

TOWNSHIP OF COLEMAN



2022 Municipal Budget

Report

For Presentation on:

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Township of Coleman
2022 Budget Proposal Presentation to Council

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FINANCE COMMITTEE REVIEW

The Finance Committee has prepared the 2022 Township of Coleman municipal budget, and are tabling this proposed Budget for Council review and comment. The Committee’s priority was a restraint on spending while keeping mindful of the need to maintain infrastructure, services and programs residents expect and deserve.

One of the challenges that the committee went through was to present Council with a comparative budget to past years with a view of including and excluding the large expenditure namely Larose Bridge Project.

The 2022 budget proposal maintains the current level of services, infrastructure upgrades while maintaining existing municipal tax rates to our tax payers.

***Note:** The Committee recognizes the impacts that COVID-19 Pandemic has had on municipal operations; however, has substantially planned for a “business-as-usual” approach, given the uncertainty of the evolving situation. Staff along with the finance committee will closely monitor the 2022 financial monthly reports to ensure the Municipality sustains desired levels of services, and will make recommendations to Council based on information presented throughout the year.*

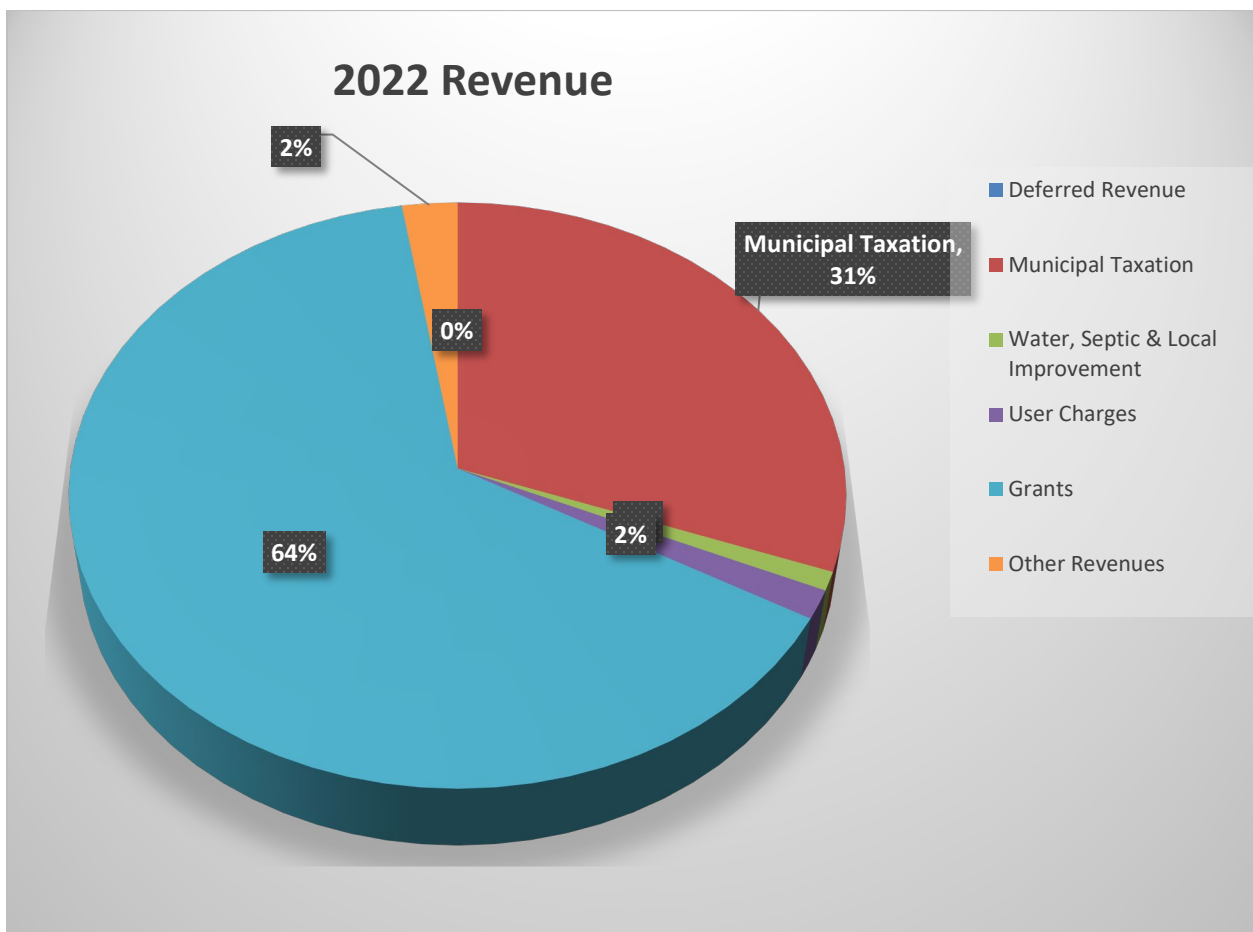
2022 Overall Proposed budget (excluding education) is as follows:

