

# 2022 MUNICIPAL BUDGET

Date Approved: June 13, 2022

# BUDGET AT A GLANCE

\*Increase of 3.19% in total combined 2022 Residential Rates (Municipal and Education)

\*Increase of 2.58% in total combined 2022 Commercial Rates (Municipal and Education)

\*Increase of 1.53% in total combined 2022 Industrial Rates (Municipal and Education)

## KEY FACTORS IMPACTING THE 2022 BUDGET

- Significant Transfers to Reserves
- Due to COVID-19 MPAC has delayed assessments
- Increase in the CPI to 3.4% overall for 2021 and 3.4% increase in overall wage costs
- Capital Projects such as Phase 2 of Old Nairn Road Rehabilitation, Phase 1 of MacDonald Street, Pit Rehabilitation, Phase 1 of the Nairn Water Treatment Plant and a new legislated Asset Management Plan
- 2022 Municipal Elections

## CHANGES TO A TYPICAL TAX BILL (RESIDENTIAL)

2021

- Home assessed at \$197,000
- \$2,734 (Municipal and Education combined taxation)

2022

- Home assessed at \$197,000
- \$2,865 (Municipal and Education combined taxation)

## CHANGES TO A TYPICAL TAX BILL - COMMERCIAL

2021

- Business -Assessed Value of \$282,000
- \$8,858 (Municipal and Education combined taxation)

2022

- Business – Assessed Value of \$282,000
- \$9,086 (Municipal and Education combined taxation)

## CHANGES TO A TYPICAL BILL - INDUSTRIAL


2021

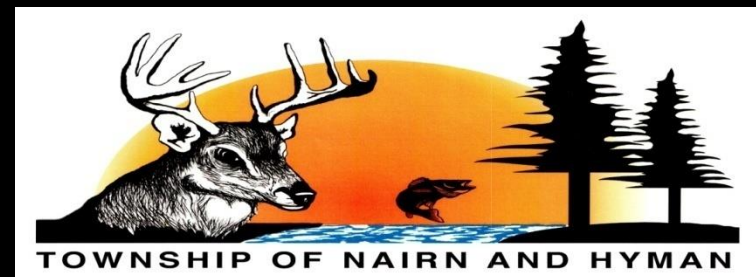
- Industrial – assessed at \$2,589,000
- \$156,044 (Municipal and Education combined taxation)

2022

- Industrial – assessed at \$2,589,000
- \$158,430 (Municipal and Education combined taxation)

# REVENUE: GRANTS, PIL

- 2021 Actual: \$1,546,073.17
  - 2022 Budget: \$1,907,442.00
  - Increase \$ 361,368.83
- 
- In 2022, Funding for Federal Gas Tax, Ontario Community Infrastructure Fund, Ontario Municipal Partnership, Investing in Canada Infrastructure Program, etc.

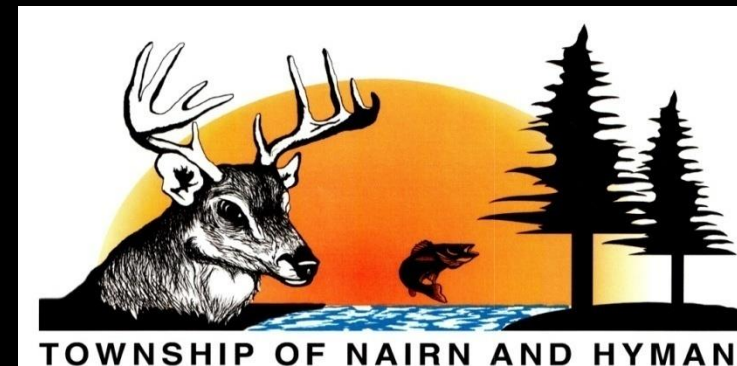


# REVENUE FROM OTHER SOURCES

- 2021 Actual: \$346,959
- 2022 Budget: \$393,019
- Increase \$ 46,060



- These revenues includes water rates, landfill tipping fees, building permits, etc.
- \$41,061 will be taken from reserves for capital water.



