



**The Corporation of
The Township of Madoc**

2020

Budget Analysis

FINAL DRAFT – Amended May 20, 2020

May 2020

Overview

The 2020 draft budget for the Township of Madoc is \$3,820,300. with \$1,822,850. required to be raised in taxes. This is an increase of 2.17% over the 2019 tax levy.

Residential property assessment across the municipality increased on average approximately 3.16% over 2019 due to Province wide property reassessment.

As a result, following is a demonstration of the net result on a tax bill on a property assessment of \$200,000.

The net result is that the average tax billing will increase approximately **1.42%**

2020 Residential Tax Rates			
		206320	Assessment
	Tax Rate	Taxes Levied	
Municipal	0.00845930	\$1745.32	
County	0.00291040	\$600.47	
Education	0.00153000	\$315.67	
	0.01289974	\$2,661.47	

2019 Residential Tax Rates			
		200000	Assessment
	Tax Rate	Taxes Levied	
Municipal	0.00867700	\$1,735.40	
County	0.00283433	\$566.87	
Education	0.00161000	\$322.00	
	0.01312133	\$2,624.27	

2020 Overall Budget Summary

SUMMARY	2019 Budget	2020 Budget	
REVENUE			
General Admin Revenue	\$497,500	\$502,380	
Administration Revenue	\$80,960	\$215,000	
Protection	\$59,390	\$48,170	
Fire	\$63,500	\$285,500	
Public Works	\$2,739,870	\$895,202	
Recreation	\$113,340	\$47,198	
Planning	\$8,000	\$4,000	
Net revenue	\$3,562,560	\$1,997,450	
EXPENDITURES			
Administration	\$442,290	\$465,010	
Protection	\$458,540	\$447,630	
Fire/CEMC	\$282,080	\$573,450	
Public Works	\$3,733,622	\$1,988,370	
Recreation	\$417,568	\$343,740	
Planning	\$12,530	\$2,100	
Net Exp	\$5,346,630	\$3,820,300	
Net Tax Levy	\$1,784,070	\$1,822,850	2.17%

BUDGET SUMMARIES BY DEPARTMENTS

General Administration

GENERAL ADMINISTRATION	2019 Budget	2020 Budget
General Revenue		
Supplementary taxes	\$10,000	\$31,380
PIL's	\$9,000	\$10,000
OMPF	\$468,500	\$461,000
Cannabis Legalization	\$10,000	\$0
General Revenue	\$497,500	\$502,380
Administration Revenue		
Summer Student Grant	\$2,100	\$2,170
Tax Certificates	\$3,000	\$5,000
Lottery Licenses	\$1,000	\$330
Bank Interest	\$3,000	\$3,000
Penalty/Interest on Taxes	\$60,000	\$60,000
Micro FIT Revenue	\$10,310	\$10,000
Misc.	\$1,550	\$1,500
Sale of Cooper School		\$133,000
Administration Revenue	\$80,960	\$215,000
Expenditures		
Council	\$52,910	\$62,930
Administration	\$389,380	\$377,080
Cooper School Funds set aside for Cooper Cemetery future needs		\$25,000
	\$442,290	\$465,010
Net General Administration	\$361,330	\$250,010

Protection

PROTECTION	2019 Budget	2020 Budget
Revenue		
Source Water Protection	\$14,470	\$0
Policing Credit	\$3,070	\$1,490
Building Fees	\$38,700	\$42,530
Dog/ Kennel Licenses	\$3,000	\$4,000
Livestock Loss	\$150	\$150
	\$59,390	\$48,170
Expenditures		
Medical Centre	\$24,850	\$28,560
Policing	\$333,350	\$331,400
Animal Control	\$16,100	\$16,760
Bylaw Enforcement	\$7,830	\$7,210
Building Department	\$38,940	\$40,100
Conservation Authority	\$35,970	\$22,100
Civic Addressing	\$1,500	\$1,500
	\$458,540	\$447,630
Net Protection	\$399,150	\$399,460

