	4	0	0	0	0	-	
G-221-1140-5110: Insured Benefits	0	0	0	0	0	0	0	0	-	
G-221-1140-5120: Statutory Benefits	0	0	0	0	0	0	0	0	-	
G-221-1140-5150: Employment Insurance	54	44	20	40	0	28	0	0	-	
G-221-1140-5160: CPP	0	71	20	76	0	63	0	0	-	
G-221-1140-5170: OMERS	0	0	0	0	0	0	0	0	-	
G-221-1140-5180: EHT	200	131	0	146	0	81	0	0	-	
G-221-1140-5195: Employee Recognition	0	0	0	0	0	250	0	0	-	
G-221-1140-7125: Office Supplies	0	0	0	0	0	0	0	0	-	
G-221-1140-7145: Other Professional Fees	7,500	4,897	7,500	916	7,500	0	5,500	-2,000	-26.67%	
G-221-1140-7150: Legal Fees	0	0	1,000	0	1,000	0	1,000	0	0.00%	
G-221-1140-7160: Advertising	0	0	1,000	478	500	0	500	0	0.00%	
G-221-1140-7180: Computer Equipment	1,000	912	0	0	200	0	200	0	0.00%	
G-221-1140-7310: Conference / Trade Shows	1,000	0	2,000	0	1,000	407	3,000	2,000	200.00%	Return to normal conference schedule
G-221-1140-7320: Membership Dues	835	75	1,322	1,290	1,450	1,214	1,500	50	3.45%	
G-221-1140-7340: Personal Vehicle Mileage / Travel	500	143	1,200	0	1,200	0	1,200	0	0.00%	
G-221-1140-7345: Hotel	500	285	500	153	500	0	500	0	0.00%	
G-221-1140-7350: Meals	500	135	500	37	500	0	500	0	0.00%	
Community Policing	-30,000	-2,967	-22,500	0	0	0	0	0	-	
Revenue	-30,000	-2,967	-22,500	0	0	0	0	0	-	
G-220-2230-4610: Grant Revenue	-30,000	-2,967	-22,500	0	0	0	0	0	-	
Community Safety Policing Grant	0	-15,888	0	27,970	-22,500	-20,853	-23,000	-500	2.22%	
Revenue	0	-16,875	0	-8,332	-22,500	-33,747	-32,500	-10,000	44.44%	
G-220-2255-4610: Grant Revenue	0	-16,875	0	-8,332	-22,500	-33,747	-32,500	-10,000	44.44%	
Expense	0	987	0	36,302	0	12,894	9,500	9,500	-	
G-220-2255-5010: Regular Salaries	0	0	0	14,857	0	769	0	0	-	
G-220-2255-5015: Part Time Salaries	0	0	0	144	0	292	0	0	-	
G-220-2255-5020: Overtime	0	0	0	5,833	0	1,573	0	0	-	
G-220-2255-5090: Vacation	0	0	0	3,699	0	0	0	0	-	
G-220-2255-5110: Insured Benefits	0	0	0	1,605	0	302	0	0	-	
G-220-2255-5150: Employment Insurance	0	0	0	328	0	58	0	0	-	
G-220-2255-5160: CPP	0	0	0	760	0	139	0	0	-	
G-220-2255-5170: OMERS	0	0	0	2,769	0	258	0	0	-	
G-220-2255-5180: EHT	0	0	0	475	0	52	0	0	-	
G-220-2255-6230: Equipment & Material	0	987	0	5,786	0	9,451	9,500	9,500	-	
G-220-2255-7125: Office Supplies	0	0	0	45	0	0	0	0	-	
Police Service	1,145,124	1,177,473	1,109,270	1,055,255	1,191,898	1,046,252	1,211,091	19,193	1.61%	
Revenue	-5,000	-3,813	-2,930	-3,747	-3,822	-7,214	-3,500	322	-8.42%	
G-220-2210-4610: Grant Revenue	-2,000	-3,530	-2,647	-3,747	-3,822	-6,536	-3,500	322	-8.42%	
G-220-2210-4700: Miscellaneous Revenue	0	0	0	0	0	0	0	0	-	
G-220-2210-4735: Paid Duty Revenue	-3,000	-283	-283	0	0	-678	0	0	-	
Expense	1,150,124	1,181,286	1,112,200	1,059,002	1,195,720	1,053,466	1,214,591	18,871	1.58%	
G-220-2210-5010: Regular Salaries	846,392	739,918	673,734	660,280	749,255	644,575	864,337	115,082	15.36%	

G-220: Police Service

G-221: Police Service Board

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
G-220-2210-5015: Part Time Salaries	7,755	0	0	14,039	21,884	13,428	15,186	-6,698	-30.61%	
G-220-2210-5020: Overtime	40,000	14,436	14,279	9,985	20,000	5,848	20,000	0	0.00%	
G-220-2210-5050: Shift Premium	5,600	7,367	8,197	7,292	7,500	7,775	7,500	0	0.00%	
G-220-2210-5060: Public Holiday	0	47,890	33,629	45,500	35,340	29,831	0	-35,340	-100.00%	
G-220-2210-5065: Court Time	0	0	0	0	0	0	0	0	-	
G-220-2210-5070: Sick Time	0	73,101	73,928	30,501	0	69,334	0	0	-	
G-220-2210-5090: Vacation	0	66,768	69,863	63,443	73,340	59,252	0	-73,340	-100.00%	
G-220-2210-5092: Cleaning Allowance	2,000	0	0	0	2,000	0	2,000	0	0.00%	
G-220-2210-5094: Stat Payout	15,106	3,642	4,052	6,614	15,000	4,221	15,000	0	0.00%	
G-220-2210-5096: Meal Allowance	0	592	614	143	800	97	500	-300	-37.50%	
G-220-2210-5110: Insured Benefits	55,922	52,599	55,343	45,158	58,109	53,088	61,680	3,571	6.15%	
G-220-2210-5120: Statutory Benefits	0	0	0	0	0	0	28,245	28,245	-	
G-220-2210-5125: Retiree Benefits	6,327	7,440	7,691	14,138	9,360	13,204	12,411	3,051	32.60%	
G-220-2210-5150: Employment Insurance	9,634	9,086	10,111	8,731	7,462	10,746	7,579	117	1.57%	
G-220-2210-5160: CPP	20,750	20,783	23,126	21,110	26,524	27,091	30,307	3,783	14.26%	
G-220-2210-5170: OMERS	96,631	103,284	105,632	95,989	110,146	91,181	107,684	-2,462	-2.23%	
G-220-2210-5180: EHT	16,505	16,990	17,103	15,136	17,442	16,078	17,196	-246	-1.41%	
G-220-2210-5185: Paid Duty	3,000	0	0	1,083	0	0	0	0	-	
G-220-2210-5191: WSIB Insurance	0	0	0	0	21,593	0	0	-21,593	-100.00%	Included in statutory benefits line
G-220-2210-6230: Equipment & Material	15,000	10,661	9,519	12,564	10,000	1,456	15,000	5,000	50.00%	
G-220-2210-6300: Clothing	8,800	6,132	4,750	7,105	8,800	5,571	8,800	0	0.00%	
G-220-2210-7110: Telephone - Landline	400	0	0	0	0	0	0	0	-	
G-220-2210-7125: Office Supplies	0	57	63	56	0	118	0	0	-	
G-220-2210-7340: Personal Vehicle Mileage / Travel	300	429	478	110	500	504	500	0	0.00%	
G-220-2210-7345: Hotel	0	0	0	0	0	0	0	0	-	
G-220-2210-7350: Meals	0	110	88	25	0	68	0	0	-	
G-220-2210-7500: Contract Services	0	0	0	0	666	0	666	0	0.00%	EFAP
RIDE Program	0	-6,404	-6,873	-6,979	0	-3,580	0	0	-	
Revenue	-6,700	-6,404	-6,873	-6,979	-6,700	-7,222	-7,222	-522	7.79%	
G-220-2220-4610: Grant Revenue	-6,700	-6,404	-6,873	-6,979	-6,700	-7,222	-7,222	-522	7.79%	
Expense	6,700	0	0	0	6,700	3,642	7,222	522	7.79%	
G-220-2220-5010: Regular Salaries	6,700	0	0	0	6,700	1,806	7,222	522	7.79%	
G-220-2220-5015: Part Time Salaries	0	0	0	0	0	722	0	0	-	
G-220-2220-5110: Insured Benefits	0	0	0	0	0	247	0	0	-	
G-220-2220-5150: Employment Insurance	0	0	0	0	0	64	0	0	-	
G-220-2220-5160: CPP	0	0	0	0	0	149	0	0	-	
G-220-2220-5170: OMERS	0	0	0	0	0	236	0	0	-	
G-220-2220-5175: Employee Assistance Program	0	0	0	0	0	0	0	0	-	
G-220-2220-5180: EHT	0	0	0	0	0	57	0	0	-	
G-220-2220-5185: Paid Duty	0	0	0	0	0	361	0	0	-	
Training - Police	10,000	9,169	16,691	5,773	20,000	3,327	20,000	0	0.00%	
Expense	10,000	9,169	16,691	5,773	20,000	3,327	20,000	0	0.00%	
G-220-1225-5010: Regular Salaries	0	0	0	0	0	0	0	0	-	
G-220-1225-5020: Overtime	0	0	0	0	0	0	0	0	-	
G-220-1225-5090: Vacation	0	0	0	0	0	0	0	0	-	
G-220-1225-5110: Insured Benefits	0	0	0	0	0	0	0	0	-	
G-220-1225-5150: Employment Insurance	0	0	0	0	0	0	0	0	-	
G-220-1225-5160: CPP	0	0	0	0	0	0	0	0	-	
G-220-1225-5170: OMERS	0	0	0	0	0	0	0	0	-	
G-220-1225-5175: Employee Assistance Program	0	0	0	0	0	0	0	0	-	
G-220-1225-5180: EHT	0	0	0	0	0	0	0	0	-	
G-220-1225-7300: Training & Seminars	10,000	9,169	16,691	5,773	20,000	3,138	20,000	0	0.00%	
G-220-1225-7350: Meals	0	0	0	0	0	189	0	0	-	

G-220: Police Service
G-221: Police Service Board

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
Vehicles - Police	28,960	33,116	35,653	23,965	28,060	25,925	34,360	6,300	22.45%	
Expense	28,960	33,116	35,653	23,965	28,060	25,925	34,360	6,300	22.45%	
G-220-9220-6115: Fuel - Gasoline	16,000	18,298	20,400	14,217	15,000	13,474	16,000	1,000	6.67%	
G-220-9220-6200: Repairs & maintenance	10,000	12,015	12,135	7,368	10,000	12,450	15,000	5,000	50.00%	
G-220-9220-7420: Insurance	2,600	2,442	2,718	2,380	2,700	0	3,000	300	11.11%	13% increase over previous year's actual insurance rates
G-220-9220-7430: Licences	360	360	401	0	360	0	360	0	0.00%	
Grand Total	1,429,443	1,477,707	1,462,205	1,443,779	1,520,415	1,287,402	1,576,873	56,459	3.71%	

G-240: Protective and Inspection Control

	2019		2020		2021	2021 Actual	2022	\$ Change	% Change	Comments
	Budget	2019 Actual	Budget	2020 Actual	Budget	(to Nov 25)	Budget			
G-240-2240-5180: EHT	0	0	0	0	0	0	0	0	0 -	
G-240-2240-7125: Office Supplies	400	0	0	0	0	0	0	0	0 -	
G-240-2240-7150: Legal Fees	0	0	0	0	0	0	0	0	0 -	
G-240-2240-7300: Training & Seminars	100	0	0	0	0	0	2,000	2,000	-	Training as part of succession planning
G-240-2240-7310: Conference / Trade Shows	1,200	394	500	0	500	0	0	-500	-100.00%	
G-240-2240-7340: Personal Vehicle Mileage	0	0	0	0	0	0	0	0	0 -	
G-240-2240-7345: Hotel	0	0	0	0	0	0	0	0	0 -	
G-240-2240-7350: Meals	75	0	0	0	0	0	0	0	0 -	
Vehicles - Bylaw / Building	360	120	220	0	120	0	120	0	0.00%	
Expense	360	120	220	0	120	0	120	0	0.00%	
G-240-9225-6105: Lubrication	140	0	0	0	0	0	0	0	0 -	
G-240-9225-6115: Fuel - Gasoline	0	0	0	0	0	0	0	0	0 -	
G-240-9225-6200: Repairs & maintenance	100	0	100	0	0	0	0	0	0 -	
G-240-9225-7420: Insurance	0	0	0	0	0	0	0	0	0 -	
G-240-9225-7430: Licences	120	120	120	0	120	0	120	0	0.00%	
Grand Total	90,625	86,363	83,585	59,757	88,461	77,744	14,475	-73,986	-83.64%	

G-300: Transportation

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
Admin. - Transportation	699,679	390,074	832,435	419,042	603,552	274,470	608,989	5,437	0.90%	
Revenue	-212,209	-1,660	-5,000	-3,546	-14,500	-1,522	-14,500	0	0.00%	
G-300-1145-4445: Reimbursable Exp Revenue	0	-230	0	0	0	-334	0	0	-	
G-300-1145-4700: Miscellaneous Revenue	-5,000	-1,430	-5,000	-3,546	-14,500	-1,188	-14,500	0	0.00%	
G-300-1145-4735: Distributed Wages	-207,209	0	0	0	0	0	0	0	-	
Expense	911,888	391,734	837,435	422,589	618,052	275,992	623,489	5,437	0.88%	
G-300-1145-5010: Regular Salaries	574,212	224,020	640,030	232,980	516,598	128,256	516,222	-376	-0.07%	
G-300-1145-5015: Part Time Salaries	128,820	14,429	102,514	364	51,311	8,880	54,020	2,709	5.28%	Minimum wage increase from \$14.25 to \$15.00 (5.2%)
G-300-1145-5020: Overtime	14,400	9,311	14,400	9,290	9,500	7,857	9,500	0	0.00%	
G-300-1145-5050: Shift Premium	0	0	0	0	0	0	0	0	-	
G-300-1145-5060: Public Holiday	0	15,760	0	20,494	0	21,381	0	0	-	
G-300-1145-5070: Sick Time	0	3,780	0	39,443	0	1,935	0	0	-	
G-300-1145-5075: Banked time	0	0	0	0	0	0	0	0	-	
G-300-1145-5090: Vacation	0	18,681	0	11,158	0	11,902	0	0	-	
G-300-1145-5096: Meal Allowance	0	308	0	432	400	508	400	0	0.00%	
G-300-1145-5110: Insured Benefits	50,240	19,245	0	17,565	0	14,854	0	0	-	
G-300-1145-5125: Retiree Benefits	11,431	11,431	54,022	10,281	11,218	10,283	11,220	2	0.02%	
G-300-1145-5150: Employment Insurance	11,620	4,147	0	4,428	0	4,006	0	0	-	
G-300-1145-5160: CPP	24,460	8,751	0	10,480	0	9,620	0	0	-	
G-300-1145-5170: OMERS	55,575	25,923	0	28,174	0	16,177	0	0	-	
G-300-1145-5180: EHT	11,970	5,331	0	5,502	0	3,760	0	0	-	
G-300-1145-5190: WSIB Claims	0	96	0	130	0	0	0	0	-	
G-300-1145-5191: WSIB Insurance	2,400	2,573	0	2,499	0	5,670	0	0	-	
G-300-1145-6200: Repairs & maintenance	0	0	0	0	0	0	0	0	-	
G-300-1145-6210: Small Tools	0	0	0	0	0	0	0	0	-	
G-300-1145-6230: Equipment & Material	0	0	0	0	0	76	0	0	-	
G-300-1145-6300: Clothing	5,000	5,642	5,000	5,633	5,600	6,775	5,600	0	0.00%	
G-300-1145-7110: Telephone - Land Line	635	0	0	488	250	244	250	0	0.00%	
G-300-1145-7115: Telephone - Cell	1,100	1,414	1,100	3,225	1,500	915	1,500	0	0.00%	
G-300-1145-7125: Office Supplies	200	41	0	812	200	154	200	0	0.00%	
G-300-1145-7145: Other Professional Fees	0	0	0	0	0	0	0	0	-	
G-300-1145-7160: Advertising	350	0	0	0	0	0	0	0	-	
G-300-1145-7180: Computer Equipment	100	50	100	3,091	0	0	0	0	-	
G-300-1145-7190: Reimbursable Expenses	0	785	0	0	0	86	0	0	-	
G-300-1145-7310: Conference / Trade Shows	2,000	1,099	2,000	0	2,500	3,204	2,600	100	4.00%	
G-300-1145-7320: Membership Dues	850	877	850	911	1,000	925	1,000	0	0.00%	
G-300-1145-7325: Subscriptions	0	0	0	0	0	0	0	0	-	
G-300-1145-7330: Health & Safety Materials	150	0	50	0	0	0	0	0	-	
G-300-1145-7340: Personal Vehicle Mileage / Travel	1,000	0	200	0	0	0	0	0	-	
G-300-1145-7345: Hotel	1,000	1,299	1,000	0	0	0	0	0	-	
G-300-1145-7350: Meals	375	542	375	145	250	160	250	0	0.00%	
G-300-1145-7420: Insurance	13,700	13,828	15,495	14,761	17,400	18,055	20,402	3,002	17.25%	13% increase over previous year's actual insurance rates
G-300-1145-7422: Insurance Deductible / Claims	0	2,084	0	0	0	0	0	0	-	
G-300-1145-7430: Licences	300	288	300	303	325	309	325	0	0.00%	
Crossing Guards	13,369	12,939	13,972	7,173	14,290	8,596	15,255	966	6.76%	
Revenue	-4,456	-4,313	-4,000	-2,304	-4,000	-1,259	-4,000	0	0.00%	
G-300-3190-4610: Grant Revenue	-4,456	-4,313	-4,000	-2,304	-4,000	-1,259	-4,000	0	0.00%	
Expense	17,825	17,252	17,972	9,478	18,290	9,854	19,255	966	5.28%	
G-300-3190-5010: Regular Salaries	0	424	0	580	0	-77	0	0	-	
G-300-3190-5015: Part Time Salaries	15,904	15,132	17,972	8,186	18,290	8,630	19,255	966	5.28%	Crossing guards (minimum wage increase)
G-300-3190-5020: Overtime	0	0	0	0	0	0	0	0	-	
G-300-3190-5060: Public Holiday	0	420	0	129	0	555	0	0	-	
G-300-3190-5090: Vacation	636	198	0	36	0	184	0	0	-	
G-300-3190-5110: Insured Benefits	0	0	0	0	0	0	0	0	-	
G-300-3190-5150: Employment Insurance	361	367	0	192	0	211	0	0	-	

G-300: Transportation

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
G-300-3190-5160: CPP	614	395	0	185	0	165	0	0 -		
G-300-3190-5170: OMERS	0	0	0	0	0	0	0	0 -		
G-300-3190-5180: EHT	310	315	0	169	0	186	0	0 -		
G-300-3190-5190: WSIB	0	0	0	0	0	0	0	0 -		
Equipment	46,600	68,413	46,600	67,224	48,000	58,309	49,100	1,100	2.29%	
Revenue	0	0	0	0	0	0	0	0 -		
G-300-9300-4730: Vehicle Use Charge	0	0	0	0	0	0	0	0 -		
Expense	46,600	68,413	46,600	67,224	48,000	58,309	49,100	1,100	2.29%	
G-300-9300-5010: Regular Salaries	0	14,164	0	17,586	0	19,008	0	0 -		
G-300-9300-5015: Part Time Salaries	0	287	0	28	0	0	0	0 -		
G-300-9300-5020: Overtime	0	0	0	0	0	0	0	0 -		
G-300-9300-5060: Public Holiday	0	0	0	0	0	0	0	0 -		
G-300-9300-5070: Sick Time	0	0	0	0	0	0	0	0 -		
G-300-9300-5110: Insured Benefits	0	1,983	0	1,246	0	1,453	0	0 -		
G-300-9300-5150: Employment Insurance	0	264	0	353	0	412	0	0 -		
G-300-9300-5160: CPP	0	619	0	818	0	995	0	0 -		
G-300-9300-5170: OMERS	0	1,292	0	1,519	0	1,627	0	0 -		
G-300-9300-5180: EHT	0	297	0	342	0	378	0	0 -		
G-300-9300-5200: PW Vehicle charge	0	0	0	0	0	0	0	0 -		
G-300-9300-6105: Lubrication	0	0	0	55	0	0	0	0 -		
G-300-9300-6110: Fuel - Diesel	21,600	26,234	24,600	25,788	26,000	16,660	27,000	1,000	3.85%	
G-300-9300-6115: Fuel - Gasoline	0	0	0	0	0	0	0	0 -		
G-300-9300-6140: Propane	1,000	539	1,000	686	1,000	802	1,100	100	10.00%	
G-300-9300-6200: Repairs & maintenance	10,000	19,949	10,000	16,571	10,000	13,748	10,000	0	0.00%	
G-300-9300-6220: Other Trades & Services	14,000	2,786	11,000	2,233	11,000	3,226	11,000	0	0.00%	
G-300-9300-7420: Insurance	0	0	0	0	0	0	0	0 -		
G-300-9300-7430: Licences	0	0	0	0	0	0	0	0 -		
Facility ops / maintenance	13,680	63,408	28,220	55,317	5,305	54,349	-18,893	-24,199	-456.11%	
Revenue	-15,500	-813	-500	-15,838	-21,000	-475	-45,000	-24,000	114.29%	
G-300-9100-4660: Retail sales revenue	-500	-813	-500	-838	-1,000	-475	-1,000	0	0.00%	
G-300-9100-4700: Miscellaneous Revenue	-15,000	0	0	-15,000	-20,000	0	-44,000	-24,000	120.00%	Transfer from water, wastewater, cemetery
Expense	29,180	64,221	28,720	71,155	26,305	54,824	26,107	-199	-0.75%	
G-300-9100-5010: Regular Salaries	0	28,813	0	33,725	0	25,257	0	0 -		
G-300-9100-5015: Part Time Salaries	0	2,275	0	3,494	0	1,938	0	0 -		
G-300-9100-5020: Overtime	0	536	0	0	0	220	0	0 -		
G-300-9100-5060: Public Holiday	0	0	0	0	0	0	0	0 -		
G-300-9100-5070: Sick Time	0	0	0	0	0	0	0	0 -		
G-300-9100-5090: Vacation	0	0	0	0	0	0	0	0 -		
G-300-9100-5110: Insured Benefits	0	2,749	0	3,243	0	2,195	0	0 -		
G-300-9100-5150: Employment Insurance	0	622	0	795	0	616	0	0 -		
G-300-9100-5160: CPP	0	1,357	0	1,789	0	1,421	0	0 -		
G-300-9100-5170: OMERS	0	2,442	0	2,912	0	2,201	0	0 -		
G-300-9100-5180: EHT	0	616	0	731	0	545	0	0 -		
G-300-9100-6100: Works Yard Cleaning Supplies	1,500	1,728	1,500	2,043	1,500	1,178	1,500	0	0.00%	
G-300-9100-6105: Lubrication	3,800	3,696	3,800	795	2,800	2,384	2,800	0	0.00%	
G-300-9100-6120: Fuel - Heating	0	0	0	0	0	0	0	0 -		
G-300-9100-6125: Hydro	1,800	1,457	1,800	2,319	1,800	459	1,000	-800	-44.44%	Reduced energy usage since retrofit of public works garages
G-300-9100-6130: Water & Sewer	1,080	1,090	1,120	1,178	1,205	1,205	1,307	101	8.41%	
G-300-9100-6135: Natural Gas	5,000	5,468	5,000	5,642	5,000	4,718	5,500	500	10.00%	
G-300-9100-6140: Propane	0	0	0	43	0	96	0	0 -		
G-300-9100-6200: Repairs & maintenance	14,500	9,668	14,000	12,105	13,000	9,726	13,000	0	0.00%	
G-300-9100-6220: Other Trades & Services	1,500	1,703	1,500	342	1,000	663	1,000	0	0.00%	
G-300-9100-6230: Equipment & Material	0	0	0	0	0	0	0	0 -		
G-300-9100-7110: Telephone - Land Line	0	0	0	0	0	0	0	0 -		
G-300-9100-7420: Insurance	0	0	0	0	0	0	0	0 -		

G-300: Transportation

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
Parking	3,000	1,883	3,000	2,596	3,000	7	3,000	0	0.00%	
Expense	3,000	1,883	3,000	2,596	3,000	7	3,000	0	0.00%	
G-300-3400-5010: Regular Salaries	0	123	0	0	0	0	0	0	0 -	
G-300-3400-5020: Overtime	0	0	0	0	0	0	0	0	0 -	
G-300-3400-5070: Sick Time	0	0	0	0	0	0	0	0	0 -	
G-300-3400-5110: Insured Benefits	0	0	0	0	0	0	0	0	0 -	
G-300-3400-5120: Statutory Benefits	0	0	0	0	0	0	0	0	0 -	
G-300-3400-5125: Retiree Benefits	0	0	0	0	0	0	0	0	0 -	
G-300-3400-5150: Employment Insurance	0	0	0	0	0	0	0	0	0 -	
G-300-3400-5160: CPP	0	6	0	0	0	0	0	0	0 -	
G-300-3400-5170: OMERS	0	11	0	0	0	0	0	0	0 -	
G-300-3400-5180: EHT	0	2	0	0	0	0	0	0	0 -	
G-300-3400-6200: Repairs & maintenance	0	0	0	0	0	7	0	0	0 -	
G-300-3400-6210: Small Tools	0	0	0	0	0	0	0	0	0 -	
G-300-3400-6220: Other Trades & Services	0	0	0	0	0	0	0	0	0 -	
G-300-3400-6230: Equipment & Material	3,000	1,740	3,000	2,596	3,000	0	3,000	0	0.00%	
G-300-3400-6300: Clothing	0	0	0	0	0	0	0	0	0 -	
Pembroke Airport	6,825	11,748	11,900	11,945	7,050	7,270	7,410	360	5.11%	
Expense	6,825	11,748	11,900	11,945	7,050	7,270	7,410	360	5.11%	
G-300-3600-7320: Membership Dues	6,825	6,748	6,900	6,945	7,050	7,270	7,410	360	5.11%	Pembroke Airport
G-300-3600-8060: Transfer to Reserve	0	5,000	5,000	5,000	0	0	0	0	0 -	
Roads - Bridges and Culverts	2,000	1,416	2,000	1,728	5,000	3,368	5,000	0	0.00%	
Expense	2,000	1,416	2,000	1,728	5,000	3,368	5,000	0	0.00%	
G-300-3110-5010: Regular Salaries	0	1,060	0	45	0	54	0	0	0 -	
G-300-3110-5015: Part Time Salaries	0	0	0	63	0	0	0	0	0 -	
G-300-3110-5020: Overtime	0	0	0	0	0	0	0	0	0 -	
G-300-3110-5110: Insured Benefits	0	0	0	0	0	0	0	0	0 -	
G-300-3110-5150: Employment Insurance	0	24	0	2	0	1	0	0	0 -	
G-300-3110-5160: CPP	0	51	0	5	0	3	0	0	0 -	
G-300-3110-5170: OMERS	0	82	0	3	0	5	0	0	0 -	
G-300-3110-5180: EHT	0	21	0	2	0	1	0	0	0 -	
G-300-3110-6200: Repairs & maintenance	0	0	0	0	0	0	0	0	0 -	
G-300-3110-6210: Small Tools	0	0	0	0	0	0	0	0	0 -	
G-300-3110-6220: Other Trades & Services	0	0	0	0	0	0	0	0	0 -	
G-300-3110-6230: Equipment & Material	2,000	178	2,000	1,607	5,000	3,305	5,000	0	0.00%	
Roads - Paved	-39,426	-125,287	-59,426	88,160	-105,723	-93,452	-26,323	79,400	-75.10%	
Revenue	-168,703	-178,895	-168,703	-4,691	-288,212	-282,340	-155,600	132,612	-46.01%	
G-300-3100-4445: Reimbursable Exp Revenue	0	0	0	-3,374	0	0	0	0	0 -	
G-300-3100-4610: Grant Revenue	-167,703	-178,775	-167,703	0	-286,212	-282,220	-155,000	131,212	-45.84%	OCIF grant
G-300-3100-4630: Permits & fees	-1,000	-120	-1,000	-1,317	-2,000	-120	-600	1,400	-70.00%	
G-300-3100-4660: Retail sales revenue	0	0	0	0	0	0	0	0	0 -	
Expense	129,277	53,608	109,277	92,851	182,489	188,888	129,277	-53,212	-29.16%	
G-300-3100-5010: Regular Salaries	0	9,827	0	27,098	0	30,165	0	0	0 -	
G-300-3100-5015: Part Time Salaries	0	637	0	581	0	777	0	0	0 -	
G-300-3100-5020: Overtime	0	544	0	0	0	148	0	0	0 -	
G-300-3100-5070: Sick Time	0	0	0	0	0	0	0	0	0 -	
G-300-3100-5110: Insured Benefits	0	1,167	0	3,181	0	4,231	0	0	0 -	
G-300-3100-5150: Employment Insurance	0	245	0	603	0	689	0	0	0 -	
G-300-3100-5160: CPP	0	522	0	1,362	0	1,598	0	0	0 -	
G-300-3100-5170: OMERS	0	871	0	2,367	0	2,578	0	0	0 -	
G-300-3100-5180: EHT	0	218	0	543	0	610	0	0	0 -	
G-300-3100-6200: Repairs & maintenance	10,000	3,798	10,000	2,463	10,000	10,634	10,000	0	0.00%	
G-300-3100-6210: Small Tools	600	0	600	76	600	463	600	0	0.00%	
G-300-3100-6220: Other Trades & Services	96,000	12,685	76,000	35,937	149,212	125,181	96,000	-53,212	-35.66%	
G-300-3100-6230: Equipment & Material	10,000	10,296	10,000	5,981	10,000	5,577	10,000	0	0.00%	

G-300: Transportation

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
G-300-3200-5110: Insured Benefits	0	5,071	0	4,801	0	4,379	0	0 -		
G-300-3200-5150: Employment Insurance	0	1,218	0	906	0	792	0	0 -		
G-300-3200-5160: CPP	0	2,644	0	2,097	0	1,854	0	0 -		
G-300-3200-5170: OMERS	0	4,642	0	3,387	0	2,707	0	0 -		
G-300-3200-5180: EHT	0	1,162	0	837	0	702	0	0 -		
G-300-3200-6200: Repairs & maintenance	0	0	0	0	0	17	0	0 -		
G-300-3200-6210: Small Tools	0	0	0	0	0	0	0	0 -		
G-300-3200-6220: Other Trades & Services	0	9,342	0	2,030	0	0	0	0 -		
G-300-3200-6230: Equipment & Material	6,000	8,135	6,000	1,596	8,000	806	8,000	0	0.00%	
G-300-3200-6400: Sand and salt	66,105	96,703	66,105	81,645	70,000	51,066	75,000	5,000	7.14%	
Winter Control - sidewalks / parking	7,225	24,026	12,225	24,580	3,000	12,842	2,500	-500	-16.67%	
Expense	7,225	24,026	12,225	24,580	3,000	12,842	2,500	-500	-16.67%	
G-300-3210-5010: Regular Salaries	0	17,586	0	18,554	0	8,978	0	0 -		
G-300-3210-5015: Part Time Salaries	0	62	0	128	0	0	0	0 -		
G-300-3210-5020: Overtime	7,225	1,864	12,225	832	3,000	202	2,500	-500	-16.67%	
G-300-3210-5070: Sick Time	0	0	0	0	0	0	0	0 -		
G-300-3210-5110: Insured Benefits	0	1,295	0	1,982	0	1,316	0	0 -		
G-300-3210-5150: Employment Insurance	0	427	0	383	0	267	0	0 -		
G-300-3210-5160: CPP	0	902	0	856	0	618	0	0 -		
G-300-3210-5170: OMERS	0	1,521	0	1,448	0	974	0	0 -		
G-300-3210-5180: EHT	0	370	0	341	0	237	0	0 -		
G-300-3210-6200: Repairs & maintenance	0	0	0	54	0	49	0	0 -		
G-300-3210-6210: Small Tools	0	0	0	0	0	201	0	0 -		
G-300-3210-6220: Other Trades & Services	0	0	0	0	0	0	0	0 -		
G-300-3210-6230: Equipment & Material	0	0	0	0	0	0	0	0 -		
G-300-3210-6400: Sand and salt	0	0	0	0	0	0	0	0 -		
Grand Total	1,003,668	844,322	1,111,506	885,263	832,509	511,648	832,406	-102	-0.01%	

G-400: Environmental Services

	2019		2020		2021		2022	\$ Change	% Change	Comments
	Budget	2019 Actual	Budget	2020 Actual	Budget	2021 Actual (to Nov 25)	Budget			
G-400-4420-5180: EHT	0	0	0	0	0	0	0	0	-	
G-400-4420-6145: Property tax	3,100	2,887	2,900	5,184	5,300	5,232	5,450	150	2.83%	
G-400-4420-6230: Equipment & Material	0	0	0	0	0	0	0	0	-	
G-400-4420-7160: Advertising	0	0	0	0	0	0	0	0	-	
G-400-4420-7250: Lease cost	0	0	0	0	0	0	0	0	-	
G-400-4420-7420: Insurance	0	442	0	0	0	0	0	0	-	
G-400-4420-7500: Contract Services	148,000	152,290	153,750	99,462	156,825	130,193	156,825	0	0.00%	
G-400-4420-8060: Transfer to Reserve	0	0	0	0	0	0	0	0	-	
Waste - Millers Road	33,901	725	22,901	-42,019	6,111	-61,396	710	-5,401	-88.39%	
Revenue	-64,000	-92,268	-75,000	-137,261	-90,000	-148,169	-130,000	-40,000	44.44%	
G-400-4410-4630: Permits & fees	-64,000	-92,268	-75,000	-137,261	-90,000	-148,169	-130,000	-40,000	44.44%	
G-400-4410-4660: Retail sales revenue	0	0	0	0	0	0	0	0	-	
G-400-4410-4700: Miscellaneous Revenue	0	0	0	0	0	0	0	0	-	
Expense	97,901	92,993	97,901	95,242	96,111	86,773	130,710	34,599	36.00%	
G-400-4410-6230: Equipment & Material	250	331	250	214	250	369	250	0	0.00%	
G-400-4410-7145: Other Professional Fees	31,037	26,050	31,037	27,194	28,000	28,908	32,563	4,563	16.30%	Miller Rd. Site Monitoring
G-400-4410-7160: Advertising	0	0	0	0	0	0	0	0	-	
G-400-4410-7250: Lease cost	1	1	1	1	1	1	1	0	0.00%	
G-400-4410-7430: Licences	0	0	0	0	0	0	0	0	-	
G-400-4410-7500: Contract Services	66,613	66,612	66,613	67,833	67,860	57,494	69,796	1,936	2.85%	
G-400-4410-8060: Transfer to Reserve	0	0	0	0	0	0	28,100	28,100	-	Transfer for post-closure costs
Waste diversion	109,887	103,670	103,787	98,549	103,487	97,317	127,112	23,625	22.83%	
Revenue	-74,793	-74,753	-74,793	-79,531	-74,593	-51,083	-74,593	0	0.00%	
G-400-4430-4610: Grant Revenue	-74,443	-74,442	-74,443	-79,407	-74,443	-50,917	-74,443	0	0.00%	
G-400-4430-4660: Retail sales revenue	-350	-312	-350	-123	-150	-166	-150	0	0.00%	
Expense	184,680	178,423	178,580	178,080	178,080	148,400	201,705	23,625	13.27%	
G-400-4430-6500: Cost of Goods Sold	500	0	0	0	0	0	0	0	-	
G-400-4430-7160: Advertising	5,500	343	500	0	0	0	0	0	-	
G-400-4430-7300: Training & Seminars	600	0	0	0	0	0	0	0	-	
G-400-4430-7500: Contract Services	178,080	178,080	178,080	178,080	178,080	148,400	201,705	23,625	13.27%	
G-400-4430-7590: Miscellaneous Expense	0	0	0	0	0	0	0	0	-	
Grand Total	465,118	445,306	451,968	362,622	452,003	337,609	487,002	34,999	7.74%	

G-500: Health Services

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
Cemeteries	-5,479	-4,033	-7,900	1,946	-10,254	5,292	-19,500	-9,246	90.18%	
Revenue	-10,200	-16,944	-12,700	-13,057	-13,775	-11,069	-55,525	-41,750	303.09%	
G-500-5200-4634: Internment Right Sales	-5,000	-5,515	-5,000	-4,605	-5,000	-5,200	-7,500	-2,500	50.00%	Increased fees
G-500-5200-4636: Internment fees	-5,000	-11,215	-7,500	-8,210	-8,500	-5,625	-12,750	-4,250	50.00%	Increased fees
G-500-5200-4700: Miscellaneous Revenue	-200	-214	-200	-242	-275	-244	-35,275	-35,000	12727.27%	Transfer from Trust (plus \$275 in death registrations)
Expense	4,722	12,911	4,800	15,003	3,521	16,361	36,025	32,504	923.01%	
G-500-5200-5010: Regular Salaries	0	3,512	0	7,959	0	5,670	18,000	18,000	-	
G-500-5200-5015: Part Time Salaries	0	539	0	348	0	6,455	0	0	-	
G-500-5200-5020: Overtime	0	823	0	144	0	0	0	0	-	
G-500-5200-5060: Public Holiday	0	0	0	0	0	0	0	0	-	
G-500-5200-5070: Sick Time	0	0	0	0	0	0	0	0	-	
G-500-5200-5090: Vacation	0	0	0	0	0	0	0	0	-	
G-500-5200-5110: Insured Benefits	0	536	0	1,082	0	560	0	0	-	
G-500-5200-5150: Employment Insurance	0	103	0	178	0	277	0	0	-	
G-500-5200-5160: CPP	0	218	0	398	0	610	0	0	-	
G-500-5200-5170: OMERS	0	373	0	651	0	512	0	0	-	
G-500-5200-5180: EHT	0	98	0	158	0	244	0	0	-	
G-500-5200-6130: Water & Sewer	397	400	420	408	445	445	485	40	9.00%	
G-500-5200-6200: Repairs & maintenance	1,000	730	1,000	154	2,000	1,245	6,000	4,000	200.00%	
G-500-5200-6210: Small Tools	0	0	0	0	0	0	0	0	-	
G-500-5200-6230: Equipment & Material	2,000	5,143	2,000	2,110	0	41	10,000	10,000	-	
G-500-5200-7140: Accounting /Audit Fees	650	0	663	663	676	0	700	24	3.51%	
G-500-5200-7160: Advertising	0	0	0	0	0	0	0	0	-	
G-500-5200-7320: Membership Dues	0	0	0	0	0	0	0	0	-	
G-500-5200-7420: Insurance	225	230	258	266	400	301	340	-60	-15.00%	13% increase over previous year's actual insurance rates
G-500-5200-7430: Licences	450	207	459	483	0	0	500	500	-	
G-500-5200-7520: Refunds	0	0	0	0	0	0	0	0	-	
Primary Care building	0	0	0	0	0	0	0	0	0 -	
Revenue	0	0	0	0	0	0	0	0	0 -	
G-500-5120-4635: Leases and Rent	0	0	0	0	0	0	0	0	0 -	
Expense	0	0	0	0	0	0	0	0	0 -	
G-500-5120-7200: Interest - Long Term Debt	0	0	0	0	0	0	0	0	0 -	
G-500-5120-7205: Debt Payments	0	0	0	0	0	0	0	0	0 -	
G-500-5120-7500: Contract Services	0	0	0	0	0	0	0	0	0 -	
Public Health Services	0	0	16,900	16,845	28,075	28,075	28,075	0	0.00%	
Revenue	0	0	0	0	0	0	0	0	0 -	
G-500-5100-4960: Transfer from Reserves	0	0	0	0	0	0	0	0	0 -	
Expense	0	0	16,900	16,845	28,075	28,075	28,075	0	0.00%	
G-500-5100-7310: Conference / Trade Shows	0	0	0	0	0	0	0	0	0 -	
G-500-5100-7500: Contract Services	0	0	16,900	16,845	28,075	28,075	28,075	0	0.00%	Physician recruitment
Grand Total	-5,479	-4,033	9,000	18,791	17,821	33,367	8,575	-9,246	-51.88%	

G-700: Recreation and Cultural Services

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
Admin. - Corporate	0	0	10,000	0	10,000	0	10,000	0	0.00%	
Expense	0	0	10,000	0	10,000	0	10,000	0	0.00%	
G-700-1110-5010: Regular Salaries	0	0	0	0	0	0	0	0	-	
G-700-1110-5015: Part Time Salaries	0	0	0	0	0	0	0	0	-	
G-700-1110-5060: Public Holiday	0	0	0	0	0	0	0	0	-	
G-700-1110-5090: Vacation	0	0	0	0	0	0	0	0	-	
G-700-1110-5150: Employment Insurance	0	0	0	0	0	0	0	0	-	
G-700-1110-5160: CPP	0	0	0	0	0	0	0	0	-	
G-700-1110-5180: EHT	0	0	0	0	0	0	0	0	-	
G-700-1110-7510: Grants Paid	0	0	10,000	0	10,000	0	10,000	0	0.00%	Grant to North Renfrew Family Services
Admin. - Recreation	143,820	163,192	266,863	148,854	112,443	119,776	137,430	24,987	22.22%	
Revenue	-400	-6,328	-6,400	-60	-28,835	-68	-5,100	23,735	-82.31%	
G-700-1150-4610: Grant Revenue	0	0	0	-60	0	0	0	0	-	
G-700-1150-4700: Recreation Equipment Rental	-200	-28	-100	0	0	-68	-100	-100	-	
G-700-1150-4705: Donation Revenue	-200	-6,300	-6,300	0	0	0	-5,000	-5,000	-	
G-700-1150-4735: Distributed Wages	0	0	0	0	0	0	0	0	-	
G-700-1150-4950: Transfer from General Fund	0	0	0	0	0	0	0	0	-	
G-700-1150-4960: Transfer from Reserves	0	0	0	0	-28,835	0	0	28,835	-100.00%	
Expense	144,220	169,520	273,263	148,914	141,278	119,843	142,530	1,252	0.89%	
G-700-1150-5010: Regular Salaries	49,104	59,220	220,333	57,300	69,306	47,924	71,926	2,621	3.78%	
G-700-1150-5015: Part Time Salaries	9,177	8,635	0	6,069	1,127	3,260	5,119	3,992	354.21%	Additional programs, minimum wage increases
G-700-1150-5020: Overtime	0	0	0	0	0	0	0	0	-	
G-700-1150-5060: Public Holiday	0	3,465	0	3,295	0	4,007	0	0	-	
G-700-1150-5070: Sick Time	0	383	0	236	0	804	0	0	-	
G-700-1150-5090: Vacation	0	3,289	0	4,134	0	3,162	0	0	-	
G-700-1150-5110: Insured Benefits	6,303	8,099	0	8,353	0	9,534	0	0	-	
G-700-1150-5150: Employment Insurance	1,114	1,653	0	1,559	0	1,390	0	0	-	
G-700-1150-5160: CPP	2,257	3,418	0	3,410	0	3,159	0	0	-	
G-700-1150-5170: OMERS	4,447	5,546	0	5,717	0	5,329	0	0	-	
G-700-1150-5175: Employee Assistance Program	0	0	0	0	0	0	0	0	-	
G-700-1150-5180: EHT	958	1,428	0	1,383	0	1,234	0	0	-	
G-700-1150-5190: WSIB	0	0	0	0	0	85	0	0	-	
G-700-1150-5191: WSIB Insurance	7,750	7,716	0	9,300	0	3,195	0	0	-	
G-700-1150-5195: Employee Recognition	0	0	0	0	0	0	0	0	-	
G-700-1150-6100: Supplies	0	0	0	685	500	0	500	0	0.00%	
G-700-1150-6230: Equipment & Material	0	0	0	0	10,135	7,413	2,722	-7,413	-73.14%	Remaining Lending Hub expenditures
G-700-1150-6235: Special Community Events	20,000	23,031	22,000	9,865	11,220	1,136	22,000	10,780	96.08%	Return to normal schedule of events
G-700-1150-7100: Postage and shipping	0	0	0	4	0	0	0	0	-	
G-700-1150-7115: Telephone - Cell	1,000	1,121	1,000	1,710	1,200	514	1,000	-200	-16.67%	
G-700-1150-7120: Computer Support Services	6,650	6,650	6,720	6,853	6,880	6,879	7,052	172	2.50%	BookKing contract
G-700-1150-7125: Office Supplies	50	52	0	54	0	0	50	50	-	
G-700-1150-7135: Forms & Stationery	0	0	0	0	0	0	0	0	-	
G-700-1150-7160: Advertising	3,700	593	0	0	0	0	0	0	-	
G-700-1150-7180: Computer Equipment	0	0	0	0	0	0	0	0	-	
G-700-1150-7220: Elavon Monthly Service Charge	750	1,532	1,500	1,221	1,500	1,699	1,500	0	0.00%	Arena / Marina Point of Sale
G-700-1150-7310: Conference / Trade Shows	250	61	1,000	0	0	0	0	0	-	
G-700-1150-7320: Membership Dues	650	504	650	365	650	370	600	-50	-7.69%	
G-700-1150-7325: Subscriptions	60	49	60	49	60	49	60	0	0.00%	
G-700-1150-7420: Insurance	0	0	0	0	0	0	0	0	-	
G-700-1150-7510: Grants Paid	30,000	33,075	20,000	27,351	38,700	18,700	30,000	-8,700	-22.48%	Grant level has been constant for a number of years. Recommend increase
G-700-1150-8060: Transfer to Reserve	0	0	0	0	0	0	0	0	-	
Adult Programs	2,632	26	3,456	4,833	426	545	1,302	876	205.59%	
Revenue	-7,944	-7,754	-7,875	0	-7,825	-19	-10,160	-2,335	29.84%	
G-700-7200-4630: Permits & fees	0	0	0	0	0	-19	-2,160	-2,160	-	New adult programming
G-700-7200-4705: Triathlon Donation Revenue	-1,500	-1,675	-1,675	0	-1,500	0	-1,675	-175	11.67%	
G-700-7200-4800: 6 x 1 Relay Registration	0	0	0	0	0	0	0	0	-	
G-700-7200-4810: Triathlon Registration	-6,444	-6,079	-6,200	0	-6,325	0	-6,325	0	0.00%	

