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## **Municipal Budget 2023 Overview and Overall Tax Comparison**

### **Background**

On an annual basis, the Township prepares a Budget for council to authorize expenditures for the year. The Municipal Budget is a plan to implement the municipal goals and priorities and provides a method to monitor and control income and expenses throughout the year.

The Budget includes amounts for activities related to day-to-day operations including programs and services such as parks, arena, library, road maintenance, policing, fire, by-law, planning and development services, etc. The Budget also includes capital projects that have either been awarded by tender or that will be tendered in hopes of being completed/started in 2023.

Expenditures are funded by revenue received from user fees, service charges, reserves, grants, financing, and property taxation.

As a lower tier municipality, we are responsible for the collection of taxes on behalf of the County of Hastings and the Province of Ontario. The attached pages will be reviewing the Municipal Budget only. Also on the attached pages is the tax comparison which includes County and Education.

### **Schedule**

Due to an election year, Budget review began later than usual, and the CAO/Treasurer requested the Departmental Managers to prepare draft budgets by mid-December. At January's Finance and Personnel Meeting, some departmental budgets were reviewed, and further budget review was done at the February and March Finance and Personnel Meetings.

From these meetings staff were directed to review and find further savings in their draft budgets to bring the overall levy increase down.

**Embracing the Future  
while Remembering our Past**

The final draft budget was presented to the Council at their Special Finance and Personnel meeting on April 4<sup>th</sup>, 2023.

### **Discussion and procedures**

From these budget reviews, Council has directed staff to prepare for a public meeting to present the final draft budget. The final draft budget represents a municipal tax levy of \$5,628,847.72 compared to \$5,121,642.85 in 2022. This represents an increase of \$507,204.87 or 9.9%.

We are here to provide details and highlights of the 2023 draft budget and ask that all questions be asked at the end of the presentation. Questions regarding the 2023 draft budget only and not previous or future years.

### **Factors affecting Budget**

- Employee compensation – relates to existing staff complement and includes negotiated union contract adjustments, job rate adjustments and benefit adjustments.
- Inflationary – impacts due to rate increases for items such as maintenance supplies/services, insurance, winter maintenance (sand, salt and fuel).
- Utilities – projected changes to utilities such inflationary increases
- Fees/Charges and Other Revenue Changes – Revenue impact of proposed increases to existing fees/charges, grant allocations and reserve activity.

The grant obtained in 2022 from the Federal and Provincial Governments to help offset the Water line installation of the downtown infrastructure project in the amount of \$967,956, is still assisting in the 2023 budget as the project continues in 2023.

However, the annual Ontario Municipal Partnership Funding was reduced from the province in the amount of \$4,300, therefore we are receiving \$908,800 to help offset the overall budget in 2023.

Assessment increases for 2023 are approximately 2.10% over last year. Please note the Municipality does not create assessment values these are completed by the Municipality Property Assessment Corporation.

**Departmental Breakdown**

<b>Department – Council</b>	<b>2023 Tax Impact \$131,545 Increase of \$5,135.00</b>
<b>Function</b>	Elected Officials – Decision Makers
<b>Operating Expenditures</b> Salaries/Benefits \$99,400.00 Legal \$10,000 Materials/Supplies, etc. \$22,145	\$131,545.00

<b>Department – Administration</b>	<b>2023 Tax Impact \$382,050.00 Increase of \$46,013.00</b>
<b>Function</b>	CAO, Clerk, Finance, Human Resources, IT, Facility
<b>Operating Expenditures</b> Salaries/Benefits \$525,450 Audit \$40,000 Leases/contract services \$62,500 Insurance \$54,100 Materials/Supplies \$67,700 Election \$1,500 Capital - Asset Management Software, etc. \$22,000	\$773,250.00
<b>Revenue</b> Penalty/Interest \$150,000 User Fees (tax certs/zoning letter, licenses, reprints, and deed change fees) \$15,000 Interest \$50,000 Lottery \$2,000 Marriage \$2,500 Reserves \$27,000 – Capital and Building Mtce – Cupboard door repairs	\$246,500.00
<b>Revenue – OMPF</b>	\$908,800.00

<b>Department – Sundry</b>	<b>2023 Tax Impact \$12,800.00 increase of \$2,000.00</b>
<b>Function</b>	Donations, gifts, advertising, Canada day and Christmas
<b>Operating Expenditures</b> Salaries/Benefits included in other departments. Donations \$10,000.00 Gifts/Canada Day/Christmas \$15,000 Advertising \$800.00	\$25,800.00
<b>Revenue</b> Bell tower rental and Canada Day Grant	\$13,0000

