



The Corporation of the Township of Billings
Committee of the Whole Meeting Agenda
February 27, 2024
Park Centre – 39 Henry Drive, Kagawong

Council

Bryan Barker, Mayor
David Hillyard, Deputy Mayor
Ian Anderson, Councillor
Vince Grogan, Councillor
Michael Hunt, Councillor

Staff

Emily Dance, CAO/Clerk
Harmony Hancock, Director of Finance/Treasurer
Todd Gordon, Municipal Project Manager
Tina Beckerton, Accounts Payable/Tax Clerk

1. Call to Order

Mayor Bryan Barker to call the meeting to order.

2. Approval of Agenda

2.1. Confirm approval of the agenda.

3. Disclosure of Pecuniary Interest

4. Staff Reports

- 4.1. Report TR-2024-02-06-Township of Billings Tax Ratio
- 4.2. Report TR-2024-02-07 - Committee Budgets
- 4.3. Report TR-2023-02-08-Township of Billings 2024 Draft Budget Operating and Capital
- 4.4. Report TR-2023-02-09 - 2023 Carry-over projects and pre-budget approval
- 4.5. Report TR-2023-02-10 -2024 New requests
- 4.6. Report TR-2023-02-11-Revenue
- 4.7. Report TR-2023-02-12-Capital Budget
- 4.8. Report TR-2023-02-13 Operating Budget
 - 4.8.1. Expenses Wages
 - 4.8.2. Expenses – Administration
 - 4.8.3. Expenses – Building and Equipment
 - 4.8.4. Expenses – Other
 - 4.8.5. Expenses – Public Services
 - 4.8.6. Expenses – Roads



4.8.7. Expenses – Supplies and Equipment

4.8.8. Expenses – Utilities

4.9. 2024 Township of Billings Draft Budget direction

5. Adjournment

5.1. Motion to Adjourn

Document Accessibility

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COMMITTEE OF THE WHOLE REPORT

Department: Treasury

Date: February 27, 2024

Report Number: TR-2024-02-06

File: 2024 Township of Billings Tax Ratio

Recommendation:

THAT the Township of Billings Committee of the Whole hereby approves Report TR-2023-07-09 AND recommends that Council adopt the Tax Ratio for the Township of Billings as follows:

Residential 1.000

Commercial 1.000

Industrial 1.000

Farm 0.250

Managed Forest 0.250

Background:

Property taxation is the primary way that Municipalities raise funds to provide services. In Ontario, property taxation is regulated through the Municipal Act, 2001 and supporting regulations. Municipalities are required to levy property taxes on all real property, which includes land and improvements.

Tax Classes

Property tax classes are assigned to properties or portions of a property based on the property's use as defined in Section 3 of the Assessment Act.

Tax Ratio

Municipalities in Ontario have the authority to apply differential taxation rates to different property classes through tax class ratios. A tax ratio is the proportion by which a class or sub-class tax rate compares to the residential class tax rate, which has a base ratio of 1.0. For example, a property with a tax ratio of 2 would pay twice the municipal tax amount as a similarly valued residential property. These ratios allow different tax burdens between the different property classes. Ratios allow municipalities to manage the shifting of the property tax burden between classes. Annual tax shifts happen between classes due to different rates in property assessment values across different classes. The Township historically adopts ratios that mitigate tax shifting and keep the tax burden the same in each class.

Property Tax Calculations

There are three components used to calculate the amount of applicable property taxes

- **Assessed value of property**
The assessment value of a property is determined by the Municipal Property Assessment Corporation (MPAC). The Township does not determine assessment values.
- **Municipal tax rate**
Is the tax rate to be levied against the taxable assessment of property expressed as a percentage to six decimal places. Tax rates are determined through calculations, which



involve the budgetary tax levy requirement approved in the budget setting exercise, the total current value assessment by class, and tax policy effects.

- Education tax rate

The annual education tax rates for all Ontario properties are set by the Province and reflect the overall provincial reassessment changes by class.

Residential property taxes are calculated using this formula:

Assessed value x municipal property tax rate = amount of municipal property tax

Assessed value x education tax rate = amount of education property tax

Municipal property tax + education property tax = total property taxes

Discussion:

The Township of Billings has maintained the same consistent tax ratios for the past several years.

Tax Class	Tax Ratio
Residential	1.000
Commercial	1.000
Industrial	1.000
Farm	0.250
Managed Forest	0.250

Staff have reviewed the tax ratios and recommend that they remain.

