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**The Corporation of the Township of Billings**  
**Committee of the Whole Meeting Agenda**  
July 20<sup>th</sup>, 2023 6:30 p.m.  
Park Centre – 39 Henry Drive, Kagawong

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**Council**

Bryan Barker, Mayor  
David Hillyard, Deputy Mayor  
Jim Cahill, Councillor  
Vince Grogan, Councillor  
Michael Hunt, Councillor

**Staff**

Emily Dance, CAO/Clerk  
Tiana Mills, Deputy Clerk  
Todd Gordon, Municipal Project Manager

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**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-2023-07-09 – Township of Billings Tax Ratio

4.2. Report TR-2023-07-10-Township of Billings 2023 Draft Budget

4.2.1. Revenue

4.2.2. Expenses Wages

4.2.3. Expenses – Administration

4.2.4. Expenses – Building and Equipment

4.2.5. Expenses – Other

4.2.6. Expenses – Projects

4.2.7. Expenses – Public Services

4.2.8. Expenses – Roads

4.2.9. Expenses – Supplies and Equipment

4.2.10. Expenses - Utilities

**5. Adjournment**

5.1. Motion to Adjourn



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**Document Accessibility**

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For assistance or to make a request please call (705) 282-2611 or email [tmills@billingswp.ca](mailto:tmills@billingswp.ca)



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## COMMITTEE OF THE WHOLE REPORT

**Department:** Treasury

**Date:** July 20, 2023

**Report Number:** TR-2023-07 09

**File:** 2023 Township of Billings Tax Ratio

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### **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.

**Financial Impacts:**

There are no financial impacts associated with this report.

**Alignment to the Strategic Plan:**

No direct alignment

**Alignment to the Community Energy and Emissions Plan (CEEP)**

No direct alignment.

**Respectfully Submitted By:**

Tiana Mills, Deputy Clerk

**Reviewed By:**

Emily Dance, CAO/Clerk



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## COMMITTEE OF THE WHOLE REPORT

**Department:** Treasury

**Date:** July 20, 2023

**Report Number:** TR-2023-07 10

**File:** 2023 Township of Billings Proposed 2023 Budget

**Attachment:** 2023 Budget Summary, 2023 Budget Chart, Appendix 4.2.1 through 4.2.11

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### **Recommendation:**

THAT the Township of Billings Committee of the Whole hereby receives Report TR-2023-07-10 AND moves into a discussion on the proposed 2023 Township of Billings Budget.

### **Discussion:**

Attached is a copy of the Draft 2023 Budget Report that describes the revenue and expenses for the Township of Billings along with a budget chart.

For Committees discussion an appendix is included for each of the categories.

As per the By-Law to authorize the levying of tax rates and collection of taxes in past years, taxes become due and payable in two instalments 50% of the previous year's levy shall become due and payable on March 31 or the last working day in March, and the balance of the final levy shall become due and payable on September 30, or the last working day in September.

The Township is required to provide at least 21 days notice to the property owner prior to the due date. In order to comply, the tax bills are processed early August and placed in the mail mid August.

### **Respectfully Submitted By:**

Emily Dance, CAO/Clerk



*Township of*  
**BILLINGS**

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**2023 Budget**

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## About the Township of Billings

### The Heart of Manitoulin Island

The Township of Billings is formed from Billings Township and the Eastern half of adjacent Allan Township, and occupies the north central portion of Manitoulin Island. It contains part of Lake Kagawong, Lake Manitou, Otter Lake and Lake Mindemoya, and its northern boundary is Lake Huron. The extensive lake frontage explains the residence distribution, and the large portion of seasonal residences. The Kagawong River drains Lake Kagawong, flows over Bridal Veil Falls, and reaches Lake Huron in the Hamlet of Kagawong. The Harbour at Kagawong is directly south of the Benjamin Islands cruising grounds on the North Channel, and between the harbour towns

of Little Current to the east, and Gore Bay to the west. The M'Chigeeng First Nation reserve is within the boundaries of Billings, with Mindemoya directly to the south.

The economy of Billings is driven more by tourism and service industries than by agriculture or logging as in the past.

Thousands of tourists annually visit the township and take in the natural beauty of the area as well as visiting one of Manitoulin's premier sites, Bridal Veil Falls.