Fire Department

FIRE	2019 Budget	2020 Budget
Revenue		
Municipal Agreements	\$45,000	\$50,000
Fire Call Fees	\$6,000	\$5,000
Modernization Funding		\$30,000
Other Fees	\$500	\$500
From Reserves	\$12,000	\$200,000
Sale of Assets	\$0	\$0
	\$63,500	\$285,500
Expenditures		
Fire Operating	\$263,080	\$274,450
Fire Services Review		\$30,000
Capital – Fire Hall	\$12,000	\$260,000
Fire Expenditures	\$275,080	\$564,450
CEMC Expenditures	\$7,000	\$9,000
Net Fire / CEMC	\$218,580	\$287,950

Planned for 2020 is a Fire Service Review which is funded by Provincial Modernization Funding.

Fire Department Capital Plan budgeted for 2020 is \$260,000.00 start on build of a new Fire Hall. The current Fire Hall is at capacity for the trucks and crew. The current Fire Hall will be taken over by the Public Works Department.

PUBLIC WORKS	2019 Budget	2020 Budget
Revenue		
Federal Gas Tax	\$260,000	\$440,000
OCIF Formula Funding	\$50,000	\$50,000
OCIF-Queensboro Rd	\$1,906,890	\$258,800
Summer Student Grant	\$2,100	\$2,170
One Time Transition Fund	\$286,000	\$0
Road Closing Fees	\$500	\$500
Bag Tags Sold/Recycling	\$380	\$600
Pits and Quarries Fees	\$37,000	\$40,000
From Reserves	\$197,000	\$103,132
	\$2,739,870	\$895,202
Expenditures		
P.W. Overhead	\$360,882	\$242,740
Tandem Loan		\$53,140
Streetlights	\$4,500	\$3,500
Transit		\$5,000
Waste Management	\$122,000	\$120,190
Cemetery	\$5,500	\$15,000
Bridges & Culverts	\$52,000	\$52,000
Grass & Weeds	\$37,010	\$22,630
Brushing	\$45,050	\$33,450
Ditching	\$10,000	\$11,220
Litter pick up	\$5,550	\$5,550
Hard Top Patching	\$44,000	\$34,000
Sweeping, Flushing	\$1,200	\$9,200
Shoulder Maintenance	\$6,000	\$2,500
Loose Top Patching	\$19,940	\$16,830
Grading	\$52,000	\$49,250
Dust Layer	\$50,000	\$68,880
Gravel-Stockpile	\$29,080	\$30,600
Snowplowing	\$81,710	\$74,060
Sanding	\$135,000	\$164,550
Safety Signs	\$22,980	\$41,280
	\$1,084,402	\$1,055,570

Public Works

Road Project		
Atkinson Road		\$13,000
Woods Bridge		\$20,000
		\$33,000
Capital		
New 2.5T Truck		\$97,500
Grader		\$79,000
Lee Road		\$28,000
O'Hara Road		\$150,000
Cooper Road		\$165,000
Queensboro Rd		\$258,800
Public School Road		\$64,000
Bannockburn Rd		\$57,500
Gravelling Roads	\$100,000	\$0
	2,354,220	\$899,800
Public Works Expenditures	\$3,373,622	\$1,988,370
Net Public Works	\$992,752	\$1,093,168

Capital Public Works projects budgeted for 2020 are as follows:

Project	Details	Budget	Funded By
Lee Road	Pulverizing	\$28,000	Federal Gas Tax, Provincial OCIF Funding, Roads Construction Reserve
O'Hara Road	Resurfacing from Hwy 7 to Mill Road, remainder to be graded and application of dust suppressant	\$150,000	
Cooper Road	Shouldering	\$165,000	
Bannockburn Road	Drainage concerns, culvert replacement	\$57,500	
Public School Road	Resurfacing	\$64,000	
Queensborough Road	Completion of rehabilitation	\$258,800	Provincial OCIF Top up Funding