2022 Proposed Budget	
Total Revenue	\$4,696,965
Expenditures:	
- Operating	\$1,326,966
- Capital/ Projects	\$3,369,999
Total Expenditures	\$4,696,965
Variance	\$0

REVENUES

2022 Breakdown of Revenues, and illustration with Bridge

2022 Proposed Budget	Forecasted Revenue	
	Revenue	%
Municipal Taxation	\$ 1,437,150	30.60%
Water, Septic & Local Improvement	\$ 48,000	1.02%
User Charges	\$ 74,200	1.58%
Grants	\$ 3,018,545	64.27%
Other Revenues	\$ 118,500	2.52%
Total	\$ 4,969,965	100%



SOURCES OF REVENUE

OCIF

The Ontario Community Infrastructure Fund (OCIF) 2022 allocation is **\$100,000**. This has double compared to previous years as the new minimum funding amount has increased to \$100,000. These funds are used per the terms and conditions of the formula-based funding agreement – roads, bridges, water and wastewater treatment.

OMPF

The government is maintaining the current allocation structure of the OMPF. This means four grant components of OMPF is providing the same level of support as in 2021. The allocation increased by \$2,400, from \$166,600 in 2021 to **\$169,000** in 2022.

OMPF is a provincial unconditional grant, and is used to address challenges faced by northern and rural communities, as well as to assist municipalities with social program costs and rural communities with high policing costs.

Gas Tax

The 2022 Gas Tax Fund (GTF) is **\$37,741** which is back to normal levels. In 2021, Gas Tax was doubled to help assist with pressures related to COVID-19. Gas Tax payments are allocated towards the ongoing Road Resurfacing Program.

The GTF is a permanent, indexed fund provided directly to municipalities, flowing through provinces and territories to support strategic infrastructure investments. It provides over \$2 billion annually for local priorities, and is allocated on a per-capita basis for provinces, territories and First Nations. Funds must be used in accordance with the terms of the current Gas Tax Fund Administrative Agreement.

Rural and Northern Funding Stream of the Investing in Canada Infrastructure Program (ICIP)

The Township is utilising this funding for the Larose Bridge. The Federal government will contribute up to 60% for eligible costs up to a maximum of \$2,993,615; the Province will contribute up to 33.33% for eligible costs, up to a maximum of \$1,662,953; and the Municipal contribution is 6.67% of remaining eligible costs or \$332,790. In 2022, the remaining amount to recover from the grant is \$2,575,453.

Main Street Revitalization Funding

In 2019, the Township of Coleman received **\$38,172.00** from the Main Street Revitalization Fund. The following projects. In 2019, Council adopted a resolution supporting the following allocations:

1. Exterior covered entryway over community hall entrance;
2. Accessible doors, hardware and access slopes;
3. Creation of flowerbeds, landscaping, picnic areas.
4. Installation of ramps for community gazebo for accessibility

Projects number 1 and 2 were tendered in 2019 without receipt of any bids. Council approved the completion of designed drawings for each entryway, and the project was to be re-tendered in 2020 without success. Staff shortages and the COVID-19 Pandemic prevented re-tendering from occurring in 2021. This allocation will have to be paid back to AMO who administered the program on behalf of the Government.