### *Billings Township Boundaries*



### Township of Billings Council 2022-2026



*(L-R Councillor Vince Grogan, Councillor Jim Cahill, Deputy Mayor David Hillyard, Councillor Michael Hunt, Mayor Bryan Barker)*



The Township of Billings is governed by an elected Council of five members, the Mayor, Deputy Mayor and three Councillors who serve a four-year term.

The Mayor and Council are responsible for developing a long-range vision for the future of the community. Council establishes policies that affect the overall operation of the municipal services and are responsive to the needs and wishes of residents.

## Tax Rate Effect

With increased operating costs and aging infrastructure both requiring additional funds, it has been challenging to continue to offer the same high level of services, address emergency infrastructure issues and include new projects.

During the previous term of Council, the Township of Billings continued to provide quality services to residents with as little impact on the tax rate as possible, but the investment in infrastructure was limited. During the 2022-2026 Council term, Council will be looking ahead and putting a select amount in reserve funds for future infrastructure; and strive to adopt budgets with a feasible tax rate increase to maintain services and infrastructure. This will put the Township in a better position moving forward as we have significant investments needed towards infrastructure in adopted asset management plan.

**For 2023, a 1% increase on the municipal tax rate equals approximately \$31,910**

## Assessment

2017 was a new assessment year for all property owners. MPAC is responsible for assessing and classifying more than five million properties in Ontario to be in compliance with the Assessment Act and regulations set by the Government of Ontario. MPAC is also legislatively responsible for updating this information throughout the four-year cycle so that property owners continue to pay their fair share based on accurate assessment values.

Due to COVID-19, the Ontario Government announced that the 2020 Assessment Update would be postponed. Property assessments for the 2021 through 2023 taxation years will continue to be based on the fully phased-in January 1, 2016 current values (i.e., the same valuation date in use for the 2020 taxation year).

MPAC determines the valuation of properties within the Municipality, and additional assessment growth can be related to new development, change in property class information, change in market valuations, and other factors.

Assessment growth results from property taxes are primarily due to the phased in assessment which is determined by MPAC as well as increases stemming from new development within Billings. **For 2021 - 2023, there is zero increase in the assessment growth as the reassessment due to Covid-19.**

However, with the increased new development in Billings, the municipality will realize a 0.86% (increase in residential assessment, 61.71% increase in Commercial a 7.26% increase in Farm and a 9.49% decrease in managed forests with an overall result in a 1.25% increase over 2022 of approximately \$2,541,100.

## Message from Chief Administrative Officer / Clerk

Establishing the municipal budget is one of the most important tasks of staff and Council. 2023 will be a challenging budget. With MPAC's assessment still based on the 2016 values and inflation at an all-time high there is a gap between revenues and increasing expenses.

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

We know our residents are feeling the effects of increased prices in all aspects of their lives. Unfortunately, the Township is experiencing the same inflationary pressures from all time high fuel, hydro and insurance prices along with the long-term borrowing the Township will be undertaking for the firehall project.

Included in the 2023 budget are funds for the Firehall Rebuild project, Old Mill Heritage Centre Accessibility Ramp, Old Mill Road Capital Waterline project, Engineering for the Old Mill Road Bridge Replacement project, funds for asset management, the creation of a new strategic plan, website, agenda management system, bulk water, and enhanced benefits for staff in health and safety and professional development.

Throughout 2023 staff will continue to look for new funding opportunities, and finding creative ways to engage our residents through timely and effective communications. We are continually looking to build and improve upon our existing strengths and engage residents, the business community, development community and our employees to expand and modernize our service delivery.

Entering my first year with the Township of Billings, I am excited about what we can accomplish as a new team with Council and staff. As Chief Administrative Officer / Clerk. I am passionate about the community of Billings and have confidence in our professional and dedicated employees through out the organization will support the vision "to be a safe and progressive community that practices environmental responsibility, provides dependable services, and maintains its rich cultural heritage."