G-700: Recreation and Cultural Services

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
Expense	10,576	7,781	11,331	4,833	8,251	564	11,462	3,211	38.92%	
G-700-7200-5010: Regular Salaries	0	0	2,531	0	0	182	0	0	-	
G-700-7200-5015: Part Time Salaries	2,576	0	0	0	2,101	0	2,212	111	5.28%	Canada Day/Triathlon staff
G-700-7200-5020: Overtime	0	0	0	0	0	0	0	0	-	
G-700-7200-5060: Public Holiday	0	0	0	0	0	333	0	0	-	
G-700-7200-5070: Sick Time	0	0	0	0	0	0	0	0	-	
G-700-7200-5090: Vacation	0	0	0	0	0	0	0	0	-	
G-700-7200-5110: Insured Benefits	0	0	0	0	0	0	0	0	-	
G-700-7200-5150: Employment Insurance	0	0	0	0	0	11	0	0	-	
G-700-7200-5160: CPP	0	0	0	0	0	13	0	0	-	
G-700-7200-5170: OMERS	0	0	0	0	0	15	0	0	-	
G-700-7200-5180: EHT	0	0	0	0	0	10	0	0	-	
G-700-7200-6220: Other Trades & Services	0	0	0	117	150	0	150	0	0.00%	
G-700-7200-6230: Equipment & Material	0	0	0	2,561	0	0	100	100	-	
G-700-7200-6232: Winter Carnival Supplies	3,000	2,011	3,000	2,156	0	0	3,000	3,000	-	No Winter Carnival in 2021
G-700-7200-6233: 6 x 1 Relay - Adult Program	0	0	0	0	0	0	0	0	-	
G-700-7200-6234: Triathlon - Adult Program	5,000	5,769	5,800	0	6,000	0	6,000	0	0.00%	
G-700-7200-7125: Office Supplies	0	0	0	0	0	0	0	0	-	
G-700-7200-7160: Advertising	0	0	0	0	0	0	0	0	-	
G-700-7200-7300: Training & Seminars	0	0	0	0	0	0	0	0	-	
G-700-7200-7320: Membership Dues	0	0	0	0	0	0	0	0	-	
G-700-7200-7325: Subscriptions	0	0	0	0	0	0	0	0	-	
G-700-7200-7340: Personal Vehicle Mileage	0	0	0	0	0	0	0	0	-	
G-700-7200-7345: Hotel	0	0	0	0	0	0	0	0	-	
G-700-7200-7350: Meals	0	0	0	0	0	0	0	0	-	
G-700-7200-7430: Licences	0	0	0	0	0	0	0	0	-	
G-700-7200-7500: Contract Services	0	0	0	0	0	0	0	0	-	
G-700-7200-7510: Grants Paid	0	0	0	0	0	0	0	0	-	
Arena	148,142	200,719	190,466	226,030	275,203	306,442	284,186	8,983	3.26%	
Revenue	-166,500	-170,365	-167,300	-113,882	-127,000	-59,047	-151,465	-24,465	19.26%	
G-700-7300-4610: Grant Revenue	0	0	0	0	0	0	0	0	-	
G-700-7300-4630: Permits & fees	-3,000	-2,706	-2,300	-2,243	-2,000	-1,682	-3,000	-1,000	50.00%	Increased user fees
G-700-7300-4635: Leases and Rent	-145,000	-141,902	-140,000	-102,883	-105,000	-52,137	-128,465	-23,465	22.35%	
G-700-7300-4638: Advertising revenue	-5,000	-9,287	-10,000	-354	-10,000	0	-10,000	0	0.00%	
G-700-7300-4660: Retail sales revenue	-13,500	-16,470	-15,000	-8,402	-10,000	-5,228	-10,000	0	0.00%	
Expense	314,642	371,084	357,766	339,912	402,203	365,489	435,651	33,448	8.32%	
G-700-7300-5010: Regular Salaries	45,198	45,027	169,046	58,357	140,525	78,315	141,128	603	0.43%	
G-700-7300-5015: Part Time Salaries	69,100	76,116	0	68,847	84,182	57,016	88,626	4,444	5.28%	
G-700-7300-5020: Overtime	3,097	2,618	0	3,971	0	3,346	0	0	-	
G-700-7300-5050: Shift Premium	0	0	0	0	0	0	0	0	-	
G-700-7300-5060: Public Holiday	0	6,695	0	10,053	0	14,720	0	0	-	
G-700-7300-5070: Sick Time	0	2,326	0	1,137	0	1,212	0	0	-	
G-700-7300-5090: Vacation	0	6,319	0	6,246	0	6,626	0	0	-	
G-700-7300-5096: Meal Allowance	0	19	0	84	0	108	0	0	-	
G-700-7300-5110: Insured Benefits	6,256	4,727	0	5,792	0	8,945	0	0	-	
G-700-7300-5150: Employment Insurance	1,095	2,964	0	3,009	0	3,506	0	0	-	
G-700-7300-5160: CPP	2,217	4,257	0	5,008	0	7,328	0	0	-	
G-700-7300-5170: OMERS	3,426	4,166	0	6,035	0	9,060	0	0	-	
G-700-7300-5180: EHT	942	2,554	0	2,821	0	3,415	0	0	-	
G-700-7300-6100: Supplies	2,000	4,458	2,500	3,656	4,000	1,178	4,000	0	0.00%	
G-700-7300-6125: Hydro	75,000	85,316	75,000	55,657	60,000	50,236	75,000	15,000	25.00%	Full season based on 2019 actual; increase in propane costs
G-700-7300-6130: Water & Sewer	3,240	3,270	3,360	3,336	3,616	3,616	3,921	304	8.41%	
G-700-7300-6135: Natural Gas	8,500	10,127	8,500	8,307	8,500	7,443	8,750	250	2.94%	Full season based on 2019 actual; increase in propane costs
G-700-7300-6140: Propane	4,000	6,294	4,500	4,835	5,000	4,052	7,000	2,000	40.00%	Full season based on 2019 actual; increase in propane costs
G-700-7300-6200: Repairs & maintenance	8,000	18,606	10,000	17,145	15,000	17,664	15,000	0	0.00%	
G-700-7300-6210: Small Tools	500	438	500	265	500	648	500	0	0.00%	
G-700-7300-6220: Other Trades & Services	20,000	20,119	20,000	16,681	20,000	26,342	20,640	640	3.20%	

G-700: Recreation and Cultural Services

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
G-700-7300-6230: Equipment & Material	0	78	0	51	0	570	5,000	5,000	-	Hot water tank replacement
G-700-7300-6240: Tree planting & removal	0	0	0	0	0	0	0	0	-	
G-700-7300-6300: Clothing	1,000	362	1,000	366	500	-52	500	0	0.00%	
G-700-7300-6500: Cost of Goods Sold	10,800	13,218	10,800	5,910	7,000	6,831	7,000	0	0.00%	
G-700-7300-7110: Telephone - Land Line	700	528	700	539	275	496	0	-275	-100.00%	
G-700-7300-7150: Legal Fees	0	0	0	0	0	0	0	0	-	
G-700-7300-7160: Advertising	0	0	0	0	0	0	0	0	-	
G-700-7300-7200: Interest - Long Term Debt	11,601	11,581	11,087	11,098	11,078	8,861	10,019	-1,060	-9.57%	
G-700-7300-7205: Debt Payments	17,520	17,520	18,032	18,032	17,877	18,558	18,936	1,060	5.93%	
G-700-7300-7220: Bank charges	300	569	0	429	300	282	300	0	0.00%	
G-700-7300-7300: Training & Seminars	2,200	2,466	2,200	1,099	0	962	2,200	2,200	-	
G-700-7300-7320: Membership Dues	0	0	0	163	0	168	0	0	-	
G-700-7300-7420: Insurance	17,700	18,107	20,291	20,738	23,600	23,788	26,881	3,281	13.90%	13% increase over previous year's actual insurance rates
G-700-7300-7430: Licences	250	241	250	246	250	251	250	0	0.00%	
Children Programs	13,613	6,635	19,092	16,780	17,190	-1,059	817	-16,373	-95.24%	
Revenue	-36,410	-38,171	-39,211	-13,854	-26,753	-28,105	-49,763	-23,009	86.01%	
G-700-7210-4610: Grant Revenue	0	-3,658	-3,658	0	0	0	0	0	-	Province of Ontario Summer Experience - staff will apply for this grant
G-700-7210-4630: Permits & fees	0	-100	-500	0	0	0	-6,221	-6,221	-	New winter dance and new summer programs
G-700-7210-4820: Baseball Registration	0	0	0	0	0	0	0	0	-	
G-700-7210-4830: Parent & Tot Soccer Registration	-1,572	-1,620	-1,645	0	-657	0	-1,730	-1,073	163.24%	
G-700-7210-4835: Ball Hockey Registration	-1,600	-1,156	-1,240	0	-816	0	-1,760	-944	115.62%	
G-700-7210-4840: Playground Camp Registration	-13,000	-13,861	-14,200	-6,620	-15,232	-11,819	-16,104	-872	5.72%	
G-700-7210-4850: Sport Camp Registration	-11,026	-10,060	-10,460	-4,237	-6,093	-8,854	-12,883	-6,790	111.45%	
G-700-7210-4860: Arts Camp Registration	-4,364	-4,061	-4,128	-1,647	-1,978	-3,867	-6,111	-4,133	208.99%	
G-700-7210-4865: Science Camp Registration	-4,848	-3,654	-3,380	-1,350	-1,978	-3,565	-4,955	-2,977	150.53%	
Expense	50,024	44,806	58,303	30,634	43,943	27,046	50,580	6,637	15.10%	
G-700-7210-5010: Regular Salaries	0	0	50,703	131	0	0	0	0	-	
G-700-7210-5015: Part Time Salaries	42,424	33,228	0	23,369	40,443	20,925	42,341	1,898	4.69%	Summer program staff
G-700-7210-5020: Overtime	0	0	0	0	0	0	0	0	-	
G-700-7210-5060: Public Holiday	0	2,401	0	919	0	773	0	0	-	
G-700-7210-5090: Vacation	0	1,843	0	1,278	0	965	0	0	-	
G-700-7210-5110: Insured Benefits	0	0	0	0	0	0	0	0	-	
G-700-7210-5150: Employment Insurance	0	850	0	568	0	501	0	0	-	
G-700-7210-5160: CPP	0	1,177	0	921	0	667	0	0	-	
G-700-7210-5170: OMERS	0	0	0	0	0	0	0	0	-	
G-700-7210-5180: EHT	0	731	0	501	0	442	0	0	-	
G-700-7210-6220: Other Trades & Services	600	636	600	0	0	0	0	0	-	
G-700-7210-6230: Equipment & Material	7,000	3,941	7,000	2,946	3,500	2,773	7,000	3,500	100.00%	
G-700-7210-7125: Office Supplies	0	0	0	0	0	0	0	0	-	
G-700-7210-7160: Advertising	0	0	0	0	0	0	0	0	-	
G-700-7210-7300: Training & Seminars	0	0	0	0	0	0	0	0	-	
G-700-7210-7320: Membership Dues	0	0	0	0	0	0	0	0	-	
G-700-7210-7325: Subscriptions	0	0	0	0	0	0	0	0	-	
G-700-7210-7340: Personal Vehicle Mileage	0	0	0	0	0	0	0	0	-	
G-700-7210-7345: Hotel	0	0	0	0	0	0	0	0	-	
G-700-7210-7350: Meals	0	0	0	0	0	0	0	0	-	
G-700-7210-7420: Insurance	0	0	0	0	0	0	0	0	-	
G-700-7210-7430: Licences	0	0	0	0	0	0	0	0	-	
G-700-7210-7500: Contract Services	0	0	0	0	0	0	1,239	1,239	-	New winter programs - 5 student minimum
G-700-7210-7510: Grants Paid	0	0	0	0	0	0	0	0	-	
Community Centre	9,533	10,331	9,591	13,824	11,265	8,610	11,612	347	3.08%	
Revenue	0	0	0	0	0	0	0	0	-	
G-700-7335-4635: Leases and Rent	0	0	0	0	0	0	0	0	-	
Expense	9,533	10,331	9,591	13,824	11,265	8,610	11,612	347	3.08%	
G-700-7335-5010: Regular Salaries	0	43	0	111	0	122	0	0	-	
G-700-7335-5110: Insured Benefits	0	9	0	0	0	19	0	0	-	
G-700-7335-5150: Employment Insurance	0	1	0	2	0	3	0	0	-	

G-700: Recreation and Cultural Services

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
G-700-7335-5160: CPP	0	2	0	6	0	6	0	0	-	
G-700-7335-5170: OMERS	0	3	0	8	0	11	0	0	-	
G-700-7335-5180: EHT	0	1	0	2	0	2	0	0	-	
G-700-7335-6200: Repairs & maintenance	200	42	200	900	200	0	200	0	0.00%	
G-700-7335-6220: Other Trades & Services	3,000	4,009	3,000	6,442	4,000	1,996	4,000	0	0.00%	
G-700-7335-7150: Legal Fees	0	0	0	0	0	0	0	0	-	
G-700-7335-7200: Interest - Long Term Debt	1,925	1,922	1,840	1,842	2,014	1,471	1,822	-193	-9.57%	
G-700-7335-7205: Debt Payments	2,908	2,908	2,993	2,993	3,250	3,080	3,443	193	5.93%	
G-700-7335-7420: Insurance	1,500	1,391	1,559	1,519	1,800	1,900	2,147	347	19.28%	13% increase over previous year's actual insurance rates
G-700-7335-7430: Licences	0	0	0	0	0	0	0	0	-	
Community Pool	283,729	285,602	268,677	314,711	339,736	240,762	316,053	-23,683	-6.97%	
Revenue	-180,000	-149,326	-161,000	-67,016	-81,950	-37,653	-118,000	-36,050	43.99%	
G-700-7310-4630: Fees	0	0	0	0	0	0	0	0	-	
G-700-7310-4635: Leases and Rent	-32,000	-28,370	-33,000	-6,753	-10,000	-2,846	-16,000	-6,000	60.00%	Expect COVID-19 to still impact usage
G-700-7310-4638: Advertising revenue	0	0	0	0	0	0	0	0	-	
G-700-7310-4660: Retail sales revenue	0	0	0	0	0	0	0	0	-	
G-700-7310-4870: Admission & Membership fees	-33,000	-26,815	-33,000	-19,281	-17,000	-3,377	-25,000	-8,000	47.06%	Expect COVID-19 to still impact usage
G-700-7310-4880: Children - Permits & Fees	-65,000	-55,845	-60,000	-15,645	-27,450	-16,077	-45,000	-17,550	63.93%	Removal of COVID restrictions expected to increase enrollment
G-700-7310-4890: Adult - Permits & Fees	-50,000	-38,295	-35,000	-25,337	-27,500	-15,354	-32,000	-4,500	16.36%	Expect COVID-19 to still impact usage
Expense	463,729	434,928	429,677	381,727	421,686	278,415	434,053	12,367	2.93%	
G-700-7310-5010: Regular Salaries	61,146	53,587	204,131	58,218	91,609	42,262	88,671	-2,938	-3.21%	
G-700-7310-5015: Part Time Salaries	147,838	110,389	0	89,728	106,303	65,191	117,254	10,951	10.30%	
G-700-7310-5020: Overtime	0	170	180	231	180	985	186	6	3.33%	
G-700-7310-5060: Public Holiday	0	6,581	0	5,940	0	7,369	0	0	-	
G-700-7310-5070: Sick Time	0	0	0	0	0	0	0	0	-	
G-700-7310-5090: Vacation	0	7,983	0	5,276	0	5,924	0	0	-	
G-700-7310-5110: Insured Benefits	6,286	6,918	0	8,178	0	8,537	0	0	-	
G-700-7310-5150: Employment Insurance	1,094	3,972	0	3,497	0	2,814	0	0	-	
G-700-7310-5160: CPP	2,214	5,517	0	5,430	0	4,526	0	0	-	
G-700-7310-5170: OMERS	4,367	4,892	0	7,640	0	6,667	0	0	-	
G-700-7310-5180: EHT	940	3,421	0	3,091	0	2,493	0	0	-	
G-700-7310-6100: Supplies	1,300	1,109	1,000	187	1,000	0	1,000	0	0.00%	
G-700-7310-6125: Hydro	90,000	94,375	80,000	57,353	90,000	17,391	80,000	-10,000	-11.11%	
G-700-7310-6130: Water & Sewer	5,400	5,451	5,590	5,560	6,027	6,027	6,534	507	8.41%	
G-700-7310-6135: Natural Gas	20,000	10,280	20,000	12,429	15,000	13,416	14,000	-1,000	-6.67%	
G-700-7310-6140: Propane	0	0	0	0	0	0	0	0	-	
G-700-7310-6200: Repairs & maintenance	8,000	9,158	8,000	8,244	8,000	5,595	8,400	400	5.00%	
G-700-7310-6210: Small Tools	3,200	3,071	150	117	150	328	150	0	0.00%	
G-700-7310-6220: Other Trades & Services	10,000	10,824	10,000	19,210	10,000	15,156	10,600	600	6.00%	
G-700-7310-6230: Equipment & Material	16,500	13,876	16,500	11,932	13,000	9,516	13,000	0	0.00%	
G-700-7310-6300: Clothing	700	717	700	742	700	594	700	0	0.00%	
G-700-7310-6500: Cost of Goods Sold	0	0	0	0	0	0	0	0	-	
G-700-7310-6510: Program Supplies - Admissions & Members	1,200	1,194	1,200	593	800	417	1,000	200	25.00%	
G-700-7310-6520: Program Supplies - Children	3,000	2,945	3,000	1,065	2,000	890	3,000	1,000	50.00%	
G-700-7310-6530: Program Supplies - Adults	4,500	4,563	4,500	3,254	3,000	1,893	4,500	1,500	50.00%	
G-700-7310-6540: Program Supplies - Leases & Rent	700	530	600	120	200	24	200	0	0.00%	
G-700-7310-7110: Telephone - Land Line	550	528	550	539	550	496	550	0	0.00%	
G-700-7310-7125: Office Supplies	200	422	400	552	400	51	400	0	0.00%	
G-700-7310-7150: Legal Fees	0	0	0	0	0	0	0	0	-	
G-700-7310-7200: Interest - Long Term Debt	42,963	42,922	42,007	42,083	42,152	28,224	40,177	-1,974	-4.68%	
G-700-7310-7205: Debt Payments	27,357	27,357	28,303	28,303	28,041	28,847	30,015	1,974	7.04%	
G-700-7310-7300: Training & Seminars	2,000	479	1,000	520	550	907	1,500	950	172.73%	
G-700-7310-7320: Membership Dues	225	200	225	200	225	204	225	0	0.00%	
G-700-7310-7340: Personal Vehicle Mileage	300	191	200	94	100	0	100	0	0.00%	
G-700-7310-7345: Hotel	250	0	0	0	0	0	0	0	-	
G-700-7310-7350: Meals	150	18	0	0	0	0	0	0	-	
G-700-7310-7420: Insurance	1,350	1,286	1,441	1,402	1,700	1,673	1,890	190	11.18%	13% increase over previous year's actual insurance rates

G-700: Recreation and Cultural Services

	2019		2020		2021		2022				
	Budget	2019 Actual	Budget	2020 Actual	Budget	2021 Actual (to Nov 25)	Budget	\$ Change	% Change	Comments	
G-700-7310-7500: Contract Services	0	0	0	0	0	0	10,000	10,000	-	Complete UV Maintenance required every 2 years	
East end lands	0	0	0	0	0	1,328	0	0	-		
Revenue	0	0	0	0	0	0	0	0	-		
G-700-7330-4630: Permits & fees	0	0	0	0	0	0	0	0	-		
Expense	0	0	0	0	0	1,328	0	0	-		
G-700-7330-5010: Regular Salaries	0	0	0	0	0	1,007	0	0	-		
G-700-7330-5020: Overtime	0	0	0	0	0	0	0	0	-		
G-700-7330-5110: Insured Benefits	0	0	0	0	0	144	0	0	-		
G-700-7330-5150: Employment Insurance	0	0	0	0	0	22	0	0	-		
G-700-7330-5160: CPP	0	0	0	0	0	52	0	0	-		
G-700-7330-5170: OMERS	0	0	0	0	0	83	0	0	-		
G-700-7330-5180: EHT	0	0	0	0	0	20	0	0	-		
G-700-7330-6200: Repairs & maintenance	0	0	0	0	0	0	0	0	-		
G-700-7330-6210: Small Tools	0	0	0	0	0	0	0	0	-		
G-700-7330-6220: Other Trades & Services	0	0	0	0	0	0	0	0	-		
G-700-7330-6230: Equipment & Material	0	0	0	0	0	0	0	0	-		
G-700-7330-6240: Tree planting & removal	0	0	0	0	0	0	0	0	-		
Grouse Park	3,572	15,803	3,666	16,615	5,384	37,450	6,547	1,164	21.62%		
Revenue	-6,180	-5,012	-5,100	-1,468	-2,500	-2,361	-5,200	-2,700	108.00%		
G-700-7320-4630: Permits & fees	0	0	0	0	0	0	0	0	-		
G-700-7320-4635: Leases and Rent	-5,780	-5,012	-5,100	-1,468	-2,500	-2,361	-5,200	-2,700	108.00%		
G-700-7320-4638: Advertising revenue	-400	0	0	0	0	0	0	0	-		
G-700-7320-4660: Retail sales revenue	0	0	0	0	0	0	0	0	-		
Expense	9,752	20,815	8,766	18,083	7,884	39,811	11,747	3,864	49.01%		
G-700-7320-5010: Regular Salaries	0	2,780	0	7,540	0	15,071	0	0	-		
G-700-7320-5015: Part Time Salaries	0	6,267	0	176	0	1,931	0	0	-		
G-700-7320-5020: Overtime	0	0	0	0	0	0	0	0	-		
G-700-7320-5060: Public Holiday	0	423	0	320	0	383	0	0	-		
G-700-7320-5065: Court Time	0	0	0	0	0	0	0	0	-		
G-700-7320-5070: Sick Time	0	0	0	0	0	0	0	0	-		
G-700-7320-5090: Vacation	0	429	0	424	0	46	0	0	-		
G-700-7320-5110: Insured Benefits	0	183	0	699	0	2,126	0	0	-		
G-700-7320-5150: Employment Insurance	0	225	0	154	0	403	0	0	-		
G-700-7320-5160: CPP	0	439	0	336	0	945	0	0	-		
G-700-7320-5170: OMERS	0	244	0	527	0	1,429	0	0	-		
G-700-7320-5180: EHT	0	193	0	136	0	371	0	0	-		
G-700-7320-6100: Supplies	200	297	200	0	200	0	200	0	0.00%		
G-700-7320-6125: Hydro	1,300	949	1,300	935	1,300	2,230	2,000	700	53.85%	Skate Trail lighting	
G-700-7320-6130: Water & Sewer	702	709	730	723	784	784	849	66	8.42%		
G-700-7320-6135: Natural Gas	0	0	0	0	0	0	0	0	-		
G-700-7320-6140: Propane	0	0	0	0	0	0	0	0	-		
G-700-7320-6200: Repairs & maintenance	5,000	5,232	4,000	4,305	4,000	4,066	6,000	2,000	50.00%		
G-700-7320-6210: Small Tools	200	41	100	0	100	356	100	0	0.00%		
G-700-7320-6220: Other Trades & Services	0	85	0	290	0	4,389	1,000	1,000	-		
G-700-7320-6230: Equipment & Material	2,000	1,930	2,000	1,094	1,000	4,753	1,000	0	0.00%		
G-700-7320-6500: Cost of Goods Sold	0	0	0	0	0	0	0	0	-		
G-700-7320-7110: Telephone - Land Line	0	0	0	0	0	0	0	0	-		
G-700-7320-7420: Insurance	350	389	436	424	500	529	598	98	19.60%	13% increase over previous year's actual insurance rates	
Lamure Beach	26,667	25,732	25,179	25,993	28,645	21,429	36,767	8,122	28.35%		
Revenue	-1,200	-1,953	-2,050	-1,158	-1,700	-597	-1,800	-100	5.88%		
G-700-7315-4635: Leases and Rent	-700	-1,071	-1,100	0	-500	0	-1,000	-500	100.00%		
G-700-7315-4660: Retail sales revenue	-500	-882	-950	-1,158	-1,200	-597	-800	400	-33.33%		
Expense	27,867	27,685	27,229	27,152	30,345	22,027	38,567	8,222	27.09%		
G-700-7315-5010: Regular Salaries	0	2,233	23,683	2,023	0	1,259	0	0	-		
G-700-7315-5015: Part Time Salaries	23,227	19,449	0	18,731	26,043	16,495	27,998	1,956	7.51%		
G-700-7315-5020: Overtime	0	0	0	0	0	0	0	0	-		
G-700-7315-5060: Public Holiday	0	465	0	731	0	342	0	0	-		

G-700: Recreation and Cultural Services

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
G-700-7315-5070: Sick Time	0	0	0	0	0	0	0	0	0	-
G-700-7315-5090: Vacation	0	0	0	0	0	0	0	0	0	-
G-700-7315-5110: Insured Benefits	0	303	0	379	0	132	0	0	0	-
G-700-7315-5150: Employment Insurance	0	502	0	475	0	400	0	0	0	-
G-700-7315-5160: CPP	0	733	0	600	0	514	0	0	0	-
G-700-7315-5170: OMERS	0	188	0	181	0	108	0	0	0	-
G-700-7315-5180: EHT	0	432	0	419	0	353	0	0	0	-
G-700-7315-6100: Supplies	150	122	350	184	200	0	200	0	0.00%	
G-700-7315-6130: Water & Sewer	540	545	560	556	603	603	653	51	8.42%	
G-700-7315-6200: Repairs & maintenance	1,500	2,064	1,500	2,043	1,500	1,322	1,500	0	0.00%	
G-700-7315-6220: Other Trades & Services	1,000	0	0	0	0	0	0	0	0	-
G-700-7315-6230: Equipment & Material	1,200	344	1,000	695	1,800	130	1,800	0	0.00%	
G-700-7315-6500: Cost of Goods Sold	0	0	0	0	0	0	0	0	0	-
G-700-7315-7110: Telephone - Land Line	100	183	0	0	0	0	0	0	0	-
G-700-7315-7170: Minor Equipment	0	0	0	0	0	0	6,000	6,000	-	Buoy line replacement
G-700-7315-7420: Insurance	150	122	137	134	200	367	415	215	107.50%	13% increase over previous year's actual insurance rates
Marina	7,346	32,946	7,107	29,548	501	23,134	4,925	4,423	882.36%	
Revenue	-142,811	-126,650	-144,295	-142,376	-145,545	-157,774	-157,600	-12,055	8.28%	
G-700-7325-4630: Launch & other fees	-13,000	-11,083	-13,000	-13,487	-15,000	-15,033	-15,500	-500	3.33%	
G-700-7325-4635: Marina slip rental	-70,991	-71,776	-73,250	-82,007	-82,000	-81,849	-84,600	-2,600	3.17%	
G-700-7325-4638: Advertising revenue	0	-265	0	0	-500	0	-500	0	0.00%	
G-700-7325-4660: Retail sales revenue - gasoline	-50,000	-37,789	-50,000	-38,143	-40,000	-54,801	-50,000	-10,000	25.00%	
G-700-7325-4665: Retail sales - other	-7,000	-4,968	-7,000	-7,699	-7,000	-5,558	-7,000	0	0.00%	
G-700-7325-4705: Donation Revenue	0	0	0	0	0	0	0	0	0	-
G-700-7325-4710: Winter Boat Parking	-1,820	-769	-1,045	-1,040	-1,045	-533	0	1,045	-100.00%	
G-700-7325-4960: Transfer from Reserves	0	0	0	0	0	0	0	0	0	-
Expense	150,157	159,597	151,402	171,924	146,046	180,908	162,525	16,478	11.28%	
G-700-7325-5010: Regular Salaries	0	5,514	20,091	12,043	0	13,411	0	0	0	-
G-700-7325-5015: Part Time Salaries	16,723	12,325	0	18,618	21,383	19,568	27,120	5,737	26.83%	Projecting early open; minimum wage increase
G-700-7325-5020: Overtime	0	33	0	0	0	0	0	0	0	-
G-700-7325-5060: Public Holiday	0	526	0	601	0	2,029	0	0	0	-
G-700-7325-5070: Sick Time	0	0	0	0	0	0	0	0	0	-
G-700-7325-5090: Vacation	0	525	0	627	0	795	0	0	0	-
G-700-7325-5110: Insured Benefits	0	741	0	1,306	0	1,607	0	0	0	-
G-700-7325-5150: Employment Insurance	0	429	0	701	0	791	0	0	0	-
G-700-7325-5160: CPP	0	685	0	1,000	0	1,296	0	0	0	-
G-700-7325-5170: OMERS	0	496	0	1,088	0	1,209	0	0	0	-
G-700-7325-5180: EHT	0	370	0	619	0	703	0	0	0	-
G-700-7325-6100: Supplies	150	0	150	371	200	0	200	0	0.00%	
G-700-7325-6115: Fuel - Gasoline	45,000	33,269	45,000	29,564	30,000	50,899	37,500	7,500	25.00%	
G-700-7325-6125: Hydro	1,500	965	1,200	1,099	1,200	1,042	1,200	0	0.00%	
G-700-7325-6130: Water & Sewer	397	400	420	408	445	445	485	40	9.00%	
G-700-7325-6200: Repairs & maintenance	2,000	15,157	2,000	7,508	2,000	2,537	4,000	2,000	100.00%	Reallocated from equipment and materials line
G-700-7325-6220: Other Trades & Services	3,200	6,129	3,200	12,860	4,000	7,231	7,000	3,000	75.00%	Past fuel contractor no longer practicing. New contractor
G-700-7325-6230: Equipment & Material	2,000	899	0	29	2,000	1,604	0	-2,000	-100.00%	Reallocated to Repairs and Maintenance line
G-700-7325-6300: Clothing	400	305	400	0	200	312	300	100	50.00%	
G-700-7325-6500: Cost of Goods Sold	5,250	4,006	5,250	5,017	5,000	3,580	5,000	0	0.00%	
G-700-7325-7110: Telephone - Land Line	535	0	0	0	0	0	0	0	0	-
G-700-7325-7112: Internet	440	306	440	487	440	394	440	0	0.00%	
G-700-7325-7125: Office Supplies	0	37	0	0	0	0	0	0	0	-
G-700-7325-7150: Legal Fees	0	0	0	0	0	0	0	0	0	-
G-700-7325-7160: Advertising	0	0	0	0	0	0	0	0	0	-
G-700-7325-7200: Interest - Long Term Debt	19,067	19,033	18,222	18,240	18,464	14,563	16,698	-1,766	-9.57%	
G-700-7325-7205: Debt Payments	28,795	28,795	29,636	29,636	29,795	30,502	31,561	1,766	5.93%	
G-700-7325-7220: Monthly Debit Machine Service Charge	700	806	700	1,038	800	1,207	800	0	0.00%	
G-700-7325-7250: Lease cost	18,000	17,636	18,000	18,522	18,500	19,099	19,000	500	2.70%	DFO lease
G-700-7325-7300: Training & Seminars	320	500	320	0	320	0	320	0	0.00%	

G-700: Recreation and Cultural Services

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
G-700-7325-7320: Membership Dues	0	0	0	0	0	0	0	0	0 -	
G-700-7325-7420: Insurance	5,400	5,437	6,092	6,186	7,000	5,842	6,601	-399	-5.70%	Reallocation as per direction from insurance company
G-700-7325-7430: Licences	280	290	280	300	300	245	300	0	0.00%	
G-700-7325-7510: Grants Paid	0	0	0	0	0	0	0	0	0 -	
G-700-7325-8060: Transfer to Reserve	0	3,983	0	4,057	4,000	0	4,000	0	0.00%	Part of Marina Capital Contribution
Other Programs	0	0	0	0	0	0	0	0	0 -	
Revenue	0	0	0	0	0	0	0	0	0 -	
G-700-7220-4630: Permits & fees	0	0	0	0	0	0	0	0	0 -	
Expense	0	0	0	0	0	0	0	0	0 -	
G-700-7220-6230: Equipment & Material	0	0	0	0	0	0	0	0	0 -	
G-700-7220-7125: Office Supplies	0	0	0	0	0	0	0	0	0 -	
G-700-7220-7160: Advertising	0	0	0	0	0	0	0	0	0 -	
Other Rec Facilities	7,970	7,548	7,701	4,279	6,700	22,177	6,532	-168	-2.50%	
Revenue	-1,630	-1,827	-1,820	0	0	0	-1,889	-1,889	-	
G-700-7350-4630: Permits & fees	0	0	0	0	0	0	0	0	0 -	
G-700-7350-4635: Leases and Rent	-1,630	-1,827	-1,820	0	0	0	-1,889	-1,889	-	
Expense	9,600	9,375	9,521	4,279	6,700	22,177	8,421	1,721	25.69%	
G-700-7350-5010: Regular Salaries	0	0	0	0	0	7,654	0	0	0 -	
G-700-7350-5015: Part Time Salaries	0	19	0	0	0	1,123	0	0	0 -	
G-700-7350-5020: Overtime	0	0	0	0	0	0	0	0	0 -	
G-700-7350-5070: Sick Time	0	0	0	0	0	0	0	0	0 -	
G-700-7350-5110: Insured Benefits	0	0	0	0	0	1,130	0	0	0 -	
G-700-7350-5150: Employment Insurance	0	0	0	0	0	186	0	0	0 -	
G-700-7350-5160: CPP	0	1	0	0	0	444	0	0	0 -	
G-700-7350-5170: OMERS	0	0	0	0	0	662	0	0	0 -	
G-700-7350-5180: EHT	0	0	0	0	0	172	0	0	0 -	
G-700-7350-6200: Repairs & maintenance	2,500	2,500	2,500	3,205	2,500	3,547	3,000	500	20.00%	
G-700-7350-6210: Small Tools	0	0	0	79	0	0	0	0	0 -	
G-700-7350-6220: Other Trades & Services	6,000	5,943	6,000	0	3,000	6,003	4,000	1,000	33.33%	
G-700-7350-6230: Equipment & Material	0	0	0	0	0	0	0	0	0 -	
G-700-7350-7145: Other Professional Fees	0	0	0	0	0	0	0	0	0 -	
G-700-7350-7420: Insurance	1,100	912	1,021	995	1,200	1,257	1,421	221	18.42%	13% increase over previous year's actual insurance rates
Parks	19,697	145,710	21,020	154,262	198,308	151,944	211,345	13,037	6.57%	
Revenue	-4,000	-4,719	0	-7,987	-8,500	-6,426	-8,013	487	-5.73%	
G-700-7100-4635: Leases and Rent	-4,000	-4,719	0	-7,987	-8,500	-6,426	-8,013	487	-5.73%	
Expense	23,697	150,429	21,020	162,250	206,808	158,370	219,358	12,550	6.07%	
G-700-7100-5010: Regular Salaries	0	45,858	0	49,772	103,516	55,929	104,058	542	0.52%	PW and other staff
G-700-7100-5015: Part Time Salaries	0	63,091	0	62,657	62,597	55,350	65,902	3,305	5.28%	Minimum wage increase
G-700-7100-5020: Overtime	0	205	0	352	0	256	0	0	0 -	
G-700-7100-5050: Shift Premium	0	0	0	0	0	0	0	0	0 -	
G-700-7100-5060: Public Holiday	0	0	0	0	0	0	0	0	0 -	
G-700-7100-5070: Sick Time	0	0	0	0	0	0	0	0	0 -	
G-700-7100-5090: Vacation	0	0	0	0	0	0	0	0	0 -	
G-700-7100-5110: Insured Benefits	0	4,415	0	4,792	0	5,571	0	0	0 -	
G-700-7100-5150: Employment Insurance	0	2,446	0	2,482	0	2,476	0	0	0 -	
G-700-7100-5160: CPP	0	4,946	0	5,349	0	5,527	0	0	0 -	
G-700-7100-5170: OMERS	0	3,892	0	4,334	0	4,859	0	0	0 -	
G-700-7100-5180: EHT	0	2,138	0	2,205	0	2,187	0	0	0 -	
G-700-7100-6115: Fuel - Gasoline	0	0	0	0	0	0	0	0	0 -	
G-700-7100-6125: Hydro	9,200	8,082	8,000	10,253	10,000	6,186	10,000	0	0.00%	
G-700-7100-6130: Water & Sewer	397	400	420	408	450	445	485	35	7.85%	
G-700-7100-6145: Property tax	0	0	0	2,678	445	2,605	2,613	2,168	486.89%	Based on projected 3.2% increase on last year actual taxes
G-700-7100-6200: Repairs & maintenance	2,000	3,531	1,000	3,281	2,000	2,772	3,000	1,000	50.00%	PW topsoil / grass seed / etc. Reallocated.
G-700-7100-6210: Small Tools	600	339	600	0	300	73	300	0	0.00%	
G-700-7100-6220: Other Trades & Services	0	475	0	0	0	0	0	0	0 -	
G-700-7100-6230: Equipment & Material	2,500	2,391	2,000	2,859	3,500	4,604	3,000	-500	-14.29%	
G-700-7100-6240: Tree planting & removal	9,000	8,219	9,000	10,827	24,000	9,529	30,000	6,000	25.00%	

G-700: Recreation and Cultural Services

	2019		2020		2021	2021 Actual	2022				
	Budget	2019 Actual	Budget	2020 Actual	Budget	(to Nov 25)	Budget	\$ Change	% Change	Comments	
G-700-7100-6300: Clothing	0	0	0	0	0	0	0	0	0	-	
G-700-7100-7200: Interest - Long Term Debt	0	0	0	0	0	0	0	0	0	-	
G-700-7100-7205: Debt Payments	0	0	0	0	0	0	0	0	0	-	
G-700-7100-7420: Insurance	0	0	0	0	0	0	0	0	0	-	
G-700-7100-7500: Contract Services	0	0	0	0	0	0	0	0	0	-	
Vehicles - PW	0	0	0	0	0	33	0	0	0	-	
Expense	0	0	0	0	0	33	0	0	0	-	
G-700-9200-5010: Regular Salaries	0	0	0	0	0	28	0	0	0	-	
G-700-9200-5150: Employment Insurance	0	0	0	0	0	1	0	0	0	-	
G-700-9200-5160: CPP	0	0	0	0	0	1	0	0	0	-	
G-700-9200-5170: OMERS	0	0	0	0	0	3	0	0	0	-	
G-700-9200-5180: EHT	0	0	0	0	0	1	0	0	0	-	
Vehicles - Recreation	126	120	126	0	0	0	0	0	0	-	
Expense	126	120	126	0	0	0	0	0	0	-	
G-700-9230-5010: Regular Salaries	0	0	0	0	0	0	0	0	0	-	
G-700-9230-5110: Insured Benefits	0	0	0	0	0	0	0	0	0	-	
G-700-9230-5150: Employment Insurance	0	0	0	0	0	0	0	0	0	-	
G-700-9230-5160: CPP	0	0	0	0	0	0	0	0	0	-	
G-700-9230-5170: OMERS	0	0	0	0	0	0	0	0	0	-	
G-700-9230-6105: Lubrication	0	0	0	0	0	0	0	0	0	-	
G-700-9230-6115: Fuel - Gasoline	0	0	0	0	0	0	0	0	0	-	
G-700-9230-6140: Propane	0	0	0	0	0	0	0	0	0	-	
G-700-9230-6200: Repairs & maintenance	0	0	0	0	0	0	0	0	0	-	
G-700-9230-7420: Insurance	0	0	0	0	0	0	0	0	0	-	
G-700-9230-7430: Licences	126	120	126	0	0	0	0	0	0	-	
Waterfront Park	500	-233	500	-151	0	-581	-500	-500	-	-	
Revenue	-1,000	-2,063	-1,000	-884	-1,000	-2,137	-1,500	-500	50.00%		
G-700-7340-4700: Miscellaneous Revenue	-500	-1,363	-500	-584	-500	-1,437	-750	-250	50.00%		
G-700-7340-4705: Waterfront Stone Donation Revenue	-500	-700	-500	-300	-500	-700	-750	-250	50.00%		
G-700-7340-4960: Transfer from Reserves	0	0	0	0	0	0	0	0	0	-	
Expense	1,500	1,830	1,500	733	1,000	1,557	1,000	0	0.00%		
G-700-7340-5010: Regular Salaries	0	293	0	0	0	0	0	0	0	-	
G-700-7340-5015: Part Time Salaries	0	49	0	0	0	0	0	0	0	-	
G-700-7340-5070: Sick Time	0	0	0	0	0	0	0	0	0	-	
G-700-7340-5110: Insured Benefits	0	21	0	0	0	0	0	0	0	-	
G-700-7340-5150: Employment Insurance	0	8	0	0	0	0	0	0	0	-	
G-700-7340-5160: CPP	0	16	0	0	0	0	0	0	0	-	
G-700-7340-5170: OMERS	0	25	0	0	0	0	0	0	0	-	
G-700-7340-5180: EHT	0	7	0	0	0	0	0	0	0	-	
G-700-7340-6200: Repairs & maintenance	1,000	21	1,000	0	0	0	0	0	0	-	
G-700-7340-6220: Other Trades & Services	500	1,390	500	733	1,000	1,557	1,000	0	0.00%		
G-700-7340-6230: Equipment & Material	0	0	0	0	0	0	0	0	0	-	
G-700-7340-7520: Refunds	0	0	0	0	0	0	0	0	0	-	
Grand Total	667,348	894,133	833,445	955,577	1,005,801	931,989	1,027,016	21,215	2.11%		

G-780: Library

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual		\$ Change	% Change	Comments
						(to Nov 25)	2022 Budget			
Admin. - Library	284,646	309,938	278,447	246,818	293,616	251,779	305,661	12,045	4.10%	
Revenue	-15,581	-23,582	-16,581	-23,149	-16,781	-8,066	-15,581	1,200	-7.15%	
G-780-1155-4610: Grant Revenue	-9,581	-9,581	-9,581	-14,764	-10,781	-4,574	-9,581	1,200	-11.13%	Provincial grant only; community foundation grant not guaranteed.
G-780-1155-4635: Leases and Rent	-4,500	-6,854	-5,500	-5,972	-4,500	-2,681	-4,500	0	0.00%	Program room; plan for some continued reductions due to COVID.
G-780-1155-4700: Miscellaneous Revenue	-1,500	-7,147	-1,500	-2,413	-1,500	-810	-1,500	0	0.00%	Photocopier and fax.
Expense	300,227	333,520	295,028	269,967	310,397	259,845	321,242	10,845	3.49%	
G-780-1155-5010: Regular Salaries	211,143	233,916	268,606	180,274	249,954	170,202	257,519	7,566	3.03%	Library staff
G-780-1155-5015: Part Time Salaries	18,000	10,877	0	9,728	13,653	11,222	14,374	721	5.28%	Minimum wage increases
G-780-1155-5020: Overtime	0	0	0	0	0	0	0	0	-	
G-780-1155-5030: Honoraria	0	0	0	0	0	0	0	0	-	
G-780-1155-5050: Shift Premium	0	0	0	0	0	0	0	0	-	
G-780-1155-5060: Public Holiday	0	7,676	0	10,327	0	11,960	0	0	-	
G-780-1155-5065: Court Time	0	0	0	0	0	0	0	0	-	
G-780-1155-5070: Sick Time	0	0	0	0	0	0	0	0	-	
G-780-1155-5090: Vacation	720	13,787	0	1,064	0	467	0	0	-	
G-780-1155-5110: Insured Benefits	6,547	5,702	0	1,581	0	2,729	0	0	-	
G-780-1155-5120: Statutory Benefits	0	0	0	0	0	0	0	0	-	
G-780-1155-5125: Retiree Benefits	0	0	0	5,503	6,200	4,127	5,610	-590	-9.52%	
G-780-1155-5130: Long term disability	0	0	0	0	0	0	0	0	-	
G-780-1155-5150: Employment Insurance	4,043	4,282	0	3,969	0	4,118	0	0	-	
G-780-1155-5160: CPP	7,768	8,219	0	8,125	0	8,850	0	0	-	
G-780-1155-5170: OMERS	20,683	17,836	0	16,888	0	18,006	0	0	-	
G-780-1155-5175: Employee Assistance Program	0	0	0	0	0	0	0	0	-	
G-780-1155-5180: EHT	4,468	4,333	0	3,708	0	3,948	0	0	-	
G-780-1155-5191: WSIB Insurance	2,200	2,127	0	2,535	0	1,849	0	0	-	
G-780-1155-5195: Employee Recognition	900	457	900	212	900	148	900	0	0.00%	
G-780-1155-6230: Equipment & Material	3,800	3,968	3,800	3,615	3,800	3,794	4,450	650	17.11%	Inflation increases; some additional furniture.
G-780-1155-7100: Postage and shipping	0	0	1,500	439	1,200	949	1,600	400	33.33%	Interlibrary loans resumed at full operations; postage rates increase.
G-780-1155-7110: Telephone - Land Line	2,000	1,814	2,000	1,467	780	245	325	-455	-58.33%	Telephone for fax line.
G-780-1155-7112: Internet	0	0	0	549	1,680	1,411	1,680	0	0.00%	
G-780-1155-7125: Office Supplies	5,500	6,859	5,500	4,590	5,000	3,968	5,150	150	3.00%	
G-780-1155-7127: Library Program Supplies	0	0	0	295	1,500	762	4,500	3,000	200.00%	Grow programming as per community interests; include event costs. Includes \$2,500 for strategic initiatives with development of strategic plan.
G-780-1155-7130: Copying Expense	0	0	0	408	720	654	720	0	0.00%	
G-780-1155-7140: Accounting /Audit Fees	1,900	1,900	1,900	1,900	1,900	0	1,900	0	0.00%	
G-780-1155-7160: Advertising	500	485	500	123	500	20	500	0	0.00%	
G-780-1155-7180: Computer Equipment	1,455	736	1,455	99	8,500	2,900	5,500	-3,000	-35.29%	5 year replacement cycle; value of library computer system: \$25,500
G-780-1155-7220: Bank charges	0	68	0	78	0	33	80	80	-	
G-780-1155-7250: Lease cost	2,000	1,860	2,000	1,671	1,680	1,511	1,680	0	0.00%	
G-780-1155-7300: Training & Seminars	450	205	450	509	1,500	636	1,500	0	0.00%	
G-780-1155-7310: Conference / Trade Shows	0	0	0	0	0	0	0	0	-	
G-780-1155-7320: Membership Dues	100	141	100	241	290	240	290	0	0.00%	
G-780-1155-7325: Subscriptions	0	0	0	5,088	2,090	49	2,200	110	5.26%	Content management system for library.
G-780-1155-7340: Personal Vehicle Mileage / Travel	400	690	400	0	300	53	400	100	33.33%	Resume 2020 level of funding
G-780-1155-7345: Hotel	0	0	0	0	0	0	0	0	-	
G-780-1155-7350: Meals	1,800	1,907	1,800	964	1,800	71	1,800	0	0.00%	
G-780-1155-7420: Insurance	3,850	3,674	4,117	4,018	4,950	4,924	5,564	614	12.40%	13% increase over previous year's actual insurance rates
G-780-1155-7500: Contract Services	0	0	0	0	0	0	1,000	1,000	-	Professional fees, i.e. strategic planning facilitator, technology services.
G-780-1155-8060: Transfer to Reserve	0	0	0	0	1,500	0	2,000	500	33.33%	To develop stabilization and capital reserves, as per library policy.
Facility ops - Library	50,292	61,832	50,776	61,933	55,630	48,149	56,678	1,048	1.88%	
Revenue	0	0	0	0	0	0	0	0	-	
G-780-9135-4635: Leases and Rent	0	0	0	0	0	0	0	0	-	
Expense	50,292	61,832	50,776	61,933	55,630	48,149	56,678	1,048	1.88%	
G-780-9135-5010: Regular Salaries	0	14,127	16,636	16,267	21,019	11,318	18,034	-2,985	-14.20%	
G-780-9135-5015: Part Time Salaries	16,232	2,706	0	6,021	0	3,303	3,230	3,230	-	
G-780-9135-5020: Overtime	0	0	0	0	0	0	0	0	-	
G-780-9135-5060: Public Holiday	0	606	0	951	0	746	0	0	-	
G-780-9135-5070: Sick Time	0	0	0	0	0	0	0	0	-	
G-780-9135-5090: Vacation	0	0	0	159	0	0	0	0	-	
G-780-9135-5110: Insured Benefits	0	2,146	0	2,610	0	2,495	0	0	-	
G-780-9135-5150: Employment Insurance	0	386	0	477	0	393	0	0	-	
G-780-9135-5160: CPP	0	793	0	970	0	863	0	0	-	
G-780-9135-5170: OMERS	0	1,228	0	1,376	0	1,216	0	0	-	
G-780-9135-5180: EHT	0	333	0	422	0	350	0	0	-	
G-780-9135-6100: Supplies	1,500	1,484	1,500	319	1,500	69	1,500	0	0.00%	
G-780-9135-6125: Hydro	15,000	17,518	15,000	16,435	16,000	13,088	16,000	0	0.00%	
G-780-9135-6130: Water & Sewer	2,160	2,180	2,240	2,224	2,411	2,411	2,614	203	8.41%	
G-780-9135-6135: Natural Gas	4,000	3,739	4,000	2,838	3,600	2,106	3,600	0	0.00%	
G-780-9135-6200: Repairs & maintenance	2,500	2,334	2,500	2,745	2,500	2,180	2,500	0	0.00%	
G-780-9135-6210: Small Tools	200	71	200	1	200	737	800	600	300.00%	
G-780-9135-6220: Other Trades & Services	3,500	7,273	3,500	2,725	3,000	3,595	3,000	0	0.00%	
G-780-9135-6230: Equipment & Material	0	0	0	0	0	0	0	0	-	
G-780-9135-7420: Insurance	0	0	0	0	0	0	0	0	-	
G-780-9135-7430: Licences	200	0	200	0	0	0	0	0	-	
G-780-9135-7500: Contract Services	5,000	4,907	5,000	5,393	5,400	3,279	5,400	0	0.00%	