Respectfully Submitted By:

Emily Dance, CAO/Clerk



COMMITTEE OF THE WHOLE REPORT

Department: Treasury

Date: February 27, 2024

Report Number: TR-2024-02-07

File: 2024 Committee Budgets

Recommendation:

1. THAT the Township of Billings Committee of the Whole hereby recommends approval of the 2024 Parks, Recreation and Wellness Budget AND FURTHER authorize the expenses be included in the 2024 Township of Billings budget.
2. THAT the Township of Billings Committee of the Whole hereby recommends approval of the 2024 Billings Museum Board Budget AND FURTHER authorize the expenses be included in the 2024 Township of Billings budget.
3. THAT the Township of Billings Committee of the Whole hereby recommends approval of the 2024 Climate Action Committee Budget AND FURTHER authorize the expenses be included in the 2024 Township of Billings budget.
4. THAT the Township of Billings Committee of the Whole hereby recommends approval of the 2024 Billings Public Library Board Budget. FURTHER authorize the expenses be included in the 2024 Township of Billings budget.

Discussion:

Parks Recreation and Wellness budget and fundraising efforts including rink board advertising off-set the costs for the events and expenses.

2024 Proposed Budget	Revenue	Expenses
Rink Boards and Donations	8,000	
Transfer from reserves	40,632	
Family Day Event		2,000
Easter Egg Hunt		500
Halloween Event		500
Santa Event		500
Outdoor Rink Supplies		4,732
Graham Hill Property – Apple tree cages		400
Cedar Maze Rehabilitation		25,000
Water Connection at rink		15,000
Total		\$48,632



Township of Billings Museum Committee

The operating budget covers the general operating costs for the Museum including, utilities, cleaning and wages. The donations and fundraising efforts of the Committee off-set all other expenses any surplus funds generated in the year are placed in a separate museum reserve for future large expenditures.

2024 Proposed Budget	Revenue	Expense
Donations	12,000	
Store/Retail Sales	3,000	
Fundraising	3,000	
Transfer from museum reserves	2,900	
Cleaning Supplies		50
Office Supplies		2,500
Store Supplies		200
Project Expenses		10,000
Donation Wall Expenses		50
Fees, Licenses		500
Special Events		1,500
Postage		100
Advertising		2,000
Maintenance & Repairs		2,000
Travel & Mileage		1,000
Fundraising Expense		1,000
Total	\$20,900	\$20,900

Project Expense break-out

Window Coverings	1,000
Banners	5,000
Old Mill	150
Lights	2,000
Plaque	1,000
Stairs	950
Total	\$10,000

Climate Action Committee

The Climate Action Committee is currently on hold; however, they plan to continue with hosting the earth day event in collaboration with the Island wide waste resource committee. Expenses related to the event include: advertising, supplies and a speaker. Total request \$500



Township of Billings Public Library

The operating budget covers the general operating costs for the Library including, utilities, cleaning and wages. Grants, donations and fundraising efforts of the Board off-set all other expenses any surplus funds generated in the year are placed in a separate museum reserve for future large expenditures or next year shortfalls.

2024 Proposed Budget	Revenue	Expense
Grants/Carry over funds	3,737	
Donations	650	
Fundraising	4,500	
Transfer from Library reserves	2,013	
Copies/Internet/Fax/Other	300	
Supplies and Stationery		900
Advertising		600
Licences & Dues		1,200
Books		6,650
Board Games		450
Magazines		300
Special Event		500
Other		600
Total	\$11,200	\$11,200

Respectfully Submitted By:

Emily Dance, CAO/Clerk

Harmony Hancock, Director of Finance/Treasurer



COMMITTEE OF THE WHOLE REPORT

Department: Treasury

Date: February 27, 2024

Report Number: TR-2024-02-08

File: 2024 Township of Billings Operating and Capital Budget

Recommendation:

THAT the Township of Billings Committee of the Whole hereby receives for information Report TR-2024-02-08

Discussion:

Historically the Township of Billings presented the annual budget incorporating the operating and capital together. Council requested the budget be broken down into operating and capital for 2024 and moving forward.

Operating Budget

The operating budget covers the day-to-day expenses needed to deliver services to residents. These costs are recurring and include expenses such as wages, administrative costs, maintenance, fuel and utilities.

Capital Budget

The Capital budget represents the Township's plan to purchase, build and major repairs or replacement of assets and infrastructure. The capital budget directly and indirectly impacts the operating budget as funds are needed to cover day-to-day operating expenses associated with the asset.