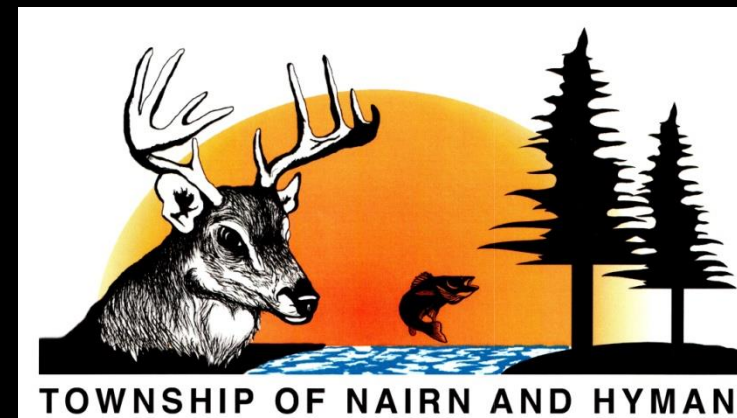


# COUNCIL EXPENSES

- 2021 Actual: \$39,092
- 2022 Budget: \$52,446
- Increase \$ 13,354



- Costs include honorarium for members of council, travel expenses, training and seminars, etc.



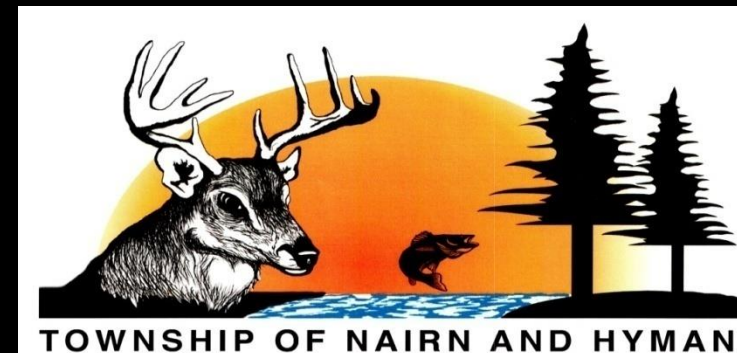
# GENERAL GOVERNMENT EXPENSES

- 2021 Actual: \$273,136
  - 2022 Budget: \$356,213
  - Increase       \$ 83,077
- ↑
- Costs include insurance, legal, heating, electricity, payroll, tax billing, municipal elections, building maintenance, compliant Asset Management Plan, etc.



# FIRE DEPARTMENT EXPENSES

- 2021 Actual: \$150,085
- 2022 Budget: \$373,253
- Increase \$ 223,168
- Includes maintenance, training expenses, personal protective equipment, as well as fire hall utilities costs.
- Capital – Renovation of Nairn Fire Hall
- Repayment to reserves \$30,080-Fire Truck
- Payment to Fire Reserve \$5,000

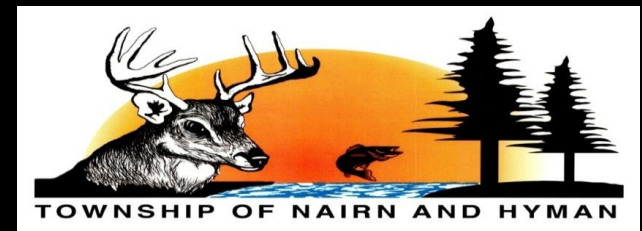


# PROTECTION TO PERSONS AND PROPERTY EXPENSES

- 2021 Actual: \$131,319
- 2022 Budget: \$131,115
- Decrease \$ 204



- Expenses include policing, 911, canine control, by-law enforcement, and emergency preparedness.
- 2022 police budget = \$112,500