G-780: Library

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
Library Collection	40,130	41,353	44,760	31,340	50,060	34,466	52,110	2,050	4.10%	
Revenue	-13,000	-16,095	-8,500	-8,589	-3,000	-6,677	-2,500	500	-16.67%	
G-780-7810-4618: Fines	-7,000	-5,381	-6,500	-1,137	-1,000	-128	0	1,000	-100.00%	Fines free for 2022 on trial basis.
G-780-7810-4700: Miscellaneous Revenue	-1,000	0	0	0	0	-387	0	0	-	
G-780-7810-4705: Donation Revenue	-5,000	-10,714	-2,000	-7,452	-2,000	-6,162	-2,500	-500	25.00%	
Expense	53,130	57,448	53,260	39,928	53,060	41,143	54,610	1,550	2.92%	
G-780-7810-6230: Equipment & Material	200	190	200	115	200	585	500	300	150.00%	Addition of "library of things", kits to collection.
G-780-7810-7810: Reference Books	4,000	3,720	4,000	3,491	4,000	2,650	4,000	0	0.00%	
G-780-7810-7815: Serial Books	6,200	5,746	5,200	4,737	5,000	3,657	5,450	450	9.00%	Newspaper subscriptions to resume.
G-780-7810-7820: Adult Books	24,600	28,350	24,600	16,094	24,600	18,644	24,600	0	0.00%	
G-780-7810-7825: Junior Books	7,800	8,794	7,800	5,869	7,800	7,032	8,600	800	10.26%	Increase as per circulation demands.
G-780-7810-7830: Young Adult Books	770	893	1,000	1,016	1,000	1,382	1,000	0	0.00%	
G-780-7810-7832: CD	2,400	1,764	2,400	974	2,400	977	2,400	0	0.00%	
G-780-7810-7834: Talking Books	2,100	2,379	3,000	2,929	3,000	3,061	3,000	0	0.00%	
G-780-7810-7836: DVD	5,060	5,611	5,060	4,703	5,060	3,155	5,060	0	0.00%	
Grand Total	375,069	413,122	373,983	340,090	399,305	334,394	414,449	15,144	3.79%	

G-800: Planning and Development

	2019 Budget	2019 Actual	2020 Budget	2020 Actual	2021 Budget	2021 Actual (to Nov 25)	2022 Budget	\$ Change	% Change	Comments
Committee of adjustment	-200	-240	-700	0	500	-290	500	0	0.00%	
Revenue	-1,200	-400	-1,200	0	0	-400	0	0 -		
G-800-8150-4630: Permits & fees	-1,200	-400	-1,200	0	0	-400	0	0 -		
Expense	1,000	160	500	0	500	110	500	0	0.00%	
G-800-8150-5030: Honoraria	1,000	160	500	0	500	110	500	0	0.00%	
G-800-8150-7320: Membership Dues	0	0	0	0	0	0	0	0 -		
Economic Development	7,500	-82,504	1,200	-8,564	28,275	55,369	-13,725	-42,000	-148.54%	
Revenue	-120,000	-101,281	-60,000	-9,862	-69,000	-1,803	-273,000	-204,000	295.65%	
G-800-8200-4605: Grants - other municipal	0	0	0	0	0	0	0	0 -		
G-800-8200-4610: Grant Revenue	-60,000	0	0	-3,436	-9,000	0	-30,000	-21,000	233.33%	RED Grant - 2022 allocation + 2021 carry over
G-800-8200-4638: Advertising revenue	0	0	0	0	0	0	0	0 -		
G-800-8200-4665: Retail Sales - Other	0	0	0	0	0	0	-3,000	-3,000 -		
G-800-8200-4700: Land sales	0	0	0	0	0	-1,803	-240,000	-240,000 -		
G-800-8200-4960: Transfer from Reserves	-60,000	-101,281	-60,000	-6,426	-60,000	0	0	60,000	-100.00%	
Expense	127,500	18,776	61,200	1,298	97,275	57,173	259,275	162,000	166.54%	
G-800-8200-5010: Regular Salaries	0	0	0	0	0	0	0	0 -		
G-800-8200-5090: Vacation	0	0	0	0	0	0	0	0 -		
G-800-8200-5150: Employment Insurance	0	0	0	0	0	0	0	0 -		
G-800-8200-5160: CPP	0	0	0	0	0	0	0	0 -		
G-800-8200-5170: OMERS	0	0	0	0	0	0	0	0 -		
G-800-8200-5180: EHT	0	0	0	0	0	0	0	0 -		
G-800-8200-5190: WSIB	0	0	0	0	0	0	0	0 -		
G-800-8200-6125: Hydro	1,000	982	1,000	773	750	703	750	0	0.00%	
G-800-8200-6245: Landscaping	0	0	0	0	0	0	104,000	104,000 -		RED grant expenses (landscaping for 70k; CIP design work carried over from 2021 \$30k). Landscaping at highway signs (\$4k)
G-800-8200-6500: Cost of goods sold	0	0	0	0	0	0	2,000	2,000 -		
G-800-8200-7100: Postage	0	0	0	0	0	0	0	0 -		
G-800-8200-7110: Telephone - Land Line	0	0	0	0	0	0	0	0 -		
G-800-8200-7125: Office Supplies	0	0	0	0	0	0	0	0 -		
G-800-8200-7160: Advertising	1,000	440	0	0	0	0	0	0 -		
G-800-8200-7255: Rent	200	200	200	200	200	200	200	0	0.00%	Highway sign rental
G-800-8200-7310: Conference / Trade Shows	5,000	0	0	0	0	0	0	0 -		
G-800-8200-7320: Membership Dues	300	310	0	325	325	325	325	0	0.00%	UOV Chamber of Commerce
G-800-8200-7340: Personal Vehicle Mileage	0	0	0	0	0	0	0	0 -		
G-800-8200-7345: Hotel	0	0	0	0	0	0	0	0 -		
G-800-8200-7350: Meals	0	0	0	0	0	0	0	0 -		
G-800-8200-7500: Contract Services	120,000	16,845	60,000	0	96,000	55,944	2,000	-94,000	-97.92%	Marketing portfolios
G-800-8200-7510: Grants Paid	0	0	0	0	0	0	10,000	10,000 -		New CIP Grant program
G-800-8200-8060: Transfer to Reserve	0	0	0	0	0	0	140,000	140,000 -		
Planning and Zoning	3,500	-1,258	3,000	4,761	7,000	19,419	87,141	80,141	1144.87%	
Revenue	-4,000	-6,257	-4,000	-880	0	-2,000	-2,000	-2,000 -		
G-800-8100-4630: Permits & fees	-4,000	-6,257	-4,000	-880	0	-2,000	-2,000	-2,000 -		Zoning enquiries; rezoning applications; minor variances
Expense	7,500	4,999	7,000	5,641	7,000	21,419	89,141	82,141	1173.44%	
G-800-8100-5010: Regular Salaries	0	0	0	688	0	12,612	42,641	42,641 -		Reallocated from Admin
G-800-8100-5015: Part Time Salaries	0	0	0	4,378	0	1,475	0	0 -		
G-800-8100-5060: Public Holiday	0	0	0	68	0	220	0	0 -		
G-800-8100-5090: Vacation	0	0	0	0	0	0	0	0 -		
G-800-8100-5110: Insured Benefits	0	0	0	68	0	1,726	0	0 -		
G-800-8100-5150: Employment Insurance	0	0	0	110	0	321	0	0 -		
G-800-8100-5160: CPP	0	0	0	203	0	676	0	0 -		
G-800-8100-5170: OMERS	0	0	0	29	0	1,112	0	0 -		
G-800-8100-5180: EHT	0	0	0	97	0	284	0	0 -		
G-800-8100-7100: Postage	0	0	0	0	0	0	0	0 -		
G-800-8100-7125: Office Supplies	0	0	0	0	0	0	0	0 -		
G-800-8100-7150: Legal Fees	5,000	3,747	5,000	0	5,000	2,587	15,000	10,000	200.00%	Increased planning activity
G-800-8100-7160: Advertising	500	0	0	0	0	0	0	0 -		
G-800-8100-7300: Training & Seminars	0	0	0	0	0	0	1,500	1,500 -		
G-800-8100-7500: Contract Services	2,000	1,252	2,000	0	2,000	406	30,000	28,000	1400.00%	
Tourism	0	39,743	-390	203	110	0	210	100	90.91%	
Revenue	-41,331	-1,400	-600	-1	-100	0	0	100	-100.00%	
G-800-8220-4605: Grants - other municipal	-41,281	0	0	0	0	0	0	0 -		
G-800-8220-4630: Permits & fees	0	-1,400	0	0	0	0	0	0 -		
G-800-8220-4710: Administrative Fees	0	0	0	0	0	0	0	0 -		
G-800-8220-4715: Bank Interest Revenue	-50	0	-600	-1	-100	0	0	100	-100.00%	
Expense	41,331	41,143	210	203	210	0	210	0	0.00%	
G-800-8220-7160: Advertising	0	311	0	0	0	0	0	0 -		
G-800-8220-7320: Membership Dues	0	204	210	0	210	0	210	0	0.00%	Ottawa Valley Tourism Association
G-800-8220-7500: Contract Services	41,281	40,628	0	203	0	0	0	0 -		
G-800-8220-8060: Transfer to Reserve	50	0	0	0	0	0	0	0 -		
Grand Total	10,800	-44,259	3,110	-3,600	35,885	74,498	74,126	38,241	106.56%	

2022 Capital Budget	2022 Budget	2022 Project Financing				2023 Budget	2024 Budget	2025 Budget	2026 Budget	Total Project Cost	Public Comments
		Reserve	General Taxation	Debt Financing	Other Funding						
<u>COUNCIL CONTINGENCY</u>											
Annual Capital Contingency Budget	\$100,000		\$100,000			\$100,000	\$100,000	\$100,000	\$100,000	\$500,000	Unforeseen & emergency Capital Replacement to allow option to run to failure for small capital items
<u>Admin</u>											
Upgrade Finance Software	\$220,000	\$55,000			\$165,000					\$220,000	Improve financial tracking and financial workload management.
Zoning By-law Update						\$10,000				\$10,000	
Official Plan Review (5 year Review)						\$5,000				\$5,000	
<u>FACILITIES</u>											
Public Works-Drive shed	\$17,500	\$17,500								\$17,500	Project carry-over
Council Chamber Doors	\$6,200	\$6,200								\$6,200	Project carry-over
Keys Property CIP\Secondary Plan (Marina Expansion)	\$25,000		\$25,000							\$25,000	As identified in the official plan & Strategic Plan
Cemetery Upgrades	\$35,000		\$35,000			\$10,000				\$45,000	Operation offsite as per rate increase and trust fund.
Marina Docks -Continue upgrades as part of phase 4	\$80,000	\$40,000			\$40,000			\$80,000		\$160,000	40K DFO Grant & \$40K Capital Replacement Reserve
Pool - Roof, Dectron & Sound Baffles	\$99,890	\$74,390			\$25,500			\$29,100		\$128,990	Project to determine scope and costs of work need to address issues with the roof and Dectron system
Arena Improvements	\$100,000	\$100,000				\$135,000	\$35,000	\$60,000		\$330,000	Project a multi year project to update and improve accessibility at facility
Beach Accessibility Equipment	\$17,000				\$17,000					\$17,000	100% Grant funded

2022 Capital Budget	2022 Budget	Reserve	General Taxation	Debt Financing	Other Funding	2023 Budget	2024 Budget	2025 Budget	2026 Budget	Total Project Cost	Public Comments
<u>FLEET</u>											
Fleet #1 John Deere Loader - sandblasting and paint	\$12,000	\$6,500	\$5,500							\$12,000	2021 Fleet Resource Plan
Wood Chipper-Vehicle #12	\$65,000	\$65,000								\$65,000	2021 Fleet Resource Plan
Police Vehicles						\$50,000	\$50,000			\$100,000	Future replacement of cruisers
Replace Dump Truck (2008)- Vehicle #1						\$140,000				\$140,000	
2008 Water Truck-vehicle #30						\$80,000				\$80,000	
Replace half ton							\$50,000			\$50,000	2021 Fleet Resource Plan
2004 Trackless Sidewalk Machine-vehicle #28							\$140,000			\$140,000	
Zero-turn Mower								\$20,000		\$20,000	
2006 Loader									\$225,000	\$225,000	
<u>EQUIPMENT</u>											
Council IT	\$7,000		\$7,000							\$7,000	ipad etc for New Council members
<u>ROADS</u>											
Road resurfacing work							\$271,968		\$271,968	\$543,936	
<u>WATER AND WASTEWATER</u>											
Water & Waste Water Plant Capital proposed by OCWA	\$150,000	\$150,000									Pending OCWA 2022 Capital Plan
Sewer Treatment Plant Re-rating	\$20,000	\$20,000									Pending confirmation from I&I analysis
THM Remediation	\$385,000	\$102,295			\$282,705	\$1,347,500	\$1,155,000	\$962,500		\$3,850,000	Based on grant submission
Lasalle Dr. & Beach Ave. Reconstruction	\$648,566			\$486,566	\$162,000	\$2,983,402				\$3,631,968	Pending outcomes of I&I, and flow testing - partial funded 2022 Gas Tax
Water Tower Assessment and rehabilitation	\$1,500,000			\$900,000	\$600,000					\$1,500,000	To be raised from user fees and debt

2022 Capital Budget	2022 Budget	Reserve	General Taxation	Debt Financing	Other Funding	2023 Budget	2024 Budget	2025 Budget	2026 Budget	Total Project Cost	Public Comments
Plant expansion project - Class EA schedule C						\$350,000				\$350,000	Pending results from other studies including I&I and rerating analysis
Huron St. Relining						\$100,000				\$100,000	
Watermain Lining						\$563,000	\$563,000	\$563,000	\$563,000	\$2,252,000	
Brockhouse Way Construction						\$2,400,000				\$2,400,000	
Fire Department											
Volunteer Personal Protective Gear	\$50,000	\$20,000	\$30,000								To allow the onboarding of a larger volunteer members
Fire Pumper/Tanker	\$200,000	\$200,000								\$200,000	2021 Deposit for new truck in 2022.
Fire Department 4X4 Half Ton Truck						\$40,000				\$40,000	
Auto Extrication Equipment - Replacement							\$50,000			\$50,000	
Total Capital Budget	\$3,738,156	\$856,885	\$202,500	\$1,386,566	\$1,292,205	\$8,313,902	\$2,414,968	\$1,814,600	\$1,159,968	\$16,931,594	



Corporation of the Town of Deep River

Capital Budget Request Form

Town of Deep River Capital Budget Request Form for 2022					
Department: Finance			Project: Annual Capital Contingency Budget		
Date: October 1, 2021			Strategic Plan: Quality, Reliable & Sustainable Infrastructure		
Justification/Project Description:					
Annual Budget to maximize the use of equipment to the point of or near failure. Projects will be brought forward to council as the need is determined during the year.					
Funding: General Taxation					
Financial Calculations HST included in Totals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Capital Expenditure	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
Town Contribution	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
Grant Contribution	\$	\$	\$	\$	\$
Other Contribution	\$	\$	\$	\$	\$
<i>Please attach any documentation necessary to assist in calculating the total capital dollars requested</i>					
Manager Signature: _____					

Corporation of the Town of Deep River



Capital Budget Request Form

**Town of Deep River
Capital Budget Request Form for 2022**

Department: Finance	Project: Upgrade Finance ERP Software
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Date: September 10, 2021	Strategic Plan:
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Justification/Project Description:

The Town of Deep River uses the Financial Account software from USTI called Asyst for the past number of years. To track additional information server manual processes including outside spreadsheets are used.

As outlined in the Town's Financial Master Plan document, newer software for Finance and Asset Management would benefit the Town. Since that Town the Town has applied and was approved for the Municipal Modernization Grant -Intake 2 for the update of the Town's ERP software.

It has been determined and is allowed within the grant to procure and implement a new finance ERP system along with a new Asset Management Software. Due to lead time and time of year it is not expected that this project will start much before January 2022

Funding:

Funding with be allocated from reserves and grant.

Financial Calculations HST included in Totals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Capital Expenditure	\$220,000	\$	\$	\$	\$
Town Contribution	\$55,000	\$	\$	\$	\$
Grant Contribution	\$165,000	\$	\$	\$	\$
Other Contribution	\$	\$	\$	\$	\$

Please attach any documentation necessary to assist in calculating the total capital dollars requested

Manager Signature: _____

Corporation of the Town of Deep River



Capital Budget Request Form

**Town of Deep River
Capital Budget Request Form for 2022**

Department: Public Works	Project: Public Works Drive Shed
Date:	Strategic Plan: Quality, Reliable & Sustainable Infrastructure

Justification/Project Description:

This project is a carry-forward from 2021. The scope of this project is to replace an existing drive shed with a larger drive shed to store equipment and materials such as water & sewer pipe, culverts, hydrants, forming materials, marina equipment, lumber and landscaping equipment.

The existing drive shed has been removed as per a recommendation from the Joint Health and Safety Committee. This project is for material only as all work will be performed by Public Works staff.

Funding: Reserve

Financial Calculations	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
HST included in Totals					
Capital Expenditure	\$17,500	\$	\$	\$	\$
Town Contribution	\$17,500	\$	\$	\$	\$
Grant Contribution	\$	\$	\$	\$	\$
Other Contribution	\$	\$	\$	\$	\$

Please attach any documentation necessary to assist in calculating the total capital dollars requested

Manager Signature: _____

Corporation of the Town of Deep River



Capital Budget Request Form

Town of Deep River Capital Budget Request Form for 2022					
Department: Public Works			Project: Council Chamber Doors		
Date:			Strategic Plan: Quality, Reliable & Sustainable Infrastructure		
Justification/Project Description:					
<p>This project is a carry over from 2021. The doors to the Council chambers have seen extensive damage over the years and numerous attempts to fix the problems have been unsuccessful. Staff are proposing replacement of current wooden Council chamber doors to metal doors for \$6,200.</p> <p>Funding: Reserves</p>					
Financial Calculations HST included in Totals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Capital Expenditure	\$6,200.00	\$	\$	\$	\$
Town Contribution	\$6,200.00	\$	\$	\$	\$
Grant Contribution	\$	\$	\$	\$	\$
Other Contribution	\$	\$	\$	\$	\$
<p><i>Please attach any documentation necessary to assist in calculating the total capital dollars requested</i></p> <p>Manager Signature: _____</p>					



Corporation of the Town of Deep River

Capital Budget Request Form

Town of Deep River Capital Budget Request Form for 2022					
Department: Public Works		Project: Keys Property CIP/Secondary Plan (Marina Expansion)			
Date:		Strategic Plan: Engaged Population enjoying Diverse Recreational & Cultural Opportunities and Vibrant & Increased Business & Commercial Sectors			
<p>Justification/Project Description:</p> <p>The Town’s Official Plan, section 4, describes Policies for Land Use Designations, one of which is Waterfront – Keys Centre Property. The intended use is “to become a commercial/residential focal point for new development that focuses on the waterfront and at the same time supports the uses and activities of the Town Centre.” The defined permitted uses are identified as; conference centres, innovation centre, recreation facilities, commercial accommodations, parks and open space, medium and high-density residential uses, and institutional uses. Also, this property is identified in Schedule D as part of the Secondary Plan and Community Improvement Plan Areas.</p> <p>The Town’s Strategic Plan outlines 6 desired outcomes, one of which is Quality, Reliable and Sustainable Infrastructure through 4 categories of actions; update asset management plan, pursue high speed internet options, improve accessibility and plan for future develop. The latter describes an action to “develop Secondary Plan options for Keys property in consultation with planners, engineers, that incorporates facilitated public review and input on options. Approve secondary plan.”</p> <p>Staff are proposing that this plan include not only the Keys property but the entirety of the Marina, with possible expansion options, picnic areas, play structure, parking lots and waterfront. The Town’s Official Plan identifies the marina area as “the desired focal point for more intensive use of the waterfront. To facilitate economic growth in this area and to recognize the potential for enhancing recreational amenities and economic opportunities.”</p> <p>Also, the current waitlist for a Marina slip after the 2021 season is at 74 and both residents and non-residents compile the waitlist. Due to this high demand staff are proposing the Marina Expansion be part of the over all Plan. Staff have previously discussed possible Marina Expansion Projects however a third-party design will provide a professional opinion on the best solution to meet the demand and bring in annual revenue through the additional slips once the loan for the expansion is paid off.</p> <p>Funding: Taxation</p>					
Financial Calculations	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget

HST included in Totals					
Capital Expenditure	\$25,000.00	\$	\$	\$	\$
Town Contribution	\$25,000.00	\$	\$	\$	\$
Grant Contribution	\$	\$	\$	\$	\$
Other Contribution	\$	\$	\$	\$	\$
<i>Please attach any documentation necessary to assist in calculating the total capital dollars requested</i>					
<i>Manager Signature:</i> _____					

Corporation of the Town of Deep River



Capital Budget Request Form

**Town of Deep River
Capital Budget Request Form for 2022**

Department: Cemetery	Project: Cemetery Upgrades
-----------------------------	-----------------------------------

Date:	Strategic Plan: Quality, Reliable & Sustainable Infrastructure
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Justification/Project Description:

The Cemetery located at McAnulty Road is in great need of revitalization and as such staff are proposing a two-year Cemetery Upgrades Project as part of the Cemetery Review. This project will address the fencing around the perimeter, as well as providing sufficient signage for the Cemetery.

2022 – Stage 1: \$35,000.00

Currently the chain link fencing along the entrance of the Cemetery is approximately 40-years old and is in poor condition. Staff are proposing to remove the chain link fence and upgrade to a black rod iron fence. Two block pillars were located at both entrances of the Cemetery however over time these pillars have been damaged or deteriorated and partially removed by staff. This phase of the project will also remove the remaining pillars and improve the visual appearance of the Cemetery. The proposed installation of black rod iron fencing will be completed in house.

This phase will also consist of installing proper signage at the entrance of the Cemetery as well as at Highway 17 and McAnulty Road. Recently staff had to remove the wooden sign at the Cemetery as it was beyond restoration.

2023 – Stage 2: \$10,000.00

The Cemetery Upgrades phase two includes replacement of the remaining parameter fencing which similar to the entrance fencing is in very poor condition. Staff are proposing to install new chain link fencing around the remaining parameter of the Cemetery. The proposed installation of chain link fencing will be completed in house.

Funding: Taxation

Financial Calculations HST included in Totals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Capital Expenditure	\$35,000.00	\$10,000.00	\$	\$	\$

Town Contribution	\$35,000.00	\$10,000.00	\$	\$	\$
Grant Contribution	\$	\$	\$	\$	\$
Other Contribution	\$	\$	\$	\$	\$
<i>Please attach any documentation necessary to assist in calculating the total capital dollars requested</i> Manager Signature: _____					



Corporation of the Town of Deep River

Capital Budget Request Form

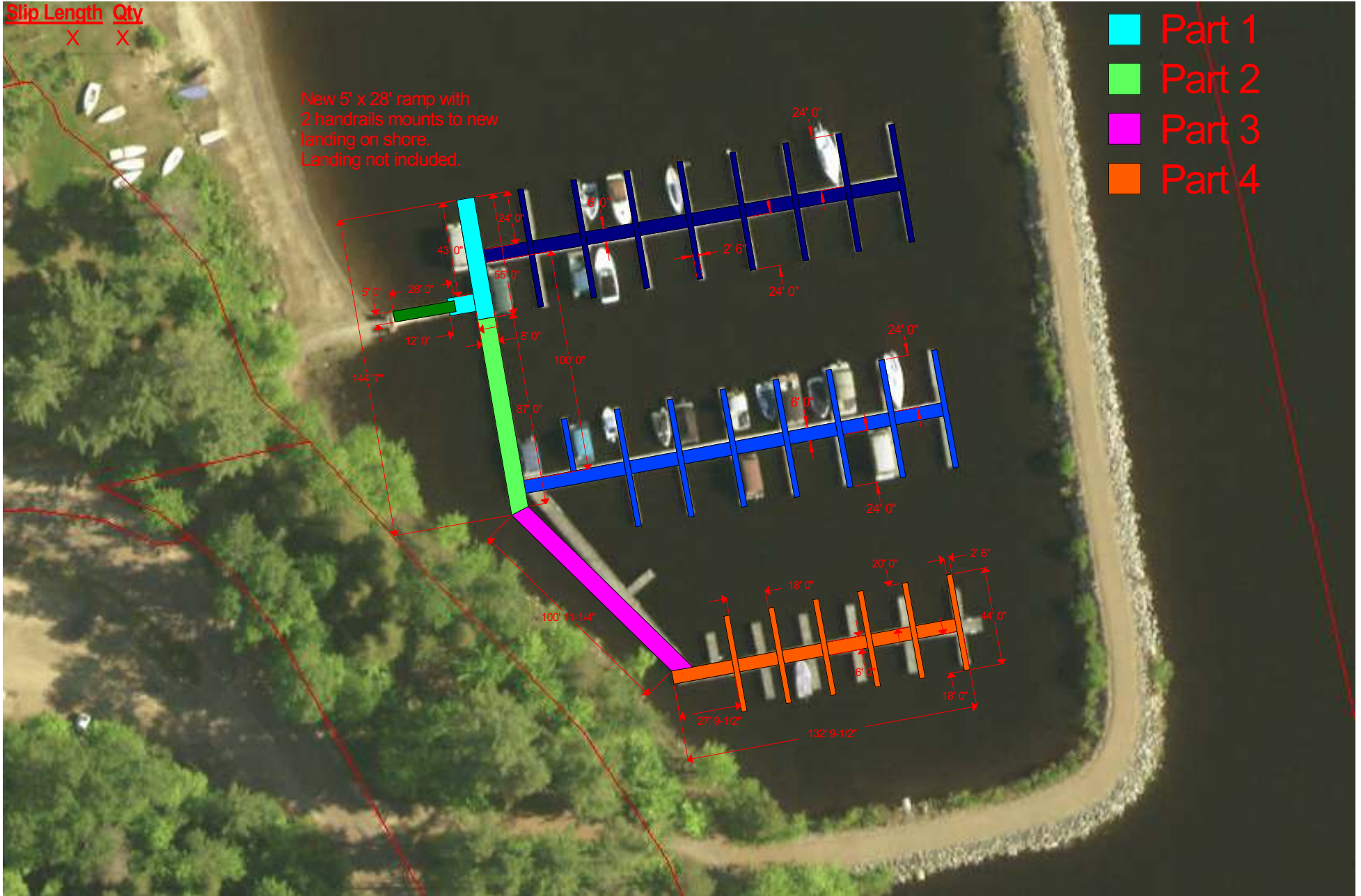
Town of Deep River Capital Budget Request Form for 2022					
Department: Recreation			Project: Marina Docks		
Date:			Strategic Plan: Quality, Reliable & Sustainable Infrastructure		
Justification/Project Description:					
<p>The Marina Dock Improvements project consists of progress phase 4-part 3 dock replacement. Phase 4 is the final phase for dock replacement at the Marina. The existing docks in the Phase 4 section are in poor condition and are substantially less stable than all of the replaced docks in phases 1-3.</p> <p>Funding: This project is proposed as a 50/50 cost split for our Department of Fisheries and Oceans capital grant funding that has an annual project limit of \$80,000. The Town portion will be funded by reserves.</p>					
Financial Calculations	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
HST included in Totals					
Capital Expenditure	\$80,000	\$	\$	\$80,000	\$
Town Contribution	\$40,000	\$	\$	\$40,000	\$
Grant Contribution	\$40,000	\$	\$	\$40,000	\$
Other Contribution	\$	\$	\$	\$	\$
Please attach any documentation necessary to assist in calculating the total capital dollars requested					
Manager Signature:					

Slip Length Qty

X X

New 5' x 28' ramp with
2 handrails mounts to new
landing on shore.
Landing not included.

- Part 1
- Part 2
- Part 3
- Part 4



NOTES

A	TITLE _____
B C	
SCALE: _____	
A DETAIL NUMBER	
B SHEET NUMBER - WHERE DETAIL REQUIRED	
C SHEET NUMBER - WHERE DETAIL LOCATED	

File Name
Proposal A Phase 4 Aug 17-16

Location
Deep River, ON

CUSTOMER
Town of Deep River

DRAWING
Proposed Dock Layout Option "A"

DATE
Aug 17-16

DRAWN BY
MS



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JOB NUMBER

SHEET NUMBER



Corporation of the Town of Deep River

Capital Budget Request Form

Town of Deep River Capital Budget Request Form for 2022	
Department: Recreation	Project: Pool Roof, Dectron & Sound Baffles
Date:	Strategic Plan: Quality, Reliable & Sustainable Infrastructure
Justification/Project Description: <p>Staff investigated an on-going leak in the Deep River Community Pool and were not successful in determining the source. It was determined to conduct an infrared thermographic roof inspection, which was contracted to Garland Canada Inc. The inspection concluded that of the 11,212 ft² roof that 8,338 ft² or 74.37% was identified as deficient (Attachment 1).</p> <p>Following the thermographic roof inspection staff along with Garland Canada Inc and Jp2g investigated the state of the roof focusing on the mezzanine area and it was determined that the steel roof decking is severely corroded and the upstairs mezzanine was deemed unsafe and closed off to the public and staff.</p> <p>Staff recommend completing a comprehensive Roof Audit, Structural Audit and Mechanical/Electrical Audit (\$37,000).</p> <ul style="list-style-type: none">• The Roof Audit and Structural Audit will assess the condition of the roof and structural integrity while providing evaluations for replacement of existing roof and cost analysis of the proposed system for replacement and repairs. A comprehensive cad roof plan will be developed, along with a report providing existing observations, cut-test analysis for each roof section, parapet detail removals and analysis, life cycle determination, and all associated costs for repairs and replacement.• The Mechanical/Electrical Audit will review the mechanical and electrical systems of the pool to ensure necessary requirements are being met. <p>Following the Audits Staff will utilize this information to propose the potential Pool Roof Project to commence in 2023.</p> <p>In 2020, Council approved \$62,889.16 to conduct the necessary repairs on the pool Dectron Unit however this was not completed due to the forecasted potential mechanical audit. It is important to note that \$25,500 of the Dectron Project was approved to be part of the ICIP COVID-19 Resilience Infrastructure Stream during the December 16th, 2020 Council meeting. Recently it was announced that the federal and provincial government have amended the IBA to include flexibilities under the COVID-19 Resilience stream. These flexibilities include a two-year construction start and end date extension for all COVID stream projects and projects must now begin by September 30, 2023 and be completed by December 31, 2023. Therefore, after the mechanical audit staff can be assured the necessary repairs are being made.</p>	

Furthermore, in 2021 engineered sound reverberations testing was conducted to ensure the pool is fitted with the proper sound damping panels. It was proposed to use this testing to then implement the correct sound damping panels in 2022 however, with the potential upcoming Pool Roof Project staff are now proposing this project in 2025. These panels are constructed of wood fiber and are designed to be installed and withstand humid environments. This project was approved contingent on successful grant application in both 2018 and 2019 however these grant applications were unsuccessful. (\$29,100)

Funding: Reserves

Financial Calculations HST included in Totals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Capital Expenditure	\$99,890	\$	\$	\$29,100	\$
Town Contribution	\$74,390	\$	\$	\$29,100	\$
Grant Contribution	\$25,500	\$	\$	\$	\$
Other Contribution	\$	\$	\$	\$	\$

Please attach any documentation necessary to assist in calculating the total capital dollars requested

Manager Signature: _____

Garland Canada Inc.

Infrared Thermographic Roof Inspection



since 1895

**Town of Deep River
Deep River Community Pool
57 Brockhouse Way
Deep River, Ontario
K0J 1P0**



Inspection Date: **May 18, 2021**
Verification Date: **May 19, 2021**
Representative: **Mr. Matthew McNeely**



Introduction to Infrared Thermography

The purpose of the infrared roof inspection is to locate areas of subsurface moisture content in your buildings flat roofing system. This is the basic principal on how it works:

During the day the sun heats up the roofs surface and insulation. At night the roof cools down and areas of any wet roofing insulation that may be present, retain the heat (which was absorbed during the day) longer than the surrounding dry areas. It is this difference in the time it takes to cool itself that allows the infrared inspection to image and define areas of wet roofing.

The inspection is done in the following three phases:

- (1) The roof history, design and composition must be known or tested prior to the inspection.
- (2) The roof is inspected using an infrared imaging camera at night during proper weather conditions, i.e.:
 - (a) Roof must be dry, low or no wind, and temperature differential must be significant enough to create a thermal difference between the wet and dry roof.
 - (b) At this time suspected areas due to thermal abnormalities are outlined on the roof surface with marking paint.
- (3) Physical verification is done the following day, or shortly thereafter.
 - (a) This will involve doing core samples and electronic moisture sensitive probes to examine the top pour, felts, insulation, vapour barrier and the deck at both problem and non-problem areas.

For documentation, thermograms are taken of the thermally suspect areas, and this is grouped with corresponding real time pictures. The reports will contain certain comments and photos of the roof cores. Additional comments may be made on overall roof maintenance. What you will receive by doing this type of inspection is a formal report that documents your roofs verified areas of moisture, complete with pictures, comments, and a detailed roofing diagram.

To summarize, the infrared camera detects heat, and wet roofing is hotter than dry roofing during its cooling cycle. The inspection crew finds, then verifies areas of moisture damage utilizing thermographic technology. It should be noted that the inspection is complicated by adverse weather conditions, variations in the roof system mass, uneven areas of solar load on a roof and the thermal variations than are inherent to the multitude of roofing designs. In light of all the complexities of this inspection technique, **GARLAND CANADA** uses both a high-quality infrared imaging system and skilled certified thermographers to inspect your roof and provide your report.



Inspection Summary

Environmental Conditions

Ambient Temperature	17 °C
Wind Speed	1 km/h
Air Pressure	100.39 kPa
Relative Humidity	58 %



Equipment Specifications

Thermal Imager	Flir T660
Emissivity	0.95
Moisture Meter	Delmhorst BD-10
Roof Repair Adhesive	Garla-Flex



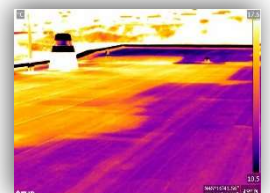
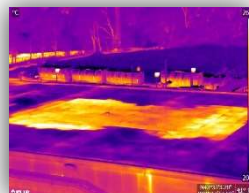
Core, Probe & Anomaly Data

Total Anomalies	3
Total Probes	11
Total Cores	2
Total V-Cuts	0



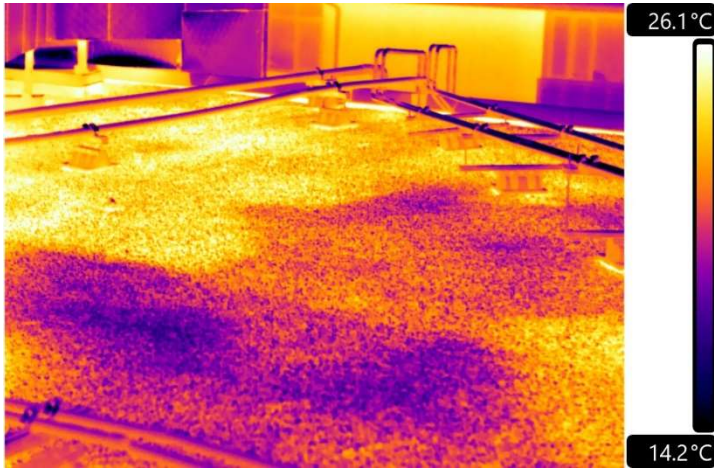
Scan Data

Scan Date	May 18, 2021
Verification Date	May 19, 2021
Total Roof Area Scanned	11,212 Sqft
Total Deficient Roof Area	8,338 Sqft
Total Deficient Area Percentage	74.37%





Vantage Point #1



Observations

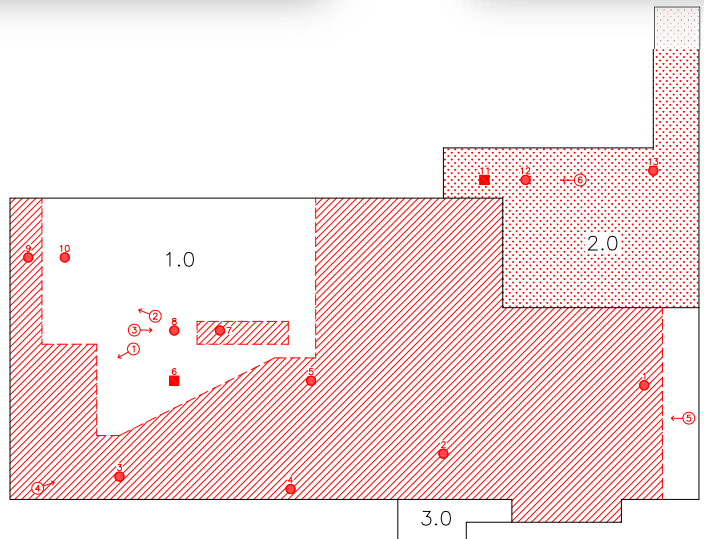
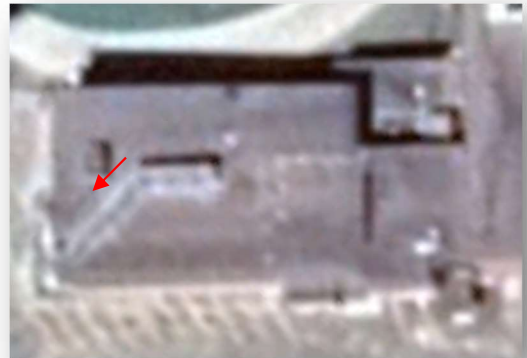
Thermogram looking at confirmed anomaly on Roof Section 1.0.

Verified Probe #3 – Wet.

Gas pipe and roof edge shown in background of images.

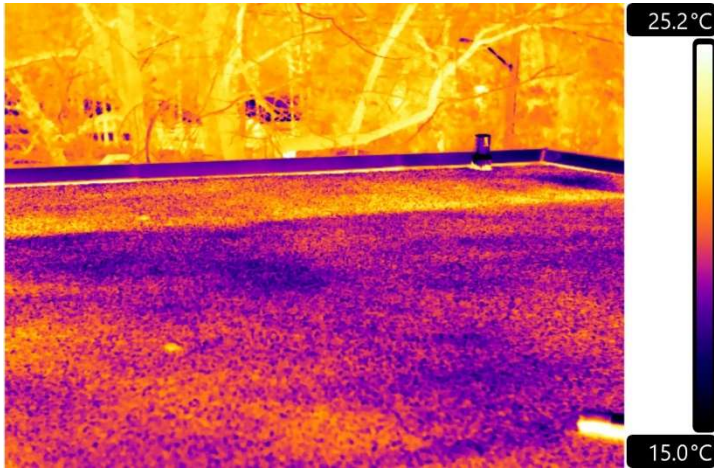


Anomaly Area...
6,280 sqft





Vantage Point #2



Observations

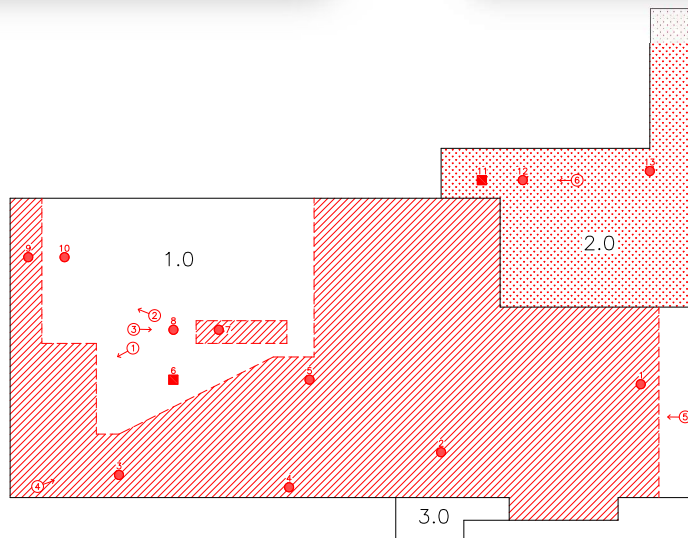
Thermogram looking at confirmed anomaly on Roof Section 1.0.

Verified Probe #9 – Wet.

Roof edge shown in background of images.

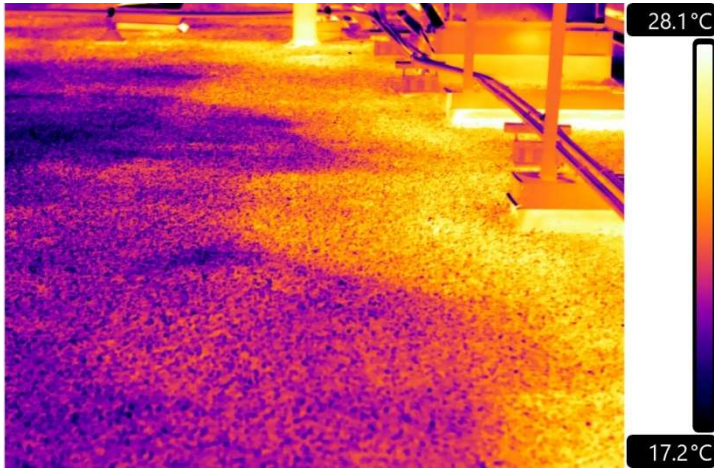


Anomaly Area...
6,280 sqft





Vantage Point #3



Observations

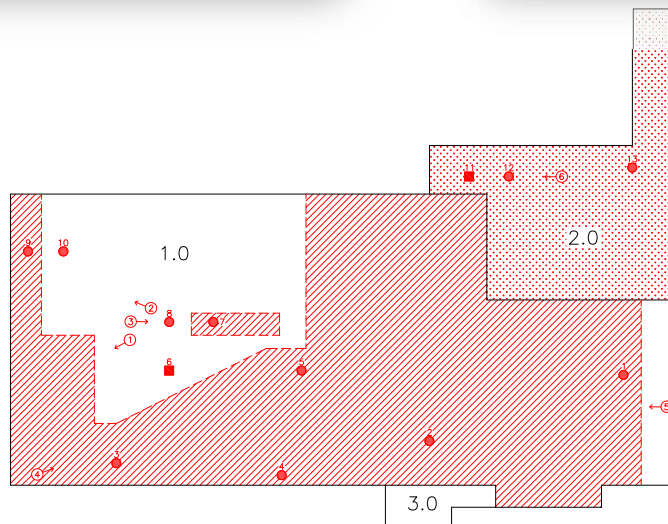
Thermogram looking at confirmed anomaly on Roof Section 1.0.

Verified Probe #7 – Wet.

HVAC duct work shown inside confirmed anomaly.

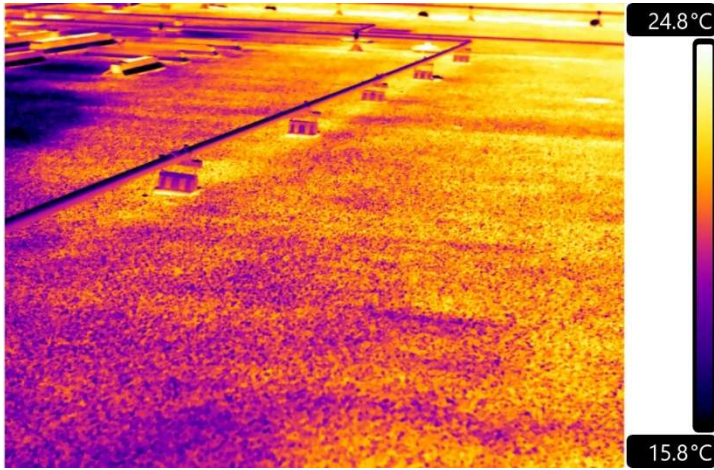


Anomaly Area...
100 sqft





Vantage Point #4



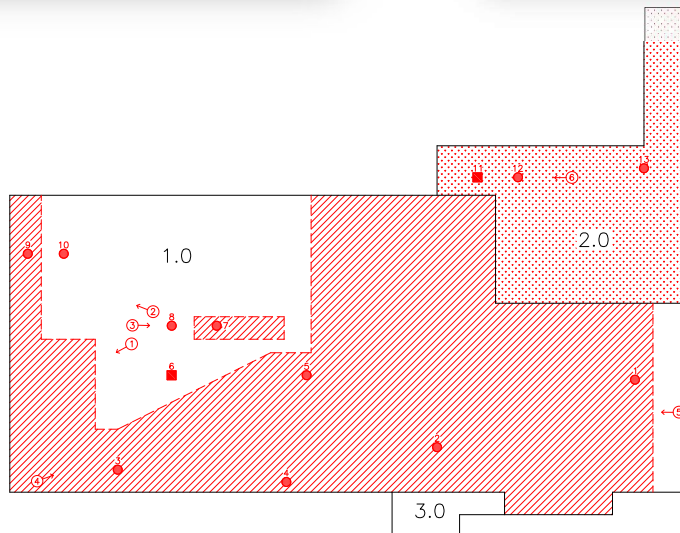
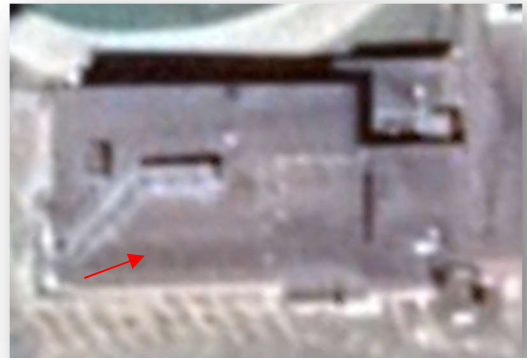
Observations

Thermogram looking at confirmed anomaly on Roof Section 1.0.

Verified Probes #3 & #5 – Wet.

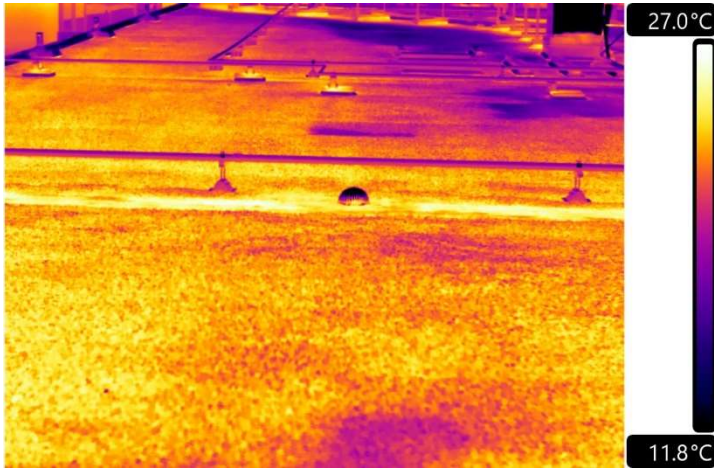
Gas pipes shown in background of images.