<b>Department – JFSB/FIRE</b>	<b>2023 Tax Impact \$659,965.00 Decrease of \$65,831.00</b>
<b>Function</b>	Joint Service for Administration with Tweed and Volunteer Fire and buildings
<b>Operating Expenditures</b> Salaries/Benefits \$393,965.00 Leases/contract services \$50,000 Insurance \$61,000 Materials/Supplies, etc. \$269,200 Transfer to Reserve \$65,000	\$839,165.00
<b>Capital Expenditures</b> Jaws of life, generator for light standard and portable pump	\$100,000.00
<b>Revenue</b> Tweed Share of JFSB \$179,200 Reserves \$100,000	\$279,200.00

<b>Department – Emergency Management</b>	<b>2023 Tax Impact \$4,800.00 Increase of \$800.00</b>
<b>Function</b>	Emergency Operations Centre
<b>Operating Expenditures</b> Materials/supplies \$3,250 Training \$1550	\$4,800.00

<b>Department – Policing</b>	<b>2023 Tax Impact \$906,048.00 Increase of \$419,398.00</b>
<b>Function</b>	OPP and cost of disbanding
<b>Operating Expenditures</b> Disbanding \$206,650 OPP \$ 700,398 CPAC – helmets for Kids, programs offset by revenue \$1,500	\$908,548.00  <b>NOTE:</b> Staff advised that the actual policing cost for 2022 for OPP is \$707,731.00, however due to transitional credits \$434,731 the 2022 budget was \$273,000. In 2023 no credits to apply therefore increase to budget of \$427,398.00
<b>Revenue</b> Court Fines/CRC\$	\$2,500.00

<b>Department – Conservation Authorities</b>	<b>2023 Tax Impact \$62,809.00 Increase of \$3,211.00</b>
<b>Function</b>	Wetland preservation, planning
<b>Operating Expenditures</b> Requisitions payments to Crowe Valley, Quinte and Lower Trent	\$62,809.00

<b>Department – By-Law Enforcement</b>	<b>2023 Tax Impact \$29,964.59 Increase of \$5,417.59</b>
<b>Function</b>	Enforcement of Property Standards, parking, etc.
<b>Operating Expenditures</b> Salaries/Benefits \$74,805 Vehicle/fuel \$15,500 Insurance \$3,000 Training \$2,000 Materials/Supplies \$3,500	\$98,805.00
<b>Revenue</b> Shared Services \$ from other Municipalities	\$68,840.41

<b>Department – BISB</b>	<b>2023 Tax Impact \$0.00 as this is a user pay department</b>
<b>Function</b>	Enforcing the building code and issuing permits and completing inspections
<b>Operating Expenditures</b> Salaries/Benefits \$492,665 Municipal Administration fee \$90,000 Vehicle/Fuel \$30,360 Material/supplies, etc. \$43,250 Cloud permit \$35,000	\$691,275.00
<b>Reserve Transfer</b> Excess of revenue estimated to be received less the estimated revenue.	\$8,725.00
<b>Revenue</b> Permit fees from the complete shared services includes all municipalities.	\$700,000.00

<b>Department – Animal Control</b>	<b>2023 Tax Impact \$11,350.00 No increase/decrease</b>
<b>Function</b>	Livestock Loss, dog control
<b>Operating Expenditures</b> Livestock \$1,000 Dog Tags \$350 Contracted services \$15,000	\$16,350.00
<b>Revenue</b> Livestock \$1,000 Dog Tag Sales \$4,000	\$5,000.00

<b>Department – Other Protection</b>	<b>2023 Tax Impact \$3,000.00 Decrease of \$2,500.00</b>
<b>Function</b>	Health & Safety, Accessibility upgrades
<b>Operating Expenditures</b> Health & Safety \$3,000	\$3,000.00

<b>Department – Storm Water - Stirling</b>	<b>2023 Tax Impact \$208,605.00 Decrease of \$56,350.00</b>
<b>Function</b>	Storm Water Infrastructure and open ditches
<b>Operating Expenditures</b> Salaries/Benefits \$7,905 Contract services \$40,000 Materials/Supplies \$30,700	\$78,605.00
<b>Capital Expenditures</b> Infrastructure repairs –Stirling- Marmora Road culvert replacement	\$130,000.00