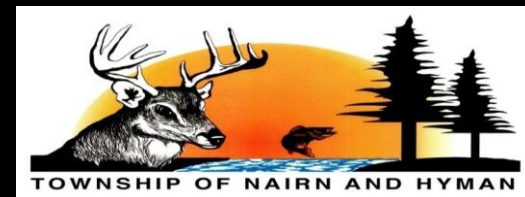
# TRANSPORTATION EXPENSES

- 2021 Actual: \$1,520,853
  - 2022 Budget: \$1,687,137
- Increase \$166,284



- Capital Projects include:
- Phase 2 of Rehabilitation of Old Nairn Road
- Gravel Pit Rehabilitation
- Phase 1 of McDonald Street Resurfacing (Engineering)

Payment to Road Reserves \$22,000



# ENVIRONMENTAL EXPENSES

- 2021 Actual: \$79,084
- 2022 Budget: \$57,700
- Decrease \$21,384



- Costs include garbage and recycling collection, landfill site maintenance, design and operational plan for landfill, etc.



# NAIRN CENTRE WATER EXPENSES

- 2021 Actual: \$146,566
  - 2022 Budget: \$264,037
  - Increase \$117,471
- 
- 2022 budgeted capital expenses are \$112,925 for Phase 1 of Water Treatment Plant Rehabilitation.
  - \$41,061 will be transferred from the water reserve to complete the capital work





# CONSERVATION OF HEALTH EXPENSES

- 2021 Actual: \$111,219
- 2022 Budget: \$114,664
- Increase \$ 3,445



- Includes land ambulance, health unit, and cemetery expenses.





# SOCIAL AND FAMILY SERVICES EXPENSES

- 2021 Actual: \$64,714
- 2022 Budget: \$64,970
- Increase of \$ 256



- Includes social housing, Ontario Works, and donations.



# RECREATION EXPENSES

- 2021 Actual: \$ 15,227
- 2022 Budget: \$ 33,073 
- Increase of \$ 17,846
  
- Includes ball-field and rink repairs, recreation committee events, recreation supplies, summer student payroll, etc.
- Capital Work includes the installation of anti-bird netting in the All-Sports Centre (funded by the Ontario Trillium Fund).


# COMMUNITY CENTRE EXPENSES

- 2021 Actual: \$22,330
- 2022 Budget: \$25,758
- Increase of \$ 3428



- Includes repairs and maintenance, utility costs, janitorial expenses.
- Capital expenses budgeted in 2022 include new outside lights.

# PLANNING, DEVELOPMENT AND BUILDING SERVICES EXPENSES

- 2021 Actual: \$56,613
  - 2022 Budget: \$43,600
  - Decrease \$13,013
- 
- Includes building inspection, Municipal Property Assessment levy, zoning, planning services.

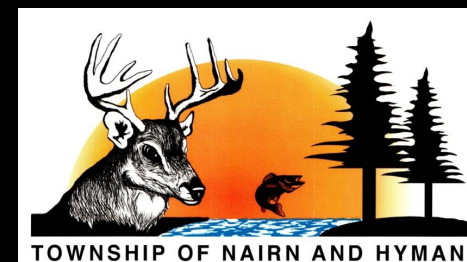


# SUMMARY OF EXPENSES AND REVENUE

- 2021 Actual Expenses: \$2,768,072
- 2022 Budgeted Expenses: \$3,376,828
- \$608,756 Increase



- 2021 Actual Revenue: \$ 2,910,309
- 2022 Budgeted Revenue: \$3,376,829
- \$466,520 Increase