In order to move to the new budgeting system with separating the capital from the operating, Council will notice some differences in the budget and actuals in the comparison from past years. Moving forward the quarterly updates and comparison for 2025 over 2024 will be accurate.

Respectfully Submitted By:

Emily Dance, CAO/Clerk

Harmony Hancock, Director of Finance/Treasurer



COMMITTEE OF THE WHOLE REPORT

Department: Treasury

Date: February 27, 2024

Report Number: TR-2024-02-09

File: 2023 Carry-Over projects and Pre-budget Approval

Recommendation:

THAT the Township of Billings Committee of the Whole recommends the 2023 carry-over expenses AND items with pre-budget approval be brought forward to the 2024 Township of Billings budget.

Discussion:

Carry over projects occur for several reasons such as a multi-year project, delay in start time, approvals, funding or awarding projects. Some carry-over includes projects that have been started and not completed or projects that have not yet started.

2023 Carry-over expenses

Project	2023 Expense	Spent to date	Carry over to 2024
Strategic Plan	\$29,765	0	\$29,765
Website	\$20,475	\$6,941	\$13,534

2024 Pre-budget approval

Item	2024 Expense	
Rink Nets	\$4452.20	Parks Recreation & Wellness (Recreation)
Manitoulin Streams	\$3,500	Contributions

Respectfully Submitted By:

Emily Dance, CAO/Clerk

Harmony Hancock, Director of Finance/Treasurer



COMMITTEE OF THE WHOLE REPORT

Department: Treasury

Date: February 27, 2024

Report Number: TR-2024-02-11

File: 2024 New Requests

Recommendation:

THAT the Township of Billings Committee of the Whole hereby recommends the 2024 new requests be brought forward to the 2024 Township of Billings budget.

Discussion:

Item	Operating Expense	Capital Expense	Comment
Old Mill Road Bridge		\$1,252,906	Construction of the Old Mill Road Bridge
Bulk Water Access System		\$15,000	Quotes range from \$10,000-\$25,000 depending on the system and the billing options. Additional research on preferred option will be required if system is approved.
Cedar Maze		\$20,000	New fence and gate
Covered Rink waterline		\$15,000	Construct a waterline to allow for water at the outdoor rink
Park Centre Upgrades	\$43,000		Flooring, blinds, line-painting. (Deferred to 2025 acoustics and sound walls)
Volunteer Appreciation Event	\$2,000		New event to thank volunteers for service
Security Cameras	\$16,000		New cameras for multiple locations
Compensation Review	\$15,000		As per the Employee Annual Wage Increase / Market Study. Due in the second year of each term of Council.
Tractor		\$80,000	New tractor for Public Works. It will allow staff to perform roadside grass cutting 2x year and maintain the trail system and other general maintenance tasks.
91 Main Street		\$30,000	Investigate options as per Council direction
EV Charging System		\$7,500	Total \$30,000 less grant \$22,500 for EV charging station
Total	\$76,000	\$1,420,406	

Respectfully Submitted By:

Harmony Hancock, Director of Finance

Emily Dance, CAO/Clerk



COMMITTEE OF THE WHOLE REPORT

Department: Treasury

Date: February 27, 2024

Report Number: TR-2024-02-12

File: 2024 Revenue

Recommendation:

THAT the Township of Billings Committee of the Whole hereby recommends the proposed revenue budget in principle acknowledging that once further discussion are held the Committee may recommend an increase or decrease in the suggested 5% municipal tax rate increase.

Discussion:

Expense	Budget 2023	Actual 2023	Budget Under (Over)	Budget 2024	Budget Increase (Decrease)	Notes
Municipal & School Board Tax	2,403,109	2,417,717	(14,608)	2,524,927	121,818	Fixed Amt.
Payments in LIEU	2,029	4,147	(2,118)	5,994	3,965	Fixed Amt.
Federal Funding	1,451,626	555,906	895,720	58,249	(1,393,377)	HRDC (Summer Jobs), CCBF (Can. Comm. Bldg. Fund)
Provincial Funding	1,475,903	1,266,254	209,649	588,904	(886,999)	OMPF (ON Mun. Partnership Fund)
Water Usage Revenue	262,886	255,762	7,124	312,783	49,897	Increase based on \$1.50 increase per water user per quarter (\$6.00 annually)
Fees, Charges & Donation Revenue	183,179	203,359	(20,180)	227,450	44,271	Kagawong Market, WSIB, Tax Certs, Cemetery, Marina, Museum, Library, Donations & Fundraising
License & Permit Revenue	47,500	44,527	2,973	45,329	(2,171)	Rental Revenue, STARS & Other
Investment Income	15,000	110,825	(95,825)	198,200	183,200	Interest earned on bank account balances
Penalties & Interest Revenue	42,500	46,954	(4,454)	48,200	5,700	Taxes & Water Interest
Other Revenue	71,244	68,374	2,870	68,000	(3,244)	Power Generating Station, Other Misc. Revenue
Total Revenue	7,104,285	4,973,825	2,130,460	4,078,036	(3,026,249)	