Anomaly Area...
6,280 sqft





Vantage Point #5



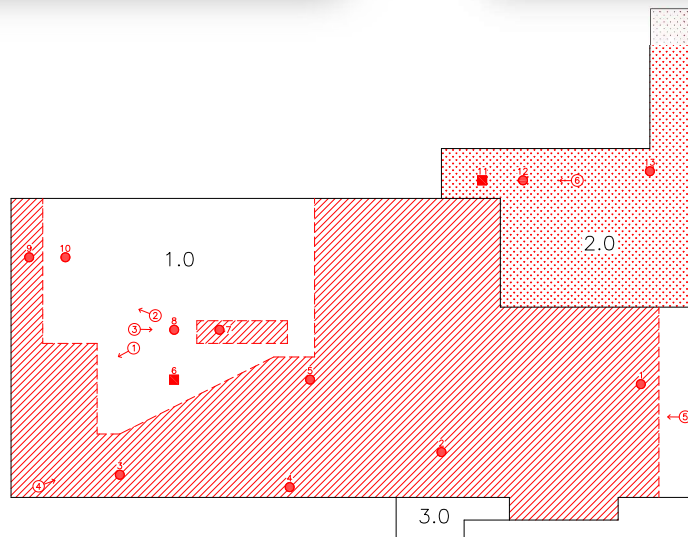
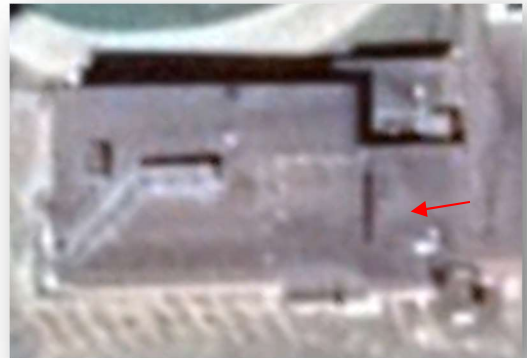
Observations

Thermogram looking at confirmed anomaly on Roof Section 1.0.

Verified Probes #1 & #2 – Wet.

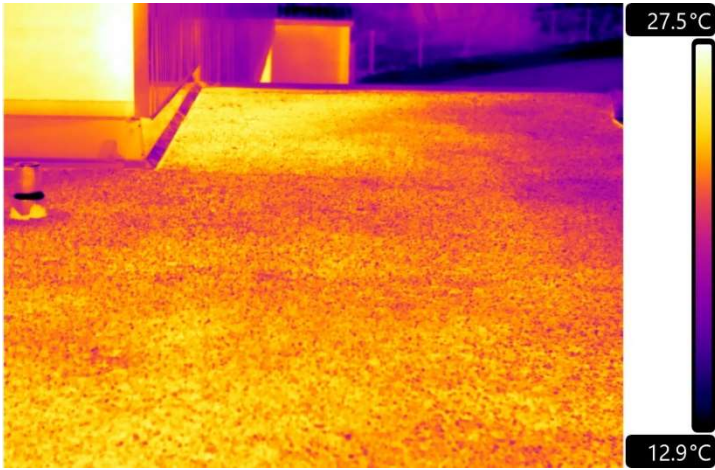
Roof drain and gas pipes shown in background of images.

Anomaly Area...
6,280 sqft





Vantage Point #6



Observations

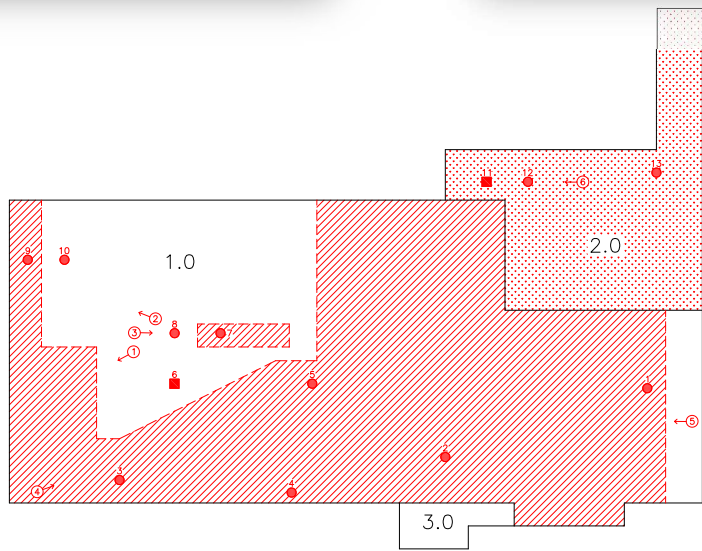
Thermogram looking at large area of uneven areas of moisture on Roof Section 2.0.

Verified Core #11 – Wet.

Roof edge shown in background of images.



Anomaly Area...
1,958 sqft





Core Cut #6



Core Assembly - Roof Section 1.0

Layer Type	Description	Condition	Thickness
Surfacing	3/8" Gravel	-	-
Membrane	Built Up Roof - Asphalt & Gravel	Fair	-
Felts	4 Ply	Dry	-
Insulation	Fiberboard	Dry	1/2"
Insulation	Polyisocyanurate	Dry	2 1/2"
Vapor Barrier	2 Ply Asphalt	Dry	-
Deck	Concrete	Fair	-



Core Cut #11



Core Assembly - Roof Section 2.0

Layer Type	Description	Condition	Thickness
Surfacing	3/8" Gravel	-	-
Membrane	Built Up Roof - Asphalt & Gravel	Fair	-
Felts	4 Ply	Dry	-
Insulation	Fiberboard	Wet	1/2"
Insulation	Polyisocyanurate	Wet	1"
Insulation	Polyisocyanurate	Dry	2"
Insulation	Polyisocyanurate	Dry	2"
Vapor Barrier	2 Ply Asphalt	Dry	-
Deck	Concrete	Fair	-



Probe Readings – Image & Data



Probe #1 Roof Section 1.0

Moisture Probe Reading: Wet Felts, Wet Insulation



Probe #2 Roof Section 1.0

Moisture Probe Reading: Wet Felts, Wet Insulation



Probe Readings – Image & Data



Probe #3 Roof Section 1.0

Moisture Probe Reading: Dry Felts, Wet Insulation



Probe #4 Roof Section 1.0

Moisture Probe Reading: Wet Felts, Wet Insulation



Probe Readings – Image & Data



Probe #7 Roof Section 1.0

Moisture Probe Reading: Dry Felts, Wet Insulation



Probe #8 Roof Section 1.0

Moisture Probe Reading: Dry Felts, Dry Insulation



Probe Readings – Image & Data



Probe #12 Roof Section 2.0

Moisture Probe Reading: Dry Felt, Wet Insulation



Probe #13 Roof Section 2.0

Moisture Probe Reading: Dry Felts, Wet Insulation



Roof Section Areas

Roof Section Areas			
Roof Section	Size – Sq.ft.	Anomaly – Sq.ft.	Percentage
1.0	9,054	6,380	70.47%
2.0	1,958	1,958	100.00%
3.0	200	0	0.00%
Total	11,212	8,338	74.37%



Corporation of the Town of Deep River

Capital Budget Request Form

Town of Deep River Capital Budget Request Form for 2022	
Department: Recreation/ Public Works	Project: Arena Improvements Project
Date:	Strategic Plan: Engaged Population enjoying Diverse Recreational & Cultural Opportunities and Quality, Reliable & Sustainable Infrastructure
<u>Justification/Project Description:</u> <p>The Arena Improvements Project is a five stage multi-year infrastructure improvement project aimed to expand and develop on the existing Arena facility to produce interior and exterior upgrades while allowing for greater accessibility and introducing environmentally friendly and green technology.</p> <p>Stage 1 consisted of upgrades to the Arena Mezzanine. The successful application of the ICIP: COVID Stream – Local Government Intake resulted in \$100,000 being allocated to the Town of Deep River of which \$49,780 was allocated to Stage 1.</p> <p>Scope of work includes:</p> <p><u>2022 – Stage 2</u></p> <p>Elevating Device: Installation of an elevating device to provide greater accessibility to the mezzanine. The project consists of engineered diagrams, construction of an elevator shaft within the current structure of the Arena and installing a 1,000lbs (454kg) capacity elevator with required electrical connections.</p> <p><u>2023 – Stage 3</u></p> <p>Replacement of Olympia Ice Resurfacer: The current machine is 20 years old and nearing end of life which is why it is scheduled for replacement. The 2000 Olympia Ice Resurfacer is a propane propelled machine and in order to cut emissions preventing high CO levels replacement to an electric model is recommended.</p> <p><u>2024 – Stage 4</u></p> <p>Arena Lobby Upgrades: This stage of the project will be upgrading the cosmetic appeal and infrastructure of the Arena Lobby including the canteen creating a modernized space and potential revenue. The Lobby upgrades will allow for fully accessible washrooms, new floors, ceiling and walls. Other municipalities rent out the canteen</p>	

space within their Arenas, together with the upstairs kitchen and lower canteen there is potential revenue increase for the Town.

2025 – Stage 5

Arena Exterior Upgrades: The last stage of the project will include an exterior cosmetic upgrade of the facility. The original tin siding will be painted and the sections that have acquired damage will be replaced and painted. This work will be done in house by Recreation staff.

Funding: Reserves

Financial Calculations HST included in Totals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Capital Expenditure	\$100,000.00	\$135,000.00	\$35,000.00	\$60,000.00	\$
Town Contribution	\$100,000.00	\$135,000.00	\$35,000.00	\$60,000.00	\$
Grant Contribution		\$	\$	\$	\$
Other Contribution	\$	\$	\$	\$	\$

Please attach any documentation necessary to assist in calculating the total capital dollars requested

Manager Signature: _____



Corporation of the Town of Deep River

Capital Budget Request Form

Town of Deep River Capital Budget Request Form for 2022					
Department: Public Works			Project: Fleet #1 John Deere Loader		
Date:			Strategic Plan: Quality, Reliable & Sustainable Infrastructure		
Justification/Project Description:					
<p>This project is to refurbish the body and paint on the John Deere Loader to extend the life of the asset. This project is a carry forward from 2021 since, the contractor was unavailable to perform this work as planned due to the COVID-19 pandemic. Also, pricing has increased due to the pandemic and availability of vendors.</p> <p>Funding: Reserves</p>					
Financial Calculations HST included in Totals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Capital Expenditure	\$12,000.00	\$	\$	\$	\$
Town Contribution	\$12,000.00	\$	\$	\$	\$
Grant Contribution	\$	\$	\$	\$	\$
Other Contribution	\$	\$	\$	\$	\$
<p><i>Please attach any documentation necessary to assist in calculating the total capital dollars requested</i></p> <p>Manager Signature: _____</p>					



Corporation of the Town of Deep River

Capital Budget Request Form

Town of Deep River Capital Budget Request Form for 2022					
Department: Public Works			Project: Wood Chipper		
Date:			Strategic Plan: Quality, Reliable & Sustainable Infrastructure		
Justification/Project Description:					
<p>The current wood chipper used by staff has long outlived its life expectancy and is frequently taken out of service for maintenance and safety concerns.</p> <p>The level of service for tree removal and clean up continues to increase each year and the current wood chipper is no longer suitable to complete these tasks. Furthermore, the Town's dump sites for tree removal by-products can no longer handle the volume and purchasing a new chipper will allow staff to reduce this through chipping and then reusing the wood chips where applicable.</p> <p>Staff, working with dealerships and neighbouring municipalities who have recently purchased wood chippers similar to our needs and requirements have determined the value of replacement to meet current and future needs and levels of service.</p>					
Funding: Reserves					
Financial Calculations	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
HST included in Totals					
Capital Expenditure	\$65,000.00	\$	\$	\$	\$
Town Contribution	\$65,000.00	\$	\$	\$	\$
Grant Contribution	\$	\$	\$	\$	\$
Other Contribution	\$	\$	\$	\$	\$
<i>Please attach any documentation necessary to assist in calculating the total capital dollars requested</i>					
<i>Manager Signature:</i>					

Corporation of the Town of Deep River



Capital Budget Request Form

Town of Deep River Capital Budget Request Form for 2022					
Department: Administration			Project: Council IT		
Date:			Strategic Plan: Quality, Reliable & Sustainable Infrastructure		
Justification/Project Description:					
<p>At the start of every term of council new IT equipment such as iPads, or laptops are budgeted for the new Council. Computer equipment normally has a 3–5-year life span and the current Council terms are 4 years which aligns with their replacement.</p>					
Funding:					
Taxation					
Financial Calculations HST included in Totals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Capital Expenditure	\$7,000	\$	\$	\$	\$
Town Contribution	\$7,000	\$	\$	\$	\$
Grant Contribution	\$	\$	\$	\$	\$
Other Contribution	\$	\$	\$	\$	\$
<p><i>Please attach any documentation necessary to assist in calculating the total capital dollars requested</i></p> <p>Manager Signature: _____</p>					



Corporation of the Town of Deep River

Capital Budget Request Form

**Town of Deep River
Capital Budget Request Form for 2022**

Department: Recreation	Project: Sewer Treatment Plant Re-rating
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Date:	Strategic Plan: Quality, Reliable & Sustainable Infrastructure
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Justification/Project Description:

Through the preliminary work completed as part of the I&I study it has been determined that the current Sewer Plant has demonstrated that its rated capacity is lower than the actual operation capacity.

This project is to submit a proposal to the Ministry to have an increase in the plant capacity. This project will help to address the current issue of capacity at the plant along with the I&I study to allow more time to determine the exact future needs of the plant.

Funding: Reserves

Financial Calculations HST included in Totals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Capital Expenditure	\$20,000	\$	\$	\$	\$
Town Contribution	\$20,000	\$	\$	\$	\$
Grant Contribution	\$	\$	\$	\$	\$
Other Contribution	\$	\$	\$	\$	\$

Please attach any documentation necessary to assist in calculating the total capital dollars requested
Manager Signature:

Corporation of the Town of Deep River



Capital Budget Request Form

Town of Deep River Capital Budget Request Form for 2022					
Department: Council			Project: THM Remediation		
Date:			Strategic Plan: Quality, Reliable & Sustainable Infrastructure		
Justification/Project Description:					
<p>During the August 11th, 2021 Council approved the following resolution from Report 2021-FIN-016, Investing in Canada Infrastructure Program: Green Stream Stage II;</p> <p>THAT Council directs staff to submit an application (September 9, 2021) for a solution to manage the formation of disinfection by-products as described in this report for the defined project scope for the ICIP application to a maximum of \$3,500,000.00</p> <p>This project is the execution of the grant if it is approved. If the grant is not approved staff will come back to council with a plan for this project as it is required for the CNL water. This project is based on the grant and would be an upset budget.</p> <p>Funding: Initially funded through a combination of reserves and grant funding.</p>					
Financial Calculations					
	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
HST included in Totals					
Capital Expenditure	\$385,000	\$1,347,500	\$1,155,000	\$962,500	\$
Town Contribution	\$102,295	\$358,031	\$306,884	\$255,737	\$
Grant Contribution	\$	\$	\$	\$	\$
Other Contribution	\$282,705	\$989,469	\$848,116	\$706,763	\$
<p><i>Please attach any documentation necessary to assist in calculating the total capital dollars requested</i></p> <p>Manager Signature:</p>					



Capital Budget Request Form

Town of Deep River Capital Budget Request Form for 2022					
Department: Public Works			Project: LaSalle and Beach Full Reconstruction		
Date:			Strategic Plan: Quality, Reliable, & Sustainable Infrastructure		
<p>Justification/Project Description:</p> <p>During the August 11th, 2021 Council approved the following resolution from Report 2020-PW-003, Water and Wastewater Review;</p> <p>THAT Council directs staff to initiate a third-party investigation of the magnitude and causes of inflow and infiltration into the wastewater collection and treatment infrastructure, and approves the allocation of \$25,000 from the 2021 Capital Budget (Wastewater Plant Expansion Project)</p> <p>The third party I&I assessment conducted through CIMA+ has begun, with staff identifying possible areas with high I&I and future demands for growth. Council is aware that the Deep River & District Hospital Long-Term Care Development is anticipating ground-breaking in 2022 with Ministry Approval and with occupancy in 2024. This has shifted part of the focus of the I&I assessment to the collection system from the Long-Term Care Development to the Sewage Treatment Plant. The desktop study conducted by CIMA+ (Attachment 1) has concluded there is a limiting segment along LaSalle Drive that needs to be addressed. The limiting segment of the collection system is from Banting to Beach along LaSalle, which is currently an 8-inch sewer main and would have a projected capacity of 96.7% with the installation of the proposed LTC.</p> <p>Staff are proposing resolving this limiting segment in 2022 through an upset budget for a full depth reconstruction however staff and CIMA+ are developing other possible remedies to find savings within the project.</p> <p>Also, Beach Avenue has been identified as an area with high potential for I&I and a preliminary review of CCTV and investigations are resulting in the proposed upset budget in 2023 for the full reconstruction of Beach from LaSalle Drive to Cedar Road. CIMA+ will continue to evaluate the extent of the I&I and propose high level options for remediation with cost estimates.</p> <p>Funding: Initially funded through a combination of Gas Tax, Debt and Anticipated Development Charges</p>					
Financial Calculations	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
HST included in Totals					

Capital Expenditure	\$648,566	\$2,334,836	\$	\$	\$
Town Contribution	\$	\$	\$	\$	\$
Grant Contribution	\$	\$	\$	\$	\$
Other Contribution	\$648,566	\$2,334,836	\$	\$	\$

Please attach any documentation necessary to assist in calculating the total capital dollars requested

Manager Signature: _____

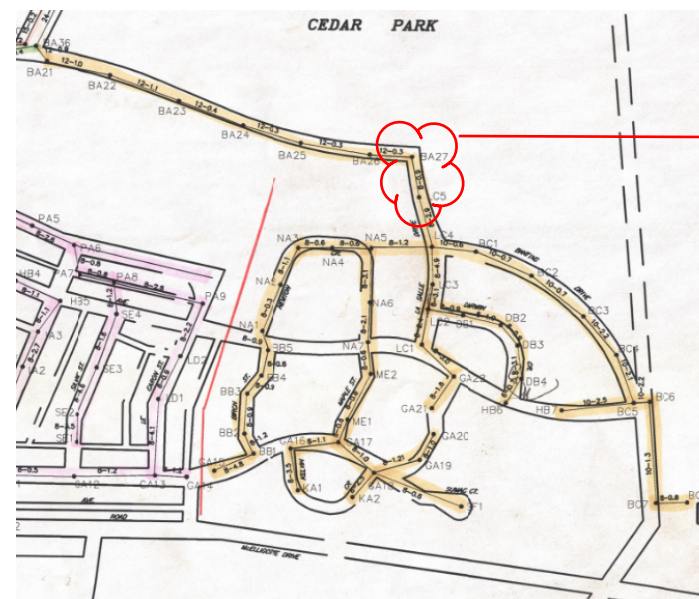
Town of Deep River SANITARY SEWER DESIGN SHEET (METRIC)

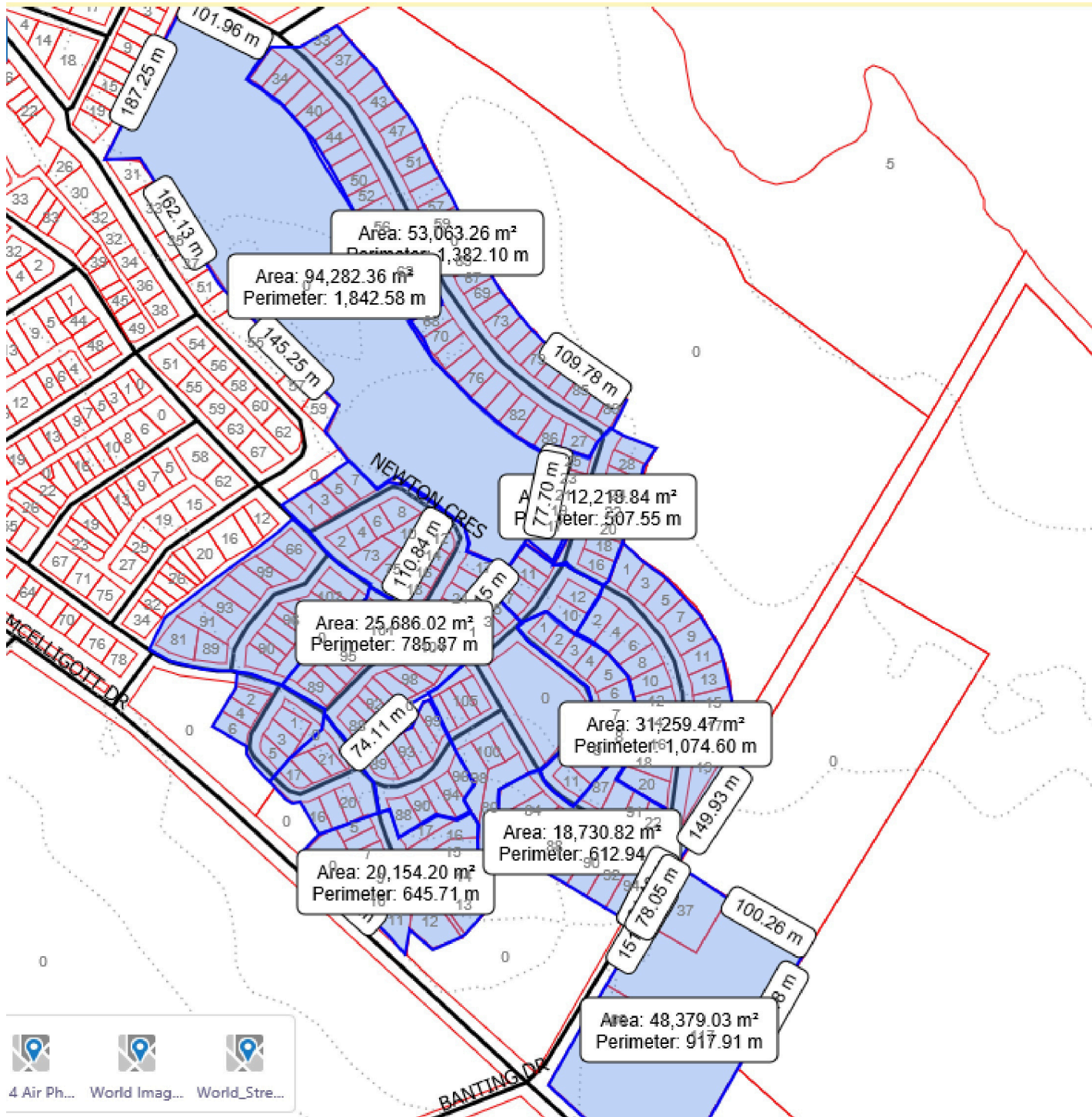
CLIENT: Town of Deep River
 PROJECT: Sewer Condition Assessment
 FROM: Mike Cai
 TO: Bradly Young
 CONTRACT NO.:

DESIGNED BY: Mike Cai
 CHECKED BY: Bradley Young
 MANNING'S 'n': 0.013
 DATE: 10/01/21 TIME: 03:48 PM

- NOTES:**
- 1) MINIMUM VELOCITY = 0.60 m/s
 - 2) MAXIMUM VELOCITY = 3.65 m/s
 - 3) INFILTRATION 0.26 l/s = 22.5 m³/Ha/DAY
 INFILTRATION 0.52 l/s = 45.0 m³/Ha/DAY (Foundation Drain Connections)
 - 4) INDUSTRIAL 2.08 l/s (local sewers)
 - 5) Deep River District Hospital has 28 Beds.
 - 6) Proposed Long Term Care Home has 96 beds.
 - 7) Hospital Flow Rate is 1800 L/bed/day based on MOE Design Guidelines for Sewage Works under Table 5-3
 - 8) Long Term Care Home Flow Rate is 450 L/bed/day based on OBC Table 8.2.1.3.B.
 - 9) Harmon Peaking Factor was used for both residential. Institutional is using Harmon peaking factor by using equivalent population
 - 10) Residential = 450 L/ Person / Day
 - 11) Sewer Size and Slope are based on the maps provided by the Town
 - 12) Long Term Care Home and Hospital are located in the same property. As such, infiltration was only been calculated once and was included in the hospital section

SUBDIVISION AREA	Street Name / Location	RESIDENTIAL					NON-RESIDENTIAL			Environmental Area	FLOW IN LITRES PER SECOND						PROPOSED SEWER									
		GROSS AREA (Ha)	UNIT	POP. DENSITY (PERSONS/ PER UNIT)	POP.	PEAK FLOW FACTOR	LOT AREA (Ha)	FLOOR SPACE INDEX	FLOOR AREA (Ha)	LOT AREA (Ha)	RESIDENTIAL FLOW		NON RESIDENTIAL (HOSPITAL)		Long Term Care Home		Environmental	TOTAL FLOW	ACCUMULATIVE FLOW	ACT. PIPE SIZE (mm)	SLOPE %	Q l/s	V		% Capacity	
											INFIL	SEWAGE	INFIL	SEWAGE	INFIL	SEWAGE	INFIL							FULL		ACTUAL
											0.52 l/s	0.005 l/s	0.52 l/s	0.021 l/bed/day	0.52 l/s	0.005 l/bed/day	0.26 l/s							l/s		l/s
GA15 - BB5	Glendale - Birch - Hillcrest Ave.	2.28	18.00	3.5	63	4.29				1.19	1.41						2.59	2.59	200	0.80	29.34	0.93	0.95	8.84		
BB5 - NA5	Birch - Newton	1.31	11.00	3.5	39	4.34				0.68	0.87						1.55	4.15	200	0.60	25.41	0.81	0.82	16.32		
KA1 - CA17	Kelvin Crescent - Glendale Ave.	0.78	6.00	3.5	21	4.38				0.41	0.48						0.88	0.88	200	1.10	34.40	1.09	1.12	2.57		
SF1 - GA18	Sumac Ct. - Glendale Ave.	2.02	13.00	3.5	46	4.32				1.05	1.02	0.00					2.07	2.07	200	0.60	25.41	0.81	0.82	8.17		
GA20 - GA18	Glendale Ave. - Sumac Ct.	0.98	11.00	3.5	39	4.34				0.51	0.87						1.38	1.38	200	1.21	36.08	1.15	1.17	3.82		
KA2 - GA18	Kelvin Crescent - Glendale Ave.	0.79	6.00	3.5	21	4.38				0.41	0.48	0.00					0.89	0.89	200	2.50	51.86	1.65	1.68	1.72		
GA18 - CA17		0.00	0.00	3.5	0	4.50				0.00	0.00						0.00	4.34	200	1.00	32.80	1.04	1.06	13.24		
CA17 - NA5	Maple St. - Hillcrest Ave.	2.57	25.00	3.5	88	4.26				1.34	1.94						3.28	8.51	200	3.10	57.75	1.84	1.87	14.73		
NA5 - LC4		0.00	0.00	3.5	0	4.50				0.00	0.00						0.00	12.65	200	1.20	35.93	1.14	1.17	35.21		
GA21 - LC2	Glendale Ave. - LA Salle	2.38	10.00	3.5	35	4.34				1.24	0.79						2.03	2.03	200	2.40	50.81	1.62	1.65	3.99		
HB6 - LC2	Darwin Cresc - LA Salle	1.12	11.00	3.5	39	4.34				0.58	0.87						1.45	1.45	200	0.90	31.12	0.99	1.01	4.67		
LC2 - LC4	LA Salle	0.62	7.00	3.5	25	4.37				0.32	0.56						0.88	4.36	200	4.90	72.60	2.31	2.36	6.01		
HB7 - BC5	Hillcrest Ave.	1.87	4.00	3.5	14	4.40				0.97	0.32						1.29	1.29	250	2.50	94.03	1.92	1.95	1.38		
BC8 - BC5	Banting Dr.				204	4.14	4.84	50%	2.42			2.52	2.42		1.99		6.92	6.92	250	1.30	67.80	1.38	1.41	10.21		
BC5 - LC4	Banting Dr.	3.13	20.00	3.5	70	4.28				1.63	1.56						3.19	11.41	250	0.60	46.06	0.94	0.96	24.76		
LC4 - LC5	LA Salle	0.61	7.00	3.5	25	4.37				0.32	0.56						0.87	29.29	200	2.90	55.85	1.78	1.81	52.44		
LC5 - BA27	LA Salle	0.61	6.00	3.5	21	4.38				0.32	0.48						0.80	30.09	200	0.90	31.12	0.99	1.01	96.70		
B27 - BA36	Beach Ave.	5.31	56.00	3.5	196	4.15			9.43	2.76	4.24						2.45	9.45	300	0.30	52.97	0.75	0.76	74.65		







Corporation of the Town of Deep River

Capital Budget Request Form

**Town of Deep River
Capital Budget Request Form for 2022**

Department: Public Works	Project: Water Tower Rehabilitation
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Date:	Strategic Plan: Quality, Reliable & Sustainable Infrastructure
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Justification/Project Description:

The rehabilitation of the Water Tower will be a continuation of the work previously completed by Landmark Municipal Services. In 2013, a leak was repaired by welding the outside of the Tower and coating it with epoxy to protect the new steel. During this project the Tower was inspected while the water was drained to determine the current condition and the resulting necessary work was scheduled to be completed in 2014. The majority of the work was in regards to safety compliance and accessories, such as exterior ladders, fall prevention, handrails and guard rails, as well as exterior touch-up coating. Landmark Municipal Services, through E3 Laboratories Inc., conducted an analysis of the paint on the interior and exterior of the Tower (Attachment 1), which concluded that the paint contained lead. The results of the paint samples, changed the scope of the project to include lead abatement for the rehabilitation and upgrades to both the interior and exterior of the Tower. In 2015, the interior portion of the project was successfully completed and the proposed Water Tower Project will complete the removal and replacement of the exterior coating.

By the end of 2021, OCWA will have conducted an up-to-date condition assessment on the Tower to assess the state of the coating and degree of corrosion prevailing on the steel surfaces. The condition assessment will also include recommendations to repair or re-establish the coating on the tank to prevent further corrosion and extend the life of the Tower, other upgrades required to meet current codes and an estimated cost. However, based on past assessment and project the exterior rehabilitation will consist of tank cleaning and disinfection, a scaffold and hoarding system, lead abatement measures, sandblasting exterior surfaces, disposal of spent abrasives, applying coating and existing lettering and full site restoration.

Funding: \$900,000 dollars – Debt to be funded by

- Existing User Fee
- Rate Increase
- Potential Infrastructure Levy

Financial Calculations HST included in Totals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Capital Expenditure	\$1,500,000	\$	\$	\$	\$

Town Contribution	\$900,000	\$	\$	\$	\$
Grant Contribution	\$	\$	\$	\$	\$
Other Contribution	\$600,000	\$	\$	\$	\$
<i>Please attach any documentation necessary to assist in calculating the total capital dollars requested</i> Manager Signature: _____					



Corporation of the Town of Deep River
Capital Budget Request Form

**Town of Deep River
 Capital Budget Request Form for 2022**

Department: Fire Department	Project: Volunteer Firefighter Equipment
Date:	Project Reference #:

Justification/Project Description:

The Deep River Fire Service has been working with a hybrid staffing model. In order to allow for changes in future fire service model and to ensure the needs of the Town are managed the Town will need to increase the number of Volunteers.

This budget is to allow for the purchase of the equipment of more volunteer and with the Pandemic in the final stages the ability to increase training will occur.

Funding:

The required funding with be allocated from taxation and reserves.

Financial Calculations HST included in Totals	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Capital Expenditure	\$50,000	\$	\$	\$	\$
Town Contribution	\$50,000	\$	\$	\$	\$
Grant Contribution	\$	\$	\$	\$	\$
Other Contribution	\$	\$	\$	\$	\$

Please attach any documentation necessary to assist in calculating the total capital dollars requested
Manager Signature:

Corporation of the Town of Deep River



Capital Budget Request Form

**Town of Deep River
Capital Budget Request Form for 2022**

Department: Fire Department	Project: Fire Department Pumper/Tanker
Date:	Strategic Plan: Quality, Reliable & Sustainable Infrastructure

Justification/Project Description:

The Capital budget request is for the final payment of the Fire Pumper/Tanker to replace the aging 1997 fire apparatus which has reached end of life.

Fire apparatus are required to be designed and maintained in accordance with Underwriters' Laboratories of Canada (ULC) S515 or NFPA 1901. The standards identify that first line apparatus should be transferred to reserve status after fifteen years of service. Fire Departments have utilized the Insurance Grading Recognition guidance of Fire Underwriters Survey to recognize the apparatus service life up to 15 years as first line duty and from 15 to 20 years as reserve status. After 20 years fire apparatus has no credit for grading purposes. Apparatus should be retired from service at twenty years of age. The pumper which was manufactured in 1997 was retired from first line duty in 2012. The pumper exceeded reserve status in 2017 and will have no credit rating for grading purposes. Reserve status apparatus are for use at major fires or used as a temporary replacement for out-of-service first line apparatus.

Funding:

The required funding will be allocated from reserves.

	2022 Budget	2023 Budget	2024 Budget	2025 Budget	2026 Budget
Financial Calculations HST included in Totals					
Capital Expenditure	\$200,000	\$	\$	\$	\$
Town Contribution	\$200,000	\$	\$	\$	\$
Grant Contribution	\$	\$	\$	\$	\$
Other Contribution	\$	\$	\$	\$	\$

Please attach any documentation necessary to assist in calculating the total capital dollars requested

Manager Signature: _____

Appendix 1 Town of Deep river Financial Master Plan

Town of Deep River Financial Master Plan 2020

Introduction

The application for the Ontario grant that supported the preparation of this report stated in part that the goal was:

to review the current financial state of affairs of the Town of Deep River and provide a report along with recommendations on how the Town may improve processes, find efficiencies, and produce an overall financial roadmap guiding Deep River toward greater financial health, prosperity, and sustainability.

In addition, it indicated that:

This report will provide specific and actionable recommendations for cost savings and improved efficiencies. In addition, the final report will incorporate a 10-year Financial Masterplan that will act as a roadmap to manage and measure the success of process improvements, modernization and efficiency activities.

Background

The Town of Deep River origins are unusual, if not unique, in the history of Ontario municipalities. The location for the community was chosen by the federal government in 1944 for the purposes of nuclear research. Much of the community's infrastructure, including, housing, that exists today was developed by the crown corporations that preceded Atomic Energy of Canada Limited (AECL) which was formed in 1952.

These corporations and subsequently AECL administered the community and its assets until 1956. After that it was designated an Improvement District under the jurisdiction of the Provincial Department of Municipal Affairs until it was incorporated in 1959 with its own elected Council. The ownership of the community infrastructure, including water, wastewater, roads and recreational facilities was transferred to the new municipality without debt. Housing was sold to individuals.

Why is this history relevant?

It is important to this analysis for several reasons. The Town Council in 1959 did not start with a “clean slate” although it was provided with substantial physical and administrative resources as a starting point. And the AECL was the largest revenue source for the Town through the federal grant in lieu of taxes that was made at the discretion of the federal government each year. Residents and the municipal government both benefitted from the presence of AECL, and the physical and service amenities it had established. Above average incomes and municipal service levels, modest property taxes and service charges, and relatively new and comprehensive facilities were the order of the day.

This situation, according to available information and anecdotal reports continued for the decades that followed.

It was important to AECL and residents alike that the community be a welcoming place in order to attract and retain the high calibre employees that it competed for on the international market.

This situation continued until the late 1990s when provincial-municipal regulatory and financial relations began to change, in some instances quite dramatically in terms of service delivery and service standard expectations by the Province. And by the year 2000, the Town’s infrastructure began to show its age as most of it was just over 50 years old, well beyond the midpoint of its expected lifespan.

But the focus of municipal Councils at that time was on making sure drinking water was safe (the Walkerton tragedy occurred in May 2000 and the Inquiry report was issued in May 2002), delivering services differently at the County and locally following the Provincially initiated Local Services Re-alignment in 1998, discussions and threats about municipal amalgamations and ongoing pressure to keep property taxes low.

Municipal infrastructure issues in Deep River and across Ontario were addressed if grants became available and/or unavoidable needs arose. That was the norm in Ontario municipalities.

Meanwhile AECL, according to financial statements filed by the Town with the Province, in 1998 was contributing \$1.55 for every dollar raised in local property taxation.

By 2008, a couple of key factors had begun to change. AECL's infrastructure was aging and the related payment in lieu of taxes was declining, while market values of residential properties were increasing.

As a result, AECL was now contributing \$0.91 for every dollar of local property taxation.

And, as one of the offshoots of the previously referenced Walkerton Inquiry, the Province changed accounting standards for municipal governments. Municipalities were required to begin the process of inventorying and reporting on all their tangible capital assets. The purpose of this accounting change was to enable both the Province and municipalities to understand the future investments needed, particularly in core infrastructure-water, wastewater, and stormwater systems along with roads and bridges. These are often also referred to as linear infrastructure.

The Town was able to adjust to these changes although property taxation and service charges for water and sewer increased above inflation over the next ten years.

In part this was due to the declining relative contribution from the AECL property, which was by 2018, contributing \$0.67 for every dollar raised in local taxation even though the number of taxable properties

did not increase substantially. The assessed value of AECL properties in proportion to the market values of other properties had declined substantially over the years.

Still, property taxes per household were not excessive, and relative to average household income quite reasonable compared to similar communities where incomes are not as high.

A significant effort of Town administration in response to the ongoing budgetary challenges was to attempt to manage those cost centres that were considered out of line with comparable municipalities. Members of Council and the community will recall efforts to consider switching the local Police Service for OPP Service and the community's response to retaining local delivery and its perceived benefits. Some success was achieved with a Fire Service agreement with AECL which is currently under review as it is set to expire.

The recommendations at the end of this report are guided by the historical background above and statistical and financial analysis performed over several months, along with multiple conversations with senior staff as well as some with the Mayor and Reeve to gain their perspective.

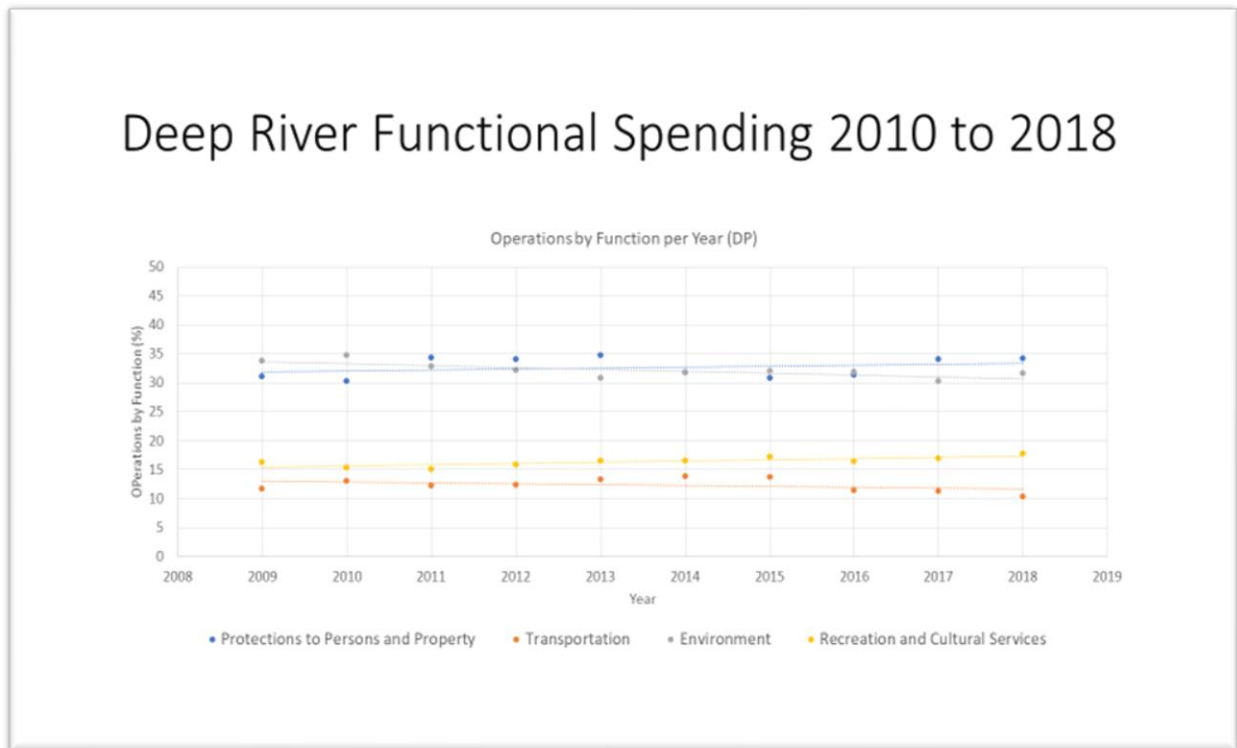
Much of the analysis is presented graphically and is but a fraction of the material that we reviewed. It was unfortunate that we were unable to visit Deep River due to Covid-19 restrictions and practical caution, but in the end, electronic communications and the availability and willingness of staff to participate in this study have perhaps even allowed for greater communications.

Analysis

What follows is a series of charts and graphs drawn from data available through municipally provided Financial Information Returns (FIR), that are housed both on Provincial and Association of Municipalities

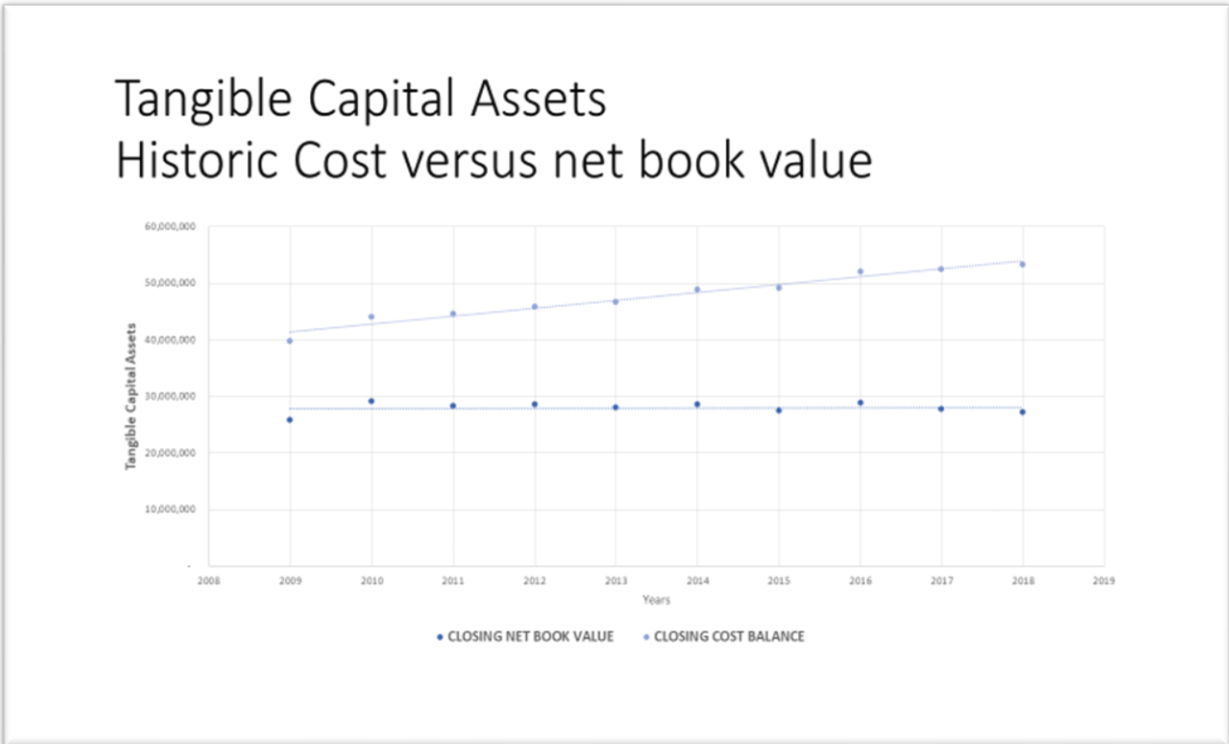
of Ontario (AMO) websites that allow for analysis, and Statistics Canada income and population information available from the Government of Canada.

In some cases, the information on data such as households varies between the FIR and StatsCan for a given year or shows an unusual FIR year to year change. We have made either a choice or slight adjustment based on what seems reasonable.



This first graph gives a multi-year view of the relative size of operational expenses in Deep River over a decade. For the municipal sector as a whole in Ontario, Transportation and Environmental Services (Water and Wastewater largely) usually are the two highest areas, with Protection (Fire and Police mainly) third while recreation is a distant fourth. It appears that with no transit and a relatively compact urban form that the Town has been able to limit transportation expenses, although the largely depreciated road structures, given their age, may have had an impact.

It is thus not surprising that past cost control efforts have focused on the Protection Function. We will see more to support that in additional analysis to follow.



Despite significant investments in Tangible Capital Assets (TCAs) in the past decade such as in water, wastewater, and facilities, the depreciated value of the Town’s capital assets has remained static. That alone does not tell a complete story, but it is one indicator that causes an analyst to wonder if the current state of infrastructure is adequate or if significant investments might be needed soon.

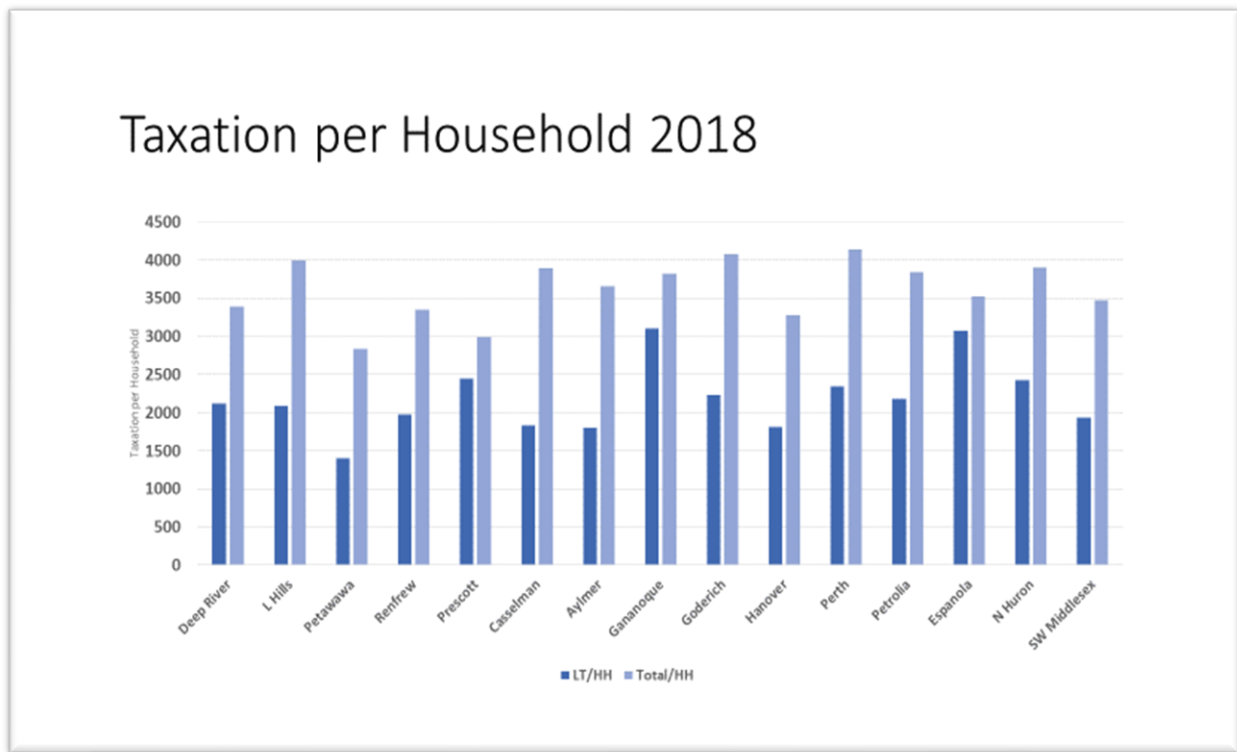
Financial data alone will not answer this question. Only detailed asset condition and life cycle analysis of all Town TCAs will answer this question. There will be more comment on this later.

So how does Deep River stack up in comparison to others?

The sample used for this report includes as follows: Laurentian Hills Tp, Petawawa T, Renfrew T, Prescott ST, Casselman V, Aylmer T, Gananoque ST, Goderich T, Hanover T, Perth T, Petrolia T, N Huron T, and SW Middlesex Tp.