Emily Dance, CAO/Clerk

## Asset Management Plan

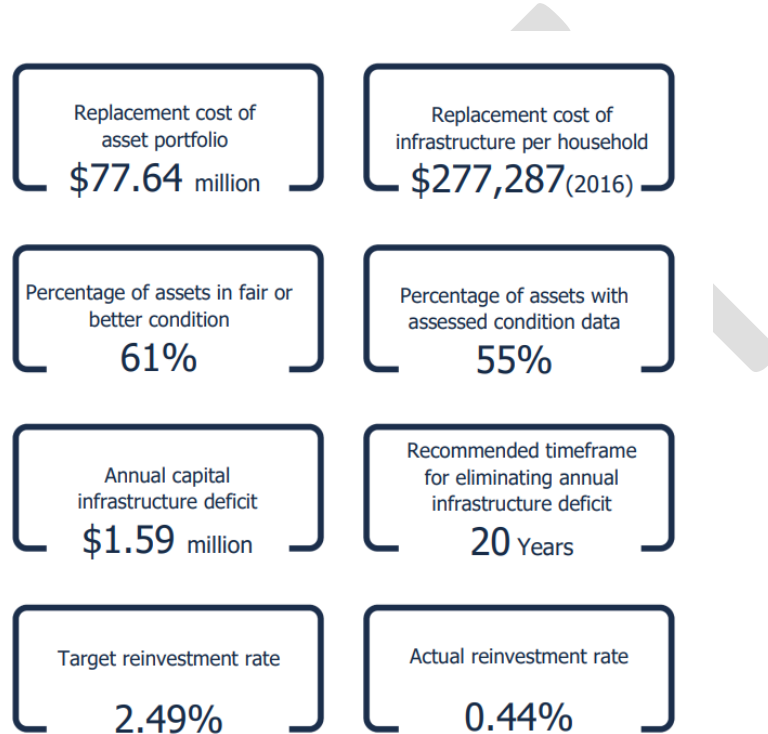
Municipal infrastructure provides the foundation for the economic, social, and environmental health and growth of a community through the delivery of critical services. The goal of asset management is to deliver an adequate level of service in the most cost-effective manner. This involves the development and implementation of asset management strategies and long-term financial planning.

As part of the Infrastructure for Jobs and Prosperity Act, 2015, the Ontario government introduced Regulation 588/17 - Asset Management Planning for Municipal Infrastructure (O. Reg 588/17). Following this regulation, every municipality shall prepare an Asset Management Plan (AMP) in respect of its core municipal infrastructure assets by July 1, 2021, the municipalities shall report on specific current levels of service being provided by core municipal infrastructure assets, determined in accordance with qualitative descriptions and technical metrics defined by the regulation. The data reported should be

from at most the two calendar years prior to the year in which all information required is included in the asset management plan.

The Township of Billings has achieved compliance with O. Reg. 588/17 to the extent of the requirements that must be completed by July 1, 2022. There are additional requirements concerning proposed levels of service and growth that must be met by July 1, 2024 and 2025.

The 2021 Asset Management Plan identified the following key statics, specifically that the target reinvestment rate for the replacement and maintenance of our core infrastructure is 2.49% and Billings is only investing 0.44%.



## 2023 Goals and Objectives

The overall objective of the 2023 budget is to present Council with a budget that maintains the current service levels of the Township, recognizes the need to invest and plan for infrastructure projects. It leverages grant funding opportunities, identifies modernization initiatives, and considers the capacity of staff and current resources.

## Reserves

Reserves and Reserve Funds are an essential part of the Township of Billings finances. The purpose of the reserves is to save for future infrastructure needs to avoid spikes and dips in the overall tax levy. By setting aside funds each year, we are able to spread out the cost for the maintenance or replacement of our assets. The 2021 audited financial statement showed a total for reserves and reserve funds of \$1,539,450 with an approved transfer in 2022 of \$200,000. It is anticipated that the audit will be presented to Council soon where further discussions and decisions can be made.

## Current Long Term Debt Commitments

Debt financing is one mechanism used for funding large capital projects, along with a capital levy and reserve funds. Generally, capital projects provide benefits to residents over a number of years and therefore it is appropriate to spread the cost over the benefit period to achieve “intergenerational equity.”

In the Province of Ontario, municipalities have the authorization to incur long-term debt for municipal infrastructure as long as annual debt repayments do not exceed 25% of net revenues. The Province provides an annual statement for municipalities known as the Annual Repayment Limit (ARL) statement, outlining the revenue and debt servicing calculations. Billings 2023 ARL statement from the Province indicates an ARL of \$748,194 based off the consolidated financial statements.

The Township of Billings have used long-term debt financing sparingly in the past. In 2022, the Township retired the only long-term debt being the BMO fixed rate term loan that was in place for the Main Street Capital Project to assist in cash flow until the grant funding was received.