Capital Purchase Public Works for 2020 are as follows:

- Purchase of 2.5 tonne truck
- Purchase of used Volvo Grader

Recreation

RECREATION	2019 Budget	2020 Budget
Revenue		
One Time Transition Fund	\$18,000	\$0
Hall Rental	\$3,800	\$4,340
Bar Receipts	\$10,000	\$0
Library Grant	\$3,270	\$3,270
Cash in Lieu of Parkland	\$3,600	\$3,600
ICIP Funding		\$10
From Reserves	\$74,670	\$35,972
	\$113,340	\$47,192
Expenditures		
Madoc Twp. Bldg.	\$22,008	\$12,320
Cooper Comm. Centre	\$4,320	\$170
Misc. bldgs.	\$120	\$140
Recreation Overhead	\$133,710	\$122,220
Arena	\$88,910	\$88,870
Ball Park		\$3,190
Library	\$38,300	\$41,820
	\$287,368	\$268,730
Capital		
Accessibility Renovation	\$50,000	\$50,000
Madoc Twp. Shed	\$41,000	\$15,000
Ball Park	\$39,200	\$10,000
ICIP Project		\$10
	\$130,200	\$75,010
Net Recreation	\$304,228	\$296,548

Madoc Township Building capital budget includes completion of the Accessibility renovation, removal of shed that is in disrepair, replacement of ball park fence.

Planning

PLANNING	2019 Budget	2020 Budget
Revenue		
Planning Fees	\$3,000	\$4,000
From Reserves	\$5,000	\$0
	\$8,000	\$4,000
Expenditures	\$12,530	\$2,100
Net Planning	\$4,530	-\$1,900

Reserve Schedule

Township of Madoc				
Reserves				
2020				
	Opening			Closing
	Balance Jan 1, 2020	Additions	Reductions	Balance Dec 31, 2020
Working Funds	\$ 500,992.83	\$31,420.44		\$532,413.07
Administration	\$5,057.87			\$5,057.87
EFB amount to be recovered	\$12,800.00			\$12,800.00
Fire Equipment	\$77,799.42			\$77,799.42
Fire – Building Expansion	\$150,000.00	\$50,000.00	\$200,000.00	\$0.00
Roads – Equipment	\$216,604.57		\$53,131.46	\$163,473.11
Roads – Bridge Construction	\$93,910.37			\$93,910.37
Roads – Construction	\$253,867.61		\$50,000.00	\$203,867.61
Building Dept	\$16,100.00			\$16,100.00
Waste management	\$10,000.00			\$10,000.00
Recreation	\$10,646.56			\$10,646.56
Emergency Planning	\$1,000.00			\$1,000.00
Parks	\$9,115.00		\$5,000.00	\$4,115.00
Planning	\$16,000.00			\$16,000.00
Development Charges	\$62,939.39			\$62,939.39
Total Township Reserves	\$1,436,833.42	\$81,420.44	\$308,131.46	\$1,210,122.40

Gas Tax Funding Schedule

Dec. 31, 2019 Balance	\$339,723.53	
2020 Funding	\$63,038.69	Madoc Township
	\$63,038.69	County
2020 Available Funds	\$465,800.91	
2020 Budgeted Use	\$28,000.00	Lee Road
	\$150,000.00	O'Hara Road
	\$165,000.00	Cooper Road
	\$64,000.00	Public School Road
	\$33,000.00	Bannockburn Road
	\$440,000.00	
Net Funds at Dec 31, 2020	\$25,800.91	

Recommendations

That Council pass the 2020 municipal budget as presented in the amount of \$3,820,300.00 with \$1,854,230.00 required to be raised in taxes, a 1.42% increase.

Respectfully submitted,

Anne-Marie Goulah

Treasurer Administrator