Tp, stands for Township, T for Town, ST for Separated Town (not part of County Structure) and V for Village.

What do we see when we start to do some comparisons?



The dark blue bar is the local taxation per household and the lighter bar total taxation including County (Upper Tier or UT for short plus Education taxes) The reader will note the smaller difference between the two bars for Espanola, Prescott and Gananoque, the separated towns, because what will be in the County rate for everywhere else is in their lower tier (LT) rate.

But the totals are more comparable. Each municipality's residents receive similar services, although how they are delivered may differ.

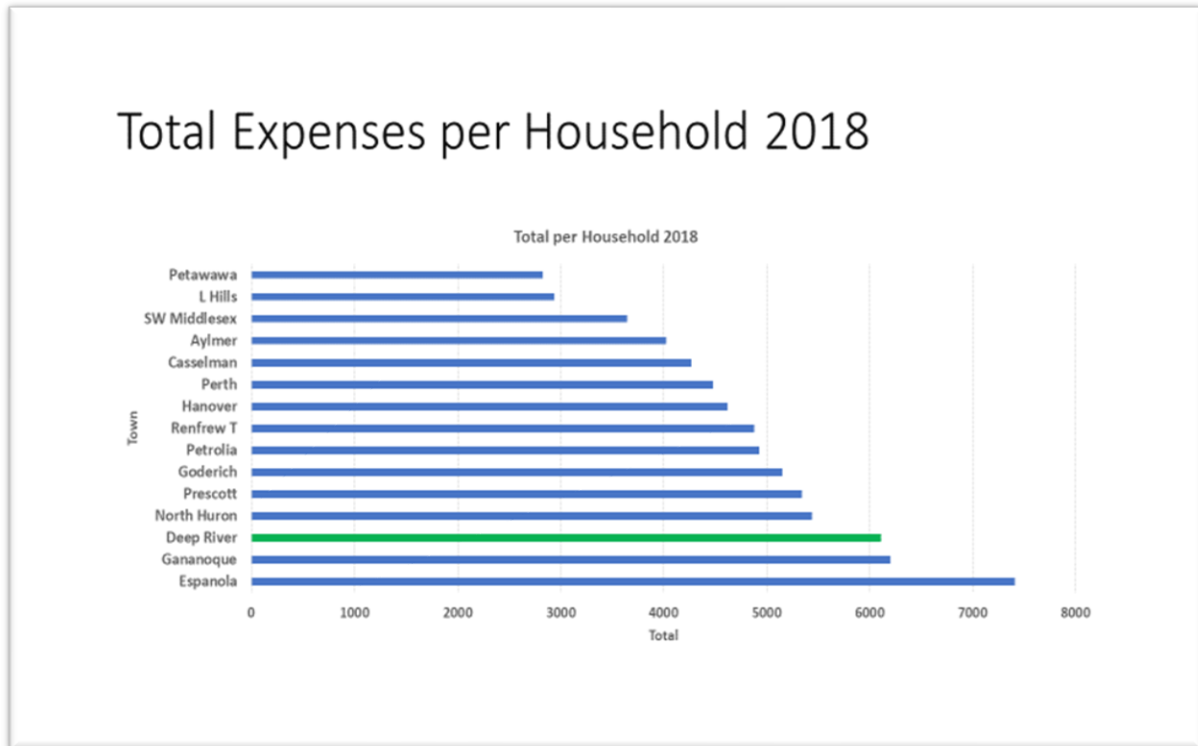
Deep River is the third lowest after Petawawa and Prescott. Several in the sample vie for the highest.

The reader must consider that since property taxes are a product of base times rate (current value assessment times the tax rate) that lower valued properties attract less taxation for school and UT purposes, and other revenue availability such as payments in lieu of taxes and unconditional grants can reduce the tax levy, and hence rates required to be levied by taxation.

Let us look next at the factors that drive the tax revenue(levy) requirements.

The first has to do with where the money goes.

Total Expenses per Household 2018

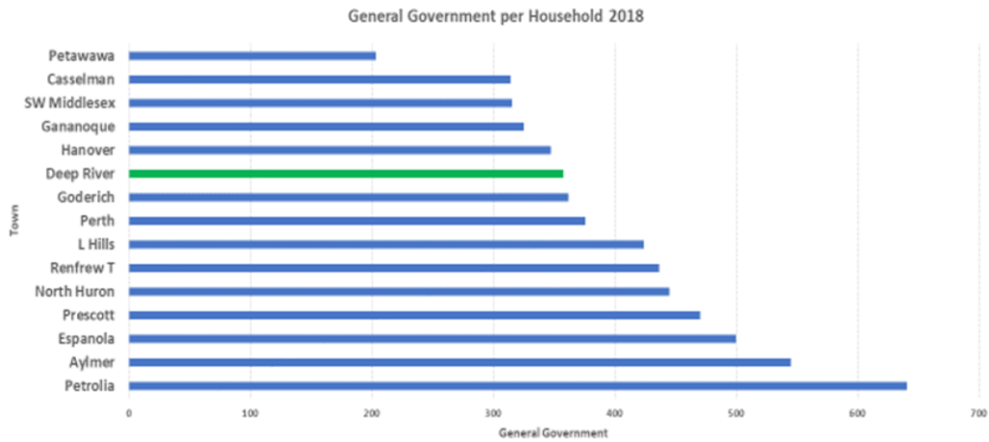


As one can see, Deep River is clearly among the highest. In fact, it is next only to two single tier municipalities which,

include in their spending, services that are in Renfrew County expenses, not Deep River's.

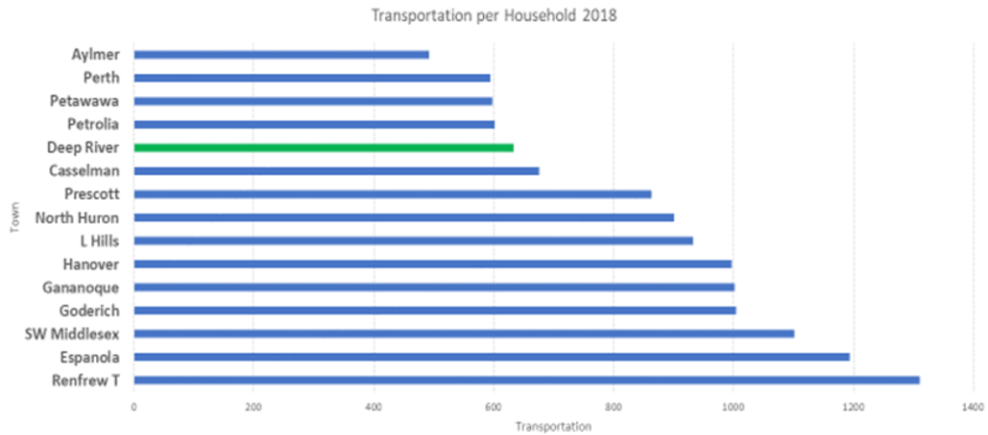
So where does the money go?

General Government per Household 2018



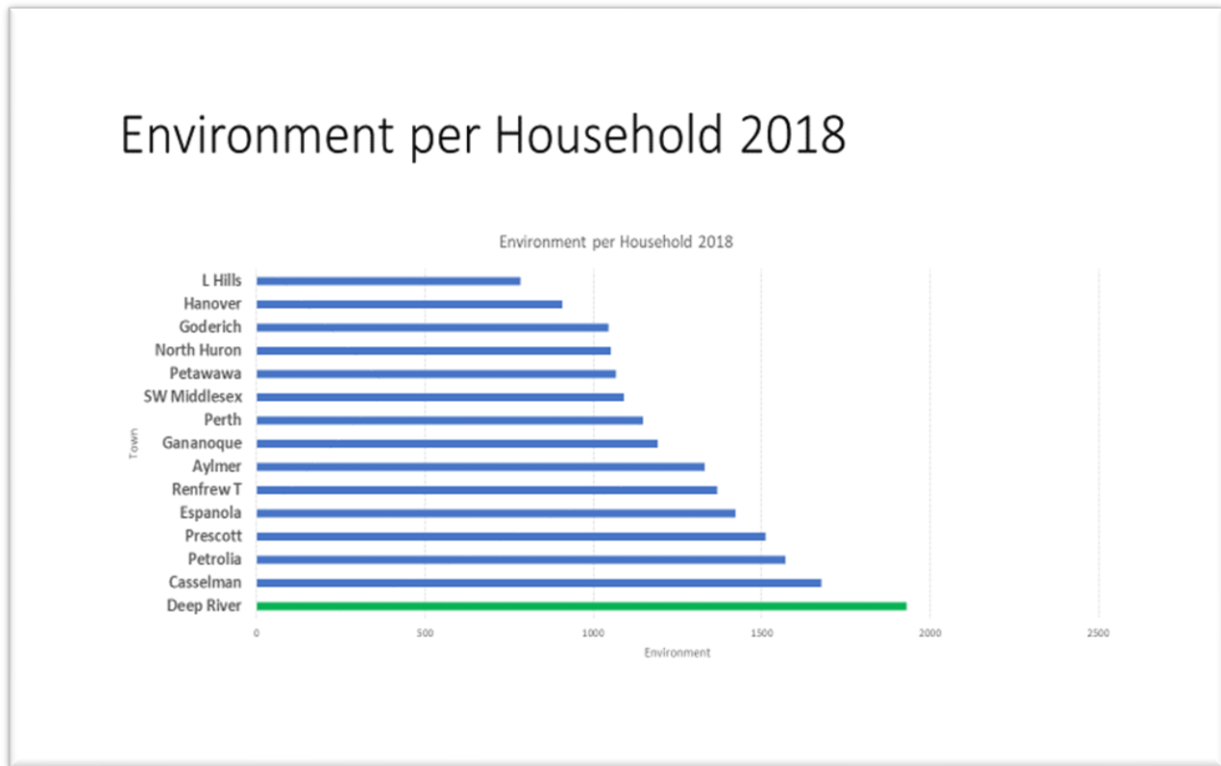
Deep River spending on Council and general management appears to be mid-range or below.

Transportation per Household 2018



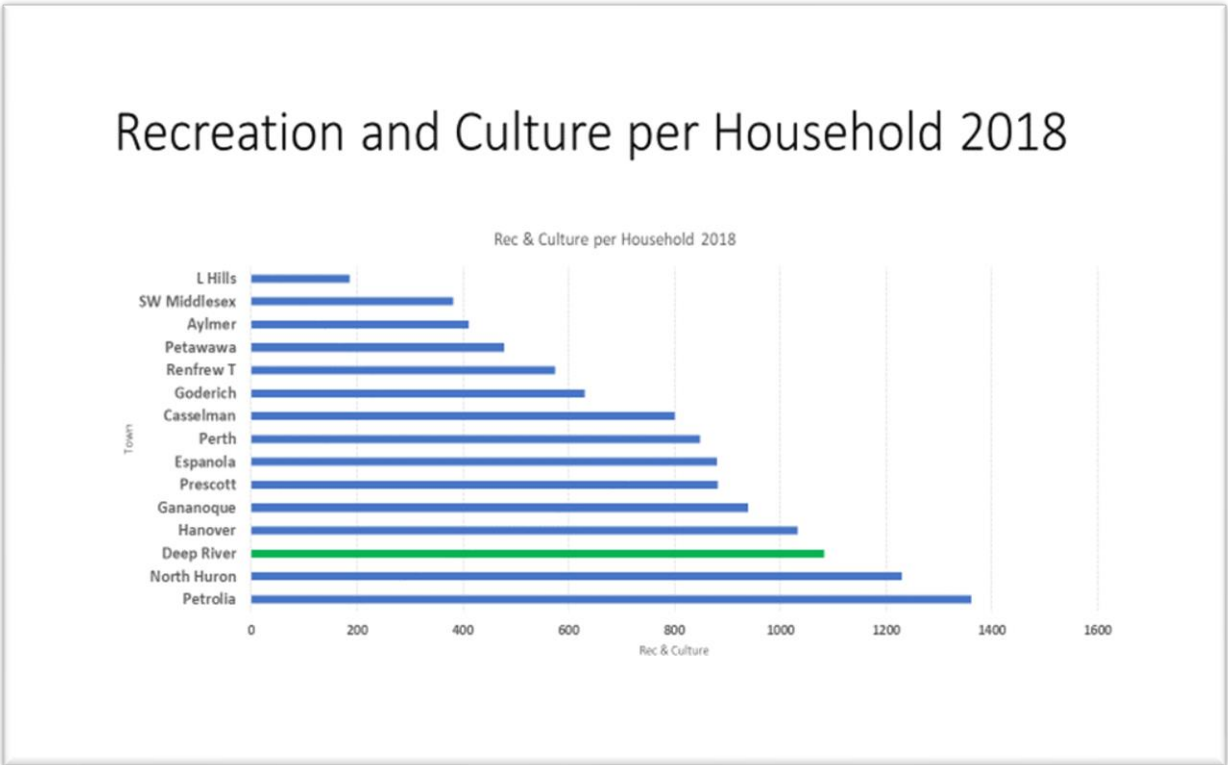
Here as well, transportation operations appear to be lower than the norm. Compact design, good management, and the lack of major storm drainage works, and sidewalks may all contribute. Traffic

counts will also differ.



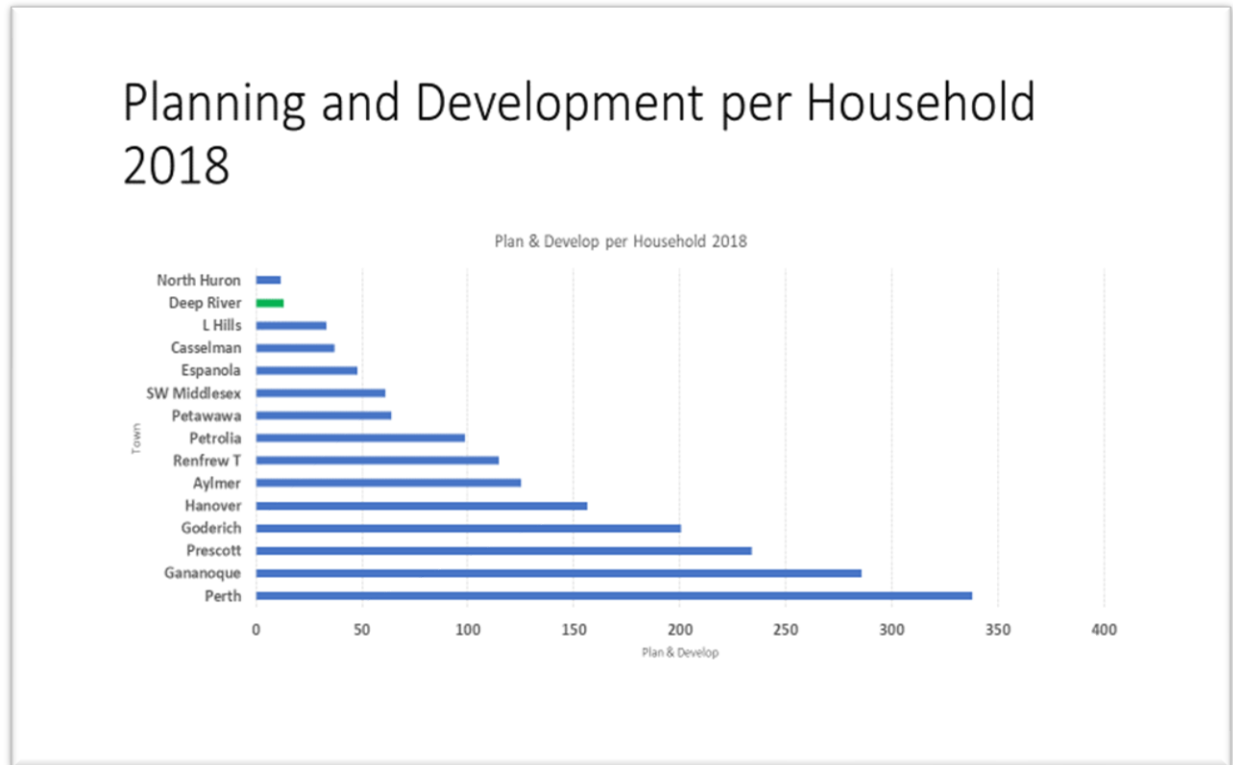
While Environmental Services include water and wastewater, they also include solid waste collection and disposal. And given the relative newness of some of the water and wastewater plants, amortization of capital is a major component that does not have an annual cash element. But it should not be ignored as assets wear out and ultimately cash is needed to replace them. The 2020 Water and Wastewater Study by C, N. Watson and Associates, rather than this report should inform Council's decision making on those rates. Waste and recycling services are contracted out to private sector providers and make up about 15 percent of the per household environmental service expense, with user fees in turn covering only 15 percent of that amount. Many municipalities have imposed a higher fee for waste services than Deep River does to reduce the burden on the property tax.

Recreation and Culture per Household 2018



Deep River is clearly among the highest in culture and recreational expenses per household despite having much of its recreation programming organized with the assistance of local volunteer groups. This level is largely due to two factors. It has a very wide variety of facilities, many inherited from the early AECL days, and they serve not only Town residents but also many from neighbouring municipalities. Both North Huron and the Town of Petrolia also enjoy aquatic facilities, but they also provide extensive recreation and fitness programming.

Planning and Development per Household 2018

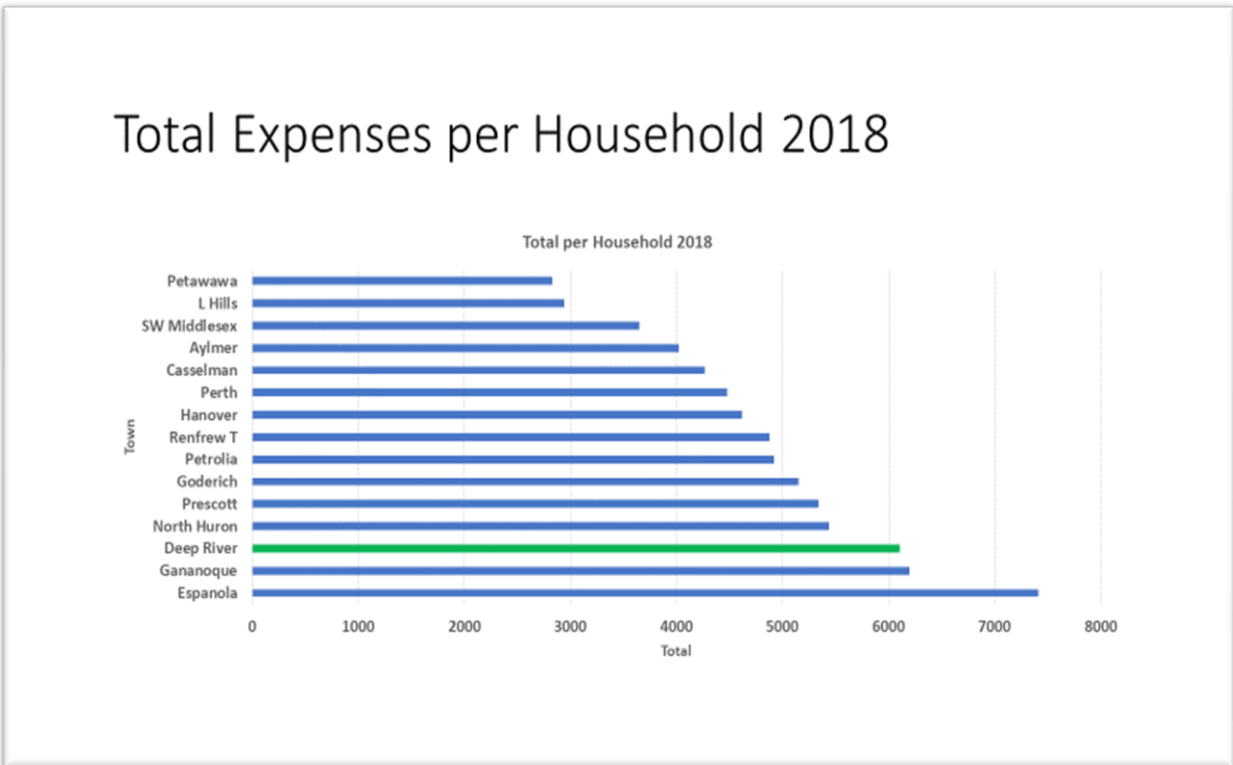


In case the reader was thinking that Deep River had above average or high expenses in almost every area, that is not the case. Its expenses on Planning and Economic Development are much less than the sample of comparators. Growth pressures, the need to update planning documents and attempts to expand and diversify local communities lead to greater investments as the chart shows.

But the sum of local expenses does add up to a relatively high level per household as the chart on the following page shows. And, in preparing this report we also examined costs for each service for the entire sample from 2010 to 2018 to see if 2018 was an anomaly for Deep River or for the sample. It was not.

Deep River's position in the sample reflects a high level of services. The top four all had local police services in 2018.

Total Expenses per Household 2018

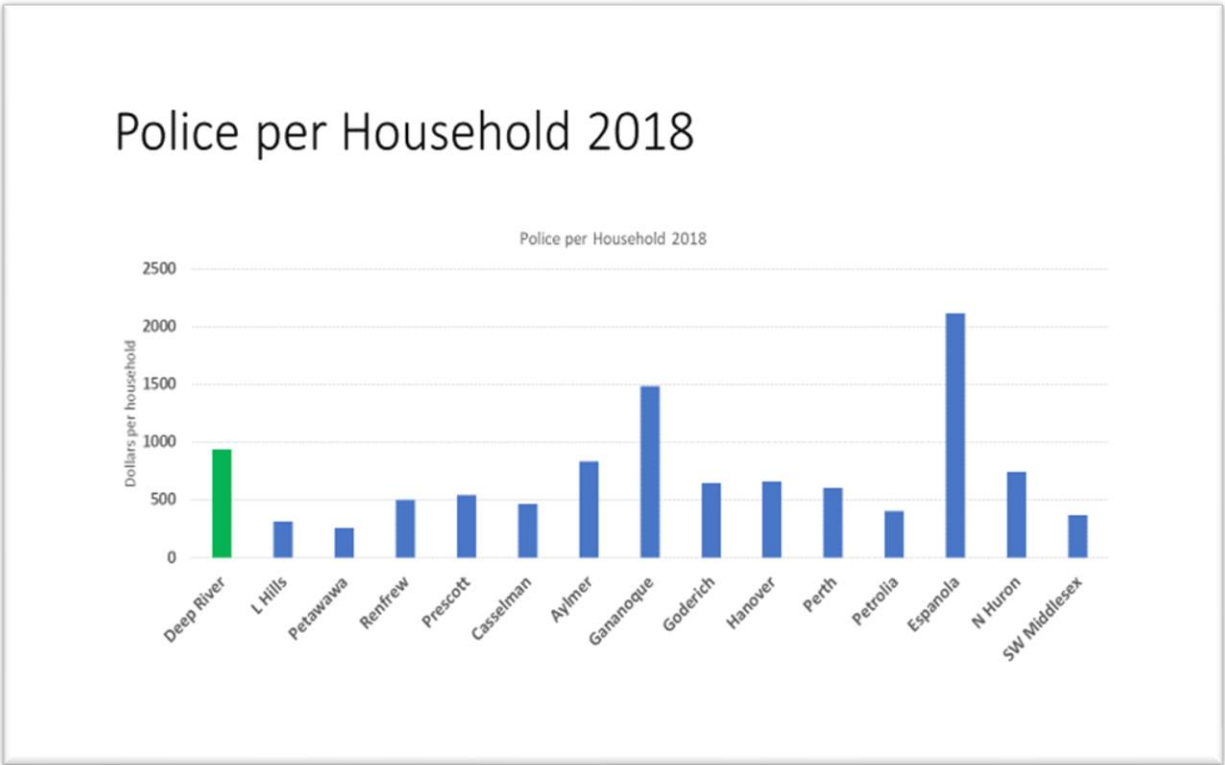


Going Forward

As was pointed out earlier, much of the Town's infrastructure is of a similar age and although functioning well, cannot continue to do so without increasing investments to replace it or extend its useful life. Before attempting to raise property taxes on residential properties, it is incumbent on a Council to look first for areas where significant expense reduction might be achieved.

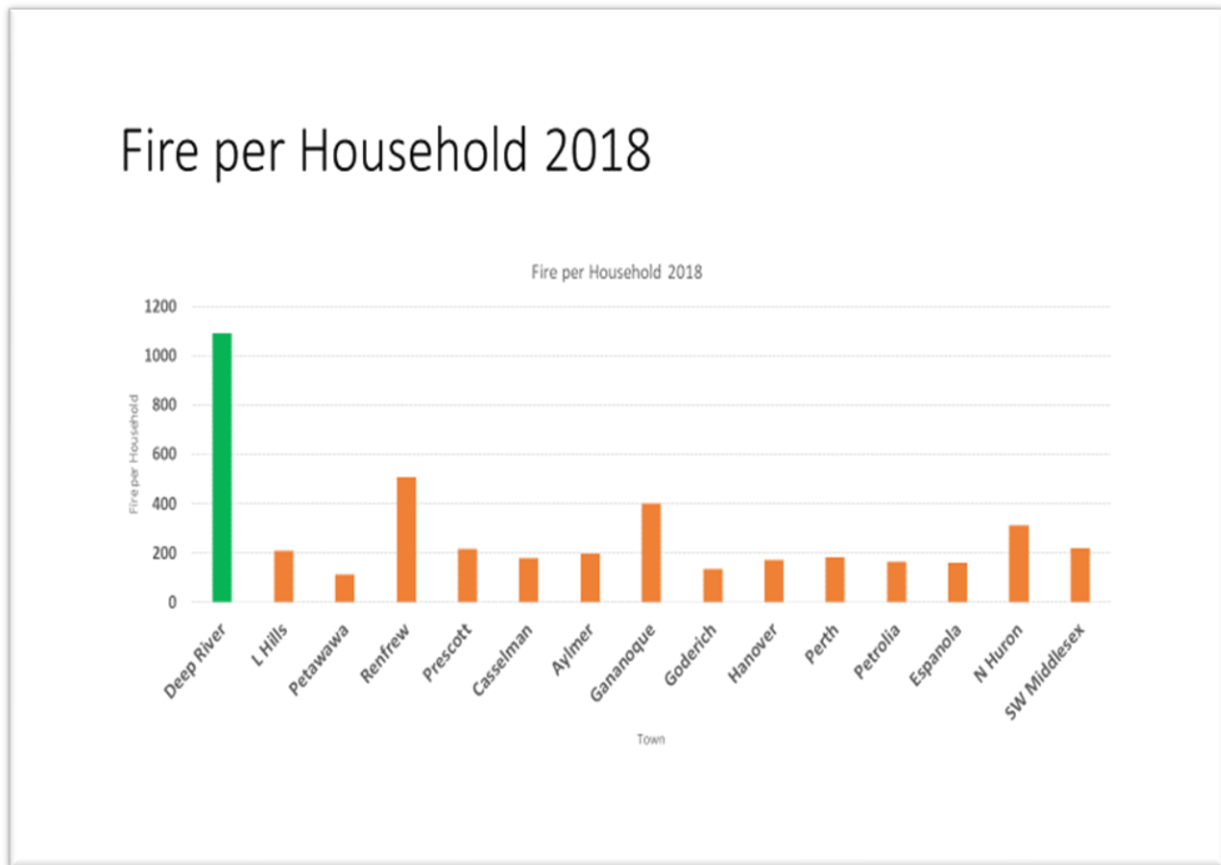
As can be seen from the chart below, policing is an area the warrants continued watchfulness even though alternate servicing has been considered in the past and rejected. Even mitigated by providing fee for service background check services, it still ends up with a higher impact on the tax levy

that the sample experiences. Gananoque may benefit from special casino related funding and Espanola shot up in 2018 due to payouts for retiring personnel who did not move to the OPP in 2020.



It is still a budget area that should be closely monitored in the years ahead.

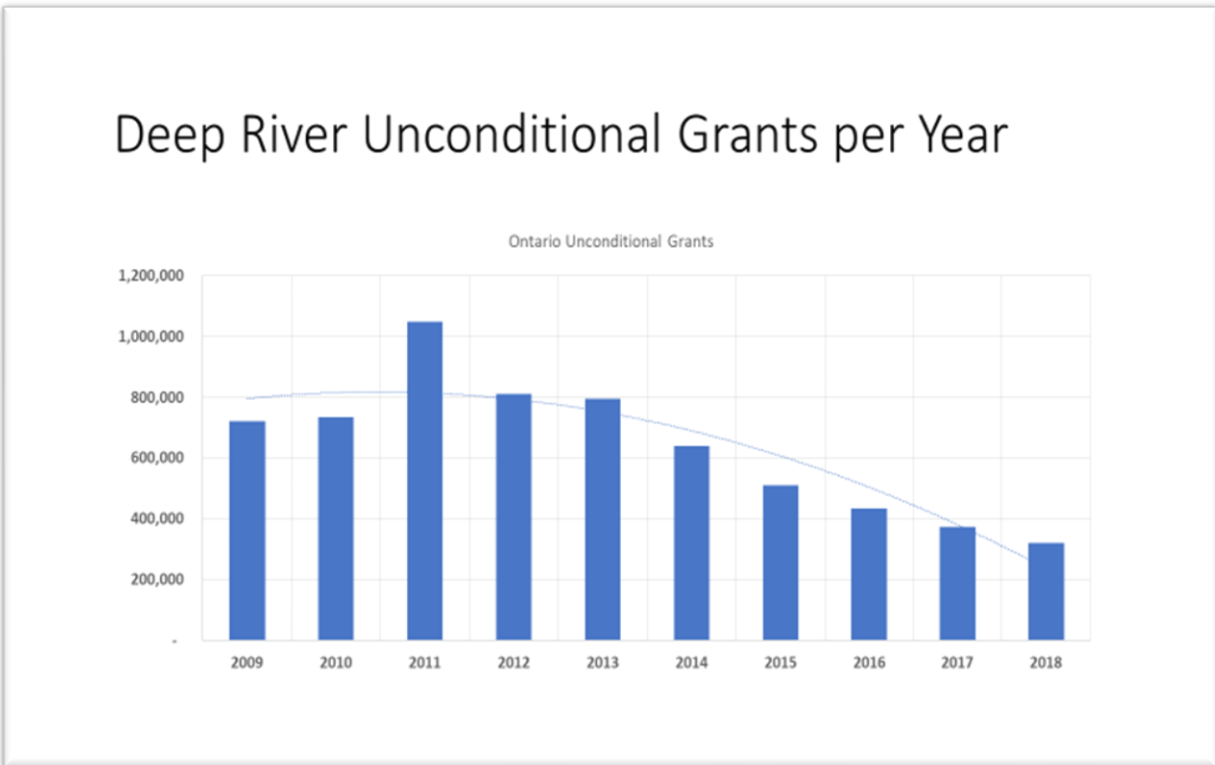
Fire service expense warrants closer inspection, and it is understood that the agreement between CNL and the Town is currently under review.



Besides expenses, a Council and administration wishing to keep tax increases low must look to other sources of cash.

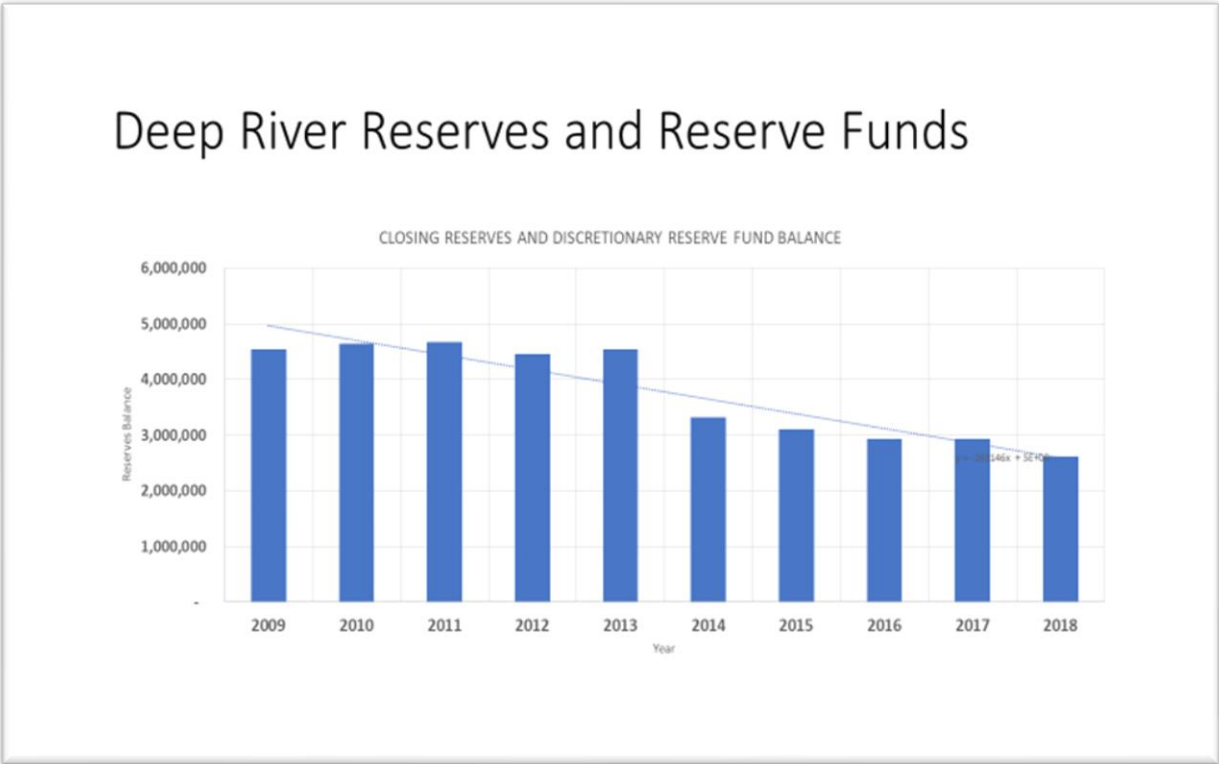
Provincial grants can be important.

Deep River Unconditional Grants per Year



Unfortunately the trend for the Town is downwards and anecdotally the Town administration reports that in response to applications for project related **capital grants** they are informed that the Town frequently does not qualify because it is considered not to be as “needy” as other applicants, usually based on the level of average household income, which is well above the provincial average.

Reserve and Reserve Fund drawdowns have been used to finance capital expenditures as has debt issuance. That is what they are for.

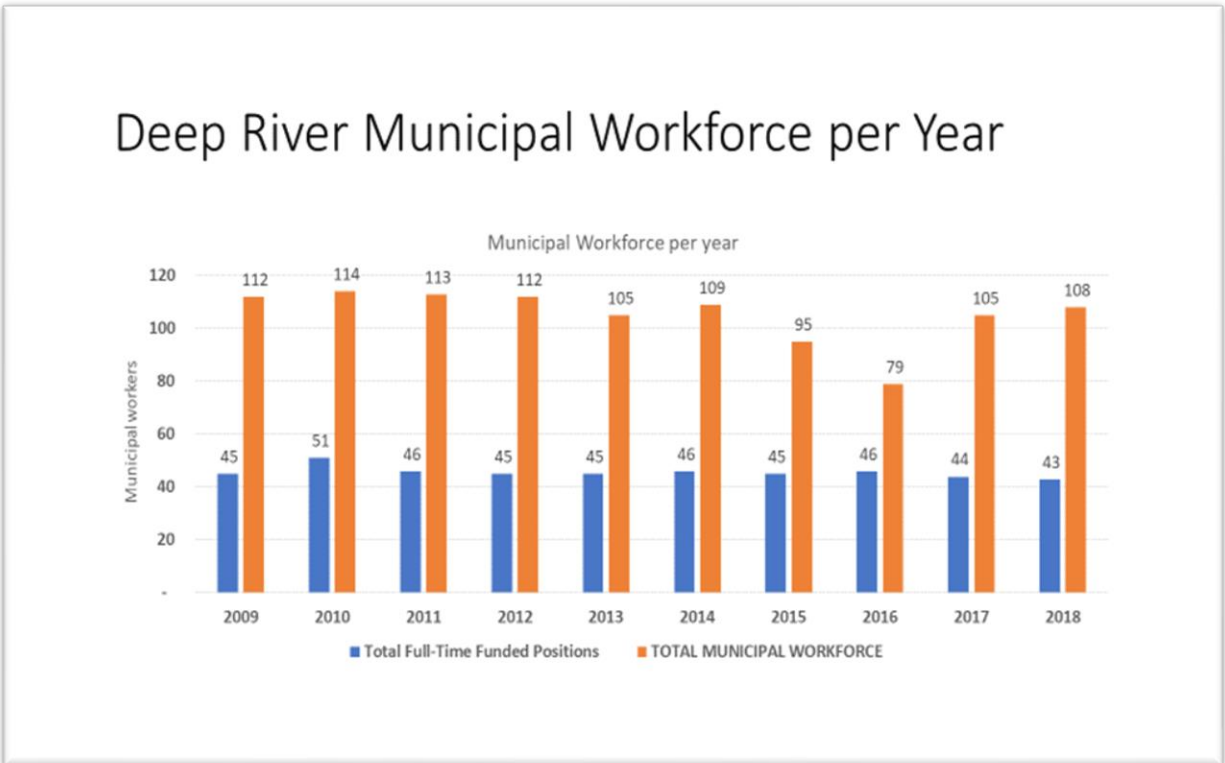


But debt must be repaid, and capital expenditure should be predictable. In fact, this predictability is the main reason municipalities are required to account and develop plans for their tangible capital assets. What do they own, what is its condition and remaining useful life, are service levels reasonable, and what investments are needed to continue providing service and when are they necessary?

Unfortunately, some of the Town’s initial work dating back nearly 15 years appears to be irretrievable and a plan must be prepared for core infrastructure by mid-2021. We have been advised that the Town is about to hire a party to update this data and work towards completing the plan by the provincial deadline of July 1, 2022 for core infrastructure.

It is always reasonable to ask, is the Town’s increasing taxation due to a “hiring spree”?

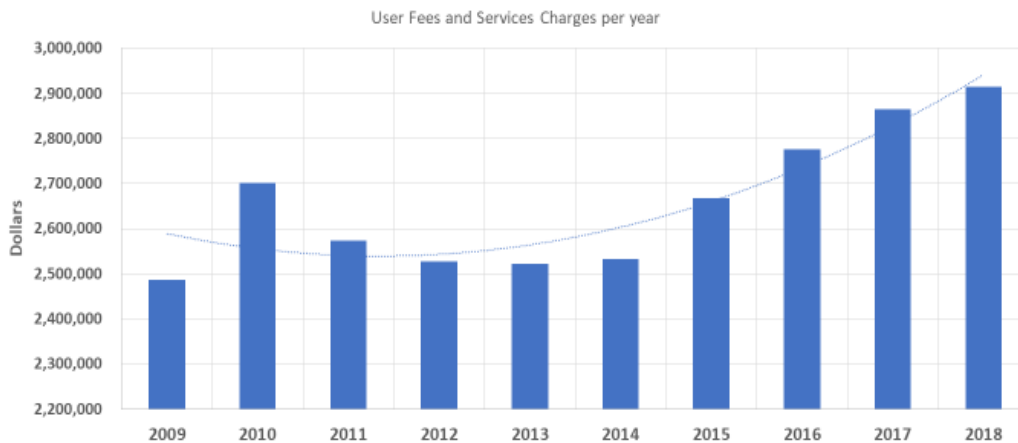
The answer is no. The Town relies heavily on part-time employees and contracts out much of its water, wastewater and waste management service delivery.



Periodically contracts come up for review. Municipalities should always ask themselves, if contracting out or contracting with the current provider is still the best option.

Similarly, one might ask if the Town has made sufficient use of fees and charges as opposed to property taxes to finance services. The following chart looks at the last decade for the Town and the rate of increase.

Deep River User Fees and Service Charges per Year



User Fees structures and levels are not straightforward decisions. If one were to attempt to recover the full cost (capital and operating) of certain services such as recreation from users, we would have very few hockey players or swimmers. It is well understood there is a broader community benefit to cultural and recreational services and that is a result the general tax base should bear part of the burden. The challenge arises when users come from outside the community and pay the same rate community members do with those same services. It is wise to examine periodically whether there should be some

sort of charge with respect to facility use by non-residents. Who pays that charge is another matter. Should it be the user or their municipality or another party?

In the case of fees for water and wastewater service the structure and the amount both are important. Services must be provided on an ongoing basis and thus not just operating costs, but future capital investments must be considered. In addition, thought must be given to whether the rate should discourage wasteful use as municipal capacity can be limited and expensive to expand. Structured user fees for water and wastewater have not only a service delivery component which is usually fixed but also a usage component. The structure of such a fee is often as much art as science. Costs of administering such fees may exceed the benefits. While Deep River does not use residential water meters, that decision should be reviewed periodically

Payments in Lieu of Taxes

Payments in lieu of property taxes on federal properties, which are legally exempt from municipal taxation, are at the discretion of the Minister of Public Works. They make up a very significant component of the Town's annual revenue and discussions are under way between the Town and AECL/CNL to review current and future payments in order that Council can proceed with longer term operating and capital budgeting. Financial and statistical Input to Town officials to assist with these discussions has been provided during the development of this report.

So far, this report has looked at expenses per household, revenues, and taxation levels, and compared them to a sample of municipalities with some similarities to Deep River.

What we have not yet examined are payments in lieu of taxes (PILTs) by AECL for the Chalk River Plant property which in 2018 totalled just over \$2.27 million dollars for local municipal purposes.

Payments in lieu of taxes are what Provincial and Federal governments make to municipalities instead of property taxes as municipalities are legally unable to tax senior governments.

The stated objective for the Government of Canada and its crown corporations, such as AECL, is to make payments on federal properties in municipal jurisdictions as if they were taxable entities. This means they are to be assessed at values as if they were regular commercial, residential or industrial properties and taxed at the local applicable tax rate in the local jurisdiction.

As noted earlier, the payment in lieu of taxes received from AECL over the last twenty years has dropped considerably in relation to the Town's revenue requirements. Some of this decrease is no doubt due to the aging and changing nature of the Chalk River site and the rise in value of residential properties.

But the decision to reinvest heavily in the Chalk River site particularly in the last decade does not appear to have been captured in the base in recent years when comparisons are drawn with public announcements.

In Ontario, the tax base calculations are the responsibility of the Municipal Property Assessment Corporation (MPAC), a provincial corporation. For taxable property assessment changes, they get their updates from copies of municipally issued building, demolition and occupancy permits, and periodic inspections of selected properties.

These permits are not required nor available for federal properties and the Chalk River site is not publicly accessible to assessors without permission and accompaniment by AECL staff who host their visit to the site and specific properties, usually only new construction, and demolition.

As a result, Town administration, and the Reeve and Mayor have been in discussion with representatives of AECL to achieve an agreed upon process to invite MPAC update their records as it is believed that

MPAC's files may not be up to date on all AECL properties. AECL and CNL have agreed to participate and discussions are under way with MPAC as of the submission of the final draft of this report.

Summary and Recommendations

We have received excellent and enthusiastic co-operation from the Town staff in all positions. Council should be proud of their team and their commitment to serving the residents of the Town as best they can.

The ratepayers of the Town are not overburdened with property taxes relative to their ability to pay nor in comparison to the chosen sample of other municipalities.

However, there are several critical issues that Council should be aware of and needs to deal with. They are also reflected in the following recommendations.

1. The Town must proceed quickly to update its TCA files in order to meet the July 2021 Provincial deadline for a Core Asset Management Plan, but also to be able to plan appropriately for its numerous other facilities that provide recreational enjoyment to the community. Without this information the Town cannot accurately predict its capital financing and tax revenue needs in the years ahead.
2. Despite the lack of information noted above, the Town needs to increase its contribution to capital spending and reserves from its operating budget beginning with the 2021 budget. The C. N. Watson Water and Wastewater Report will address a portion of that need, but it may be unable to fully address the issue due to limited asset information. Similarly, the other assets such as roads are in many cases approaching their expected replacement dates. A sum in the order of an additional \$1 million per year is a not unreasonable estimate for that contribution. A

much better estimate could be made when the TCA data is complete. But property tax levels per household could competitively afford this level of investment.

3. The Water and Wastewater rate study should be dealt with such that the rates come into effect beginning when recommended. A delay would only hamper efforts to maintain this critical infrastructure.

4. The Town and the community deliver recreation in a comparatively cost-effective way, given the breadth of programmes available. Council should monitor this activity regularly, not just revenues and expenditures, to have a sense of value for money. Council should request from staff a report on non-resident usage and recommendations the appropriateness, and the source of support, for non-resident user fees in various programmes beyond what Town residents pay. Otherwise, the Town is choosing to subsidize visitors' use and should do so only with full knowledge.

5. Net Policing costs beyond the level experienced by similar municipalities continue to be a budget challenge. If the community wishes to continue to operate its own police service, the associated tax premium should be acknowledged annually in the budget. There is also always a risk that this budgeted amount could be significantly exceeded by an external billing from the OPP should extraordinary service needed to supplement Town capacity.

6. Fire service costs are also an obvious budgetary challenge. Maintaining modest tax increases while dealing with protection service cost escalations have caused councils in recent years to draw down reserves and defer capital expenditures. It is understood that there are currently negotiations under way with AECL/CNL and their fire service regarding a modified service agreement. These negotiations should be actively pursued.
7. The above recommendations are made in the context of attempting to develop a Financial Master Plan without a comprehensive Asset Management Plan or departmental business plans under the existing Strategic Plan for the municipal corporation. They should be developed for 2022 and subsequent years to inform budgeting. Without them the desired multiyear Master Plan is not feasible.
8. While the Treasurer can with some difficulty extract data for analysis and reporting from the current financial system serving the Town, it is not the straightforward exercise it should be. The financial system that the Town operates is outdated and is not remotely accessible by the Treasurer. In addition, when it was initially implemented and modified over many years it was not designed to meet the operational, analytic, and reporting needs that exist today. There are several available systems in wide use in the municipal sector that can, and the Treasurer should be directed to report to Council on how the financial system and related software can be brought up to today's standards.
9. In addition, the Town's Records Management system is weak. Data required for this review was difficult to access and relied on the memories of individuals if it still existed in accessible form. Council should request a report on implementation of a comprehensive system.

10. In a review such as this one consideration is often given to bringing services such as contracted out water and wastewater service “in-house”. Such a consideration is usually in order every second time a service contract is considered for renewal. Now is not the time in the development of the municipal organization to consider such a move. The Town does not have the asset data needed to fully assess such a move and senior management are already stretched in their capacity with the implementation of more pressing initiatives.

11. Finally, a high priority should be placed on nurturing the relationship with AECL/CNL not only as the largest ratepayer in the Town but also as an employer which has a large stake in the effective workings of the Town from a both a “hard service” and a “soft service” perspective. The municipal corporation and its services play a large role in their ability to attract and retain talent. Consideration should be given to developing a two-level mechanism, one level involving administration alone with counterparts at AECL and one which includes both elected and appointed officials from the Town and AECL/CNL officials. The relationship is positive today, but individuals change over time and some formality to the interaction could be of long-term benefit.

Conclusion

At the beginning of this study, it was assumed that it would find several areas where savings and efficiencies in the order of tens of thousands of dollars could be achieved. As the service delivery methods employed by the Town, associated cost analysis, and comparisons to other similar

municipalities evolved it became evident that the challenges were much larger than that. Revenues from AECL properties were determined to need urgent review and AECL and CNL agreed to that.

And the rationale for additional revenue being need was supported by the fiscal challenges presented by the unique creation of the Town and its service delivery methods.

Despite the Covid-19 Pandemic the recently recruited Treasurer and the newly appointed CAO have quickly recognized, agreed with, and acted in their reports to Council on the challenges to be addressed that have been identified through this study.