In 2023, Council approved applying to Infrastructure Ontario for financing of the Firehall project for temporary borrowing (\$1,149,309) until project completion when the financing will move to a debenture for long-term borrowing over a 30-year term when final costs are known.

## 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 2023, the Township of Billings will have an increase in **OMPF funding of \$544,700** and increase of \$21,200 over 2022 of \$523,500.

### 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 2023, the Township of Billings will receive **OCIF funding in the amount of \$113,493** an increase of \$13,493 over 2023 of \$100,000.

### 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 2023, the Township of Billings will receive \$74,557.52.** This is a reduction of \$2,275.75 to account for interest gained on the 2022/2023 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 has been approved for funding in the amount of \$719,647 for the firehall project.

### Continuous Improvement Fund (Stewardship Ontario/AMO) (CIF)

The CIF provided grants and loans to municipalities to execute projects to increase the efficiency of municipal Blue Box recycling and help boost system effectiveness. Resource Productivity and Recovery Authority determined the amount of the annual municipal obligation that is passed along to the CIF.

**The Township of Billings will receive \$13,511.99 in 2023**

### Ontario Arts Council – Library

The Ontario Arts Council (OAC) provides an operating grant for the Billings Library. For 2023 the Library will receive a grant in the amount of **\$9,993.**

## Federal Funding

### Green and Inclusive Community Buildings Program (ICIP- Green)

To address the challenges faced by many communities as a result of COVID-19, Investing in Canada Infrastructure Program delivered funding for infrastructure grants.

The Township of Billings will receive \$1,283,442 (Provincial \$583,350.97 Federal \$700,091.17) for the Old Mill Road Watermain project representing 73% of the eligible project costs.

### Federal Economic Development Agency for Northern Ontario (FedNor)

Federal Economic Development Agency for Northern Ontario (FedNor) is the Government of Canada's economic development organization for Northern Ontario. Through its programs and services, and through its financial support of projects that lead to job creation and economic growth, FedNor works with businesses and community partners to build a stronger Northern Ontario.

The Township of Billings will receive \$121,158 in funding for the completed covered rink project.

### 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 will receive \$7,114.20** for the Library Student and Marina Student AND **\$2,028.91** in Lieu.

## 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 2023 **\$39,911.45**

## Total Revenue

<b>Revenue</b>	<b>2023 Proposed</b>
Tax Revenue (based on a 3% increase)	2,090,097
School Board Revenue	313,012
Grants in Lieu	2029
Federal Funding	1,451,626
Provincial Funding	1,475,902
Sewer & Water	262,886
Fees, Donations, Grants	183,179
Licenses & Permits	47,500
Investment Income	15,000
Interest	42,500
Rent & Other	71,244
Loan (fire hall)	1,149,309
<b>Total</b>	<b>\$7,104,285</b>

## Expenses

<b>Expense</b>	<b>2023 Budget</b>
Wages and Benefits	897,493
Administration Expense	291,300
Building and Equipment Maintenance	242,000
Other Services (Contracts, Compliance)	281,700
Projects	3,820,181
Public Services (DSSAB, Planning, Police, SDHB)	984,410
Roads	357,400
Supplies & Equip (Library, Marina)	122,800
Utilities	107,000
<b>Total</b>	<b>\$7,104,285</b>



# BUDGET REPORT

## Category Revenue

Date: July 20, 2023

Report Number: TR-2023-07-10 Appendix 4.2.1

### 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 the suggested 3% municipal increase.

### Discussion:

Revenue	2022 Budget	2022 Actual	Difference	2023 Proposed
Municipal Tax (3% increase)	1,994,402	2,010,480	-16,078	2,090,097
School Board Tax		294,553		313,012
Grants in Lieu	0	337	-337	2029
Federal Funding	566,170	496,029	70,140	1,451,626
Provincial Funding	1,307,400	1,893,965	-586,565	1,475,902.51
Sewer & Water	265,402	255,822	9,579	262,886
Fees, Donations, Grants	159,720	385,492	-225,772	183,179
Licenses & Permits	116,437	46,276	70,160	47,500
Investment Income	14,765	57,035	-42,270	15,000
Interest	50,940	34,443	16,497	42,500
Rent & Other	358,490	79,126	279,363	71,244
Loan (fire hall)	787,000	0	787,000	1,149,309
Total	\$5,623,598	\$5,556,433	\$67,165	\$7,104,285

### Municipal Property Tax

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



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This increase proposed considers current project costs, general inflation and a small number of proposed projects including a new strategic plan, website, agenda management system, bulk water, and enhanced benefits for staff in health and safety and professional development.