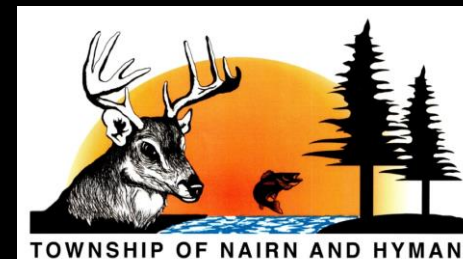
# AMOUNT REQUIRED FROM TAXATION

- 2021 \$1,017,276
- 2022 \$1,076,368
- \$59,089 Increase



## Assessment Totals

- 2021 Assessment Totals - \$59,314,400
- 2022 Assessment Totals - \$59,685,700
- \$371,300 Increase



**TOWNSHIP OF NAIRN AND HYMAN - 2022 BUDGET**

**RESERVE FUNDS AND RESERVES**

<b>Name of Reserve Fund</b>	<b>Jan. 1, 2022 Opening Balance</b>	<b>Budgeted Transfers to Reserves</b>	<b>Budgeted Transfer from Reserves</b>	<b>Budgeted Closing Balance</b>
Fire Equipment	\$20,322.78	\$0.00	\$0.00	\$20,322.78
<b>Total</b>	<b>\$20,322.78</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$20,322.78</b>

**Explantion of Reserve Funds:**

Reserve Funds are separate from the general operating account. Each reserve fund has it's own bank account.

<b>Name of Reserve</b>	<b>Jan. 1, 2022 Opening Balance</b>	<b>Budgeted Transfers to Reserves</b>	<b>Budgeted Transfer from Reserves</b>	<b>Budgeted Closing Balance</b>
Working Funds	\$636.00	\$0.00	\$0.00	\$636.00
Water Reserve	\$26,236.34	\$0.00	\$0.00	\$26,236.34
Rink	\$0.00	\$0.00	\$0.00	\$0.00
Ballfield	\$0.00	\$0.00	\$0.00	\$0.00
Recreation	\$3,900.00	\$0.00	\$0.00	\$3,900.00
Recreation Capital	\$0.00	\$0.00	\$0.00	\$0.00
Contingencies	\$153,921.04	\$30,080.28	\$0.00	\$184,001.32
Roads	\$57,982.92	\$22,000.00	\$0.00	\$79,982.92
Road Equipment	\$202,641.06	\$0.00	\$0.00	\$202,641.06
Landfill	\$0.00	\$0.00	\$0.00	\$0.00
Fire	\$43,809.09	\$5,000.00	\$0.00	\$48,809.09
Water	\$203,308.66	\$6,700.00	\$41,061.60	\$168,947.06
COVID-19 Safe Restart	\$45,409.00	\$0.00	\$45,409.00	\$0.00
<b>Total</b>	<b>\$737,844.11</b>	<b>\$63,780.28</b>	<b>\$86,470.60</b>	<b>\$715,153.79</b>

**Explanation of Reserves:**

Unlike the Reserve Funds, the Reserves are not in a separate bank account; each reserve to be used for future projects and is specific by its name.

**Working Funds** - No activity budgeted

**Rink** - No activity budgeted

**Ballfield** - No activity budgeted

**Recreation** - No activity budgeted

**Recreation Capital** - No activity budgeted

**Contingencies** - \$30080.28 (budgeted) will be transferred to the reserve for repayment of promissory note for new fire truck.

**Roads** - \$22,000.00 (budgeted) will be transferred to the reserve from Public Works Budget

**Road Equipment** - No activity budgeted

**Landfill** - No activity budgeted

**Fire** - \$5,000.00 (budgeted) will be transferred to the reserve.

**Water** - \$14,925.00 (budgeted) will be transferred from the reserve for budgeted capital projects

\$ 26,136.60 (budgeted) will be transferred from water reserve to pay for municipality's portion of

ICIP Green Stream Water Treatment Plant Rehabilitation Project for Phase 1

\$6,700.00 (budgeted) will be transferred to the water reserve

**COVID-19 Safe Restart Fund** - Funds unused in 2021 needed to be placed in a reserve (due to Fire Hall Project delayed in 2021)

\$45,0409.00 will be transferred from the reserve for Fire Hall Renovation Project as resolved in 2021