There are challenges ahead, to be sure, but with perseverance, by 2023, the Town should be in a position to review service delivery in such a way that those items where the tens of thousands of dollar items might be thoroughly investigated and reported to Council for action. In the meantime, there are more fiscally significant tasks for them to deal with, and they are.

Nigel Bellchamber

N.G. Bellchamber & Associates

Interim Report November 2020

Final Report February 2021



 **Watson**
& Associates
ECONOMISTS LTD.

Water and Wastewater Rate Study

Town of Deep River

November 27, 2020

Watson & Associates Economists Ltd.
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List of Acronyms and Abbreviations

Acronym	Full Description of Acronym
C.P.I.	Consumer Price Index
D.C.	Development Charges
G.I.S.	Geographic Information System
O. Reg.	Ontario Regulation
OCWA	Ontario Clean Water Agency
P.I.L.	Payment-in-Lieu
Q.S.R.	Quick Score Rating
S.D.W.A.	Safe Drinking Water Act
S.F.D.E.	Single Family Dwelling Equivalent



Report



Chapter 1

Introduction



1. Introduction

1.1 Background

The Town of Deep River (Town) has a present population of approximately 4,109 people, based on the 2016 Census. There are approximately 2,142 water single family dwelling equivalent (S.F.D.E.) customers and 2,019 wastewater S.F.D.E. customers using the municipal systems. The treatment, storage, and distribution/collection of water and wastewater are the responsibility of the Town.

All customers, with one exception, are currently billed an annual flat charge for both water and wastewater. Water services provided by the Town to Canadian Nuclear Laboratories are billed based on a consumptive rate applied to metered consumption. Furthermore, the Town imposes other charges for water services, including a fire hose charge for buildings equipped with a fire hose connection and a connection/disconnection charge. The water and wastewater rates currently imposed are summarized below in Table 1-1.

Table 1-1
Town of Deep River
2020 Water and Wastewater Rates

2020 - Water Billing Rates	
Flat Rate	
Annual Charge	\$ 628.42
Volume Charge	
\$ 0.88	per m ³
Other Charges	
Fire Hose (Standpipe) Charge	\$ 628.42
Water Connection/ Disconnection Charge	\$ 20.00

2020 - Wastewater Billing Rates	
Flat Rate	
Annual Charge	\$ 483.48



1.2 Study Process

The Town retained Watson & Associates Economists Ltd. (Watson) to undertake a water and wastewater rate study. The objectives of the study and the steps involved in carrying out this assignment are summarized below:

- Update water and wastewater service demand assumptions based on analysis of the current customer profile, historical consumption, and recent trends;
- Estimate future consumption levels by applying revised demand assumptions to forecast growth identified in the County of Renfrew 2020 Official Plan;
- Identify all current and future water and wastewater system capital needs to assess the immediate and longer-term implications;
- Build a capital program that addresses specific needs identified by OCWA and Town staff;
- Identify potential methods of cost recovery with respect to the capital needs listing. These recovery methods may include other statutory authorities (e.g. *Development Charges Act, 1997, Municipal Act, etc.*) as an offset to recovery through the water and wastewater rates;
- Forecast annual operating costs and rate-based funding requirements;
- Develop a long-term water and wastewater rate forecast;
- Provide an impact assessment on the rate payers; and
- Present findings to staff and Council for their consideration.

In approaching this study, the following analysis is provided:

Chapter 2 – Forecast Growth and Service Demands

Chapter 3 – Capital Infrastructure Needs

Chapter 4 – Capital Cost Financing Options

Chapter 5 – Operating Expenditure Forecast

Chapter 6 – Forecast Water and Wastewater Rates

1.3 Legislative Context

Resulting from the water crisis in Walkerton, significant regulatory changes have been made in Ontario. These changes arose in consequence to the Walkerton Commission



and the 93 recommendations made by the Walkerton Inquiry Part II report. Areas of recommendation included:

- watershed management and source protection;
- quality management;
- preventative maintenance;
- research and development;
- new performance standards;
- sustainable asset management; and
- lifecycle costing.

The following sections describe significant applicable regulatory areas.

1.3.1 Sustainable Water and Sewage Systems Act

The *Sustainable Water and Sewage Systems Act* was passed on December 13, 2002. The intent of the Act was to introduce the requirement for municipalities to undertake an assessment of the “full cost” of providing their water and wastewater services. In total, there were 40 areas within the Act to which the Minister may make regulations; however regulations were never issued. On December 31, 2012, the *Sustainable Water and Sewage Systems Act* was repealed.

1.3.2 Safe Drinking Water Act

The *Safe Drinking Water Act* was passed in December 2002. The *Safe Drinking Water Act* provides for 50 of the 93 Walkerton Part II recommendations. It focuses on the administrative and operational aspects of the provision of water.

The purposes of the *Safe Drinking Water Act* are to “recognize that the people of Ontario are entitled to expect their drinking water to be safe and to provide for the protection of human health and the prevention of drinking water health hazards through the control and regulation of drinking water systems and drinking water testing. 2002, c. 32, s. 1.”

The following is a brief summary of the key elements included in the *Safe Drinking Water Act*.

- Mandatory licensing and accreditation of testing laboratories;



- New standards for treatment, distribution quality and testing;
- Mandatory operator training and certification;
- Mandatory licensing of municipal water providers;
- Stronger enforcement and compliance provisions; and
- “Standard of care” requirements for municipalities.

This legislation impacts the costs of operating a water system with the need for higher skilled operators including increased training costs, increased reporting protocols and requirements, continuing enhancements to quality standards, and the costs to license each water system.

1.3.3 Financial Plans Regulation

On August 16, 2007, the Ministry of Environment introduced Ontario Regulation (O. Reg.) 453/07 which requires the preparation of financial plans for water systems (and municipalities are encouraged to prepare plans for wastewater systems). The Ministry of Environment has also provided a Financial Plan Guideline to assist municipalities with preparing the plans. A brief summary of the key elements of the regulation is provided below:

- The financial plan will represent one of the key elements to obtain a Drinking Water Licence.
- The plan is to be completed, approved by Council Resolution, and submitted to the Ministry of Municipal Affairs and Housing as part of the application for receiving approval of a water licence.
- The financial plans shall be for a period of at least six years, but longer planning horizons are encouraged.
- As the regulation is under the *Safe Drinking Water Act*, the preparation of the plan is mandatory for water services and encouraged for wastewater services.
- The plan is considered a living document (i.e. it can be updated if there are significant changes to budgets) but an update will need to be undertaken at a minimum every five years.
- The plans generally require the forecasting of capital, operating and reserve fund positions, and providing detailed capital inventories. In addition, Public Sector Accounting Board full accrual information on the system must be provided for each year of the forecast (i.e. total non-financial assets, tangible capital asset



acquisitions, tangible capital asset construction, betterments, write-downs, disposals, total liabilities, net debt, etc.).

- The financial plans must be made available to the public (at no charge) upon request and be available on the municipality's web site. The availability of this information must also be advertised.

In general, the financial principles of this regulation follow the intent of the *Sustainable Water and Sewage Systems Act, 2002* to move municipalities towards financial sustainability for water services. Many of the prescriptive requirements, however, have been removed (e.g. preparation of two separate documents for provincial approval, auditor opinions, engineer certifications, etc.).

A guideline ("Towards Financially Sustainable Drinking-Water and Wastewater Systems") has been developed to assist municipalities in understanding the Province's direction and provides a detailed discussion on possible approaches to sustainability. The Province's Principles of Financially Sustainable Water and Wastewater Services are provided below:

Principle #1: Ongoing public engagement and transparency can build support for, and confidence in, financial plans and the system(s) to which they relate.

Principle #2: An integrated approach to planning among water, wastewater, and storm water systems is desirable given the inherent relationship among these services.

Principle #3: Revenues collected for the provision of water and wastewater services should ultimately be used to meet the needs of those services.

Principle #4: Lifecycle planning with mid-course corrections is preferable to planning over the short term, or not planning at all.

Principle #5: An asset management plan is a key input to the development of a financial plan.

Principle #6: A sustainable level of revenue allows for reliable service that meets or exceeds environmental protection standards, while providing sufficient resources for future rehabilitation and replacement needs.



Principle #7: Ensuring users pay for the services they are provided leads to equitable outcomes and can improve conservation. In general, metering and the use of rates can help ensure users pay for services received.

Principle #8: Financial Plans are “living” documents that require continuous improvement. Comparing the accuracy of financial projections with actual results can lead to improved planning in the future.

Principle #9: Financial plans benefit from the close collaboration of various groups, including engineers, accountants, auditors, utility staff, and municipal council.

1.3.4 Water Opportunities Act

The *Water Opportunities Act* received Royal Assent on November 29, 2010. The Act provides for the following elements:

- Foster innovative water, wastewater, and stormwater technologies, services, and practices in the private and public sectors;
- Prepare water conservation plans to achieve water conservation targets established by the regulations; and
- Prepare sustainability plans for municipal water services, municipal wastewater services, and municipal stormwater services.

With regard to the sustainability plans:

- The Act extends from the water financial plan and requires a more detailed review of the water financial plan, and requires a full plan for wastewater and stormwater services; and
- Regulations (when issued) will provide performance targets for each service – these targets may vary based on the jurisdiction of the regulated entity or the class of entity.

The Financial Plan shall include:

- An asset management plan for the physical infrastructure;
- Financial Plan;
- For water, a water conservation plan;



- Assessment of risks that may interfere with the future delivery of the municipal service, including, if required by the regulations, the risks posed by climate change and a plan to deal with those risks; and
- Strategies for maintaining and improving the municipal service, including strategies to ensure the municipal service can satisfy future demand, consider technologies, services, and practices that promote the efficient use of water and reduce negative impacts on Ontario's water resources, and increase co-operation with other municipal service providers.

Performance indicators will be established by service that:

- May relate to the financing, operation, or maintenance of a municipal service or to any other matter in respect of which information may be required to be included in a plan; and
- May be different for different municipal service providers or for municipal services in different areas of the Province.

Regulations will prescribe:

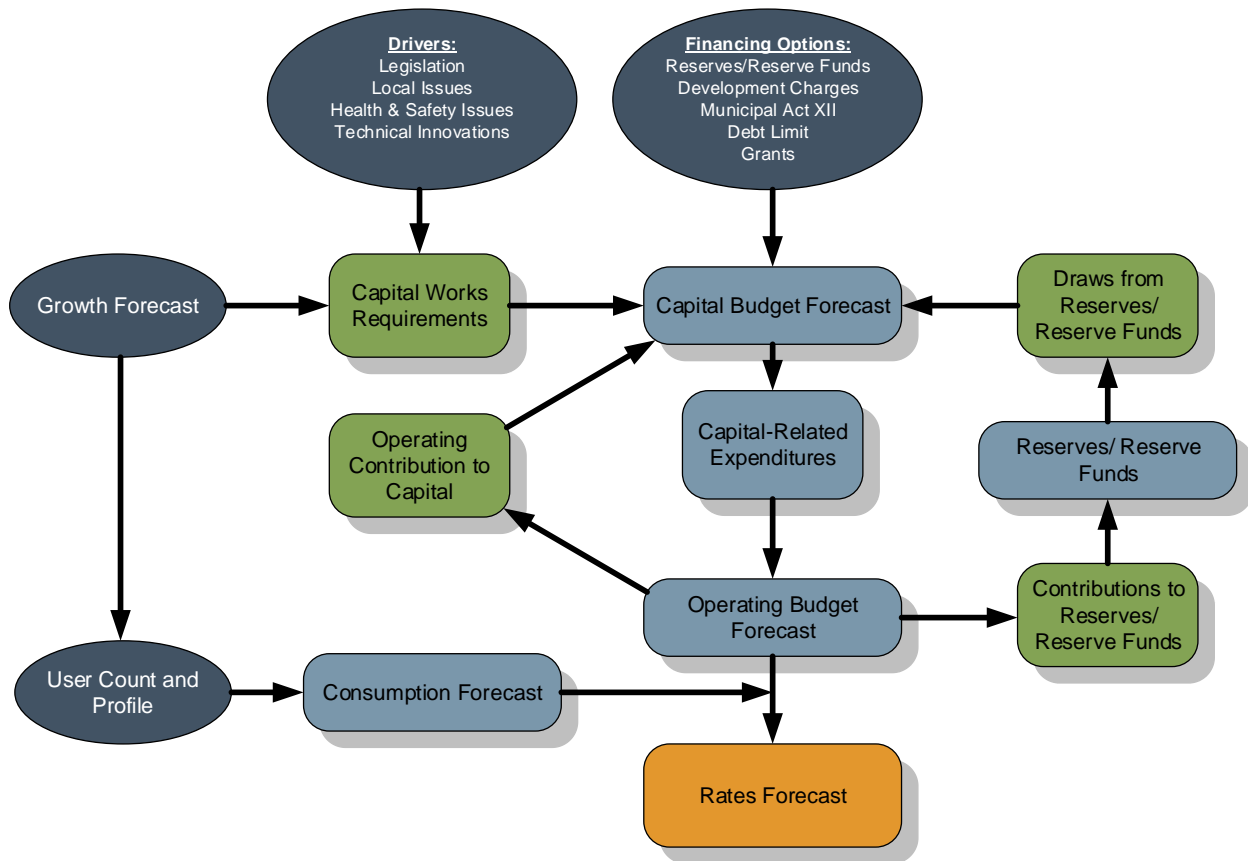
- Timing;
- Contents of the plans;
- Portions of the plan that will require certification;
- Public consultation process; and
- Limitations, updates, refinements, etc.



1.4 Water and Wastewater Rate Calculation Methodology

Figure 1-1 illustrates the general methodology used in determining the full cost recovery water and wastewater rate forecast.

Figure 1-1
Water and Wastewater Rate Calculation Methodology



The methodology employed generally consists of five major elements:

1.4.1 Customer Demands and Consumption Forecast

As noted in section 1.1, the Town employs a rate structure consisting of an annual flat charge for most customers and a consumptive rate charged to one metered customer. The consumptive rate is imposed as a constant rate based on consumption.



This first step in the analysis is important as it produces the current base revenue by source and assumptions for forecasting purposes. The annual flat charge revenues are forecast with customer growth. The customer profile forecast is modelled based on the County of Renfrew's 2020 Official Plan growth forecast. Moreover, the customer forecast is modelled for the water and wastewater systems independently to identify differences in service demands.

Water consumption for the one metered customer has been forecast to remain constant at levels witnessed over the past year (November 2019 to October 2020).

1.4.2 Capital Needs Forecast

The capital needs forecast is developed to measure program/service level adjustments, lifecycle requirements, and growth-related needs. Analysis conducted by Town staff and the Ontario Clean Water Agency (OCWA)—the operator of the Town's systems—identified capital projects that together form the capital forecast. Capital expenditures are forecast with inflationary adjustments based on capital cost indices.

1.4.3 Capital Funding Plan

The capital funding plan considers the potential funding sources available to address the capital needs forecast. The sources of capital funding include rate-based support, reserves/reserve funds, and debt for program/service level improvements. The use of rate-based funding is measured against the revenue projections and affordability impacts. The reserve/reserve fund sources are measured against the sustainability of these funds, relative to lifecycle demands, revenue projections, and affordability impacts. Debt financing is considered for significant capital expenditures where funding is required beyond long-term lifecycle needs or to facilitate rate transition policies. Debt financing is measured against annual repayment limits to ensure a practical and sustainable funding mix.

1.4.4 Operating Budget Forecast

The operating budget forecast considers adjustments to the Town's base budget reflecting program/service level changes, operating fund impacts associated with infrastructure, and financing for capital needs. The operating expenditures are forecast with inflationary adjustments and growth in service demand, based on fixed and variable cost characteristics. The operating budget forecast ties the capital funding plan and



reserve/reserve fund continuity forecast to the rate-based revenue projections. This ensures sufficient funding for both the ongoing annual operation and maintenance of water and wastewater services, as well as the capital cost requirements to ensure service sustainability. Operating revenues are projected to identify the billing revenues net of anticipated operating revenues, such as penalties and interest, permits and fees, administrative fees, and water/sewer certificate fees.

1.4.5 Rate Forecast and Structure

The rate forecast and structure component of the analysis considers various rate structures to recover the forecast rate-based revenue from the projected customer demands. At this stage in the analysis, the full costs of service are measured against the customer growth and consumption demands to determine full cost recovery rates. The analysis may consider alternative structures, consistent with municipal policies/strategies, industry practice, and customer affordability. Providing context to the rate forecast, the results are quantified to measure the impacts on a range of customer types and in relation to other municipalities.



Chapter 2

Forecast Growth and Service Demands



2. Forecast Growth and Service Demands

2.1 Current Service Demands

In preparing the demands forecast for water and wastewater services, annual water and wastewater billing records were analyzed. These records detailed the number of customers by type, enabling the development of a comprehensive profile of existing customers.

Based on analysis of this information, there were 2,142 water S.F.D.E. customers and 2,019 wastewater S.F.D.E. customers in the Town in 2020. The majority of customers on the Town's water and wastewater systems are residential, accounting for approximately 87% of all customer accounts.

2.2 Forecast Service Demands

Over the next ten years (i.e. to 2030), the number of water and wastewater system customers is anticipated to increase by 112. Currently, the town provides water services to 2,142 S.F.D.E. customers and wastewater services to 2,019 S.F.D.E. customers. This results in an increase from 2,142 water S.F.D.E. customers and 2,019 wastewater S.F.D.E. customers at the start of 2020, to 2,254 water S.F.D.E. customers and 2,131 wastewater S.F.D.E. customers by 2030. It is expected that all new development will be connected to both water and wastewater services. Tables 2-1 and 2-2 provide the detailed S.F.D.E. customer forecast for the period 2020 to 2030 for water and wastewater, respectively.

Consumption records from November 2019 to October 2020 were used to develop a forecast of water demands of the one metered customer for the period 2020 to 2030. Average daily consumption levels were calculated from these consumption records and utilized to calculate an annual average. Table 2-3 presents the forecast of annual chargeable water consumption for this metered customer.

The number of wastewater customers is lower than the number of water customers due to the presence of private septic systems. The customer forecast for wastewater account for this difference, resulting in lower customer counts.



Table 2-1
Town of Deep River
Water Single Family Dwelling Equivalent Customer Forecast

Water Customer Forecast	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Existing Unmetered - Residential	1,635	1,635	1,635	1,635	1,635	1,635	1,635	1,635	1,635	1,635	1,635
Existing Unmetered - Multi-Residential	229	229	229	229	229	229	229	229	229	229	229
Existing Unmetered - Non-Residential	257	257	257	257	257	257	257	257	257	257	257
New - Unmetered SFD Equivalent	3	24	46	51	62	73	79	90	101	106	112
Town Properties	21	21	21	21	21	21	21	21	21	21	21
Total	2,145	2,166	2,188	2,193	2,204	2,215	2,221	2,232	2,243	2,248	2,254

Table 2-2
Town of Deep River
Wastewater Single Family Dwelling Equivalent Customer Forecast

Wastewater Customer Forecast	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Existing Unmetered - Residential	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528
Existing Unmetered - Multi-Residential	229	229	229	229	229	229	229	229	229	229	229
Existing Unmetered - Non-Residential	246	246	246	246	246	246	246	246	246	246	246
New - Unmetered SFD Equivalent	3	24	46	51	62	73	79	90	101	106	112
Town Properties	16	16	16	16	16	16	16	16	16	16	16
Total	2,022	2,043	2,065	2,070	2,081	2,092	2,098	2,109	2,120	2,125	2,131

Table 2-3
Town of Deep River
Water Consumption Forecast (m³) – Metered Customer

Water Volume Forecast (m ³)	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Metered Customer	299,300	299,300	299,300	299,300	299,300	299,300	299,300	299,300	299,300	299,300	299,300
Total	299,300	299,300	299,300	299,300	299,300	299,300	299,300	299,300	299,300	299,300	299,300



Chapter 3

Capital Infrastructure Needs



3. Capital Infrastructure Needs

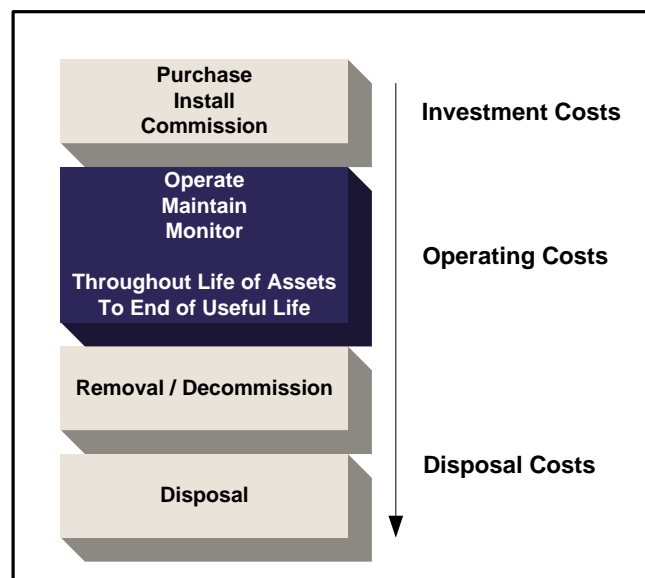
3.1 Overview of Lifecycle Costing

3.1.1 Definition

For many years, lifecycle costing has been used in the field of maintenance engineering and to evaluate the advantages of using alternative materials in construction or production design. The method has gained wider acceptance and use in the areas of industrial decision-making and the management of physical assets.

Lifecycle costs are all the costs which are incurred during the lifecycle of a physical asset, from the time its acquisition is first considered, to the time it is taken out of service for disposal or redeployment. The stages that the asset goes through in its lifecycle are specification, design, manufacture (or build), installation, commissioning, operation, maintenance, and disposal. Figure 3-1 depicts these stages in a schematic form.

Figure 3-1
Lifecycle Costing





3.1.2 Financing Costs

This section will focus on financing mechanisms in place to fund the costs incurred throughout the asset's life.

In a municipal context, services are provided to benefit tax/rate payers. Acquisition of assets is normally timed in relation to direct needs within the community. At times, economies of scale or technical efficiencies will lead to oversizing an asset to accommodate future growth within the municipality. Over the past few decades, new financing techniques such as D.C.s have been employed, based on the underlying principle of having tax/rate payers who benefit directly from the service, pay for that service. Operating costs which reflect the cost of the service for that year are charged directly to all existing tax/rate payers who have received the benefit. Operating costs are normally charged through the tax base or user rates.

Capital expenditures are recouped through several methods, the most common being operating budget contributions, D.C., reserves, developer contributions and debentures.

New construction related to growth could produce D.C.s and developer contributions (e.g. works internal to a subdivision which are the responsibility of the developer to construct) to fund a significant portion of projects, where new assets are being acquired to allow growth within the municipality to continue. As well, debentures could be used to fund such works, with the debt charge carrying costs recouped from taxpayers in the future.

Capital construction to replace existing infrastructure, however, is largely not growth-related and will therefore not yield D.C.s or developer contributions to assist in financing these works. Hence, a municipality will be dependent upon debentures, reserves, and contributions from the operating budget to fund these works.

Figure 3-2 depicts the costs of an asset from its initial conception through to replacement and then continues to follow the associated costs through to the next replacement.

As referred to earlier, growth-related financing methods such as D.C.s and developer contributions could be utilized to finance the growth-related component of the new asset. These revenues are collected (indirectly) from the new homeowner who benefits directly from the installation of this asset. Other financing methods may be used as well



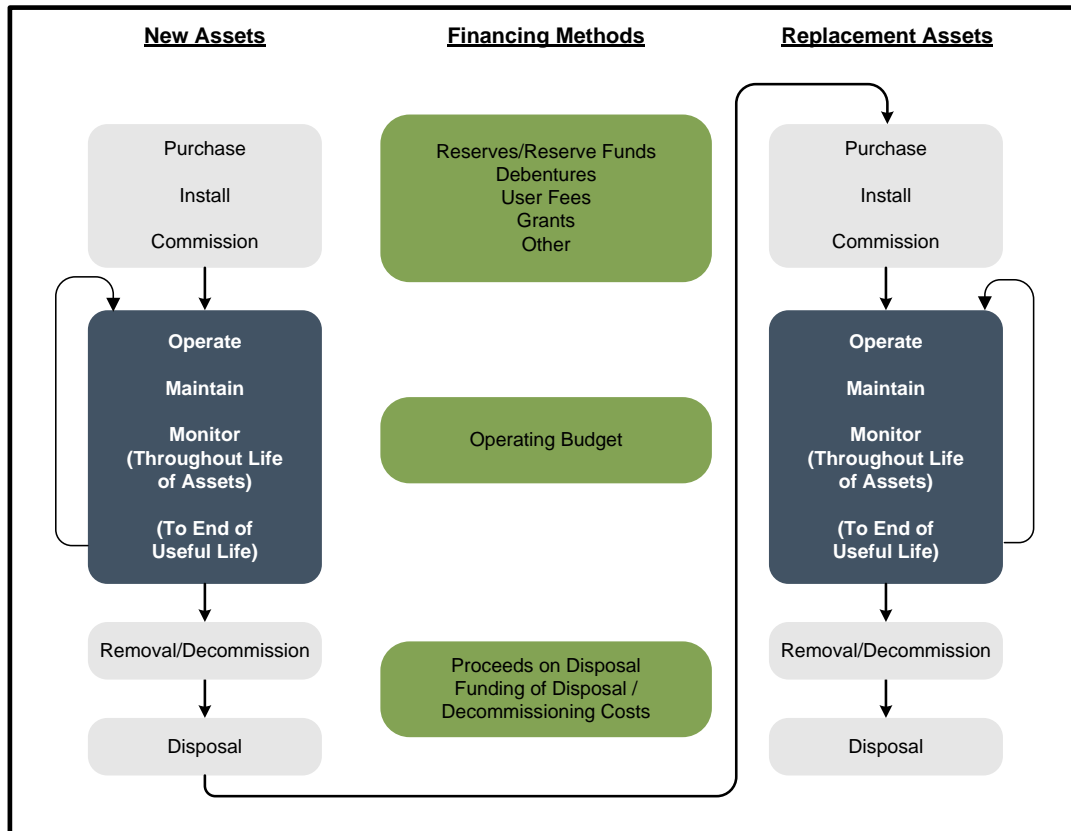
to finance the non-growth-related component of this project: reserves which have been collected from past tax/rate payers, operating budget contributions which are collected from existing tax/rate payers, and debenturing which will be carried by future tax/rate payers. Ongoing costs for monitoring, operating, and maintaining the asset will be charged annually to the existing tax/rate payer.

When the asset requires replacement, the sources of financing will be limited to reserves, debentures, and contributions from the operating budget. At this point, the question is raised: “If the cost of replacement is to be assessed against the tax/rate payer who benefits from the replacement of the asset, should the past tax/rate payer pay for this cost or should future rate payers assume this cost?” If the position is taken that the past user has used up the asset, hence he should pay for the cost of replacement, then a charge should be assessed annually through the life of the asset to have funds available to replace it when the time comes. If the position is taken that the future tax/rate payer should assume this cost, then debenturing and possibly a contribution from the operating budget should be used to fund this work.

Charging for the cost of using up an asset is the fundamental concept behind amortization methods utilized by the private sector. This concept allows for expending the asset as it is used up in the production process. The tracking of these costs forms part of the product's selling price and hence end users are charged for the asset's amortization. The same concept can be applied in a municipal setting to charge existing users for the asset's use and set those funds aside in a reserve to finance the cost of replacing the asset in the future.



Figure 3-2
Financing Lifecycle Costs



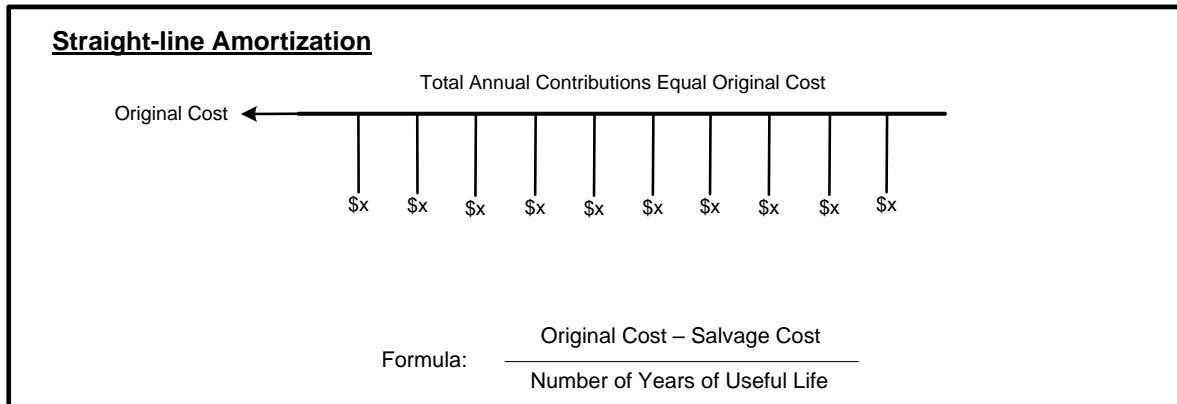
3.1.3 Costing Methods

There are two fundamental methods of calculating the cost of the usage of an asset and for the provision of the revenue required when the time comes to retire and replace it. The first method is the Amortization Method. This method recognizes the reduction in the value of the asset through wear and tear, and aging. There are two commonly used forms of amortization: the straight-line method and the reducing balance method.

The straight-line method is calculated by taking the original cost of the asset, subtracting its estimated salvage value (estimated value of the asset at the time it is disposed of) and dividing this by the estimated number of years of useful life. The reducing balance method is calculated by utilizing a fixed percentage rate and this rate is applied annually to the undepreciated balance of the asset value.

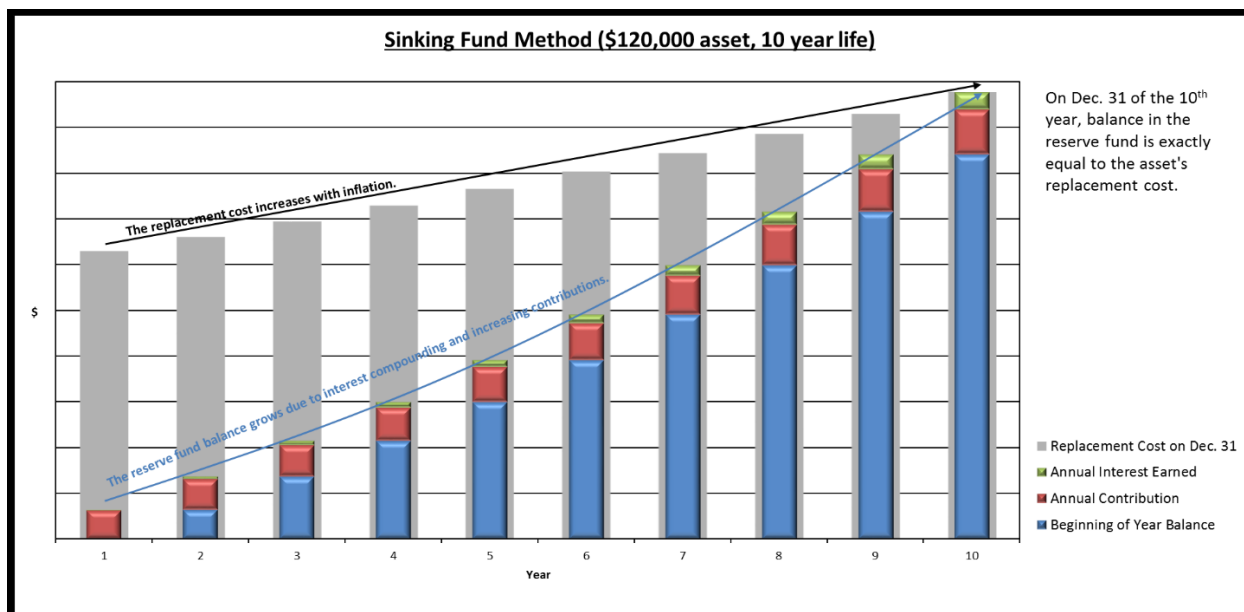


Figure 3-3
Straight-line Amortization Method



The second method of lifecycle costing is the sinking fund method. This method first estimates the future value of the asset at the time of replacement. This is done by inflating the original cost of the asset at an assumed annual inflation rate. A calculation is then performed to determine annual contributions (equal or otherwise) which, when invested, will grow with interest to equal the future replacement cost.

Figure 3-4
Sinking Fund Method





The preferred method used hereinafter is the sinking fund method of lifecycle costing.

3.1.4 Asset Inventory

Water and wastewater capital asset inventory information was compiled from the Town's asset management inventory and discussions with Town staff.

Lifecycle "sinking fund" contribution amounts for each piece of infrastructure have also been included. These calculations determine the level of capital investment to be included in the full cost assessment and rate forecast. Table 3-1 summarizes the current asset replacement value and long-term annual lifecycle replacement needs (2020 \$). It is expected that the estimates of annual lifecycle costs will be further refined in the coming years through the Town's ongoing asset management efforts.

Table 3-1
Town of Deep River
Summary of Water and Wastewater Infrastructure (2020 \$)

Asset	Replacement Value	Annual Lifecycle Contribution	% of Replacement Value
Water			
Linear (45 km)	\$ 26,360,400	\$ 606,000	2.3%
Water Treatment Plant	\$ 23,000,000	\$ 690,000	3.0%
Tower	\$ 3,000,000	\$ 87,000	2.9%
Booster Station	\$ 1,300,000	\$ 38,000	2.9%
Subtotal - Water	\$ 53,660,400	\$ 1,421,000	2.6%
Wastewater			
Linear (26 km)	\$ 23,191,000	\$ 533,000	2.3%
WWTP	\$ 16,100,000	\$ 515,000	3.2%
Subtotal - Wastewater	\$ 39,291,000	\$ 1,048,000	2.7%
Grand Total	\$ 92,951,400	\$ 2,469,000	2.7%

3.2 Capital Needs Forecast

Ten-year capital forecasts were provided by OCWA and further refined through discussions with Town staff to address known capital needs across the water and wastewater systems.



The total capital forecast—in current dollars—includes approximately \$15.20 million in capital needs, with \$8.06 million of that being related to water services and \$7.14 million to wastewater services. The capital forecast includes lifecycle renewal/replacement needs of the Town's water and wastewater infrastructure.

On this basis, the average annual value of the capital program for water is approximately \$806,200. This level of expenditure is lower than the long-term water infrastructure needs identified in section 3.1.4, which suggests long-term rate-supported capital needs of \$1.42 million (2020 \$) annually. This suggests that the 10-year forecast of specific infrastructure renewal and replacement needs identified in this study are lower than longer-term capital funding requirements.

The average annual value of the capital program for wastewater is approximately \$714,000. This level of expenditure is lower than the long-term wastewater infrastructure needs identified in section 3.1.4, which suggests long-term rate-supported capital needs of \$1.05 million (2020 \$) annually. This suggests that the 10-year forecast of specific infrastructure renewal and replacement needs identified in this study are lower than longer-term capital funding requirements.

The listing of water and wastewater capital needs is presented in Tables 3-2 and 3-3, respectively. For rate determination purposes, the capital needs forecast has been indexed by 3.5% annually. This is generally reflective of the average annual capital cost inflation witnessed in the Statistics Canada Building Construction Price Index over the past 20 years.



Table 3-2
Town of Deep River
Water Capital Budget Forecast (Uninflated \$)

Description	Total	Forecast									
		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Capital Expenditures											
OCWA - Major Capital											
Update Capital Plan for WTP	20,000	-	10,000	-	-	-	-	10,000			
Inspection of coatings, cathodic protection system, mixing system, every 5 years.	5,000	-	5,000	-	-	-	-	-			
Intake Inspection every 5 years	4,000	-	-	-	4,000	-	-	-			
Allowance for inspection and minor repairs	6,000	-	-	-	6,000	-	-	-			
Generator refurbishment	10,000	-	-	-	-	10,000	-	-			
Chemical feed pumps	-	-	-	-	-	-	-	-			
Actuators	30,000	-	-	-	-	10,000	10,000	10,000			
Chlorinator	90,000	-	30,000	-	30,000	-	-	30,000			
Backwash sump pump	20,000	10,000	-	-	-	-	-	10,000			
Painting / refurbish water tower	-	-	-	-	-	-	-	-			
Process actuators	120,000	40,000	40,000	40,000	-	-	-	-			
Process turbidimeters	36,000	12,000	12,000	12,000	-	-	-	-			
Process Chlorine analyzers	25,000	5,000	5,000	5,000	5,000	5,000	-	-			
Fluoride Analyzer	12,000	12,000	-	-	-	-	-	-			
Filter #2 upgrade	150,000	-	-	-	150,000	-	-	-			
Chemical feed pumps	28,000	13,000	-	-	-	-	15,000	-			
Replace boilers	120,000	-	120,000	-	-	-	-	-			
Other											
Water Treatment Plant Fire Alarm System	19,000	19,000									
Water Tower Assessment and rehabilitation	1,500,000		1,500,000								
Watermain Lining - Phase I	563,000		563,000								
Watermain Lining - Phase II	2,815,000			563,000	563,000	563,000	563,000	563,000			
Watermain Lining - Phase III	1,689,000								563,000	563,000	563,000
Brockhouse Way Construction	800,000		800,000								
Total Capital Expenditures	8,062,000	111,000	3,085,000	620,000	758,000	588,000	588,000	623,000	563,000	563,000	563,000



Table 3-3
Town of Deep River
Wastewater Capital Budget Forecast (Uninflated \$)

Description	Total	Forecast									
		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Capital Expenditures											
OCWA - Major Capital	-										
Plant expansion project - add one more SBR unit	1,900,000	380,000	1,520,000								
Plant expansion project - add tertiary filtration units (if req'd by MOECC)	1,600,000	320,000	1,280,000								
Plant expansion project - additional aerobic digestion tankage and sludge storage	1,800,000	360,000	1,440,000								
Lifting equipment improvements	25,000	25,000									
Roof Ice guards	30,000	30,000									
SCADA Upgrade	25,000					25,000					
Raw Sewage pump	35,000				35,000						
Grinder	60,000	30,000						30,000			
Upgrade aeration lines in EQ tank	100,000		100,000								
Refurbish existing SBR units (one unit per year)	225,000		75,000	75,000	75,000						
Update O&M manual including SOPs	40,000		40,000								
UV replacement (if not included as part of plant expansion work)	500,000					500,000					
Other											
Brockhouse Way Construction	800,000		800,000								
Total Capital Expenditures	7,140,000	1,145,000	5,255,000	75,000	110,000	525,000	-	30,000	-	-	-



Chapter 4

Capital Cost Financing Options



4. Capital Cost Financing Options

Historically, the powers that municipalities have had to raise alternative revenues to taxation to fund capital services have been restrictive. Over the past number of years, legislative reforms have been introduced. Some of these have expanded municipal powers (e.g. Bill 130 providing for natural person powers for fees and charges by-laws); while others appear to restrict them (Bill 98 in 1997 providing amendments to the *Development Charges Act*).

The most recent *Municipal Act* came into force on January 1, 2003, with significant amendments in 2006 through the *Municipal Statute Law Amendment Act*. Part XII of the Act and O. Reg. 584/06 govern a municipality's ability to impose fees and charges. This Act provides municipalities with broadly defined powers and provides the ability to impose fees for both operating and capital purposes. Under s. 484 of the *Municipal Act, 2001*, the *Local Improvement Act* was repealed with the in-force date of the *Municipal Act* (January 1, 2003). The municipal powers granted under the *Local Improvement Act* now fall under the jurisdiction of the *Municipal Act*.

The methods of capital cost recovery available to municipalities are provided as follows:

Recovery Methods	Section Reference
<i>Development Charges Act, 1997</i>	4.1
<i>Municipal Act, 2001</i>	
○ Fees and Charges	4.2
○ Local Improvements	
Grant Funding	4.3
Reserves/Reserve Funds	4.4
Debenture Financing	4.5



4.1 Development Charges Act, 1997

The *Development Charges Act* received Royal Assent on December 8, 1997, replacing the previous Act, which had been in-force since November 23, 1989.

The Province's stated intentions were to "create new construction jobs and make home ownership more affordable" by reducing the charges and to "make municipal Council decisions more accountable and more cost effective." The basis for this Act is to allow municipalities to recover the growth-related capital cost of infrastructure necessary to accommodate new growth within the municipality. The *Development Charges Act, 1997* as amended, provides for limitations and ceilings on services that can be included in the charges.

The Town does not currently impose D.C.s on new development as a source of funding for anticipated growth-related capital needs. It is noted that a capacity expansion project at the sewage treatment plant has been identified in the capital forecast. The Town may wish to consider implementing development charges to help pay for a portion of these costs.

4.2 Municipal Act

The *Municipal Act, 2001*, came into force on January 1, 2003. Part XII Fees and Charges, gives municipalities the statutory authority to recover the costs of services, including capital costs, through by-law. Municipalities have used these types of charges to recover infrastructure costs associated with the extension of municipal services to private service users, to recover capital improvement costs from existing developments, and to recover growth-related costs of service extensions. These by-laws are typically used where D.C.s would not be applicable (e.g. recovery from existing developments) or where existing and growth-related cost recovery would be simplified under the administration of one by-law.

The Town does not recover capital costs through capital charges imposed under the *Municipal Act*.



4.3 Grant Funding Availability

Grant funding of \$1.14 million, representing two thirds of the Brockhouse Way Construction project costs, has been identified in the forecast. While this grant funding is not guaranteed, it would be required to make this project financially feasible for the Town and has been identified accordingly. Table 4-1 summarizes the total anticipated grant funding available for water and wastewater capital projects included in the capital forecast.

Table 4-1
Town of Deep River
Anticipated Grant Funding

Description	Total Grant Funding
Water	
Brockhouse Way Construction	\$ 570,667
Total Water	\$ 570,667
Wastewater	
Brockhouse Way Construction	\$ 570,667
Total Wastewater	\$ 570,667
Total	\$1,141,333

To the extent that the Town is successful in securing additional grant funding for future infrastructure needs and the financial impacts are material, the rate forecast may be revisited.

4.4 Existing Reserves/Reserve Funds

The Town has established reserves for water and wastewater capital costs. These reserves have been used in the capital funding forecast for rate-based needs. The following table summarizes the water and wastewater reserves utilized in this analysis and the respective adjusted January 1, 2020 opening balances.



Table 4-2
Town of Deep River
Water and Wastewater Projected Reserve/Reserve Fund Balances

Reserve	2020 Balance
Water Reserve	
Opening	\$ 194,168
Adjustments	
2020 Water Filter	\$ (143,032)
2020 Utility Rate Study	\$ (10,800)
Adjusted	\$ 40,336
Wastewater Reserve	
Opening	\$ 399,783
Total	\$ 440,119

4.5 Debenture Financing

Although it is not a direct method of minimizing the overall cost to the ratepayer, debentures are used by municipalities to assist in cash-flowing large capital expenditures.

The Ministry of Municipal Affairs and Housing regulates the level of debt incurred by Ontario municipalities through its powers established under the *Municipal Act*. O. Reg. 403/02 provides the current rules respecting municipal debt and financial obligations. Through the rules established under these regulations, a municipality's debt capacity is capped at a level where no more than 25% of the municipality's own-purpose revenue may be allotted for servicing the debt (i.e. debt charges).

The Town has outstanding external debt for water services. As of 2020, annual water debt servicing costs (principal and interest) totals approximately \$377,600. Additionally, the Town also has outstanding external debt with respect to wastewater services. As of 2020, annual debt servicing costs (principal and interest) totals approximately \$264,600.

The capital forecast proposes debt financing for both the water and wastewater systems. In regard to the water system, debentures of \$3.61 million have been proposed throughout the forecast period. Additionally, debentures of \$5.47 million have been proposed throughout the forecast period for the wastewater system.



4.6 Recommended Approach

The following table summarizes the recommended capital funding sources supporting the capital needs forecast, for consideration by the Town.

Table 4-3
Town of Deep River
2021 to 2030 Water and Wastewater Capital Funding Program (Inflated \$)

Description	Water	Wastewater	Total
Provincial/Federal Grants	\$ 570,667	\$ 570,667	\$ 1,141,333
Debenture Requirements	\$ 3,606,453	\$ 5,468,933	\$ 9,075,386
Reserve Funds	\$ 5,292,880	\$ 1,637,400	\$ 6,930,280
Total Capital Funding	\$ 9,470,000	\$ 7,677,000	\$ 17,147,000

Tables 4-4 and 4-5 provide for the full capital expenditure and funding program by year for water and wastewater services, respectively. These capital funding plans are provided in inflated dollars.



Table 4-4
Town of Deep River
Water Service Capital Budget Forecast (Inflated \$)

Description	Total	Forecast									
		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Capital Expenditures											
OCWA - Major Capital											
Update Capital Plan for WTP	24,000	-	11,000	-	-	-	-	13,000	-	-	-
Inspection of coatings, cathodic protection system, mixing system, every 5 years.	5,000	-	5,000	-	-	-	-	-	-	-	-
Intake Inspection every 5 years	5,000	-	-	-	5,000	-	-	-	-	-	-
Allowance for inspection and minor repairs	7,000	-	-	-	7,000	-	-	-	-	-	-
Generator refurbishment	12,000	-	-	-	-	12,000	-	-	-	-	-
Chemical feed pumps	-	-	-	-	-	-	-	-	-	-	-
Actuators	37,000	-	-	-	-	12,000	12,000	13,000	-	-	-
Chlorinator	104,000	-	32,000	-	34,000	-	-	38,000	-	-	-
Backwash sump pump	23,000	10,000	-	-	-	-	-	13,000	-	-	-
Painting / refurbish water tower	-	-	-	-	-	-	-	-	-	-	-
Process actuators	128,000	41,000	43,000	44,000	-	-	-	-	-	-	-
Process turbidimeters	38,000	12,000	13,000	13,000	-	-	-	-	-	-	-
Process Chlorine analyzers	28,000	5,000	5,000	6,000	6,000	6,000	-	-	-	-	-
Fluoride Analyzer	12,000	12,000	-	-	-	-	-	-	-	-	-
Filter #2 upgrade	172,000	-	-	-	172,000	-	-	-	-	-	-
Chemical feed pumps	31,000	13,000	-	-	-	-	18,000	-	-	-	-
Replace boilers	128,000	-	128,000	-	-	-	-	-	-	-	-
Other											
Water Treatment Plant Fire Alarm System	20,000	20,000	-	-	-	-	-	-	-	-	-
Water Tower Assessment and rehabilitation	1,605,000	-	1,605,000	-	-	-	-	-	-	-	-
Watermain Lining - Phase I	603,000	-	603,000	-	-	-	-	-	-	-	-
Watermain Lining - Phase II	3,339,000	-	-	623,000	645,000	667,000	690,000	714,000	-	-	-
Watermain Lining - Phase III	2,293,000	-	-	-	-	-	-	-	739,000	764,000	790,000
Brockhouse Way Construction	856,000	-	856,000	-	-	-	-	-	-	-	-
Total Capital Expenditures	9,470,000	113,000	3,301,000	686,000	869,000	697,000	720,000	791,000	739,000	764,000	790,000



Table 4-4 (cont.)
Town of Deep River
Water Service Capital Budget Forecast (Inflated \$)

Description	Total	Forecast									
		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Capital Financing											
Provincial/Federal Grants	570,667	-	570,667	-	-	-	-	-	-	-	-
Debenture Requirements	3,606,453	-	2,431,252	500,342	517,698	157,160	-	-	-	-	-
Operating Contributions	-	-	-	-	-	-	-	-	-	-	-
Water Reserve	5,292,880	113,000	299,081	185,658	351,302	539,840	720,000	791,000	739,000	764,000	790,000
Total Capital Financing	9,470,000	113,000	3,301,000	686,000	869,000	697,000	720,000	791,000	739,000	764,000	790,000



Table 4-5
Town of Deep River
Wastewater Service Capital Budget Forecast (Inflated \$)

Description	Total	Forecast									
		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Capital Expenditures											
OCWA - Major Capital											
Plant expansion project - add one more SBR unit	2,020,000	393,000	1,627,000	-	-	-	-	-	-	-	-
Plant expansion project - add tertiary filtration units (if req'd by MOECC)	1,701,000	331,000	1,370,000	-	-	-	-	-	-	-	-
Plant expansion project - additional aerobic digestion tankage and sludge storage	1,913,000	372,000	1,541,000	-	-	-	-	-	-	-	-
Lifting equipment improvements	26,000	26,000	-	-	-	-	-	-	-	-	-
Roof Ice guards	31,000	31,000	-	-	-	-	-	-	-	-	-
SCADA Upgrade	30,000	-	-	-	-	30,000	-	-	-	-	-
Raw Sewage pump	40,000	-	-	-	40,000	-	-	-	-	-	-
Grinder	69,000	31,000	-	-	-	-	-	38,000	-	-	-
Upgrade aeration lines in EQ tank	107,000	-	107,000	-	-	-	-	-	-	-	-
Refurbish existing SBR units (one unit per year)	249,000	-	80,000	83,000	86,000	-	-	-	-	-	-
Update O&M manual including SOPs	43,000	-	43,000	-	-	-	-	-	-	-	-
UV replacement (if not included as part of plant expansion work)	592,000	-	-	-	-	592,000	-	-	-	-	-
Other											
Brockhouse Way Construction	856,000	-	856,000	-	-	-	-	-	-	-	-
Total Capital Expenditures	7,677,000	1,184,000	5,624,000	83,000	126,000	622,000	-	38,000	-	-	-
Capital Financing											
Provincial/Federal Grants	570,667	-	570,667	-	-	-	-	-	-	-	-
Debenture Requirements	5,468,933	460,026	4,708,112	-	-	300,796	-	-	-	-	-
Operating Contributions	-	-	-	-	-	-	-	-	-	-	-
Wastewater Reserve	1,637,400	723,974	345,221	83,000	126,000	321,204	-	38,000	-	-	-
Total Capital Financing	7,677,000	1,184,000	5,624,000	83,000	126,000	622,000	-	38,000	-	-	-



Chapter 5

Net Operating Expenditure Forecast



5. Net Operating Expenditure Forecast

5.1 Operating Expenditures

The Town provided its draft 2021 Operating Budget which formed the basis for the water and wastewater services net operating expenditure forecast, and was further refined through discussions with Town staff. The operating expenditure estimates were generally inflated at 2% annually, reflecting historical Consumer Price Index (C.P.I.) rates.