<p><b>Department – Transportation Services</b></p>	<p><b>2023 Tax Impact</b>  <b>\$3,443,300.00</b>  <b>Increase of \$491,953.00</b></p>
<p><b>Function</b></p>	<p>Public Works, Bridges, culverts, Roadside Maintenance, hardtop maintenance, winter control, loose top maintenance, safety devices, sidewalks</p>
<p><b>Operating Expenditures</b>  Salaries/Benefits \$720,750  Leases/contract services \$195,000 (includes the grader lease)  Consulting services \$40,000 (Engineering and Street Scan)  Insurance \$89,000  Materials/Supplies \$130,800  Vehicle/Equipment \$396,000  Bridges &amp; Culverts Maintenance \$67,000  Roadside Maintenance \$80,800(includes, tree trimming, brushing, grass cutting road edges plus Maintenance per tree inventory)  Shoulder Gravel \$20,000  Hardtop Maintenance \$87,000 (includes patching material, line painting and street sweeping)  Crack Filling/Sealing \$40,000  Frost Heave Repairs \$150,000  Loose top Maintenance \$246,000 (includes calcium, water truck and grader rental)  Winter control \$163,500(includes salt purchase mailbox replacements)  Safety Devices \$22,900</p>	<p>\$3,248,300.00</p>

Ward 1 – resurfacing \$200,000 (Springbrook Road West – 3 <sup>rd</sup> coat per 5-year plan) Gravel Tender \$390,000 Winter Sand \$80,000 Sidewalk repairs \$79,550 Reserve \$50,000	
<b>Capital Expenditures</b> Dozer ¼ cost, water tank, portion of the truck replacement salt/sander for Mahindra tractor \$185,000 Hwy 14 Bridge \$900,000 Downtown Infrastructure Project \$1,510,000	\$2,595,000.00
<b>Debenture Payments</b> Springbrook Road \$85,000 Ridge Road \$125,000	\$210,000.00
<b>Revenue</b> OCIFA Formula Funding \$176,429 Infrastructure Loan \$950,000 Reserve \$1,483,571 – cover Highway 14 bridge, Springbrook Road West and Downtown Project	\$2,610,000.00

<b>Department – Traffic Control</b>	<b>2023 Tax Impact \$34,150 Increase of \$4,696.00</b>
<b>Function</b>	Crossing Guards and Traffic Lights
<b>Operating Expenditures</b> Salaries/Benefits \$27,150 Equipment Repairs \$6,000 Utilities \$1,000	\$34,150.00

<b>Department – Street Lights - Springbrook</b>	<b>2023 Tax Impact to the residents in Springbrook only \$5,000.00 Increase of \$500.00</b>
<b>Function</b>	Street Light Maintenance
<b>Operating Expenditures</b> contract services \$1,000 Materials/Supplies \$3,500	\$5,000.00
<b>Revenue</b> Through the Tax Notice from the residents of Springbrook	\$5,000.00

<b>Department – Street Lights - Stirling</b>	<b>2023 Tax Impact \$35,000.00 to the residents in Stirling Only Decrease of \$15,000.00</b>
<b>Function</b>	Street Light Maintenance
<b>Operating Expenditures</b> Contract services \$5,000 Materials/Supplies \$30,000	\$35,000.00
<b>Revenue</b> Through the Tax Notice from the residents of Stirling	\$35,000.00

<b>Department – Sewer</b>	<b>2023 Tax Impact \$0.00 User Pay System based on flat rate and usage.</b>
<b>Function</b>	Maintain the Sanitary Sewer System
<b>Operating Expenditures</b> Salaries/Benefits \$177,150 Leases/contract services \$23,180 Consulting Services \$10,000 Insurance \$29,900 Vehicle/Equipment \$10,000	\$729,480.00

Lagoon Culvert relining and standby natural gas generator \$140,000 Cleaning/TV \$12,000 Equipment replacement – spare plc components, pickup truck \$90,000 Materials/Supplies \$115,600	
<b>Capital Expenditures</b> Downtown Project – replacing the sewer mains	\$1,128,045.00
<b>Debt Payments</b> Wetland/Sewer Upgrades paid off in 2026	\$155,000.00
<b>Revenue</b> User fees \$810,000 Infrastructure Loan \$1,128,045 Reserve Transfers \$74,480	\$2,012,525.00