Municipal Property Tax



The budget concentrates on maintaining current service levels, asset management, finding areas for efficiencies, leveraging grant and funding opportunities while acknowledging staff capacity and resources available.

This increase proposed considers new and current project costs, general inflation, and a small number of proposed projects.

The Municipal Property Tax rate proposed is 5% over 2023. To note a 1% increase to the tax rate equals approximately \$20,990.

For the average household assessed in the Township of Billings (based in the weighted assessment per household) of \$234,380 it would be an increase in the municipal property tax over 2023 of \$134.27.

Provincial Funding

Grant Funding Ontario Municipal Partnership Fund (OMPF)

The OMPF is the Province's main general assistance grant to municipalities. The program primarily supports northern and rural municipalities across the province. Its objectives are to:

- recognize the challenges of northern and rural municipalities, while targeting funding to those with more challenging fiscal circumstances;
- support areas with limited property assessment; and
- assist municipalities that are adjusting to year-over-year funding changes.

For 2024, the Township of Billings **OMPF funding is \$546,800** and increase of \$2,100 over 2023 of \$544,700

Ontario Community Infrastructure Fund (OCIF)

OCIF supports local infrastructure projects by providing stable and predictable funding for communities with populations under 100,000 along with all rural and northern communities. For 2024, the Township of Billings will receive **OCIF funding in the amount of \$128,104** an increase of \$14,611 over 2023 of \$113,493.

Northern Ontario Resource Development Support Fund (NORDS)

Ontario's Northern Ontario Resource Development Support (NORDS) Fund provides annual funding over five years (2021-2022 -2025-2026) to municipalities in Northern Ontario to support investments in local infrastructure.

For 2024, the Township of Billings will receive \$74,557.52. This is a reduction of \$2,275.75 to account for interest gained on the funding as the Township has saved the funds over the years for the Old Mill Road Bridge project. (Originally assigned to the Mud Creek Bridge)

Northern Ontario Heritage Fund Corporation (NOHFC)

Northern Ontario Heritage Fund is designed to help build strong and resilient Northern communities through infrastructure investments, to upgrade / repair existing assets to improve community quality of life, economic development infrastructure and strategic economic development initiatives.

The Township of Billings was been approved for funding in the amount of \$719,647 for the firehall project in 2023; however, there are no current projects for 2024.



Ontario Arts Council – Library

The Ontario Arts Council (OAC) provides an operating grant for the Billings Library. For 2024 it is anticipated the Library will receive a grant in the amount of **\$10,850**

Federal Funding

HRDC Canada Summer Jobs Grant / Grants in Lieu

Canada Summer Jobs (CSJ) provides wage subsidies to employers from not-for-profit organizations, the public sector, and private sector organizations with 50 or fewer full-time employees, to create quality summer work experiences for young people aged 15 to 30 years.

The Township of Billings anticipates approximately \$ 10,900 for student positions.

Canada Community-Building Fund (CCBF)former AMO Gas Tax

The Canada Community-Building Fund (CCBF) is a permanent source of funding provided up front, twice-a-year, to provinces and territories, who in turn flow this funding to their municipalities to support local infrastructure priorities.

The Township of Billing will receive in 2024 **\$47,349**.

Sewer and Water

Included charges for water usage, hook-up and turn off and bulk water.

Fees, Donations, Grants

Charges include administrative fees for tax and zoning certificates, STAR, Chicken and Trailer permits, dockage fees, landfill fees, marina fuel and retail sales, dockage fees and launch revenue.

Licences & Permits

Income received related to building permit, entrance permits, rent for municipal facilities and leases.

Investment Income

Revenue generated from bank interest.

Penalties & Interest

Revenue generated from interest on water and tax arrears.