The operating budget forecast generally includes two components – the operating expenditures and capital-related expenditures. The former is based on the Town’s projected annual spending for ongoing operations and maintenance, while the latter is based on the capital funding plan decisions (i.e. transfers to reserve funds, debt repayment, and capital fund transfers) presented earlier.

Capital-related annual expenditures in the forecast include annual debt repayments and contributions to reserves and reserve funds to support the forecast and future needs. While operating aspects identified above generally increase with inflation over the period (i.e. 2% annually), the capital-related aspects tend to increase more specifically with the increase in capital funding requirements.

As a result, gross operating expenditures for water services are anticipated to increase from \$1.82 million in 2021, to \$3.68 million by 2030. Similarly, for wastewater services annual gross expenditures are forecast to increase from \$1.16 million in 2021, to \$2.30 million by 2030.

5.2 Operating Revenues

The Town has operating revenue sources including fire hose charges, hydrant rentals, connection/disconnection charges, and other miscellaneous revenues that offset some of the annual operating costs. These operating revenues have generally been forecast over the period with general inflation of 2% annually. With respect to water services, the fire hose charge and hydrant rental charge have been forecast to increase at the same rate as the flat rate charges.



The annual operating revenues for water services are forecast to increase from \$45,200 in 2021 to \$81,600 million by 2030. For wastewater services, annual operating revenues are forecast to increase from \$5,700 in 2021, to \$7,600 in 2030.

Tables 5-1 to 5-2 provide the water and wastewater operating budget forecasts, respectively. The forecast operating budgets are provided in inflated dollars. Detailed breakdowns of the operating expenditures forecast can be found in Appendix A for water services and in Appendix B for wastewater services.



Table 5-1
Town of Deep River
Water Service Operating Budget Forecast (Inflated \$)

Description	Budget 2020	Forecast										
		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
EXPENDITURES												
Operating												
Administration - Corporate	10,000	-	-	-	-	-	-	-	-	-	-	-
Administration - Water	41,814	66,166	67,510	68,720	70,330	71,640	73,050	74,560	76,070	77,490	79,100	
Water Treatment	532,285	583,936	595,600	607,500	619,700	632,100	644,700	657,600	670,800	684,200	697,900	
Distribution/Transmission	377,751	401,556	409,600	417,800	426,100	434,600	443,400	452,300	461,300	470,400	480,000	
Facility Maintenance	14,542	-	-	-	-	-	-	-	-	-	-	
Facility Operations	240,948	256,825	261,950	267,270	272,580	277,990	283,610	289,220	294,940	300,950	307,070	
Sub Total Operating	1,282,594	1,410,983	1,439,260	1,467,890	1,497,510	1,527,230	1,557,960	1,589,080	1,620,810	1,653,140	1,686,570	
Capital-Related												
Existing Debt (Principal)	133,213	136,951	140,883	145,019	149,371	153,949	133,149	137,151	141,372	145,825	150,522	
Existing Debt (Interest)	244,416	256,233	252,146	247,928	243,642	239,063	208,784	202,889	196,826	190,427	183,835	
New Debt (Principal)	-	-	-	81,646	101,714	123,168	133,372	138,707	144,255	150,025	156,026	
New Debt (Interest)	-	-	-	97,250	113,998	130,637	131,997	126,662	121,114	115,344	109,343	
Transfer to Capital	-	-	-	-	-	-	-	-	-	-	-	
Transfer to Capital Reserve	158,556	18,389	188,657	185,658	351,302	539,840	720,000	875,229	1,041,444	1,211,982	1,395,071	
Sub Total Capital Related	536,184	411,573	581,686	757,500	960,026	1,186,656	1,327,302	1,480,637	1,645,011	1,813,602	1,994,798	
Total Expenditures	1,818,778	1,822,556	2,020,946	2,225,390	2,457,536	2,713,886	2,885,262	3,069,717	3,265,821	3,466,742	3,681,368	
REVENUES												
Operating												
Fire Hose (Standpipe) Charge	7,275	8,003	8,803	9,683	10,651	11,716	12,430	13,171	13,957	14,790	15,672	
Hydrant Rental	26,670	29,337	32,271	35,498	39,048	42,952	45,567	48,286	51,166	54,219	57,453	
Water on/off charge	700	714	730	740	760	770	790	800	820	840	850	
Non-resident Surcharge	549	604	664	731	804	884	938	994	1,053	1,116	1,183	
Miscellaneous Revenues (Penalties & Interest, Permits & Fees, Administrative Fees,	5,268	6,580	6,700	5,600	5,700	5,800	5,900	6,100	6,200	6,300	6,400	
Total Operating Revenue	40,462	45,237	49,168	52,252	56,963	62,123	65,625	69,351	73,196	77,264	81,558	



Table 5-1 (cont.)
Town of Deep River
Water Service Operating Budget Forecast (Inflated \$)

Description	Budget 2020	Forecast										
		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
Billing												
Residential Billing	1,011,075	1,146,804	1,278,213	1,410,216	1,561,358	1,728,627	1,840,303	1,962,607	2,092,954	2,224,204	2,365,018	
Multi-Residential Billing	137,506	158,299	174,129	191,542	210,696	231,766	245,875	260,543	276,087	292,557	310,011	
Commercial Billing	162,394	177,654	195,420	214,962	236,458	260,104	275,938	292,400	309,844	328,329	347,916	
Commercial Billing - CRL	459,900	289,722	318,695	350,564	385,621	424,183	450,006	476,852	505,300	535,445	567,389	
Town Properties	10,919	14,517	15,968	17,565	19,321	21,254	22,547	23,893	25,318	26,828	28,429	
Total Billing Revenue	1,781,794	1,786,996	1,982,424	2,184,849	2,413,454	2,665,932	2,834,669	3,016,295	3,209,503	3,407,363	3,618,763	
Less: Water on/off Discount	3,478	9,678	10,645	11,710	12,881	14,169	15,032	15,928	16,879	17,886	18,953	
Total Revenues	1,818,778	1,822,556	2,020,946	2,225,390	2,457,536	2,713,886	2,885,262	3,069,717	3,265,821	3,466,742	3,681,368	



Table 5-2
Town of Deep River
Wastewater Service Operating Budget Forecast (Inflated \$)

Description	Budget 2020	Forecast									
		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
EXPENDITURES											
Operating											
Administration	39,889	52,347	53,400	54,410	55,620	56,640	57,750	59,060	60,070	61,290	62,600
Wastewater Collection	76,147	77,836	79,400	80,800	82,700	84,200	85,900	87,700	89,400	91,200	93,100
Wastewater Treatment	66,000	60,000	61,200	62,400	63,700	64,900	66,200	67,600	68,900	70,300	71,700
Facility Maintenance	7,059	-	-	-	-	-	-	-	-	-	-
Facility Operations	408,127	428,739	437,360	446,080	455,010	464,130	473,360	482,790	492,510	502,330	512,370
Capital Projects	65,255	72,500	74,000	75,400	76,900	78,500	80,000	81,600	83,300	84,900	86,600
Sub Total Operating	662,477	691,422	705,360	719,090	733,930	748,370	763,210	778,750	794,180	810,020	826,370
Capital-Related											
Existing Debt (Principal)	204,483	215,670	222,784	230,134	237,652	245,572	228,063	235,374	-	-	-
Existing Debt (Interest)	60,154	65,394	60,020	54,481	48,850	42,896	11,220	3,909	-	-	-
New Debt (Principal)	-	-	15,448	174,173	181,140	188,386	206,022	214,263	222,834	231,747	241,017
New Debt (Interest)	-	-	18,401	206,108	199,141	191,895	196,391	188,151	179,580	170,667	161,397
Transfer to Capital	-	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Reserve	129,147	184,465	345,221	83,505	179,052	266,566	385,231	487,500	836,764	948,532	1,068,767
Sub Total Capital Related	393,785	465,530	661,874	748,401	845,835	935,314	1,026,927	1,129,197	1,239,178	1,350,945	1,471,181
Total Expenditures	1,056,262	1,156,952	1,367,234	1,467,491	1,579,765	1,683,684	1,790,137	1,907,947	2,033,358	2,160,965	2,297,551
REVENUES											
Operating											
Miscellaneous Revenues (Sewage Disposal Fees, Penalties & Interest, Permits & Fees)	5,720	6,376	6,500	6,600	6,800	6,900	7,000	7,200	7,300	7,500	7,600
Total Operating Revenue	5,720	6,376	6,500	6,600	6,800	6,900	7,000	7,200	7,300	7,500	7,600
Billing											
Residential Billing	799,637	877,922	1,041,730	1,119,236	1,207,053	1,288,781	1,371,710	1,464,480	1,563,452	1,662,931	1,769,802
Multi-Residential Billing	116,339	129,539	151,560	162,321	173,846	184,342	195,471	207,272	219,786	233,055	247,125
Commercial Billing	131,606	139,155	162,812	174,371	186,752	198,026	209,982	222,659	236,101	250,356	265,470
Town Properties	7,178	9,051	10,589	11,341	12,146	12,880	13,657	14,482	15,356	16,283	17,266
Total Billing Revenue	1,054,760	1,155,667	1,366,691	1,467,270	1,579,797	1,684,029	1,790,820	1,908,893	2,034,696	2,162,625	2,299,663
Less: Water on/off Discount	4,218	5,091	5,957	6,379	6,832	7,245	7,682	8,146	8,638	9,159	9,712
Total Revenues	1,056,262	1,156,952	1,367,234	1,467,491	1,579,765	1,683,684	1,790,137	1,907,947	2,033,358	2,160,965	2,297,551



Chapter 6

Forecast Water and Wastewater Rates



6. Forecast Water and Wastewater Rates

To summarize the analysis undertaken thus far, Chapter 3 reviewed capital-related issues for all customers within the water and wastewater systems and responds to the lifecycle needs of the Town's infrastructure. Chapter 4 provided a review of capital financing options of which internal sources (i.e. reserve fund transfers) and external sources (i.e. debt) will be the predominant basis for financing future capital needs. Chapter 5 established the 10-year operating forecast of expenditures for the Town's water and wastewater systems. This chapter presents the calculated rates over the next 10-year period. These calculations are based on the net operating expenditures identified in Chapter 5 and the customer counts and water volumes forecasted in Chapter 2.

6.1 Water Rates

The calculated rate forecasts are provided to address full costs of the water system, including annual operating and capital expenditures from a lifecycle perspective.

To achieve the full cost recovery identified above, water charges would be required to increase by:

- Annual flat rate, consumptive rate, fire hose (standpipe) charge, and the fire hydrant rental fee:
 - 2021-2025: 10.0% annually
 - 2026-2030: 6.0% to 6.1% annually
- Water Connection/Disconnection Charge
 - 2021-2030: 2.0% annually

The resultant rate forecast is presented below in Table 6-1. The detailed financial forecast and rate calculations for water services are provided in Appendix A to this report.



Table 6-1
Town of Deep River
Water Rate Forecast

Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Annual Flat Rate	\$ 628.42	\$ 691.26	\$ 760.39	\$ 836.43	\$ 920.07	\$ 1,012.08	\$ 1,073.69	\$ 1,137.74	\$ 1,205.62	\$ 1,277.54	\$ 1,353.76
Annual Percentage Change		10.0%	10.0%	10.0%	10.0%	10.0%	6.1%	6.0%	6.0%	6.0%	6.0%
CNL Metered Rate (per m³)	\$ 0.88	\$ 0.97	\$ 1.06	\$ 1.17	\$ 1.29	\$ 1.42	\$ 1.50	\$ 1.59	\$ 1.69	\$ 1.79	\$ 1.90
Annual Percentage Change		10.0%	10.0%	10.0%	10.0%	10.0%	6.1%	6.0%	6.0%	6.0%	6.0%
Fire Hose (Standpipe) Charge	\$ 492.66	\$ 541.93	\$ 596.12	\$ 655.73	\$ 721.30	\$ 793.43	\$ 841.74	\$ 891.95	\$ 945.16	\$ 1,001.55	\$ 1,061.30
Annual Percentage Change		10.0%	10.0%	10.0%	10.0%	10.0%	6.1%	6.0%	6.0%	6.0%	6.0%
Water connection/disconnection charge	\$ 20.00	\$ 20.40	\$ 20.81	\$ 21.22	\$ 21.65	\$ 22.08	\$ 22.52	\$ 22.97	\$ 23.43	\$ 23.90	\$ 24.38
Annual Percentage Change		2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%



6.2 Wastewater Rates

The calculated rate forecasts are provided to address full costs of the wastewater system, including annual operating and capital expenditures from a lifecycle perspective.

To achieve the full cost recovery identified above, wastewater charges would be required to increase by:

- Annual Flat Charges
 - 2021-2022: 17.0% annually
 - 2023-2024: 7.1% annually
 - 2025-2030: 6.0% annually

The resultant rate forecast is presented in Table 6-2 below. The detailed financial forecast and rate calculations for wastewater services are provided in Appendix B to this report.



Table 6-2
Town of Deep River
Wastewater Rate Forecast

Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Annual Flat Rate	483.48	565.67	661.84	708.83	759.15	804.98	853.58	905.12	959.76	1,017.71	1,079.15
Annual Percentage Change		17.0%	17.0%	7.1%	7.1%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%



6.3 Forecast Water and Wastewater Rate Impacts

Table 6-3 summarizes the impacts of the recommended rates on a typical residential customer.

At current rates, the annual water and wastewater bill for a typical flat rate customer would total approximately \$1,112 (i.e. \$628 for water and \$483 for wastewater). The proposed 2021 annual bill would be approximately \$1,257 (i.e. \$691 for water and \$566 for wastewater). This represents a \$145 (13.0%) increase relative to what the bill would be based on the rates that are currently in effect. The annual water and wastewater bill for a flat rate customer would further increase by approximately 13.2% in 2022, 8.7% annually from 2023-2024, and 6.0% to 6.1% annually over the remainder of the forecast period.



Table 6-3
Town of Deep River
Annual Water and Wastewater Bill Impact – Typical Flat Rate Customer

Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water Flat Rate	\$628.42	\$691.26	\$760.39	\$836.43	\$920.07	\$1,012.08	\$1,073.69	\$1,137.74	\$1,205.62	\$1,277.54	\$1,353.76
Sewer Service Flat Rate	\$483.48	\$565.67	\$661.84	\$708.83	\$759.15	\$804.98	\$853.58	\$905.12	\$959.76	\$1,017.71	\$1,079.15
Total Annual Bill	\$1,111.90	\$1,256.93	\$1,422.22	\$1,545.25	\$1,679.22	\$1,817.06	\$1,927.27	\$2,042.86	\$2,165.38	\$2,295.25	\$2,432.91
Annual Increase (%)		13.0%	13.2%	8.7%	8.7%	8.2%	6.1%	6.0%	6.0%	6.0%	6.0%
Annual Increase (\$)		\$ 145.03	\$ 165.29	\$ 123.03	\$ 133.97	\$ 137.84	\$ 110.21	\$ 115.59	\$ 122.52	\$ 129.87	\$ 137.66



6.4 Recommendations

Based upon the analysis in this report, the following recommendations are provided for Council's consideration:

1. That Council provide for the recovery of all water and wastewater costs through full cost recovery rates and maintain reserve funds for water and wastewater services;
2. That Council approve the 2021 water and wastewater rates as shown in Chapter 6;
3. That Council approve the Rate Study; and
4. That Council direct staff to continue monitoring metered consumption and initiate a review of the Rate Study in 2022, including a review of the rates and rate structure applicable to Canadian Nuclear Laboratories.



Appendices



Appendix A

Water Services



**Table W-1a
Town of Deep River
Water Service
Capital Budget Forecast
Uninflated \$**

Description	Total	Budget 2020	Forecast										
			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
Capital Expenditures													
OCWA - Major Capital													
Update Capital Plan for WTP	20,000		-	10,000	-	-	-	-	-	10,000			
Inspection of coatings, cathodic protection system, mixing system, every 5 years.	5,000		-	5,000	-	-	-	-	-	-			
Intake Inspection every 5 years	4,000		-	-	-	4,000	-	-	-	-			
Allowance for inspection and minor repairs	6,000		-	-	-	6,000	-	-	-	-			
Generator refurbishment	10,000		-	-	-	-	10,000	-	-	-			
Chemical feed pumps	-		-	-	-	-	-	-	-	-			
Actuators	30,000		-	-	-	-	10,000	10,000	10,000	-			
Chlorinator	90,000		-	30,000	-	30,000	-	-	-	30,000			
Backwash sump pump	20,000		10,000	-	-	-	-	-	-	10,000			
Painting / refurbish water tower	-		-	-	-	-	-	-	-	-			
Process actuators	120,000		40,000	40,000	40,000	-	-	-	-	-			
Process turbidimeters	36,000		12,000	12,000	12,000	-	-	-	-	-			
Process Chlorine analyzers	25,000		5,000	5,000	5,000	5,000	5,000	-	-	-			
Fluoride Analyzer	12,000		12,000	-	-	-	-	-	-	-			
Filter #2 upgrade	150,000		-	-	-	150,000	-	-	-	-			
Chemical feed pumps	28,000		13,000	-	-	-	-	15,000	-	-			
Replace boilers	120,000		-	120,000	-	-	-	-	-	-			
Other													
Water Treatment Plant Fire Alarm System	19,000		19,000										
Water Tower Assessment and rehabilitation	1,500,000			1,500,000									
Watermain Lining - Phase I	563,000			563,000									
Watermain Lining - Phase II	2,815,000				563,000	563,000	563,000	563,000	563,000				
Watermain Lining - Phase III	1,689,000									563,000	563,000	563,000	
Brockhouse Way Construction	800,000			800,000									
Total Capital Expenditures	8,062,000	-	111,000	3,085,000	620,000	758,000	588,000	588,000	623,000	563,000	563,000	563,000	563,000



**Table W-1
Town of Deep River
Water Service
Capital Budget Forecast
Inflated \$**

Description	Total	Budget 2020	Forecast										
			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
Capital Expenditures													
OCWA - Major Capital													
Update Capital Plan for WTP	24,000	-	-	11,000	-	-	-	-	-	13,000	-	-	-
Inspection of coatings, cathodic protection system, mixing system, every 5 years.	5,000	-	-	5,000	-	-	-	-	-	-	-	-	-
Intake Inspection every 5 years	5,000	-	-	-	-	5,000	-	-	-	-	-	-	-
Allowance for inspection and minor repairs	7,000	-	-	-	-	7,000	-	-	-	-	-	-	-
Generator refurbishment	12,000	-	-	-	-	-	12,000	-	-	-	-	-	-
Chemical feed pumps	-	-	-	-	-	-	-	-	-	-	-	-	-
Actuators	37,000	-	-	-	-	-	12,000	12,000	13,000	-	-	-	-
Chlorinator	104,000	-	-	32,000	-	34,000	-	-	38,000	-	-	-	-
Backwash sump pump	23,000	-	10,000	-	-	-	-	-	13,000	-	-	-	-
Painting / refurbish water tower	-	-	-	-	-	-	-	-	-	-	-	-	-
Process actuators	128,000	-	41,000	43,000	44,000	-	-	-	-	-	-	-	-
Process turbidimeters	38,000	-	12,000	13,000	13,000	-	-	-	-	-	-	-	-
Process Chlorine analyzers	28,000	-	5,000	5,000	6,000	6,000	6,000	-	-	-	-	-	-
Fluoride Analyzer	12,000	-	12,000	-	-	-	-	-	-	-	-	-	-
Filter #2 upgrade	172,000	-	-	-	-	172,000	-	-	-	-	-	-	-
Chemical feed pumps	31,000	-	13,000	-	-	-	-	18,000	-	-	-	-	-
Replace boilers	128,000	-	-	128,000	-	-	-	-	-	-	-	-	-
Other													
Water Treatment Plant Fire Alarm System	20,000	-	20,000	-	-	-	-	-	-	-	-	-	-
Water Tower Assessment and rehabilitation	1,605,000	-	-	1,605,000	-	-	-	-	-	-	-	-	-
Watermain Lining - Phase I	603,000	-	-	603,000	-	-	-	-	-	-	-	-	-
Watermain Lining - Phase II	3,339,000	-	-	-	623,000	645,000	667,000	690,000	714,000	-	-	-	-
Watermain Lining - Phase III	2,293,000	-	-	-	-	-	-	-	-	739,000	764,000	790,000	-
Brockhouse Way Construction	856,000	-	-	856,000	-	-	-	-	-	-	-	-	-
Total Capital Expenditures	9,470,000	-	113,000	3,301,000	686,000	869,000	697,000	720,000	791,000	739,000	764,000	790,000	-



Table W-1 (cont.)
Town of Deep River
Water Service
Capital Budget Forecast
 Inflated \$

Description	Total	Budget 2020	Forecast										
			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
Capital Financing													
Provincial/Federal Grants	570,667	-	-	570,667	-	-	-	-	-	-	-	-	-
Debenture Requirements	3,606,453	-	-	2,431,252	500,342	517,698	157,160	-	-	-	-	-	-
Operating Contributions	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Reserve	5,292,880	-	113,000	299,081	185,658	351,302	539,840	720,000	791,000	739,000	764,000	790,000	
Total Capital Financing	9,470,000	-	113,000	3,301,000	686,000	869,000	697,000	720,000	791,000	739,000	764,000	790,000	



**Table W-2
Town of Deep River
Water Service
Schedule of Debenture Repayments
Inflated \$**

Debenture Year	Principal (Inflated)	Forecast										
		2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
2020	-		-	-	-	-	-	-	-	-	-	-
2021	-			-	-	-	-	-	-	-	-	-
2022	2,431,252				178,896	178,896	178,896	178,896	178,896	178,896	178,896	178,896
2023	500,342					36,816	36,816	36,816	36,816	36,816	36,816	36,816
2024	517,698						38,093	38,093	38,093	38,093	38,093	38,093
2025	157,160							11,564	11,564	11,564	11,564	11,564
2026	-								-	-	-	-
2027	-									-	-	-
2028	-										-	-
2029	-											-
2030	-											
Total Annual Debt Charges	3,606,453	-	-	-	178,896	215,712	253,805	265,369	265,369	265,369	265,369	265,369

**Table W-3
Town of Deep River
Water Service
Water Reserves/ Reserve Funds Continuity
Inflated \$**

Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Opening Balance	40,336	202,869	110,423	-	-	-	-	-	85,914	396,125	860,989
Transfer from Operating	158,556	18,389	188,657	185,658	351,302	539,840	720,000	875,229	1,041,444	1,211,982	1,395,071
Transfer to Capital	-	113,000	299,081	185,658	351,302	539,840	720,000	791,000	739,000	764,000	790,000
Transfer to Operating	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	198,891	108,258	-	-	-	-	-	84,229	388,358	844,107	1,466,060
Interest	3,978	2,165	-	-	-	-	-	1,685	7,767	16,882	29,321



**Table W-4
Town of Deep River
Water Services
Operating Budget Forecast
Inflated \$**

Description	Budget 2020	Forecast									
		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
EXPENDITURES											
Operating											
Administration - Corporate	10,000	-	-	-	-	-	-	-	-	-	-
Administration - Water	41,814	66,166	67,510	68,720	70,330	71,640	73,050	74,560	76,070	77,490	79,100
Water Treatment	532,285	583,936	595,600	607,500	619,700	632,100	644,700	657,600	670,800	684,200	697,900
Distribution/Transmission	377,751	401,556	409,600	417,800	426,100	434,600	443,400	452,300	461,300	470,400	480,000
Facility Maintenance	14,542	-	-	-	-	-	-	-	-	-	-
Facility Operations	240,948	256,825	261,950	267,270	272,580	277,990	283,610	289,220	294,940	300,950	307,070
Sub Total Operating	1,282,594	1,410,983	1,439,260	1,467,890	1,497,510	1,527,230	1,557,960	1,589,080	1,620,810	1,653,140	1,686,570
Capital-Related											
Existing Debt (Principal)	133,213	136,951	140,883	145,019	149,371	153,949	133,149	137,151	141,372	145,825	150,522
Existing Debt (Interest)	244,416	256,233	252,146	247,928	243,642	239,063	208,784	202,889	196,826	190,427	183,835
New Debt (Principal)	-	-	-	81,646	101,714	123,168	133,372	138,707	144,255	150,025	156,026
New Debt (Interest)	-	-	-	97,250	113,998	130,637	131,997	126,662	121,114	115,344	109,343
Transfer to Capital	-	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Reserve	158,556	18,389	188,657	185,658	351,302	539,840	720,000	875,229	1,041,444	1,211,982	1,395,071
Sub Total Capital Related	536,184	411,573	581,686	757,500	960,026	1,186,656	1,327,302	1,480,637	1,645,011	1,813,602	1,994,798
Total Expenditures	1,818,778	1,822,556	2,020,946	2,225,390	2,457,536	2,713,886	2,885,262	3,069,717	3,265,821	3,466,742	3,681,368
REVENUES											
Operating											
Fire Hose (Standpipe) Charge	7,275	8,003	8,803	9,683	10,651	11,716	12,430	13,171	13,957	14,790	15,672
Hydrant Rental	26,670	29,337	32,271	35,498	39,048	42,952	45,567	48,286	51,166	54,219	57,453
Water on/off charge	700	714	730	740	760	770	790	800	820	840	850
Non-resident Surcharge	549	604	664	731	804	884	938	994	1,053	1,116	1,183
Miscellaneous Revenues (Penalties & Interest, Permits & Fees, Administrative Fees,	5,268	6,580	6,700	5,600	5,700	5,800	5,900	6,100	6,200	6,300	6,400
Total Operating Revenue	40,462	45,237	49,168	52,252	56,963	62,123	65,625	69,351	73,196	77,264	81,558



**Table W-4 (cont.)
Town of Deep River
Water Services
Operating Budget Forecast
Inflated \$**

Description	Budget 2020	Forecast									
		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Billing											
Residential Billing	1,011,075	1,146,804	1,278,213	1,410,216	1,561,358	1,728,627	1,840,303	1,962,607	2,092,954	2,224,204	2,365,018
Multi-Residential Billing	137,506	158,299	174,129	191,542	210,696	231,766	245,875	260,543	276,087	292,557	310,011
Commercial Billing	162,394	177,654	195,420	214,962	236,458	260,104	275,938	292,400	309,844	328,329	347,916
Commercial Billing - CRL	459,900	289,722	318,695	350,564	385,621	424,183	450,006	476,852	505,300	535,445	567,389
Town Properties	10,919	14,517	15,968	17,565	19,321	21,254	22,547	23,893	25,318	26,828	28,429
Total Billing Revenue	1,781,794	1,786,996	1,982,424	2,184,849	2,413,454	2,665,932	2,834,669	3,016,295	3,209,503	3,407,363	3,618,763
Less: Water on/off Discount	3,478	9,678	10,645	11,710	12,881	14,169	15,032	15,928	16,879	17,886	18,953
Total Revenues	1,818,778	1,822,556	2,020,946	2,225,390	2,457,536	2,713,886	2,885,262	3,069,717	3,265,821	3,466,742	3,681,368

**Table W-5
Town of Deep River
Water Services
Water Rate Forecast
Inflated \$**

Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Annual Flat Rate	\$ 628.42	\$ 691.26	\$ 760.39	\$ 836.43	\$ 920.07	\$ 1,012.08	\$ 1,073.69	\$ 1,137.74	\$ 1,205.62	\$ 1,277.54	\$ 1,353.76
Annual Percentage Change		10.0%	10.0%	10.0%	10.0%	10.0%	6.1%	6.0%	6.0%	6.0%	6.0%
CNL Metered Rate (per m³)	\$ 0.88	\$ 0.97	\$ 1.06	\$ 1.17	\$ 1.29	\$ 1.42	\$ 1.50	\$ 1.59	\$ 1.69	\$ 1.79	\$ 1.90
Annual Percentage Change		10.0%	10.0%	10.0%	10.0%	10.0%	6.1%	6.0%	6.0%	6.0%	6.0%
Fire Hose (Standpipe) Charge	\$ 492.66	\$ 541.93	\$ 596.12	\$ 655.73	\$ 721.30	\$ 793.43	\$ 841.74	\$ 891.95	\$ 945.16	\$ 1,001.55	\$ 1,061.30
Annual Percentage Change		10.0%	10.0%	10.0%	10.0%	10.0%	6.1%	6.0%	6.0%	6.0%	6.0%
Water connection/disconnection charge	\$ 20.00	\$ 20.40	\$ 20.81	\$ 21.22	\$ 21.65	\$ 22.08	\$ 22.52	\$ 22.97	\$ 23.43	\$ 23.90	\$ 24.38
Annual Percentage Change		2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%



Appendix B

Wastewater Services



Table WW-1a
Town of Deep River
Wastewater Service
Capital Budget Forecast
 Uninflated \$

Description	Total	Budget 2020	Forecast										
			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
Capital Expenditures													
OCWA - Major Capital	-												
Plant expansion project - add one more SBR unit	1,900,000		380,000	1,520,000									
Plant expansion project - add tertiary filtration units (if req'd by MOECC)	1,600,000		320,000	1,280,000									
Plant expansion project - additional aerobic digestion tankage and sludge storage	1,800,000		360,000	1,440,000									
Lifting equipment improvements	25,000		25,000										
Roof Ice guards	30,000		30,000										
SCADA Upgrade	25,000							25,000					
Raw Sewage pump	35,000					35,000							
Grinder	60,000		30,000							30,000			
Upgrade aeration lines in EQ tank	100,000			100,000									
Refurbish existing SBR units (one unit per year)	225,000			75,000	75,000	75,000							
Update O&M manual including SOPs	40,000			40,000									
UV replacement (if not included as part of plant expansion work)	500,000							500,000					
Other	-												
Brockhouse Way Construction	800,000			800,000									
Total Capital Expenditures	7,140,000	-	1,145,000	5,255,000	75,000	110,000	525,000	-	30,000	-	-	-	-



**Table WW-1
Town of Deep River
Wastewater Service
Capital Budget Forecast
Inflated \$**

Description	Total	Budget 2020	Forecast									
			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Capital Expenditures												
OCWA - Major Capital												
Plant expansion project - add one more SBR unit	2,020,000		393,000	1,627,000	-	-	-	-	-	-	-	-
Plant expansion project - add tertiary filtration units (if req'd by MOECC)	1,701,000		331,000	1,370,000	-	-	-	-	-	-	-	-
Plant expansion project - additional aerobic digestion tankage and sludge storage	1,913,000		372,000	1,541,000	-	-	-	-	-	-	-	-
Lifting equipment improvements	26,000		26,000	-	-	-	-	-	-	-	-	-
Roof Ice guards	31,000		31,000	-	-	-	-	-	-	-	-	-
SCADA Upgrade	30,000		-	-	-	-	30,000	-	-	-	-	-
Raw Sewage pump	40,000		-	-	-	40,000	-	-	-	-	-	-
Grinder	69,000		31,000	-	-	-	-	-	38,000	-	-	-
Upgrade aeration lines in EQ tank	107,000		-	107,000	-	-	-	-	-	-	-	-
Refurbish existing SBR units (one unit per year)	249,000		-	80,000	83,000	86,000	-	-	-	-	-	-
Update O&M manual including SOPs	43,000		-	43,000	-	-	-	-	-	-	-	-
UV replacement (if not included as part of plant expansion work)	592,000		-	-	-	-	592,000	-	-	-	-	-
Other												
Brockhouse Way Construction	856,000		-	856,000	-	-	-	-	-	-	-	-
Total Capital Expenditures	7,677,000	-	1,184,000	5,624,000	83,000	126,000	622,000	-	38,000	-	-	-
Capital Financing												
Provincial/Federal Grants	570,667	-	-	570,667	-	-	-	-	-	-	-	-
Debenture Requirements	5,468,933	-	460,026	4,708,112	-	-	300,796	-	-	-	-	-
Operating Contributions	-	-	-	-	-	-	-	-	-	-	-	-
Wastewater Reserve	1,637,400	-	723,974	345,221	83,000	126,000	321,204	-	38,000	-	-	-
Total Capital Financing	7,677,000	-	1,184,000	5,624,000	83,000	126,000	622,000	-	38,000	-	-	-



Table WW-2
Town of Deep River
Wastewater Service
Schedule of Non-Growth Related Debenture Repayments
 Inflated \$

Debenture Year	Principal (Inflated)	Budget 2020	Forecast										
			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	
2020	-												
2021	460,026			33,849	33,849	33,849	33,849	33,849	33,849	33,849	33,849	33,849	33,849
2022	4,708,112				346,431	346,431	346,431	346,431	346,431	346,431	346,431	346,431	346,431
2023	-						-	-	-	-	-	-	-
2024	-						-	-	-	-	-	-	-
2025	300,796								22,133	22,133	22,133	22,133	22,133
2026	-									-	-	-	-
2027	-										-	-	-
2028	-											-	-
2029	-												-
2030	-												
Total Annual Debt Charges	5,468,933	-	-	33,849	380,281	380,281	380,281	380,281	402,414	402,414	402,414	402,414	402,414

Table WW-3
Town of Deep River
Wastewater Service
Wastewater Reserves/ Reserve Funds Continuity
 Inflated \$

Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Opening Balance	399,783	539,509	-	-	515	54,639	-	392,936	859,285	1,729,970	2,732,072
Transfer from Operating	129,147	184,465	345,221	83,505	179,052	266,566	385,231	487,500	836,764	948,532	1,068,767
Transfer to Capital	-	723,974	345,221	83,000	126,000	321,204	-	38,000	-	-	-
Transfer to Operating	-	-	-	-	-	-	-	-	-	-	-
Closing Balance	528,930	-	-	505	53,567	-	385,231	842,436	1,696,049	2,678,502	3,800,839
Interest	10,579	-	-	10	1,071	-	7,705	16,849	33,921	53,570	76,017



**Table WW-4
Town of Deep River
Wastewater Services
Operating Budget Forecast
Inflated \$**

Description	Budget 2020	Forecast									
		2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
EXPENDITURES											
Operating											
Administration	39,889	52,347	53,400	54,410	55,620	56,640	57,750	59,060	60,070	61,290	62,600
Wastewater Collection	76,147	77,836	79,400	80,800	82,700	84,200	85,900	87,700	89,400	91,200	93,100
Wastewater Treatment	66,000	60,000	61,200	62,400	63,700	64,900	66,200	67,600	68,900	70,300	71,700
Facility Maintenance	7,059	-	-	-	-	-	-	-	-	-	-
Facility Operations	408,127	428,739	437,360	446,080	455,010	464,130	473,360	482,790	492,510	502,330	512,370
Capital Projects	65,255	72,500	74,000	75,400	76,900	78,500	80,000	81,600	83,300	84,900	86,600
Sub Total Operating	662,477	691,422	705,360	719,090	733,930	748,370	763,210	778,750	794,180	810,020	826,370
Capital-Related											
Existing Debt (Principal)	204,483	215,670	222,784	230,134	237,652	245,572	228,063	235,374	-	-	-
Existing Debt (Interest)	60,154	65,394	60,020	54,481	48,850	42,896	11,220	3,909	-	-	-
New Debt (Principal)	-	-	15,448	174,173	181,140	188,386	206,022	214,263	222,834	231,747	241,017
New Debt (Interest)	-	-	18,401	206,108	199,141	191,895	196,391	188,151	179,580	170,667	161,397
Transfer to Capital	-	-	-	-	-	-	-	-	-	-	-
Transfer to Capital Reserve	129,147	184,465	345,221	83,505	179,052	266,566	385,231	487,500	836,764	948,532	1,068,767
Sub Total Capital Related	393,785	465,530	661,874	748,401	845,835	935,314	1,026,927	1,129,197	1,239,178	1,350,945	1,471,181
Total Expenditures	1,056,262	1,156,952	1,367,234	1,467,491	1,579,765	1,683,684	1,790,137	1,907,947	2,033,358	2,160,965	2,297,551
REVENUES											
Operating											
Miscellaneous Revenues (Sewage Disposal Fees, Penalties & Interest, Permits & Fees)	5,720	6,376	6,500	6,600	6,800	6,900	7,000	7,200	7,300	7,500	7,600
Total Operating Revenue	5,720	6,376	6,500	6,600	6,800	6,900	7,000	7,200	7,300	7,500	7,600
Billing											
Residential Billing	799,637	877,922	1,041,730	1,119,236	1,207,053	1,288,781	1,371,710	1,464,480	1,563,452	1,662,931	1,769,802
Multi-Residential Billing	116,339	129,539	151,560	162,321	173,846	184,342	195,471	207,272	219,786	233,055	247,125
Commercial Billing	131,606	139,155	162,812	174,371	186,752	198,026	209,982	222,659	236,101	250,356	265,470
Town Properties	7,178	9,051	10,589	11,341	12,146	12,880	13,657	14,482	15,356	16,283	17,266
Total Billing Revenue	1,054,760	1,155,667	1,366,691	1,467,270	1,579,797	1,684,029	1,790,820	1,908,893	2,034,696	2,162,625	2,299,663
Less: Water on/off Discount	4,218	5,091	5,957	6,379	6,832	7,245	7,682	8,146	8,638	9,159	9,712
Total Revenues	1,056,262	1,156,952	1,367,234	1,467,491	1,579,765	1,683,684	1,790,137	1,907,947	2,033,358	2,160,965	2,297,551



Table WW-5
Town of Deep River
Wastewater Services
Wastewater Rate Forecast
Inflated \$

Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Annual Flat Rate	483.48	565.67	661.84	708.83	759.15	804.98	853.58	905.12	959.76	1,017.71	1,079.15
Annual Percentage Change		17.0%	17.0%	7.1%	7.1%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%



Town of Deep River Water and Wastewater Rate Study

Council Presentation

December 2, 2020

Introduction



The Town of Deep River (Town) retained Watson & Associates Economists Ltd. (Watson) to prepare a Water and Wastewater Rate Study

Projections are based on:

- Current customer profile, with growth forecast consistent with the County of Renfrew 2020 Official Plan
- Capital Plan consistent with OCWA capital forecast and capital asset inventories to ensure sustainable lifecycle funding
- The Town's 2021 Operating Budget

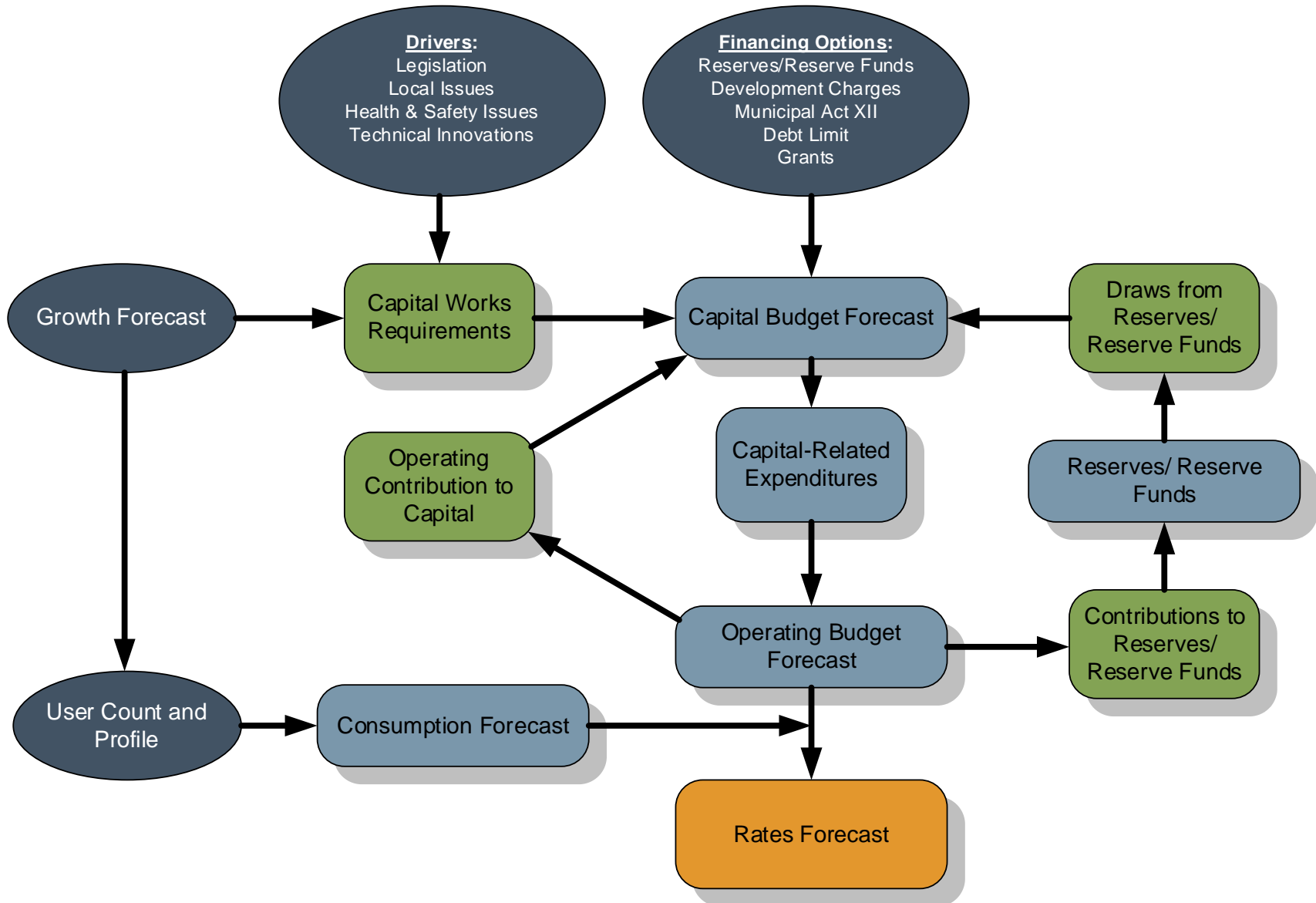
Existing Rates



2020 - Water Billing Rates	
Flat Rate	
Annual Charge	\$ 628.42
Volume Charge	
\$ 0.88	per m ³
Other Charges	
Fire Hose (Standpipe) Charge	\$ 628.42
Water Connection/ Disconnection Charge	\$ 20.00