Miscellaneous Income

The Township received the NORDS Transfer payment agreement and we are expecting two payments of \$64,427 in 2022.

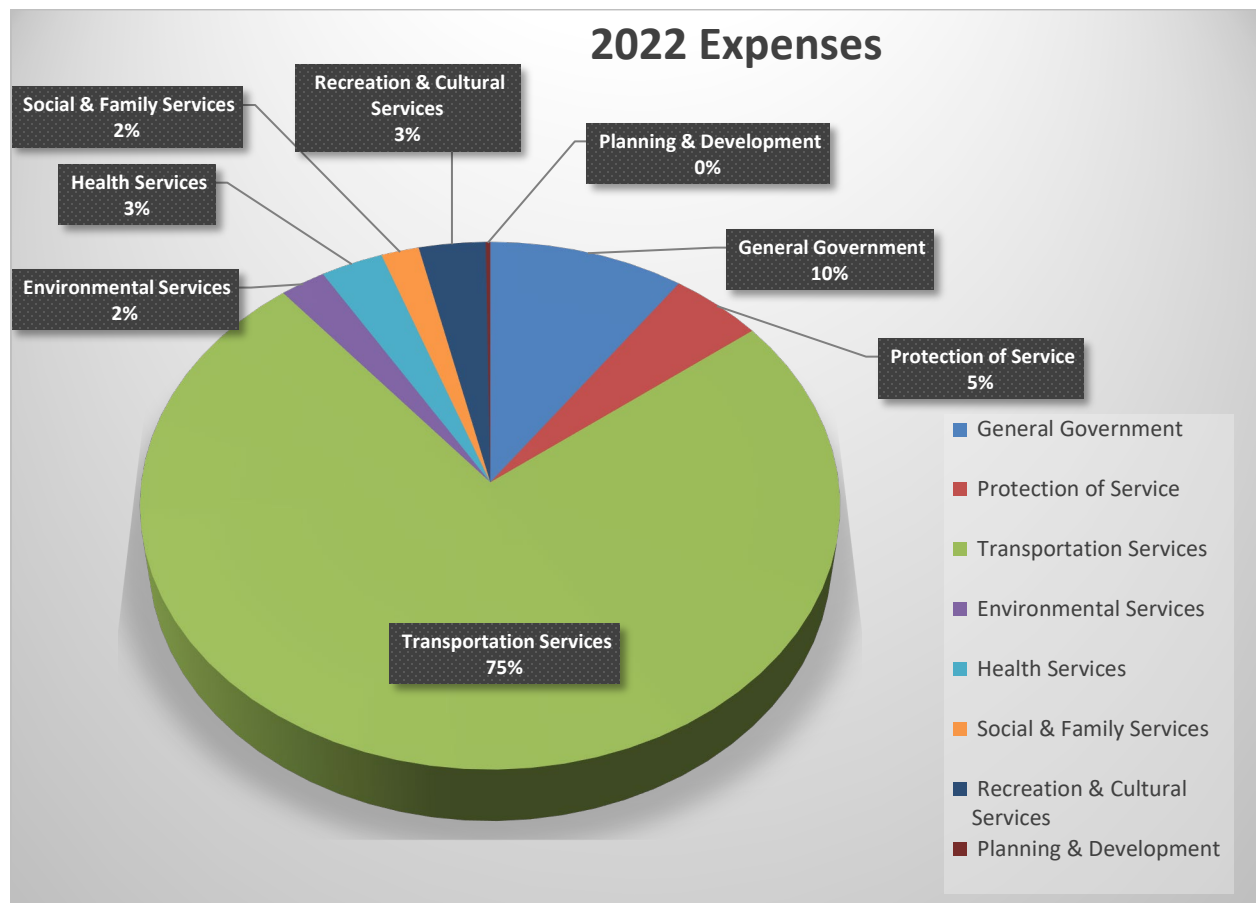
Bass Lake revenues were increased to Pre-pandemic levels.