Rent & Other

Includes the revenue received from the power generating station and revenue received from museum.

Respectfully Submitted By:

Harmony Hancock, Director of Finance

Emily Dance, CAO/Clerk



COMMITTEE OF THE WHOLE REPORT

Department: Treasury

Date: February 27, 2024

Report Number: TR-2024-02-13

File: Capital Budget

Recommendation:

THAT the Township of Billings Committee of the Whole hereby recommends the proposed capital budget be brought forward to the 2024 Township of Billings budget.

Discussion:

Capital Asset Budget 2024

Capital Funding Sources

EV funding	22,500
NORDS	384,000
OCIF Capital Funding	128,104
Water Reserve	109,415
NOHFC (Fire Hall)	18,000
Infrastructure Loan	425,000
General Reserve	473,302
Deferred Revenue	-
Total Funding Sources	1,560,321

Capital Expenditures

Buildings	60,000
Vehicles	80,000
Water Infrastructure	147,415
Roads & Bridges	1,252,906
Recreation	20,000
Total Expenses	1,560,321

2024 New Capital Projects

Tractor	80,000
Rink water line	15,000
91 Main St	30,000
EV Charging system	30,000
Water Treatment Plant (new equip.)	56,415
Old Mill Road Bridge	1,252,906
Bulk Water	15,000
Cedar Maze	20,000
Total New Capital Projects	1,499,321

2023 Carry Forward Projects

Old Mill Road water line Holdback	38,000
Fire Hall	23,000
Total Carry Forward	61,000

Total Capital Budget	1,560,321
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Comments:

Capital Funding Sources

EV Funding: Provincial funding of 75% (22,500), Twp. Exp. 25% (7,500.00).

NORDS (Northern Ontario Resource Development Support): Funding for Old Mill Road Bridge (384,000).

OCIF Capital Funding: Funding for Old Mill Road Bridge (128,104).

Water Reserve: Amount taken from water reserve to fund Water Treatment Plant Equip. (56,415), Bulk Water system (15,000), and the Old Mill Road Waterline Holdback (38,000).

NOHFC (Fire Hall): Sewage line to 91 Main St. Bldg. (18,000).

Infrastructure Loan: Proposed source to cover portion of Old Mill Road Bridge Project (425,000)

General Reserve: Funds taken from Reserve to cover Old Mill Road Bridge Project (315,802), 25% of project costs EV Charger (7,500), 91 Main St. (30,000), Cedar Maze (20,000), Tractor (80,000), Rink Waterline (15,000), Bal. of Fire Hall sewage line to 91 Main St., (5,000).

Deferred Revenue: There is no revenue deferred to the current year.

Capital Expenditures

Buildings: EV Chargers (30,000), 91 Main St., (30,000), *Old Mill Heritage Centre – Accessible Entrance (no expense).

Vehicles: Tractor (80,000) will be used to trim shoulders and reduce operational budget by 20,000 annually.

Water Infrastructure: Water Treatment Plant (56,415) per OCWA, Bulk Water access system (15,000), Old Mill Rd. Waterline (15,000), Rink Waterline (15,000).

Roads & Bridges: NORDS (384,000), OCIF (128,104), Loan (412,409), General Reserve (328,393).

Recreation: Cedar Maze (20,000)

*In 2020 the Township was successful in obtaining \$100,000 in funding through Employment and Social Development Canada (ESDC) for an accessible entrance to the Old Mill Heritage Centre. Due to the pandemic and other priorities the project was delayed. On October 3, 2023, Council approved the proposal of Allan Avis Architects to complete a site visit design brief and construction costs. Staff is working with the Architect with a staff report coming forward with recommendations in the upcoming months.

Respectfully Submitted By:

Harmony Hancock, Director of Finance

Emily Dance, CAO/Clerk



Township of
BILLINGS

COMMITTEE OF THE WHOLE REPORT

Department: Treasury

Date: February 27, 2024

Report Number: TR-2024-02-13 Appendix 4.8.1

File: Operating Budget - Wages

Recommendation:

THAT the Township of Billings Committee of the Whole hereby recommends the proposed wages and benefits be brought forward to the 2024 Township of Billings budget.