The Municipal Property Tax rate proposed is **3%** over 2022. To note a 1% increase to the tax rate equals approximately \$31,910.

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 2022 of \$78.23.

### **Education Property Tax**

On December 19, 2022 the Ministry of Finance notified the Township that the Education Property Tax for 2023 will remain unchanged for 2022. The increased amount over 2022 reflects an increase in assessment.

### **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;
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For 2023, the Township of Billings will have an increase in **OMPF funding of \$544,700** and increase of \$21,200 over 2022 of \$523,500.

#### **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 2023, the Township of Billings will receive **OCIF funding in the amount of \$113,493** an increase of \$13,493 over 2023 of \$100,000.

#### **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 2023, the Township of Billings will receive \$74,557.52.** This is a reduction of \$2,275.75 to account for interest gained on the 2022/2023 funding as the Township has saved the funds over the years for the Old Mill Road Bridge project. (Originally assigned to the Mudd Creek Bridge)





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The Township of Billings have been approved for funding in the amount of \$719,647 for the firehall project.

### **Continuous Improvement Fund (Stewardship Ontario/AMO) (CIF)**

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### **Ontario Arts Council – Library**

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### **Federal Funding**

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

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The Township of Billings will receive in 2023 **\$39,911.45**

**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.



## BUDGET REPORT

### Category Wages and Benefits

Date: July 20, 2023

Report Number: TR-2023-07-10 Appendix 4.2.2

#### Recommendation:

THAT the Township of Billings Committee of the Whole hereby recommends the proposed wages and benefits expense in principle.

#### Discussion:

Expense	2022 Budget	2022 Actual	Difference	2023 Proposed
Council Renumeration	30,000	28,565	-1,434.27	30,000
Salaries & Wages	715,350	643,153	-72,196	715,350
Deductions- CPP/EI/benefits/RRSP/EHT/WSIB	152,143	120,454	-31,689	152,143
Total	\$897,493	\$792,172		\$897,493

Council remuneration is outlined in By-Law No. 2020-39.

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, Financial Administrative Assistant, 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.

There is no increase proposed over 2022. Overtime wages can vary from year depending on weather and staff increase on the wage grid.

It is proposed that funds be re-allocated to include a Health Care Spending Account for employees that are eligible for benefits of \$500 a year. These funds can be used for health expenses that are not covered under current benefits or overages. For example, current benefits cover glasses at \$200 every two years, this benefit could be used to cover the difference in the current rates for glasses, cover hearing protection, overages with dental etc.

If supported, a procedure will be drafted and funds would only be released upon receipt and with the approval of the CAO/Clerk.



## BUDGET REPORT

Category Admin Expense

Date: July 20, 2023

Report Number: TR-2023-07-10 Appendix 4.2.3

### Recommendation:

THAT the Township of Billings Committee of the Whole hereby recommends the proposed admin expense in principle.

### Discussion:

Expense	2022 Budget	2022 Actual	Difference	2023 Proposed
Advertising	9,500	7,556	1,944	9,500
Auditing / Accounting	26,000	28,768	-2,768	40,000
Fees and Charges	44,605	39,175	5,429	25,950
Health & Safety	23,000	12,896	10,104	23,000
Insurance	56,070	55,698	372	66,000
Legal	10,000	24,409	-14,408	25,000
Professional Development / Travel	19,220	14,280	4,940	24,000
Loan Interest Expense	1,000	970	30	25,000
Subscriptions/Memberships	8,850	5,856	2,993	8,850
Property Assessment (MPAC)	36,400	35,807	593	36,000
Postage	3,300	4,415	-1,115	4,500
Tax Registration	0	1,243	-1,243	1,500
Unbudgeted	2,000	-48,161	50,161	2,000
<b>Total</b>	<b>239,945</b>	<b>182,911</b>	<b>57,034</b>	<b>291,300</b>

The 2022 audit requires additional expense for additional work; therefore, the proposed audit and accounting expense has been increased.