In 2021, the Municipality increased user fees for Municipal Water Users in accordance with recommendations made from previous Financial Audits generating an additional \$4,500 in revenues.

EXPENDITURES

2022 Breakdown of Expenses with Bridge & illustration

2022 Proposed Budget	Expenses	
General Government	\$	462,431 10%
Protection of Service	\$	221,130 5%
Transportation Services	\$	3,499,735 75%
Environmental Services	\$	108,118 2%
Health Services	\$	147,755 3%
Social & Family Services	\$	89,500 2%
Recreation & Cultural Services	\$	157,587 3%
Planning & Development	\$	10,710 0%
Total	\$	4,696,965 100%



EXPENDITURE HIGHLIGHTS

External Agencies

	2021 Statement (\$)	2022 Statement (\$)
Ontario Provincial Police	125,880.00	118,636
DTSSAB	200,505.00	206,279.00
MPAC	28,456.62	28,184.00
Timiskaming Health Unit	30,284.34	30,890.03
Medical Doctor Contract	8,565.00	8,565.00
OCWA	14,772.00	18,566
Airport	5,551.35	5,551.35

2022 Proposed Capital Expenditures Budget

The 2022 Capital Budget includes numerous and ongoing initiatives that prepare for the long-term viability and sustainability of Coleman Township and is estimated at **\$3,359,999**. This year's capital budget includes completing the replacement of the Larose Bridge at a tendered cost of \$4,987,713 which is 93.33% funded by the Federal and Provincial Governments. The Municipal portion of the bridge cost is \$331,145 and was borrowed from CIBC and is amortized over a ten-year period. The cost will be \$33,000 per year until the debt is paid in full. For a complete list of capital expenditures see **Appendix A**. Project work is being funded by the user tax levy, user fee revenues, and provincial/federal grant funding.

2022 Proposed Remuneration

The Consumer Price Index for Ontario rose 3.5% in the 12 months (January to December 2021). The municipal wage grid movement totalled 3.5% for 2022 and was budgeted accordingly. Summer student wages were increased in the budget as we are planning on having more students for Bass Lake programs this year.

2022 Proposed Donation Budget

Municipal donations were determined based on the 2021 budget which was based on funds available. Each year, the Township receives more donation requests than it can fund, and aims to share available resources. The Budget Committee and Council recognizes the valued contributions of area citizens and their commitments to various groups and organizations which provide events and programs to benefit our communities; and each year, Council must identify where funds are allocated. For a complete List, see **Appendix C**.

IMPACT ON PROPERTY TAXES

The Township continues to grow and has generated growth in property assessment of 1.40 % in 2022 (See **Appendix D**). The Township issued 12 building permits in 2021. This continued increased tax base allows the Township to maintain municipal tax rates at the same level as 2021.

MPAC has delayed reassessments for all properties in 2022 again due to the COVID-19 Pandemic. The growth in assessment has come from new construction and is predicted to be the same for 2022. A property re-assessment is scheduled to take place in 2023 with the anticipated same phased approach as in the last 2 assessment cycles, a 4-year cycle with a phase-in approach to properties that increase in assessed value.

SUMMARY

The 2022 budget addresses operational and infrastructure needs to maintain appropriate municipal service levels required by our community.

The budget proposal has no increase to the tax levy for tax payers.

The Finance committee recommends to move forward with the 2022 road program from Miller but will re-evaluate priorities in April, when conditions allow.

The Committee recognizes the impacts that COVID-19 continues to have on municipal operations; however, Staff along with Finance committee will closely monitor the 2022 financial reports to ensure that the Municipality is sustaining desired levels of services, while moving forward with current development to ensure progressive growth in 2022.