<b>Department – Water</b>	<b>2023 Tax Impact \$0.00</b> <b>User Pay System based on flat rate and usage.</b>
<b>Function</b>	Maintain the Water System
<b>Operating Expenditures</b> Salaries/Benefits \$199,405 Leases/contract services \$15,660 Consulting Services \$10,000 Insurance \$39,400 Vehicle/Equipment \$10,000 T&M well 4/5 spool replacement, Cl2 analyzer, Truck Replacement, PLC Components, John St. reconstruction \$130,000 Materials/Supplies \$290,250	\$694,715.00
<b>Capital Expenditures</b> Downtown Project – replacing the water mains	\$685,000.00
<b>Revenue</b>	\$1,379,715.00

User fees \$610,000 ICIP Grant - \$499,064 Reserve Transfers \$270,651	
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<b>Department – Source Protection</b>	<b>2023 Tax Impact \$28,228.00 No Increase or decrease</b>
<b>Function</b>	Risk Management as per Source Water Protection Act
<b>Operating Expenditures</b> Contracted Service to LTC	\$28,228.00

<b>Department – Garbage Collection – Stirling</b>	<b>2023 Tax Impact \$41,533.44 Stirling residents only</b>
<b>Function</b>	Curbside pickup weekly in the former Village of Stirling
<b>Operating Expenditures</b> Contract service	\$41,533.44
<b>Revenue</b> Collecting through the Tax Notice	\$41,533.44

<b>Department – Garbage Collection - Rawdon</b>	<b>2023 Tax Impact \$72,774.00 Rawdon residents only</b>
<b>Function</b>	Curbside pickup bi-weekly in the former Rawdon Township
<b>Operating Expenditures</b> Contract service	\$72,774.00
<b>Revenue</b> Collecting through the Tax Notice	\$72,774.00

<b>Department – Landfill</b>	<b>2023 Tax Impact</b> <b>\$153,500.00</b> <b>Increase of \$70,100.00</b>
<b>Function</b>	Maintain the two landfill sites
<b>Operating Expenditures</b> Salaries/Benefits \$64,700 Contract services \$105,000(rodent control, removal of bins, cardboard pickup) Consulting Services \$40,000 (monitoring program) Insurance \$17,300 Vehicle/Equipment \$8,000 Materials/Supplies \$18,500	\$253,500.00
<b>Capital Expenditures</b> Bulldozer and float split with PW, block and transportation for additional garbage bin area in Stirling	\$85,000.00
<b>Revenue</b> User fees \$85,000 (tipping fees and scrap metal) Bag Tag Fees \$100,000	\$185,000.00

<b>Department – Recycling</b>	<b>2023 Tax Impact \$0.00</b> <b>No impact</b>
<b>Function</b>	Purchasing of Recycling bins
<b>Operating Expenditures</b> Materials/Supplies	\$500.00
<b>Revenue</b> User fees – purchase of blue bins	\$500.00

<b>Department – Recycling Rawdon</b>	<b>2023 Tax Impact \$0.00 No impact</b>
<b>Function</b>	Recycling Pickup former Rawdon Township
<b>Operating Expenditures</b> Contracted Services	\$43,370.00
<b>Revenue</b> Collected through the Tax Notice	\$43,370.00

<b>Department – Recycling Stirling</b>	<b>2023 Tax Impact \$0.00 No impact</b>
<b>Function</b>	Recycling Pickup former Village of Stirling
<b>Operating Expenditures</b> Contracted Services	\$86,738.00
<b>Revenue</b> Collected through the Tax Notice	\$86,738.00

<b>Department – Cemetery</b>	<b>2023 Tax Impact \$40,470.00 Increase of \$11,820.00</b>
<b>Function</b>	Maintenance of Stirling Cemetery and Weaver Cemetery
<b>Operating Expenditures</b> Salaries/Benefits \$3,470 Contract services \$42,000 (burials, grass cutting) Materials/Supplies \$5,000	\$50,470.00
<b>Revenue</b> User fees (Plot sales and interments)	\$10,000.00