Discussion:

Expense	Budget 2023	Actual 2023	Budget Under (Over)	Budget 2024	Budget Increase (decrease)	Notes
Salaries & Wages	Budgeted in total amount of expense	767,502	(767,502)	796,043	28,541	3.3% increase per COLA, Step increases, salary increases due to wage reclassification
CPP Expense	Budgeted in total amount of expense	33,347	(33,347)	43,329	9,982	Per CRA
EI Expense	Budgeted in total amount of expense	14,361	(14,361)	18,422	4,062	Per CRA
OMERS Expense	Budgeted in total amount of expense	4,280	(4,280)	24,856	20,576	Per OMERS
Employee Benefits	Budgeted in total amount of expense	44,673	(44,673)	50,500	5,827	Per Manulife
RRSP Expense	Budgeted in total amount of expense	14,742	(14,742)	14,950	208	Per Canada Life
EHT expense	Budgeted in total amount of expense	28,337	(28,337)	16,000	(12,337)	Per Minister of Finance
WSIB expense	Budgeted in total amount of expense	19,061	(19,061)	23,609	4,548	Per WSIB
Wages & Benefits	897,493	926,301	(926,301)	987,710	61,409	Overall increase

The Township of Billings run a lean staff with a full-time staff made up of CAO/Clerk, Treasurer,



Public Works Superintendent, Municipal Project Manager, Deputy Clerk, Accounts Payable/Tax Clerk, Public Works First Operator and two Public Works Operators. Part-time staff include, By-Law Enforcement/Health & Safety/Emergency Mgmt., Museum Curator, Marina Manager, and summer students as required.

The Township is currently recruiting for a CAO/Clerk which may impact the budget depending on hiring date and wage negotiations.

The budget includes provisions for a wage review. It is unknown how the review will impact the salary grid.

Council remuneration is outlined in By-Law No. 2023-104. Employee annual wage increase is outlined in By-Law No. 2023-105.

Respectfully Submitted By:

Harmony Hancock, Director of Finance

Emily Dance, CAO/Clerk



Township of
BILLINGS

COMMITTEE OF THE WHOLE REPORT

Department: Treasury

Date: February 27, 2024

Report Number: TR-2024-02-13 Appendix 4.8.2

File: Operating Budget – Administration Expense

Recommendation:

THAT the Township of Billings Committee of the Whole hereby recommends the proposed administration expense is to be brought forward to the 2024 Township of Billings budget.

Discussion:

Expense	Budget 2023	Actual 2023	Budget Under (Over)	Budget 2024	Budget Increase (decrease)	Notes
Advertising	9,500	11,016	(1,516)	11,200	1,700	Increased to reflect actual
Auditing & Accounting	40,000	51,517	(11,517)	50,000	10,000	Increased to reflect actual
Bad Debt Expense		252	(252)	500	500	Was incl. in Fees exp. line
Bank Chgs. & Interest		13,491	(13,491)	11,850	11,850	Was incl. in Fees exp. line
Overpayments		1,017	(1,017)	1,500	1,500	Was incl. in Fees exp. line
Tower Communications		887	(887)	1,368	1,368	Was incl. in Fees exp. line
Election Expense		840	(840)	1,000	1,000	Was incl. in Fees exp. line
Fees & Licenses	22,300	3,368	18,932	7,635	(14,665)	Decreased – doesn't include above items 2024
Health & Safety	23,000	13,966	9,034	16,150	(6,850)	Decreased to reflect actual
Insurance	66,000	62,754	3,246	77,779	21,709	15% Increase – includes cyber security
Legal Expense	25,000	19,678	5,322	20,000	(5,000)	Decreased to reflect actual
Loan Interest Expense	25,000	-	25,000	20,163	(4,837)	Debenture – Fire Hall interest in 2024 not 2023



Expense	Budget 2023	Actual 2023	Budget Under (Over)	Budget 2024	Budget Increase (decrease)	Notes
Postage	4,500	3,384	1,116	5,030	530	Increased to reflect actual
Professional Development	24,000	24,842	(842)	27,000	3,000	Increased to reflect actual
Property Assessment	36,000	34,553	1,447	35,790	(210)	Decreased to reflect actual
Subscriptions & Memberships	8,850	15,918	(7,068)	16,975	8,125	Increased to reflect actual
Tax Registration	1,500	1,200	300	1,200	(300)	Increased to reflect actual
Travel		6,909	(6,909)	6,550	6,550	Increased to reflect actual
Transfer to Asset Reserve	2,000	-	2,000	550,617	473,302	Old Mill Road Bridge Project (315,802), 25% of project costs EV Charger (7,500), 91 Main St. (30,000), Cedar Maze (20,000), Tractor (80,000), Rink Waterline (15,000)
Total Admin Expense	287,650	265,592	22,058	852,079	489,114	Overall increase

Respectfully Submitted By:

Harmony Hancock, Director of Finance



COMMITTEE OF THE WHOLE REPORT

Department: Treasury

Date: February 27, 2024

Report Number: TR-2024-02-13 Appendix 4.8.4

File: Operating Budget – Building and Equipment Expense

Recommendation:

THAT the Township of Billings Committee of the Whole hereby recommends the proposed Building and Equipment expense be brought forward to the 2024 Township of Billings budget.