Fees and charges include expenses for the election, tower communication, and fire communications agreement, computer licences. It is proposed to decrease this line item as the election expenses have been reduced.



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It is proposed to leave the Health and Safety budget as budgeted in 2022. This will allow for a re-allocation of funds to cover approved expenses for employee wellness training, new ergonomic office furniture and an increase in the clothing allowance for public works staff to \$750 which is more in keeping with actual costs for footwear and winter wear.

Insurance and Legal costs have increased for 2023 as reflected in the proposed budget number.

The budget proposes a slight increase in professional development. This covers education and training for staff and Council. With a new Council it is important for our members to become familiar with their new role and the obligations office entail. Staff development, education and training allows staff to hone strengths and grow skills, which better equip them in their current roles and in succession planning.

Loan expense has been included as an increase to cover expense associated with the I/O construction loan for the firehall expense for the year of \$25,000. This is estimated at the amount of \$1,149,309 amortized over 30 years at a 4.53% interest. These numbers are subject to change therefore, the budget includes the conservative costs.

There is no increase proposed for subscriptions and memberships; however, staff proposed that funds be re-allocated to allow for a subscription to an agenda management system for \$4,000 yearly with a one-time implementation fee of \$1,823. This will modernize meeting management and allow more streamlined processes for staff.

Property assessment is an expense for MPAC. This expense has been confirmed for 2023.

Postage expense has been increased to reflect the actual from 2022.

Unbudgeted expense for 2022 was related to the generator and an accounting bad debt reporting error that will be corrected prior to the 2022 audit. There is no increase proposed in the unbudgeted expense for 2023.



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## BUDGET REPORT

### Category Building and Equipment

Date: July 20, 2023

Report Number: TR-2023-07-10 Appendix 4.2.4

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#### Recommendation:

THAT the Township of Billings Committee of the Whole hereby recommends the proposed building and equipment expense in principle.

#### Discussion:

Expense	2022 Budget	2022 Actual	Difference	2023 Proposed
Equipment Maintenance	50,600	54,252	-3,651	60,000
Fuel	208,628	48,520	160,108	80,000
Pump Outs	2,200	1,638	562	2,000
Maintenance & Repairs	92,040	89,166	2,874	100,000
Total	\$353,468	\$193,576	\$159,892	\$242,000

For the 2023 budget, it is proposed increase under equipment to account for equipment repairs for general, fire, public works and the landfill.

Fuel expense has increased from 2022 to 2023; however, it is proposed that the budget be reduced to better reflect actual costs.

There is no change proposed for pump outs.

Maintenance and repairs include an increase to account for the \$50,000 for the recommended repairs for the water plant and include \$40,000 for general cleaning and repairs.

## BUDGET REPORT

Category Other

Date: July 20, 2023

Report Number: TR-2023-07-10 Appendix 4.2.5

### Recommendation:

THAT the Township of Billings Committee of the Whole hereby recommends the proposed other services expense in principle.

### Discussion:

Expense	2022 Budget	2022 Actual	Difference	2023 Proposed
By-Law Insp	20,200	5,011	15,188	5,000
Contracts	226,198	235,984	-9,785	270,000
Non-contract	76,542	939	75,603	1,000
Pound	740	702	38	700
Regulation Compliance	1,500	18,480	-16,980	5,000
Harbour Study	42,350	0	42,350	0
Total	367,530	261,116	106,414	281,700

By-Law Inspection has been reduced to reflect actual costs.

There is a proposed increase to contracts and a reduction to non-contracts to better reflect actuals and the increases expected for 2023.

#### Contracts

General: \$30K – IT support, office equipment leasing, asset management (City Wide)

Fire \$2K – storage rental

By-Law \$9K – CBO services

Water - \$130K – water plant OCWA

Landfill \$96K – GFL, Pinchin (expansion application)

Museum \$2K – security system

Other \$1K

Total = \$270K

The Harbour Study was not completed in 2022 and it is not proposed for consideration in 2023.



# BUDGET REPORT

## Category Projects

Date: July 20, 2023

Report Number: TR-2023-07-10 Appendix 4.2.6

### Recommendation:

THAT the Township of Billings Committee of the Whole hereby recommends the proposed project expense in principle.