<b>Department – Parks &amp; Recreation</b>	<b>2023 Tax Impact</b> <b>\$172,980.00</b> <b>Decrease of \$157,470.00</b>
<b>Function</b>	Maintain the parks including the two ball diamonds
<b>Operating Expenditures</b> Salaries/Benefits \$44,250 Contract services \$60,000 (ball diamonds and grass cutting) Insurance \$2,000 Equipment \$10,180.00 Materials/Supplies \$52,350.00 includes park walk around repairs. Reserve Transfer \$5,000	\$173,780.00
<b>Capital Expenditures</b> Tennis court – Henry Street, Walking trail barrier/pavement. Covered bridge railing	\$207,000.00
<b>Revenue</b> User fees \$1,000 Reserve Transfer \$100,000 EOTA \$100,000	\$201,000.00

<b>Department – Community Hall</b>	<b>2023 Tax Impact \$1,425.00</b> <b>Decrease \$2,525.00</b>
<b>Function</b>	Harold Hall/Harold Cenotaph
<b>Operating Expenditures</b> Salaries/Benefits	\$1,425.00
<b>Note</b> – RFP received for various options on Harold Hall pending a public site meeting in May.	



<b>Department – Theatre</b>	<b>2023 Tax Impact \$12,530.00 Increase of \$3,790.00</b>
<b>Function</b>	Theatre outside maintenance
<b>Operating Expenditures</b> Insurance and outside maintenance	\$12,530.00

<b>Department – Arena</b>	<b>2023 Tax Impact \$114,758.13 Increase of \$25,019.28</b>
<b>Function</b>	Our Share of the Maintenance of the Stirling Arena
<b>Operating Expenditures</b> Requisition Payment to the Arena Board & Meeting fees	\$114,758.13
<b>Department – Library</b>	<b>2023 Tax Impact \$195,952.00 Increase of \$15,795.00</b>
<b>Function</b>	Costs of running the library
<b>Operating Expenditures</b> Requisition Payment to the Library Board	\$195,952.00

<b>Department – Planning</b>	<b>2023 Tax Impact \$8,250.00 No Impact</b>
<b>Function</b>	Planning costs for rezonings/minor variances
<b>Operating Expenditures</b> Board meeting fees \$1,250 Legal/consulting \$7,000	\$8,250.00
<b>Capital Expenditures</b> Development review procedures and strategic Plan	\$45,000.00
<b>Revenue</b> User fees - rezoning and minor variance applications fees. Reserve transfer	\$45,000.00

<b>Department – Economic Development</b>	<b>2023 Tax Impact \$32,500.00 Increase of \$2,500.00</b>
<b>Function</b>	Marketing Campaign, home show, holiday lighting and promotional material
<b>Operating Expenditures</b> Marketing \$13,000 Promotional Materials \$3,000 Material/supplies \$41,600 which includes home show & website updates	\$58,500.00
<b>Revenue</b> User fees – home show \$1,000 Reserve - \$25,000	\$26,000.00
<b>Department – Train Station</b>	<b>2023 Tax Impact \$4,000.00 Increase of \$4,000.00</b>
<b>Function</b>	Supplementals and Write Offs
<b>Operating Expenditures</b> Repair outside pump	\$4,000.00

<b>Department – Municipal Taxation</b>	<b>2023 Tax Impact \$25,691.00 Decrease of \$9,400.00</b>
<b>Function</b>	Supplementals and Write Offs
<b>Operating Expenditures</b> Write Offs due to tax adjustments received MPAC	\$50,000.00
<b>Revenue</b> Supplemental revenue for additions, new homes, etc	\$75,691.00

**Municipal Debt Payments**

<b>Department</b>	<b>Budget Amount</b>	<b>Year of Expiration</b>
Transportation (internal)	\$85,000	2027
Transportation	\$125,000	2027
Sewer	\$155,000	2026
Police	\$186,650	2028
<b>Total</b>	<b>\$551,650</b>	

**Note:**

Both Transportation debt payments could be completed in 2026 as the balance will be only one payment in 2027. Depends on the direction from Council at that time.

Each municipality has an annual debt repayment limit under Ontario regulation 403/02 and Stirling-Rawdon repayment limit is \$1,508,861. Therefore, we have \$957,211.00 of repayments available before we are at our limit.

**Residential Tax Increase including County and School Board**

In 2023, a residential property with an assessed value of \$254,779 which has the average assessment increase of 2.10% included will see an increase of \$285.00 or \$23.75 per month or \$0.78 per day.

2022 taxes \$3,754.36

2023 taxes \$4,039.36

**Notes:**

Taxes will vary property by property, due to individual assessment values.