It should be noted, the 2022 proposed budget excludes budgeted dollars for Landfill or Asset Management. Both areas have requirements to be fulfilled. With Council's direction, allocation of the surplus dollars should be determined based on staff recommendation.

Finance Committee Members

Appendix A: 2022 Projects and Capital Expenditures Budget Summary

2022			
Project and Capital Budget Summary			
Cost Centre	Project	2022 Expenditures	Comments
Buildings	Municipal Maintenance Projects:		
	- Accessible Entrance Municipal Building	\$ 45,000.00	
	- Replacement of Community Hall Entrance		
	Drop Box/Outdoor Bulletin Board/Little Library	\$ 5,000.00	
	Structure Demolition (vested property)	\$ 6,000.00	
	Office Equipment Upgrades Replacement	\$ 18,500.00	Cabinets, Chairs, printers, laptops, ipads, dedicated server and software
	Sub Total	\$ 74,500.00	
	Fire Department	SCBA	\$ 7,000.00
Sub Total		\$ 7,000.00	
Public Works	Truck Purchase - 4x4 Standard Cab	\$ 10,632.00	Financed over 48 months (2018-2022)
	Bass Lake Crossing Installation	\$ 7,269.00	Amortized over 7 years (2017-2024)
	Road Resurfacing Program	\$ 243,600.00	Amortized over 10 years (2012-2022) - Annual Gas Tax Funds allocated. Follow-up surface treatment application required. Proposed to extend existing agreement 3.5 years (pending approval from Council)

	Larose Bridge Rehabilitation	\$ 2,906,598.00	Funded through ICIP - Northern and Rural Stream Project total is \$4.987M, \$4.6 funded). Remaining expenses to come in 2022.
	Replace Street Signs, Plow Blades & Culverts	\$ 10,500.00	Road Name Signs \$3,500, Blades \$3,000, Culverts \$4,000
	Sub Total	\$ 3,178,599.00	
Bass Lake	Infrastructure Upgrades		
	Concession Stand washroom Retrofit:		
	*Construction - Showers and washrooms, Upgrade outhouses and shower houses and sheds	\$ 99,900.00	Funded through ICIP - COVID-19 Stream (\$99,900k)
	Sub Total	\$ 99,900.00	
Planning	Landfill Expansion	\$ -	Preliminary Work for Landfill Requirements
	Total	\$ 3,359,999.00	

Appendix B: 2022 Donation Budget

**2022
DONATION LIST**

Recipient	2022 Budget
Cobalt Public Library (Grant)	\$ 1,500.00
Cobalt Public Library	\$ 500.00
Libraries (16-7985)	\$ 2,000.00
Cobalt Mining Museum	\$ 2,000.00
Cobalt Historical Society	\$ 2,000.00
Cobalt Bunker	\$ 2,000.00
Cobalt Classic Theatre	\$ 2,000.00
Culture (16-1285)	\$ 8,000.00
Town of Cobalt	\$ -
Contribution to Water Park (2012-2013-2014)	\$ -
Recreation (16-7285)	
Temiskaming Transit	\$ 2,500.00
Transit (16-3252)	\$ 2,500.00
Cobalt/Coleman Catholic Cemetery	\$ 1,750.00
Silverland Cemetery	\$ 1,750.00
Royal Canadian Legion Cemetery (Hail)	\$ 500.00
Cemeteries (16-5580)	\$ 4,000.00
Seniors Van Service	\$ 500.00
Community Living	\$ 500.00
Cobalt Food Bank	\$ 1,000.00
Other	\$ 350.00
St Pat School	\$ 150.00
Xmas Lights (1st & 2nd Prizes)	\$ -
Fishermen Derby	\$ -
Temiskaming Nordic	\$ -
Biker's Reunion Sponsorship	\$ -
Golden Age Club - 45th Anniversary Celebration	\$ -
Tri-Town Ski Village (Bus Sponsorship)	\$ 500.00
Cobalt Coleman Lions Club (Canada Day)	\$ 800.00
Misc. (16-1285)	\$ 3,800.00
	\$ 20,300.00