### Discussion:

Expense	2022 Budget	2022 Actual	Difference	2023 Proposed (tax funded)	2023 (non-tax funded)	2024
Fire Hall	1,145,000	327,716	-817,284	1,700,000		
Flywheel	6,200	10,054	-3,854			
Mud Creek	50,000	0	50,000			50,000
Old Mill Accessibility Ramp	170,000		170,000	32,425		162,000
Recreation - Trees	12,000	2,165	9,835			
Rink Cover	230,000	222,274	7,726			
Sheet Piling	82,000	71,830	10,170			
Pedestrian Bridge	542,000	19,000	522,999		481,000	
Water Capital	150,000	18,263	131,737	1,876,000		32,000
Waterfront Improvement	50,000	5,876	44,124	1,130		
Shoreline Stabilization					100,000	
Old Mill Road Bridge				64,627	825,000	
Strategic Plan				30,000		
Website				20,000		
Asset Management				96,000		
<b>Total</b>	<b>\$2,437,200,</b>	<b>677,178</b>	<b>125,453</b>	<b>\$3,820,182</b>	<b>1,406,000</b>	<b>244,000</b>





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## Details

Firehall - Construction implementation as a rebuild, plus additional engineering.

Mud Creek Rd Bridge – As per Council direction NORDS funding from the Mud Creek Rd. Bridge has been reallocated to the Old Mill Rd. Bridge.

Old Mill Accessibility Ramp – Funding has been received by the Federal Government. It is proposed that within the project that the drainage issue in front of the washrooms be included. This expense does not qualify under the grant; however, there may be some cost savings if the projects are reviewed in tandem.

Pedestrian Bridge- Project implementation, less maintenance/warranty holdback. To note the expense is not included in the tax funded portion as the grant was received in full in 2022 which will account for the expenses.

Old Mill Rd. Waterline - Project implementation, less maintenance/warranty holdback. ICIP Green funding pays 73% of eligible project costs, with the proponents having to cover the other 23% of costs. Since this is a water capital project, the non-ICIP funded portion will have to be born by the system users – i.e., users on the Old Mill Rd. waterline. However, the municipality itself has considerable frontage on Old Mill Rd. Once final project costs are known, Council will need to establish a Capital Cost Recovery By-law under the fees and charges provisions of section 391 of the Municipal Act.

Waterfront Improvement - Final septic system engineering costs: operations manual and as-built drawings

Old Mill Road Bridge. Tax funded includes the engineering costs. Once the engineering details are known, a cost estimate for the construction will be provided. It is estimated to be between \$505,188 - \$764,238. Once the 2022 audit has been completed, an exact amount of surplus from the 2022 budget as well as the reserves will be presented to Council and an amendment to the budget can be proposed to account for the expense.

Strategic Plan – Consulting costs for the creation of a new strategic plan for the Township of Billings.

Website – Costs for the creation of a new municipal website.

Asset Management - 1.25% investment (0.5 of recommended 2.5% annual)



# BUDGET REPORT

## Category Public Services

Date: July 20, 2023

Report Number: TR-2023-07-10 Appendix 4.2.7

### Recommendation:

THAT the Township of Billings Committee of the Whole hereby recommends the proposed public services expense in principle.

### Discussion:

Expense	2022 Budget	2022 Actual	Difference	2023 Proposed
Ambulance	235,000	234,652	348	235,000
Donation	0	15,927	-15,927	0
DSSAB Childcare	22,500	22,530	-30	22,530
DSSAB Ontario Works	32,000	31,833	167	31833
DSSAB Social Housing	77,600	77,529	71	77,529
Home for the aged	41,000	40,166	833	40,166
Information Centre	2,500			
Levy School Boards- EP		294,976	-294,976	303,618
Levy School Boards – FP		2974	-2,974	2,974
Planning Board	19,480	17,846	1,633	18,134
Policing	219,500	199,160	20,340	218,400
Sudbury District Health	27,693	27,696	-3	30,676
Total	\$677,273	\$970,360	\$-290,518	\$984,410

Public Services reflect the services that are covered by others for the Township of Billings, including Manitoulin-Sudbury District Services Board that include child care, 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



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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.

There has been a decrease in the planning budget to reflect the planning budget. Policing expense has increased slightly. Education levy has been included in the expenses for Public Services for 2023 similar to as recorded in 2022.