2020 - Wastewater Billing Rates	
Flat Rate	
Annual Charge	\$ 483.48

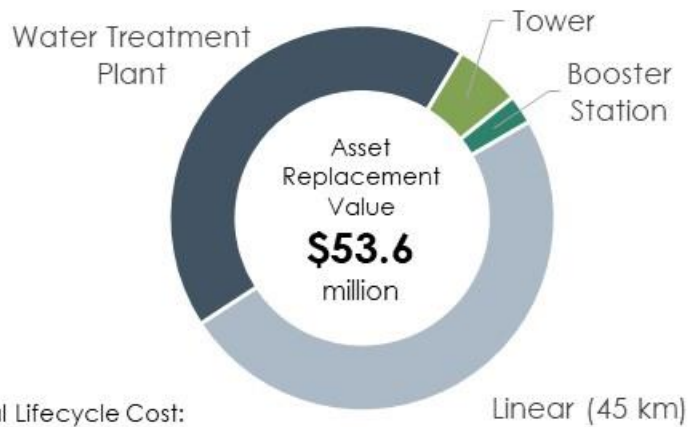
Rate Study Methodology



Asset Inventory & Lifecycle Costs



Water Assets



Annual Lifecycle Cost:
\$1.42 million

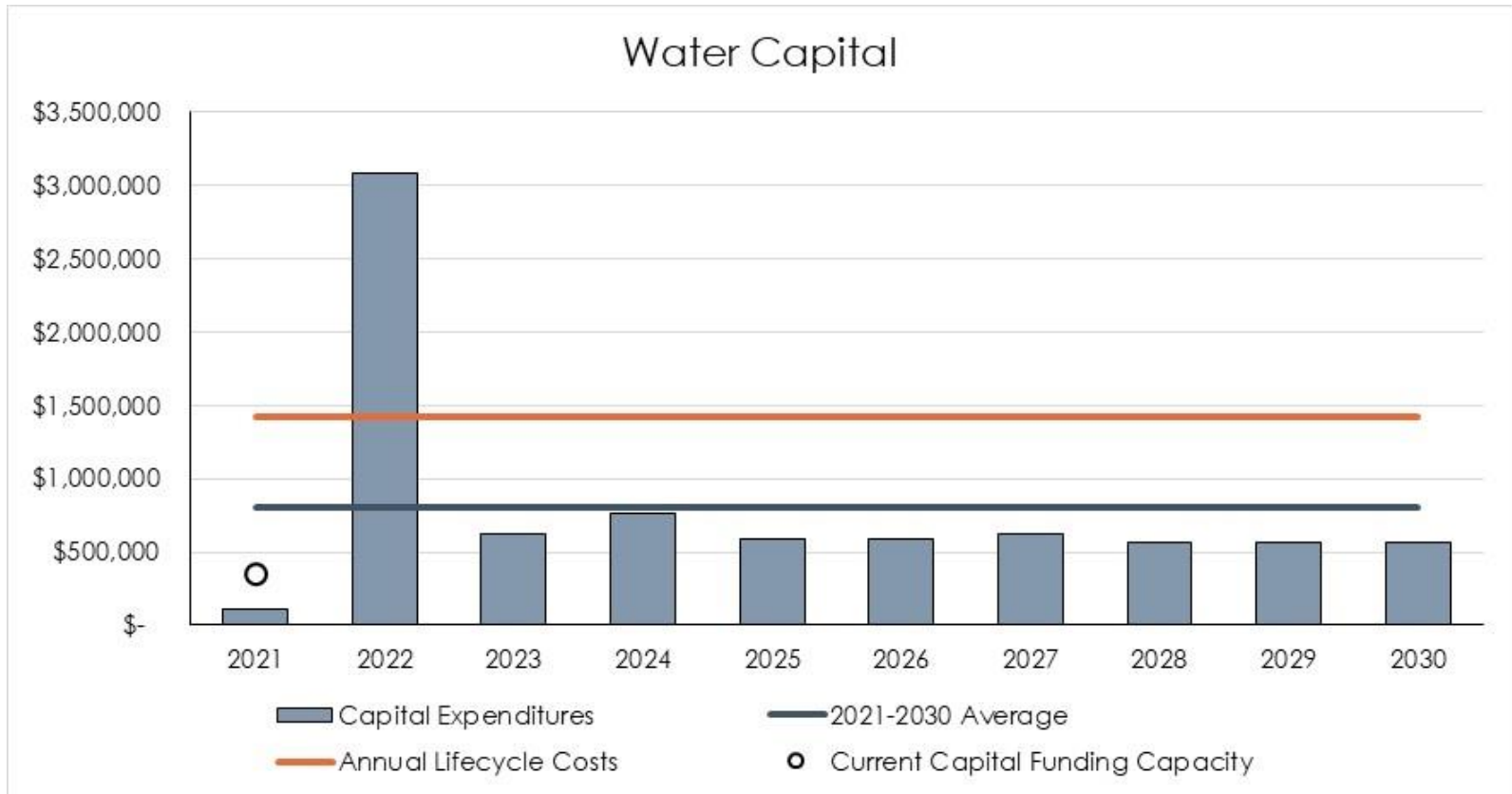
Wastewater Assets



Annual Lifecycle Cost:
\$1.05 million

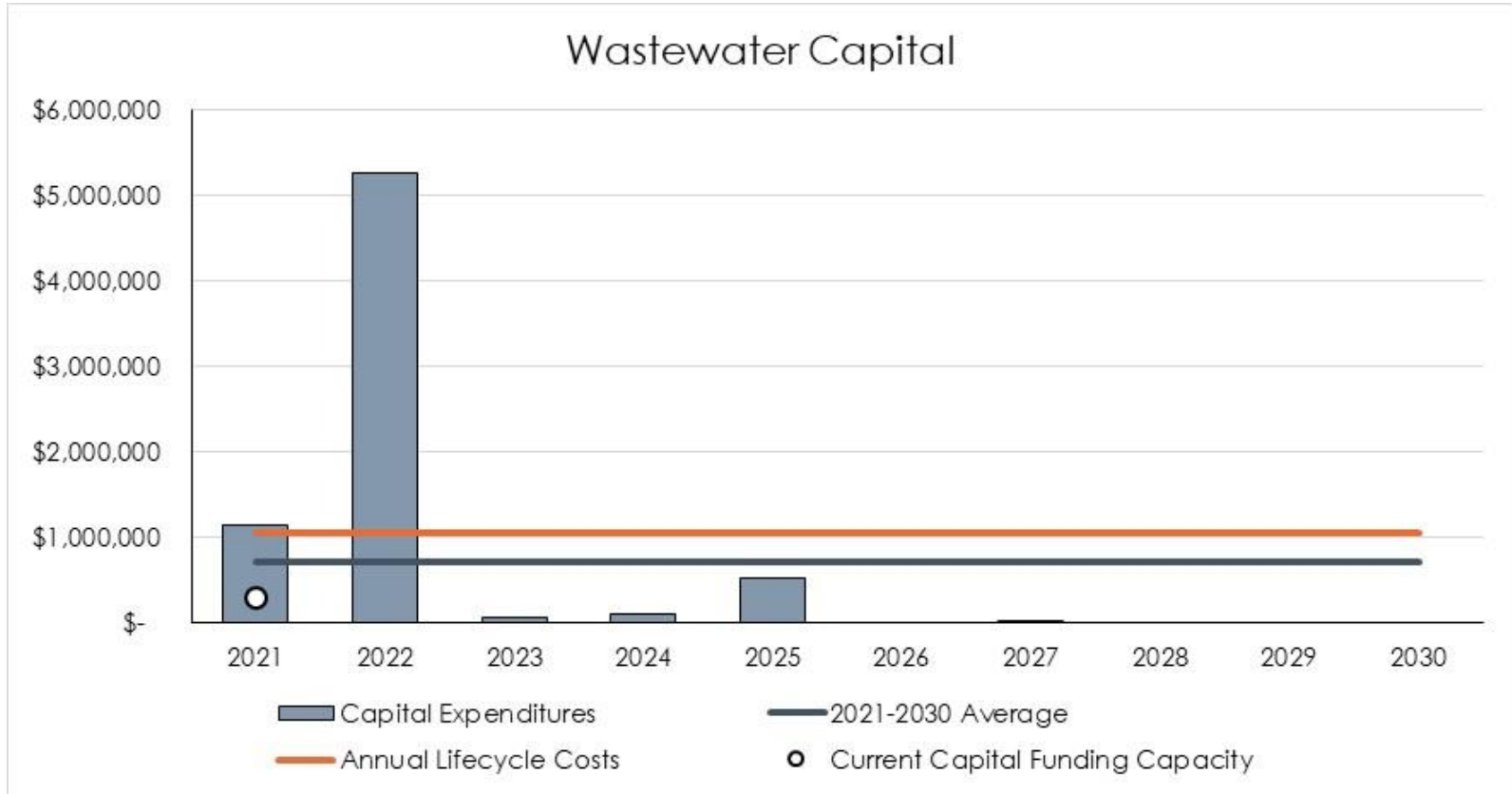
Total Annual
Lifecycle Cost:
\$2.5 million

Capital Forecast Water (uninflated \$)



Capital Forecast

Wastewater (uninflated \$)



Capital Funding Plan 2021-2030



Description	Water	Wastewater	Total
Provincial/Federal Grants	\$ 570,667	\$ 570,667	\$ 1,141,333
Debenture Requirements	\$ 3,555,975	\$ 5,468,933	\$ 9,024,909
Reserve Funds	\$ 5,343,358	\$ 1,637,400	\$ 6,980,758
Total Capital Funding	\$ 9,470,000	\$ 7,677,000	\$ 17,147,000

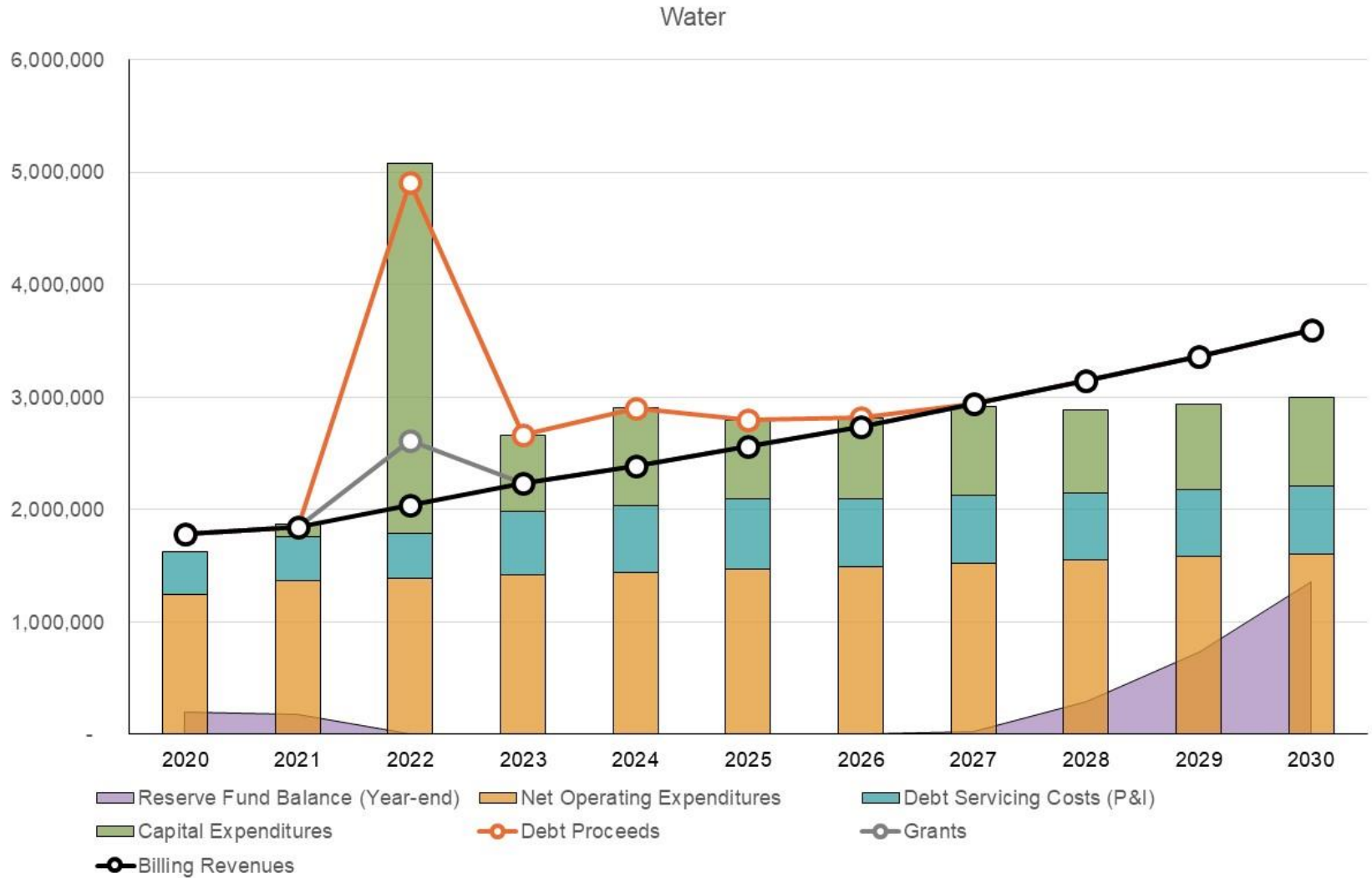
Annual Debt Servicing Costs (2030)
\$ 664,069
\$ 664,069

Operating Budget forecast 2021-2030



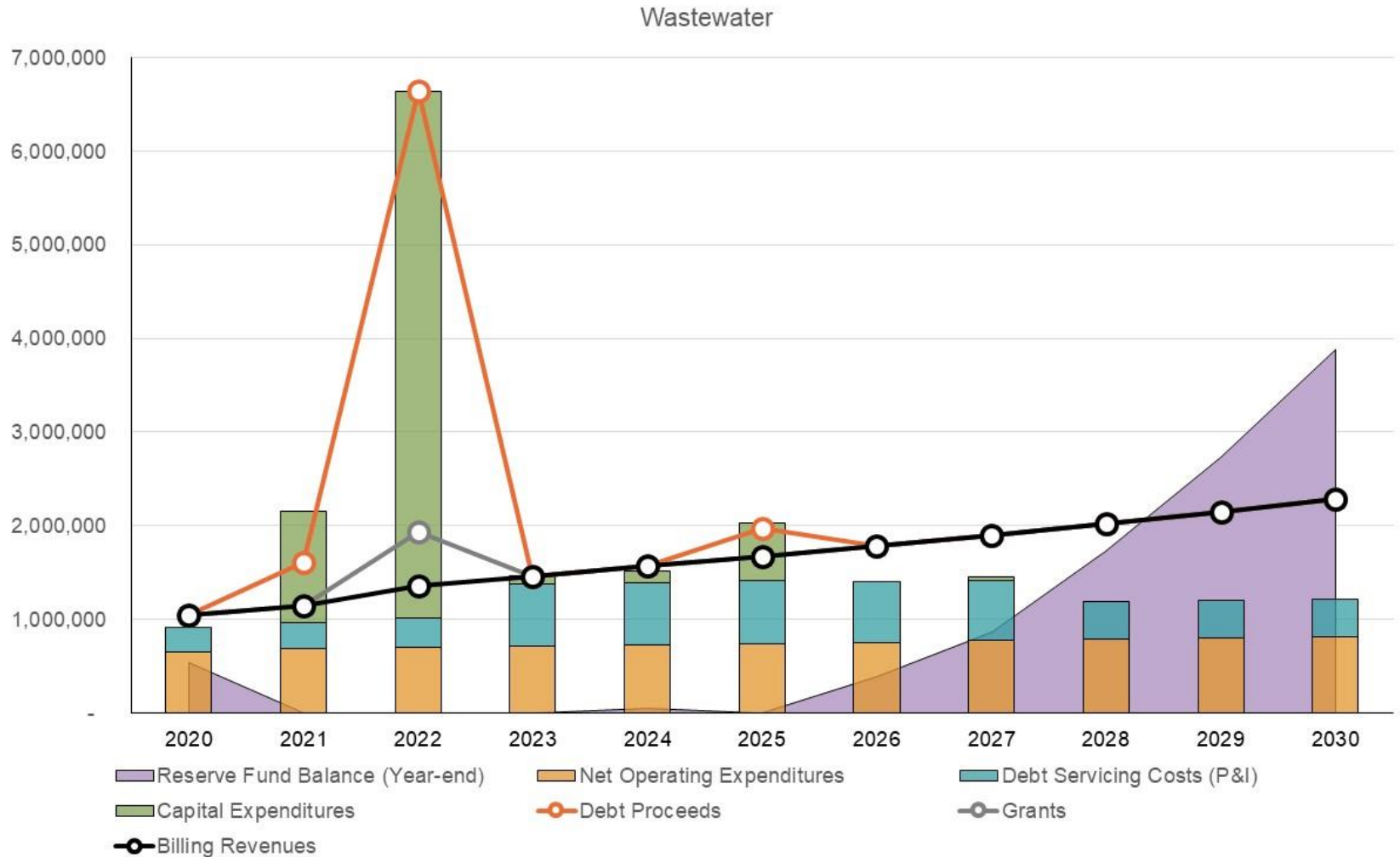
- Water and Wastewater Operating Budget Forecast based on two components:
 - Operating expenditures (i.e. Town's 2021 Operating Budget and OCWA Maintenance Forecast, with adjustments based on previous discussions with Town staff, plus 2% inflation)
 - Water - \$1.41 million (2021) to \$1.69 million (2030)
 - Wastewater - \$0.69 million (2021) to \$0.83 million (2030)
 - Capital-related expenditures (based on capital funding plan)

Water Financial Forecast 2021-2030 (inflated \$)



Note: The lines representing "Billing Revenues", "Grants", and "Debt Proceeds" are stacked.

Wastewater Financial Forecast 2021-2030 (inflated \$)



Note: The lines representing "Billing Revenues", "Grants", and "Debt Proceeds" are stacked

Rate Forecast



Water

Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Annual Flat Rate	\$ 628.42	\$ 691.26	\$ 760.39	\$ 828.82	\$ 884.77	\$ 944.50	\$ 1,008.25	\$ 1,076.31	\$ 1,148.97	\$ 1,226.53	\$ 1,309.32
Annual Percentage Change		10.0%	10.0%	9.0%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%
CNL Metered Rate (per m³)	\$ 0.88	\$ 0.97	\$ 1.06	\$ 1.16	\$ 1.24	\$ 1.32	\$ 1.41	\$ 1.51	\$ 1.61	\$ 1.72	\$ 1.83
Annual Percentage Change		10.0%	10.0%	9.0%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%
Fire Hose (Standpipe) Charge	\$ 492.66	\$ 541.93	\$ 596.12	\$ 649.77	\$ 693.63	\$ 740.45	\$ 790.44	\$ 843.79	\$ 900.75	\$ 961.56	\$ 1,026.46
Annual Percentage Change		10.0%	10.0%	9.0%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%	6.8%
Water connection/disconnection charge	\$ 20.00	\$ 20.40	\$ 20.81	\$ 21.22	\$ 21.65	\$ 22.08	\$ 22.52	\$ 22.97	\$ 23.43	\$ 23.90	\$ 24.38
Annual Percentage Change		2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%	2.0%

Wastewater

Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Annual Flat Rate	483.48	565.67	661.84	708.83	759.15	804.98	853.58	905.12	959.76	1,017.71	1,079.15
Annual Percentage Change		17.0%	17.0%	7.1%	7.1%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%

Overall Bill Impacts

Residential Customer



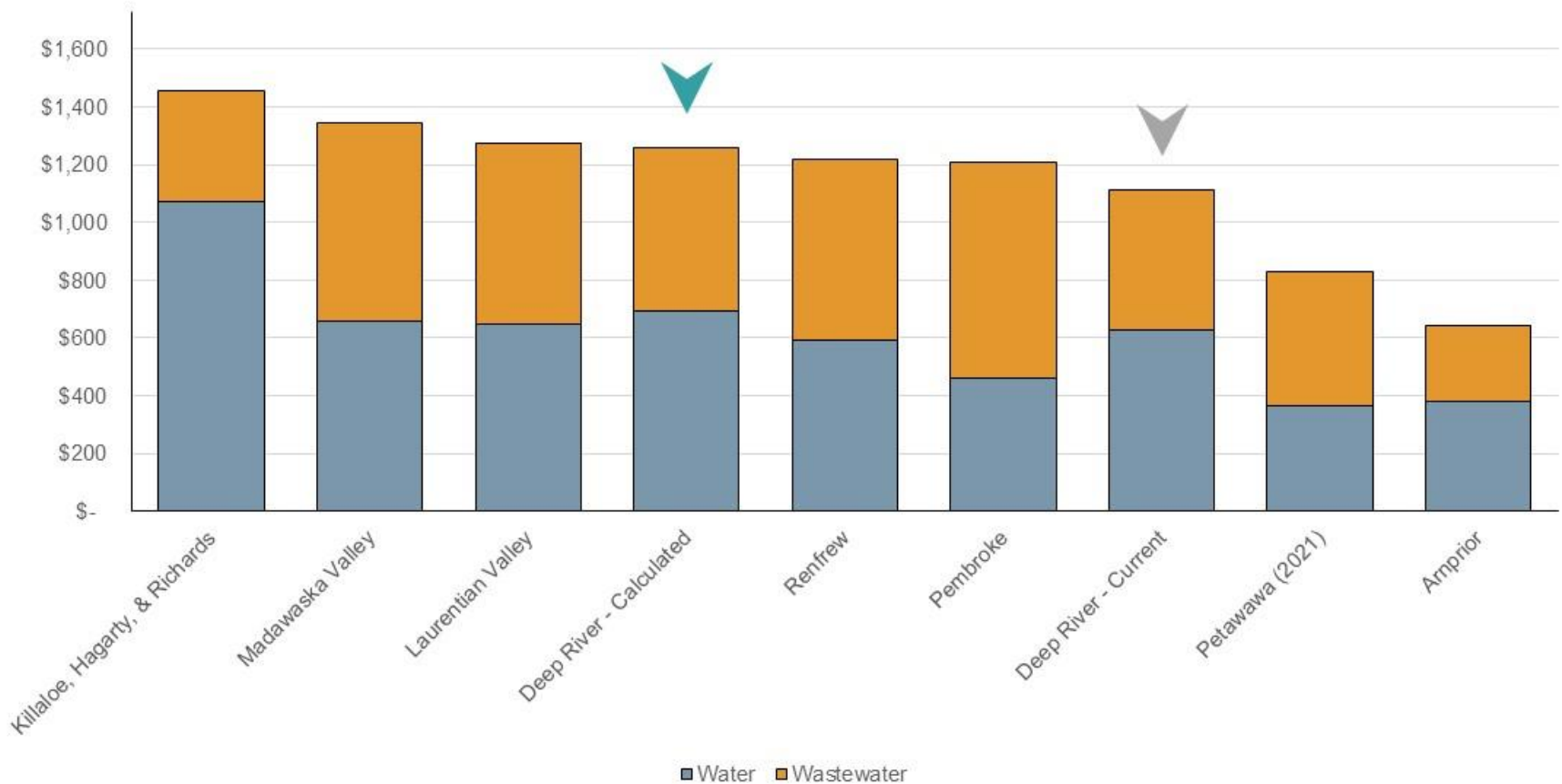
Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water Flat Rate	\$628.42	\$691.26	\$760.39	\$836.43	\$920.07	\$1,012.08	\$1,073.69	\$1,137.74	\$1,205.62	\$1,277.54	\$1,353.76
Sewer Service Flat Rate	\$483.48	\$565.67	\$661.84	\$708.83	\$759.15	\$804.98	\$853.58	\$905.12	\$959.76	\$1,017.71	\$1,079.15
Total Annual Bill	\$1,111.90	\$1,256.93	\$1,422.22	\$1,545.25	\$1,679.22	\$1,817.06	\$1,927.27	\$2,042.86	\$2,165.38	\$2,295.25	\$2,432.91
Annual Increase (%)		13.0%	13.2%	8.7%	8.7%	8.2%	6.1%	6.0%	6.0%	6.0%	6.0%
Annual Increase (\$)		\$ 145.03	\$ 165.29	\$ 123.03	\$ 133.97	\$ 137.84	\$ 110.21	\$ 115.59	\$ 122.52	\$ 129.87	\$ 137.66

Municipal Comparison

Residential Water & Wastewater Bill



Survey of Annual Residential Water & Wastewater Bill - 143 m³ of Annual Consumption on 3/4" Meter



Next steps



- Council adoption of new Water and Wastewater Rates By-Law
- Prepare O.Reg 453/07 Water Financial Plan



Town of Deep River Water and Wastewater Rate Study

Council Presentation

January 13, 2021

Introduction



The Town of Deep River (Town) retained Watson & Associates Economists Ltd. (Watson) to prepare a Water and Wastewater Rate Study

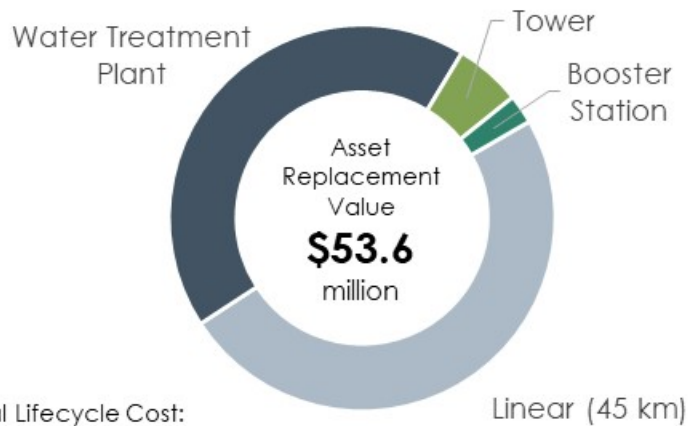
- Draft report was presented to Council on December 2, 2020
- Recommendations included moving towards full-cost pricing (embracing full lifecycle costs of infrastructure) by 2030
- Customer bill impacts resulting from rate forecast were significant:

Description	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water Flat Rate	\$628.42	\$691.26	\$760.39	\$836.43	\$920.07	\$1,012.08	\$1,073.69	\$1,137.74	\$1,205.62	\$1,277.54	\$1,353.76
Sewer Service Flat Rate	\$483.48	\$565.67	\$661.84	\$708.83	\$759.15	\$804.98	\$853.58	\$905.12	\$959.76	\$1,017.71	\$1,079.15
Total Annual Bill	\$1,111.90	\$1,256.93	\$1,422.22	\$1,545.25	\$1,679.22	\$1,817.06	\$1,927.27	\$2,042.86	\$2,165.38	\$2,295.25	\$2,432.91
Annual Increase (%)		13.0%	13.2%	8.7%	8.7%	8.2%	6.1%	6.0%	6.0%	6.0%	6.0%
Annual Increase (\$)		\$ 145.03	\$ 165.29	\$ 123.03	\$ 133.97	\$ 137.84	\$ 110.21	\$ 115.59	\$ 122.52	\$ 129.87	\$ 137.66

Asset Inventory & Lifecycle Costs

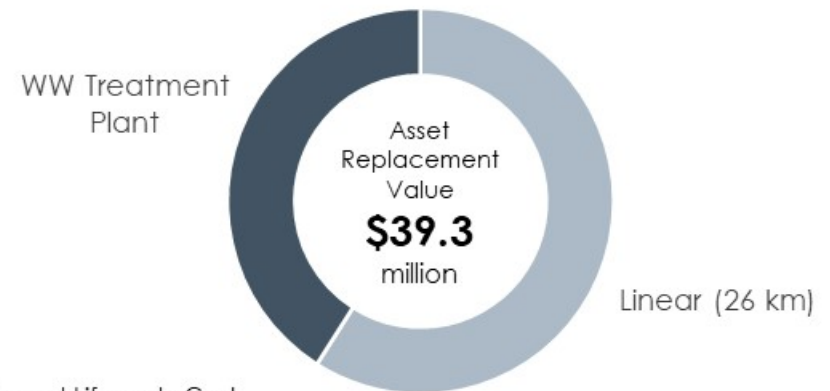


Water Assets



Annual Lifecycle Cost:
\$1.42 million

Wastewater Assets



Annual Lifecycle Cost:
\$1.05 million

With innovative lifecycle management strategies:

Total Annual Lifecycle Cost:
\$2.50
million

Reduced Annual Lifecycle Cost:
\$2.25
million

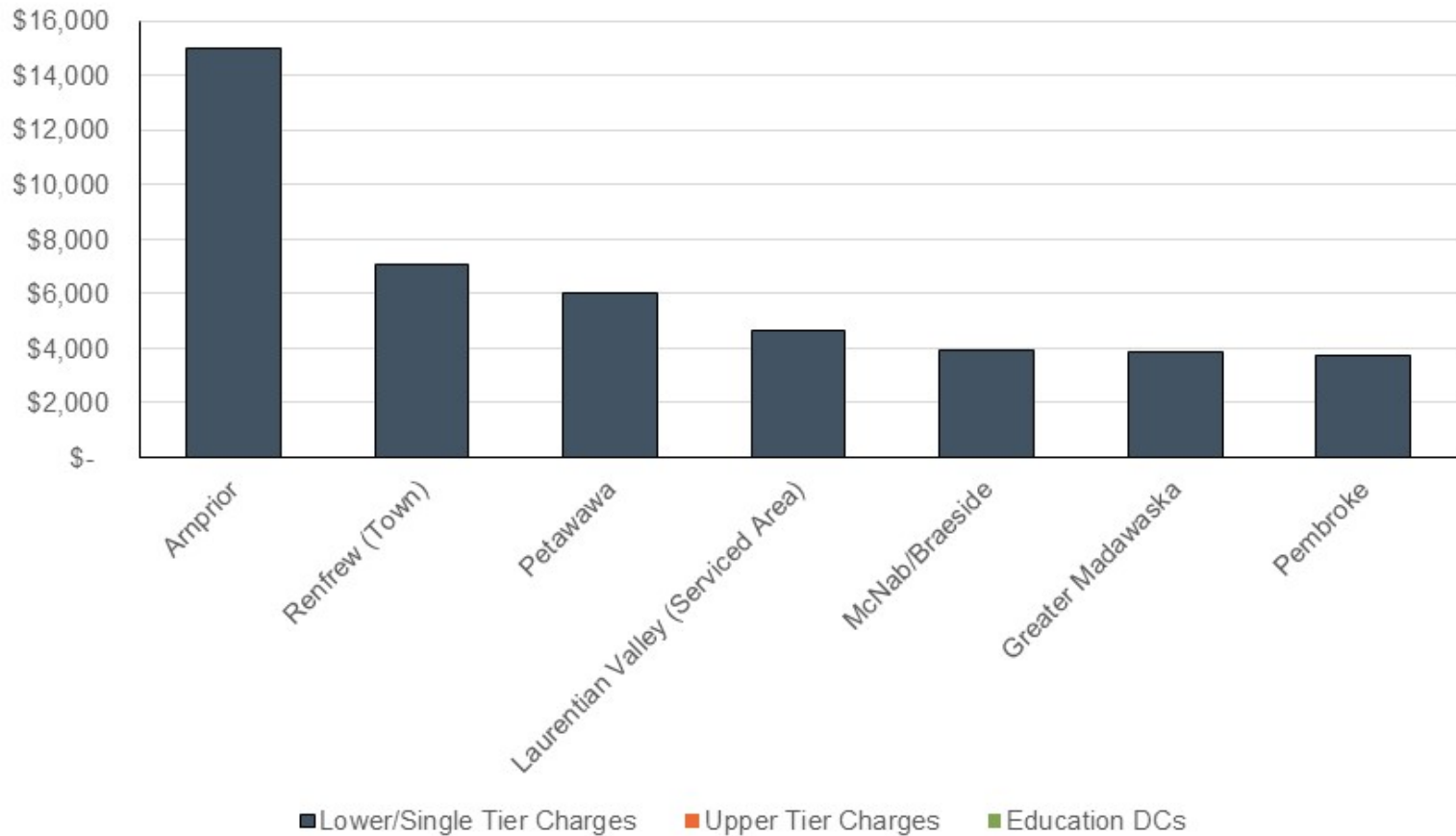
Funding Sources



- Grant funding
 - December forecast included a limited amount of grant funding
 - Alternative scenario developed with 2/3 grant funding for the following projects:
 - Watermain relining program (first 4 years – 2022-2025)
 - Wastewater Treatment Plant expansion project
- Development charges
 - Potential to use development charges for Wastewater Treatment Plant expansion project
 - Approximately 73% of expansion eligible for DCs

Development Charges

Municipal Comparison – Single Detached Dwelling



Additional Scenarios

Summary

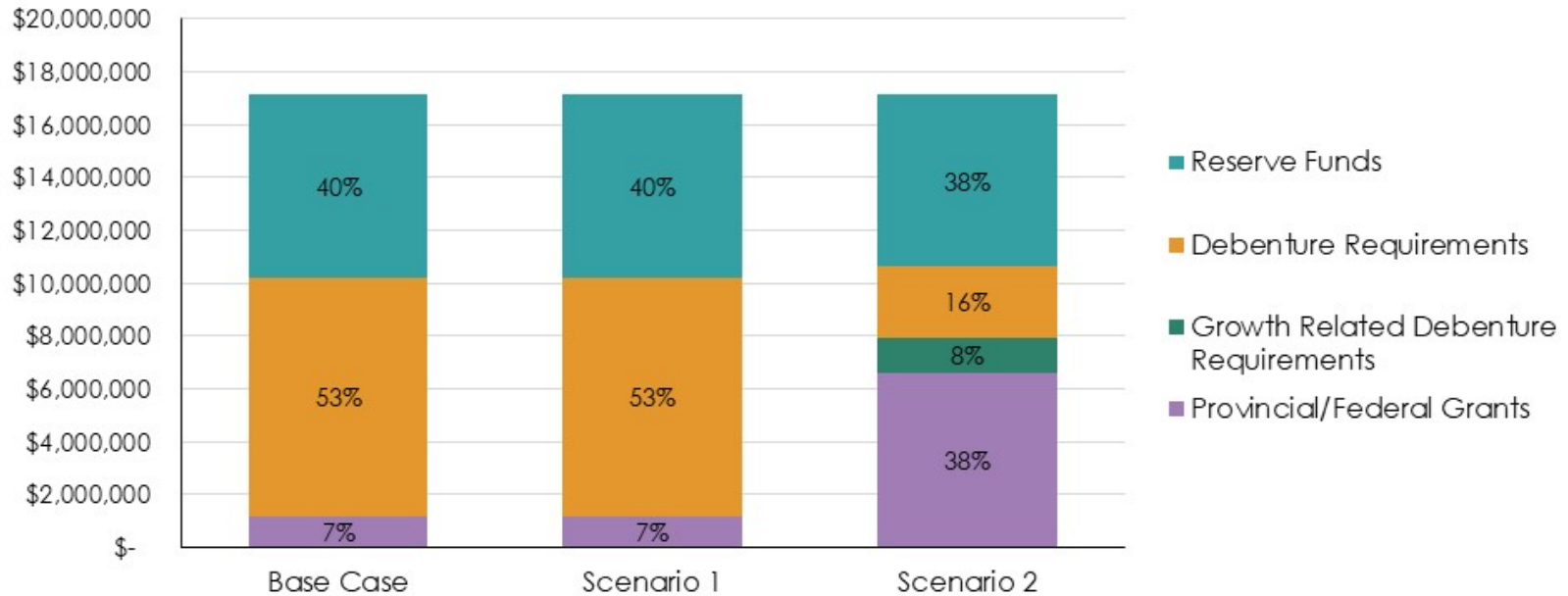


Scenario	10-year Capital Funding Mix	Lifecycle Funding
Base case (presented in December)	Rates/reserves Debt Grants (limited)	Full lifecycle funding by 2030
Scenario 1	Rates/reserves Debt Grants (limited)	90% of full lifecycle funding by 2030
Scenario 2	Rates/reserves Debt Grants Development Charges	90% of full lifecycle funding by 2030

Additional Scenarios



Capital Funding Mix

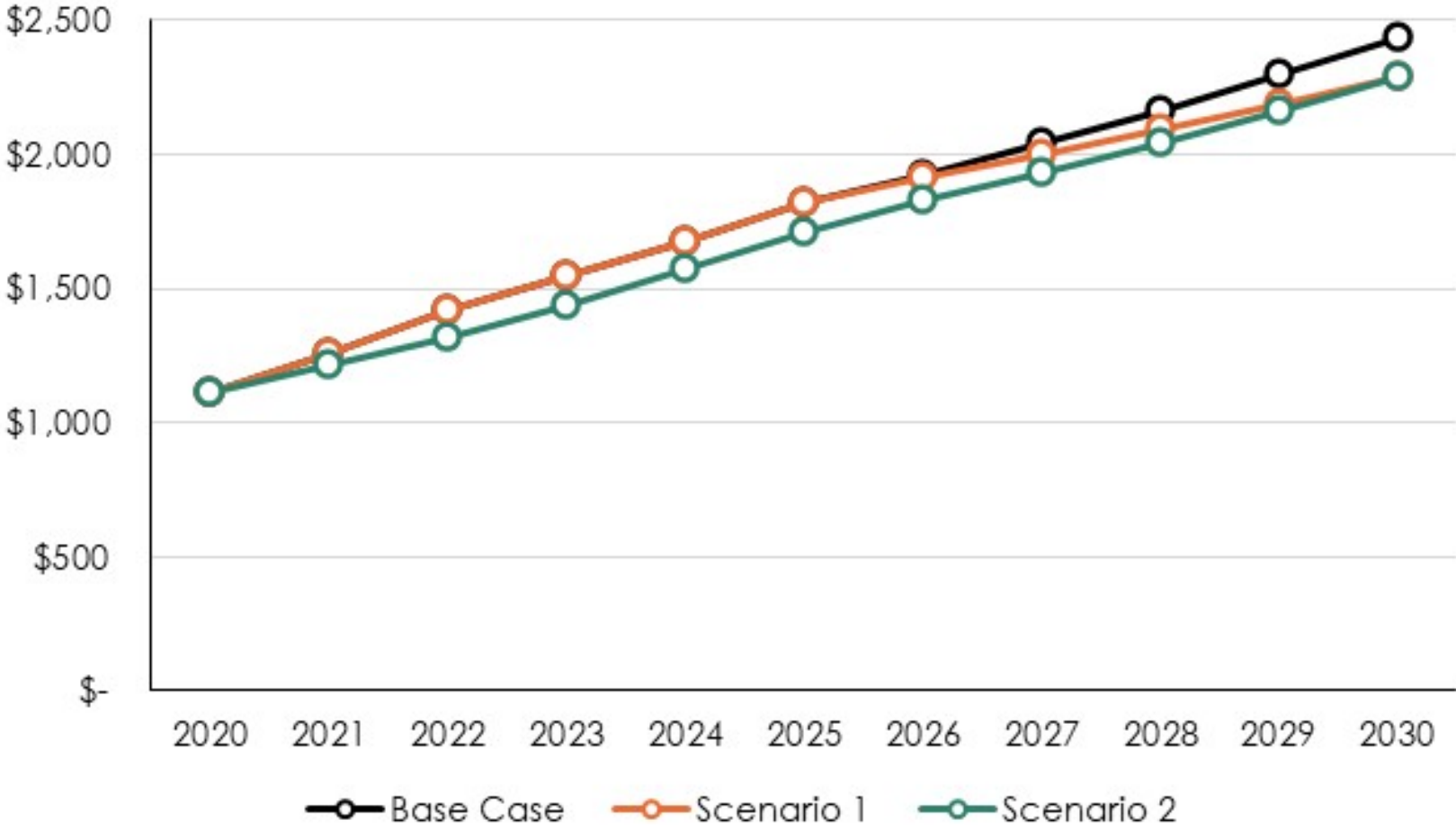


2030 Reserve Fund Balance



Bill Impacts

Residential Customer



Bill Impacts

Residential Customer



Base Case	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water Flat Rate	\$628.42	\$691.26	\$760.39	\$836.43	\$920.07	\$1,012.08	\$1,073.69	\$1,137.74	\$1,205.62	\$1,277.54	\$1,353.76
Sewer Service Flat Rate	\$483.48	\$565.67	\$661.84	\$708.83	\$759.15	\$804.98	\$853.58	\$905.12	\$959.76	\$1,017.71	\$1,079.15
Total Annual Bill	\$1,111.90	\$1,256.93	\$1,422.22	\$1,545.25	\$1,679.22	\$1,817.06	\$1,927.27	\$2,042.86	\$2,165.38	\$2,295.25	\$2,432.91
Annual Increase (%)		13.0%	13.2%	8.7%	8.7%	8.2%	6.1%	6.0%	6.0%	6.0%	6.0%
Annual Increase (\$)		\$ 145.03	\$ 165.29	\$ 123.03	\$ 133.97	\$ 137.84	\$ 110.21	\$ 115.59	\$ 122.52	\$ 129.87	\$ 137.66
Additional Monthly Amount		\$ 12.09	\$ 13.77	\$ 10.25	\$ 11.16	\$ 11.49	\$ 9.18	\$ 9.63	\$ 10.21	\$ 10.82	\$ 11.47

Scenario 1	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water Flat Rate	\$628.42	\$691.26	\$760.39	\$836.43	\$920.07	\$1,012.08	\$1,073.81	\$1,122.07	\$1,172.50	\$1,225.20	\$1,280.26
Sewer Service Flat Rate	\$483.48	\$565.67	\$661.84	\$708.83	\$759.15	\$804.98	\$842.32	\$881.39	\$922.28	\$965.05	\$1,009.82
Total Annual Bill	\$1,111.90	\$1,256.93	\$1,422.22	\$1,545.25	\$1,679.22	\$1,817.06	\$1,916.14	\$2,003.47	\$2,094.78	\$2,190.25	\$2,290.08
Annual Increase (%)		13.0%	13.2%	8.7%	8.7%	8.2%	5.5%	4.6%	4.6%	4.6%	4.6%
Annual Increase (\$)		\$ 145.03	\$ 165.29	\$ 123.03	\$ 133.97	\$ 137.84	\$ 99.07	\$ 87.33	\$ 91.31	\$ 95.47	\$ 99.83
Additional Monthly Amount		\$ 12.09	\$ 13.77	\$ 10.25	\$ 11.16	\$ 11.49	\$ 8.26	\$ 7.28	\$ 7.61	\$ 7.96	\$ 8.32

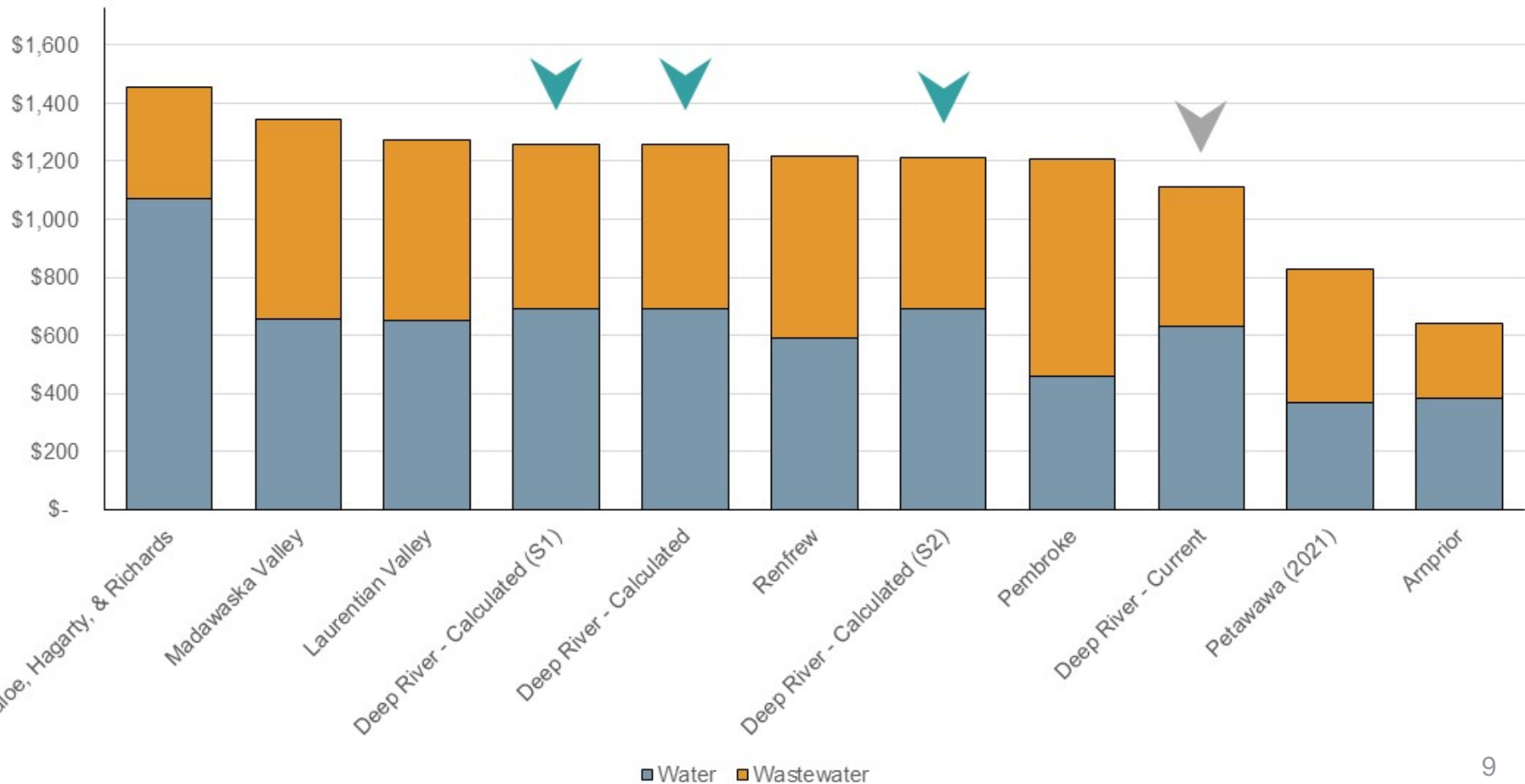
Scenario 2	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Water Flat Rate	\$628.42	\$691.26	\$760.39	\$836.43	\$920.07	\$1,012.08	\$1,073.81	\$1,122.07	\$1,172.50	\$1,225.20	\$1,280.26
Sewer Service Flat Rate	\$483.48	\$520.43	\$560.21	\$603.03	\$649.12	\$698.73	\$752.14	\$809.62	\$871.51	\$938.12	\$1,009.82
Total Annual Bill	\$1,111.90	\$1,211.70	\$1,320.60	\$1,439.46	\$1,569.19	\$1,710.81	\$1,825.95	\$1,931.70	\$2,044.01	\$2,163.31	\$2,290.08
Annual Increase (%)		9.0%	9.0%	9.0%	9.0%	9.0%	6.7%	5.8%	5.8%	5.8%	5.9%
Annual Increase (\$)		\$ 99.80	\$ 108.90	\$ 118.86	\$ 129.73	\$ 141.62	\$ 115.14	\$ 105.75	\$ 112.31	\$ 119.31	\$ 126.76
Additional Monthly Amount		\$ 8.32	\$ 9.08	\$ 9.90	\$ 10.81	\$ 11.80	\$ 9.60	\$ 8.81	\$ 9.36	\$ 9.94	\$ 10.56

Municipal Comparison

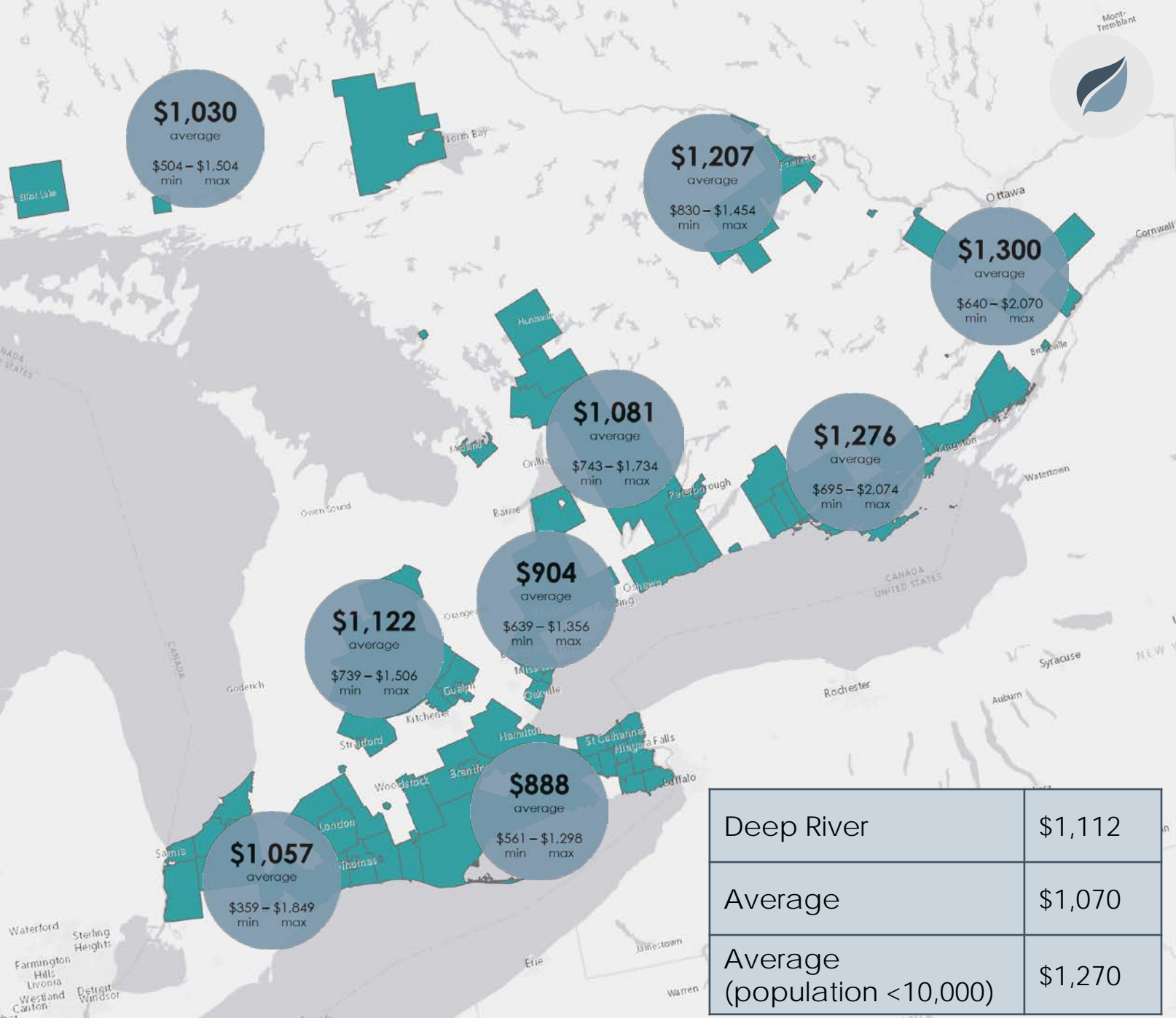
Residential Water & Wastewater Bill



Survey of Annual Residential Water & Wastewater Bill - 143 m³ of Annual Consumption on 3/4" Meter



Annual Water & Wastewater Bills Residential Customer (143 m³)



Deep River	\$1,112
Average	\$1,070
Average (population < 10,000)	\$1,270