Appendix C: 2022 Tax Levy and Tax Rate Schedule

Tax Rates based on Tax Levy and Property Assessment													
Code	Tax Class	2019 Tax Ratio	2021 Taxable Assessment	2022 Taxable Assessment	Variance \$	Variance %	2021 Levy	2021 Education Levy	2021 Levy/Tax Class	2022 Levy	2022 Education Tax Rate	2022 Education Levy	2022 Levy/Tax Class
RT	Residential - Occupied	1.000000	84,422,904.00	86,346,500.00	1,923,596.00	2.31%	764,027.28	129,167.04	893,194.32	781,435.83	0.00153000	132,110.15	913,545.97
RH	Residential Shared - PIL	1.000000	28,600.00	28,600.00	-	0.00%	258.83	43.76	302.59	258.83	0.00153000	43.76	302.59
RP	Residential PIL	1.000000	935,200.00	935,200.00	-	0.00%	8,463.56	1,430.86	9,894.42	8,463.56	0.00153000	1,430.86	9,894.42
RG	Residential PIL - General	1.000000	80,300.00	85,100.00	4,800.00	5.98%	726.72	-	726.72	770.16	-	-	770.16
CF	Commercial PIL: Full	1.500000	4,400.00	4,400.00	-	0.00%	59.73	38.72	98.45	59.73	0.00980000	43.12	102.85
CP	Commercial PIL (Prov): Full	1.500000	11,100.00	11,100.00	-	0.00%	150.68	97.68	248.36	150.68	0.00980000	108.78	259.46
TT	Managed Forest - Occupied	0.250000	-	-	-	#DIV/0!	0.00	-	-	0.00	0.00038250	-	-
CT	Commercial - Occupied	1.500000	1,448,095.00	1,457,699.00	9,604.00	0.66%	19,657.89	12,743.24	32,401.13	19,788.26	0.00880000	12,827.75	32,616.02
CX	Commercial - Vacant Land	1.500000	2,087,200.00	2,113,500.00	26,300.00	1.26%	19,833.62	20,454.56	40,288.18	20,083.53	0.00880000	18,598.80	38,682.33
CG	Commercial - PIL General	1.500000	98,100.00	83,500.00	-14,600.00	-12.64%	1,331.71	-	1,331.71	1,133.51	0.00980000	818.30	1,951.81
IT	Industrial - Occupied	2.500000	1,363,401.00	1,234,401.00	-129,000.00	-13.24%	30,846.95	11,997.93	42,844.88	27,928.32	0.00880000	10,862.73	38,791.05
JX	Industrial - Vacant Land	2.500000	32,400.00	32,400.00	-	0.00%	476.48	317.52	794.00	476.48	0.00880000	285.12	761.60
PT	Pipeline - Occupied	1.756741	34,116,000.00	34,116,000.00	-	0.00%	542,393.43	334,336.80	876,730.23	542,393.43	0.00880000	300,220.80	842,614.23
XT	Commercial, NConstr. - Full Occupied	1.500000	317,700.00	317,700.00	-	0.00%	4,312.78	2,795.76	7,108.54	4,312.78	0.00880000	2,795.76	7,108.54
XU	Commercial, NConstr. - Excess Land	1.500000	3,300.00	3,300.00	-	0.00%	31.36	32.34	63.70	31.36	0.00880000	29.04	60.40
E	Exempt - Properties	-	4,387,700.00	4,371,300.00	-16,400.00	-0.38%	0.00	-	-	0.00	-	-	-
HF	Exempt - Landfill	-	300.00	300.00	-	0.00%	-	-	-	0.00	-	-	-
	Variance 2019/2020		129,336,700.00	131,141,000.00	1,804,300.00	1.40%	1,392,571.01	513,456.20	1,906,027.21	1,407,286.47		480,174.96	1,887,461.42