# BUDGET REPORT

## Category Roads

Date: July 20, 2023

Report Number: TR-2023-07-10 Appendix 4.2.8

### Recommendation:

THAT the Township of Billings Committee of the Whole hereby recommends the proposed roads expense in principle.

### Discussion:

Expense	2022 Budget	2022 Actual	Difference	2023 Proposed
Hard Top	109,000	154,265	-45,265	209,400
Loose Top	150,000	66,875	83,123	80,000
Road Side	30,400	12,404	17,955	20,000
Roads Winter	34,000	44,285	-10,285	45,000
Street Lights	3,000	1,186	1,813	3,000
Gas Tax Capital	31,000	0	31,000	0
Total	\$357,400	\$279,015	\$78,385	\$357,400

The overall roads budget is proposed to remain as proposed in 2022; however, expenses have been re-allocated for hard top in consideration of the Old Mill Road project for the additional hard top expense as well an increase to winter roads to better reflect actual costs for 2022 and a similar budget proposed. Gas Tax Capital expense has been included in regular hard top expense.

### Surface Treatment for 2023

Location	Width	Length km	Width m	Gravel m3	Binder kg/l	Type of emulsion
John Street	Single	0.5 km	5m	28.08	3875	HF-150
20 <sup>th</sup> Side Road	Single	0.2 km	5.5m	12.35	1705	HF-150
Main Street	Single	0.8 km	6.7m	60.22	8308	HF-150
A Range	Double	1.1 km	6.7m	165.61	23584	HF-150
A Range	Single	1.7 km	6.7m	128	17654	HF-150
Carter Cres	Single	0.5 km	6.0m	33.7	4650	HF-150



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## BUDGET REPORT

### Category Supplies and Equipment

Date: July 20, 2023

Report Number: TR-2023-07-10 Appendix 4.2.9

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#### Recommendation:

THAT the Township of Billings Committee of the Whole hereby recommends the proposed supplies and equipment expense in principle.

#### Discussion:

Expense	2022 Budget	2022 Actual	Difference	2023 Proposed
Library – Book	6,000	6,866	866	6,800
Supplies		92,419	-92,419	100,000
Marina Purchases	6,400	10,855	-4485	10,000
Marina Fuel	30,000	4,841	25,158	6,000
Total	42,400	114,981	-72,581	122,800

It is proposed to increase the book expense to \$6,800 to account for shipping, taxes and other miscellaneous fees associated with the purchase of library books.

Supplies account was not budgeted for in 2022; however, the account is used to account for all general supplies required for the library, marina, museum, park centre, recreation, general office, fire, inspection services, grounds, public works and economic development. It is proposed to include a \$100K expense for supplies to reflect the current accounting procedures.

The fire department was successful in acquiring a grant for bunker gear and radios. The expense is included in supplies; however, as recovered in revenue off sets the costs by \$36,609. To completely outfit the firefighters included in the supplies budget is an extra \$9K for boots, helmets and gloves. Also requested are funds to cover the cost of uniforms for firefighters when completing fire inspections of \$350.

The Township of Billings is currently piloting broadcasting Council meetings using a borrowed OWL camera and personal laptop. The camera is working well, and it is expected that Council will make the initiative permanent as part of the procedural by-law amendment review process. As a result, \$2,700 is included in supplies to cover the associated expenses.



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Marina purchases include items for re-sale – ice cream, the 2023 budget is to reflect the actuals from 2022 with the anticipated continuance of ice cream sales.

Marina Fuel has been reduced to reflect actual costs from 2022 with a slight increase for higher fuel prices.



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## BUDGET REPORT

### Category Utilities

Date: July 20, 2023

Report Number: TR-2023-07-10 Appendix 4.2.10

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### Recommendation:

THAT the Township of Billings Committee of the Whole hereby recommends the proposed Utilities expense in principle.

### Discussion:

Expense	2022 Budget	2022 Actual	Difference	2023 Proposed
Hydro	54,125	48,178	5,947	55,000
Propane	14,250	22,212	-7,962	25,000
Telephone & Internet	15,543	13,849	1,693	16,000
Water	10,968	0	10,968	11,000
Total	94,886	84,239	10,647	107,000

It is proposed to increase the budget expense for an increase in hydro. Propane has been increased to reflect actuals from 2022 considering also the increase in propane costs. Telephone and internet expense has been proposed to be increased slightly for anticipated increases in service fees. Water budget is proposed to remain as for 2022.