Discussion:

Expense	Budget 2023	Actual 2023	Budget Under (Over)	Budget 2024	Budget Increase (decrease)	Notes
Equip. Maintenance	60,000	62,601	(2,601)	71,800	11,800	Increased to reflect actual & rising costs
Fuel Expense	80,000	37,614	42,386	41,750	(38,250)	Decreased to reflect actual
Pump Outs	2,000	865	1,135	1,000	(1,000)	Decreased to reflect actual
Maintenance & Repairs	100,000	109,325	(9,325)	89,000	(11,000)	Decreased to reflect actual
Total Building & Equipment	242,000	210,405	31,595	203,550	(38,450)	Overall decrease

Respectfully Submitted By:

Harmony Hancock, Director of Finance



COMMITTEE OF THE WHOLE REPORT

Department: Treasury

Date: February 27, 2024

Report Number: TR-2024-02-13 Appendix 4.8.5

File: Operating Budget – Other Expense

Recommendation:

THAT the Township of Billings Committee of the Whole hereby recommends the proposed Other expense be brought forward to the 2024 Township of Billings budget.

Discussion:

Expense	Budget 2023	Actual 2023	Budget Under (Over)	Budget 2024	Budget Increase (decrease)	Notes
By-Law Insp. & Enforcement	5,000	-	5,000	-	(5,000)	Unused budget line – Remove in 2025
Contracts	270,000	352,709	(82,709)	342,172	72,172	Increase – Wage Review, Recruiter, IT Support
Non-Contract & Other Serv.	1,000	-	1,000	-	(1,000)	Unused budget line – Remove in 2025
Pound	700	188	512	250	(450)	Decreased to reflect actual
Regulation Compliance Exp.	5,000	8,762	(3,762)	12,000	7,000	Increased – Landfill Expense
Project Expenses	3,820,182	3,195,500	624,682	88,300	(3,731,882)	Decreased to reflect use of Capital Budget for such expenses – Included are Strat Plan 29,765, Website 13,534, 2,000 Firehall, Park Ctr. 43,000
Total Other Services	4,101,882	3,557,159	544,723	442,722	(3,659,160)	Overall decrease

Respectfully Submitted By:

Harmony Hancock, Director of Finance



COMMITTEE OF THE WHOLE REPORT

Department: Treasury

Date: February 27, 2024

Report Number: TR-2024-02-13 Appendix 4.8.6

File: Operating Budget – Public Services Expense

Recommendation:

THAT the Township of Billings Committee of the Whole hereby recommends the proposed Public Services expense be brought forward to the 2024 Township of Billings budget.

Discussion:

Expense	Budget 2023	Actual 2023	Budget Under (Over)	Budget 2024	Budget Increase (decrease)	Notes
Ambulance	235,000	254,206	(19,206)	253,822	18,822	Fixed Amount
Contribution Expense	3,650	10,418	(6,768)	15,000	11,350	M. Streams, GB Airport, GB Arena, MHC
DSSAB Childcare	22,530	24,408	(1,878)	22,602	72	Fixed Amount
DSSAB Ontario Works	31,833	34,486	(2,653)	31,935	102	Fixed Amount
DSSAB Social Housing	77,529	83,990	(6,461)	84,963	7,434	Fixed Amount
Home for Aged	40,166	40,970	(804)	42,609	2,443	Fixed Amount
Information Centre		2,499	(2,499)	-	-	No expense to incur 2024
Levy School Boards - EP	303,618	298,752	4,866	300,000	(3,618)	Fixed Amount
Levy Schools Boards - FP	2,974	3,229	(255)	3,500	526	Fixed Amount
Levy Planning Board	18,134	18,135	(1)	20,000	1,866	Fixed Amount
Policing	218,400	238,336	(19,936)	208,101	(10,299)	Fixed Amount
Sudbury Dist. Health Unit	30,676	30,677	(1)	34,358	3,682	Fixed Amount
Total Public Services	984,510	1,040,104	(55,594)	1,016,889	32,379	Overall increase



Public Services reflect the services that are covered by others for the Township of Billings, including Manitoulin-Sudbury District Services Board that include childcare, Ontario works and housing. Home for the aged is the Townships contribution to the Manor. Local Planning Board expense is for the Townships contribution to the Manitoulin Planning Board. The Ontario Provincial Police provide policing services and the Sudbury District Health Board provide health services. All agencies are required to submit budgets to their boards prior to forwarding on the expenses to the municipalities.

Respectfully Submitted By:

Harmony Hancock, Director of Finance



Township of
BILLINGS

COMMITTEE OF THE WHOLE REPORT

Department: Treasury

Date: February 27, 2024

Report Number: TR-2024-02-13 Appendix 4.8.7

File: Operating Budget – Roads

Recommendation:

THAT the Township of Billings Committee of the Whole hereby recommends the proposed Roads expense be brought forward to the 2024 Township of Billings budget.

Discussion:

Expense	Budget 2023	Actual 2023	Budget Under (Over)	Budget 2024	Budget Increase (decrease)	Notes
Roads - Hard Top	209,400	172,488	36,912	201,000	(8,400)	Decreased to reflect cost estimate for 2024
Roads - Loose Top	80,000	33,098	46,902	80,000	-	No change
Roads - Road Side	20,000	22,038	(2,038)	-	(20,000)	Decreased to reflect work no longer contracted out
Roads - Winter Control	45,000	16,821	28,179	45,000	-	No change
Roads - Street Lights	3,000	1,387	1,613	3,000	-	No change
Bridges	-	151,174	(151,174)	-	-	Bridges under capital budget for 2024
Total Roads	357,400	397,006	(39,606)	329,000	(28,400)	Overall decrease

Surface Treatment for 2024

Location	Single or Double	Length km	Width m	Gravel m3	Binder kg/l
Rockville	Single	6.0	6.0	87.64	12,090.0
Hideaway	Single	0.7	5.5	43.26	5,967.5
Pleasant Valley	Single	4.0	6.5	292.13	40,300.0

Respectfully Submitted By:

Harmony Hancock, Director of Finance



COMMITTEE OF THE WHOLE REPORT

Department: Treasury

Date: February 27, 2024

Report Number: TR-2024-02-13 Appendix 4.8.8

File: Operating Budget – Supplies and Equipment

Recommendation:

THAT the Township of Billings Committee of the Whole hereby recommends the proposed Supplies and Equipment expense be brought forward to the 2024 Township of Billings budget.

Discussion:

Expense	Budget 2023	Actual 2023	Budget Under (Over)	Budget 2024	Budget Increase (decrease)	Notes
Library - Book Acquisitions	6,800	7,637	(837)	6,000	(800)	Reduced to reflect discussed budget amt. with Librarian
Supplies	100,000	110,963	(10,963)	120,000	20,000	Increased to reflect actual & due to high costs (inflation)
Marina - Purchases - Products	10,000	7,962	2,038	8,000	(2,000)	Decreased to reflect actual
Marina - Purchases - Fuel	6,000	25,042	(19,042)	26,000	20,000	Increased to reflect actual
Total Supplies & Equipment	122,800	151,604	(28,804)	160,000	37,200	Overall increase

Respectfully Submitted By:

Harmony Hancock, Director of Finance

Emily Dance, CAO/Clerk



Township of
BILLINGS

COMMITTEE OF THE WHOLE REPORT

Department: Treasury

Date: February 27, 2024

Report Number: TR-2024-02-13 Appendix 4.8.9

File: Operating Budget – Utilities

Recommendation:

THAT the Township of Billings Committee of the Whole hereby recommends the proposed Utilities expense be brought forward to the 2024 Township of Billings budget.

Discussion:

Expense	Budget 2023	Actual 2023	Budget Under (Over)	Budget 2024	Budget Increase (decrease)	Notes
Hydro	55,000	59,166	(4,166)	61,950	6,950	Fixed expense – increased to reflect actual
Propane	25,000	8,819	16,181	10,200	(14,800)	Fixed expense – decreased to reflect actual
Telephone & Internet	16,000	13,396	2,604	13,935	(2,065)	Fixed expense – decreased to reflect actual
Total Utilities	96,000	81,381	14,619	86,085	(9,915)	Overall decrease

Respectfully Submitted By:

Harmony Hancock, Director of Finance