



THE CORPORATION of the UNITED TOWNSHIPS of HEAD, CLARA & MARIA

**AGENDA**

Thursday, June 4, 2020, at 1:00 p.m.

1. Call to Order and Moment of Silence

*Let us take a moment of silent reflection to contemplate in our own way the responsibility we have to collectively use our skills and experience to ensure the mutual long term benefit of our Municipality and those we represent.*

2. Roll Call

3. Recital of the Municipal Mission and Vision Statements

4. Disclosure of Pecuniary interest & General Nature Thereof – Pecuniary Interest applies to you if it applies to clubs/organizations you are involved in, or activities of your children, parents or spouse;

5. New Business

- 2020 Budget Report

6. By-laws

- #2020-09 To Adopt 2020 Budget
- #2020-10 To Adopt Final Tax Rates

7. Confirmation of Proceedings By-law # 2020-11

8. Adjournment

Note\* Alternate formats and communication supports are available on request.

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HCM Mission: At your service; working effectively to bring together people, partnerships and potential for a strong, connected community.

HCM Vision: Providing a healthy, connected, and sustainable community teeming with possibilities for our citizens now and into the future.



**THE CORPORATION OF THE UNITED TOWNSHIPS OF  
HEAD, CLARA & MARIA**

**BY-LAW NUMBER 2020-09**

**BEING** a by-law to adopt the 2020 municipal operating budget.

**WHEREAS** under the *Municipal Act*, S.O. 2001, c. 25 and amendments, section 290 (1) (the Act) states that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality including,

- amounts sufficient to pay all debts of the municipality falling due within the year;

**AND WHEREAS** Section 290 (2) of the Act states that the budget shall:

- in such detail and form as the Minister may require, set out the estimated revenues, including the amount the municipality intends to raise on all the rateable property in the municipality by its general local municipality levy; and
- provide that the estimated revenues are equal to the estimated expenditures;

**AND WHEREAS** Council did receive a detailed report and provided additional direction to staff at the meeting of Thursday, June 4, 2019;

**NOW THEREFORE** the Council of the United Townships of Head, Clara & Maria does enact as follows:

1. **THAT** the total operating budget for the year budget 2020 shall be set at \$ 1,152,061.00 as detailed in Appendix A to this by-law;
2. **THAT** this by-law shall become effective retroactively to January 1, 2020.

**READ** a first and second time this 4<sup>th</sup> day of June 2020.

**READ** third time and passed this        day of June 2020.

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MAYOR

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CLERK



**THE CORPORATION OF THE UNITED TOWNSHIPS OF  
HEAD, CLARA & MARIA**

**APPENDIX "A" TO BY-LAW NUMBER 2020-09**

|                                  |            | Budget<br>2019      | Actual<br>2019         | Proposed<br>2020       |
|----------------------------------|------------|---------------------|------------------------|------------------------|
| <b>Expenses</b>                  |            |                     |                        |                        |
| General Government               | \$         | 487,420.00          | \$ 413,672.00          | \$ 512,305.00          |
| Protection & Health Services     | \$         | 105,750.00          | \$ 106,163.00          | \$ 105,831.00          |
| Transportation Services          | \$         | 156,800.00          | \$ 119,498.00          | \$ 134,992.00          |
| Environmental Services           | \$         | 68,750.00           | \$ 53,153.00           | \$ 73,575.00           |
| Social & Family Services         | \$         | -                   | \$ -                   | \$ -                   |
| Recreational & Cultural Services | \$         | 40,220.00           | \$ 33,930.00           | \$ 43,830.00           |
| Land Use Planning & Development  | \$         | -                   | \$ -                   | \$ -                   |
| Grant expenses                   | \$         | 11,880.00           | \$ 8,168.00            | \$ 63,462.00           |
| <b>TOTAL</b>                     | <b>\$</b>  | <b>870,820.00</b>   | <b>\$ 734,584.00</b>   | <b>\$ 933,995.00</b>   |
| <br>                             |            |                     |                        |                        |
| Transfers to Reserves            | \$         | 203,000.00          | \$ 226,159.00          | \$ 218,066.00          |
| Capital Budget                   | \$         | -                   | \$ -                   | \$ -                   |
| <b>TOTAL</b>                     | <b>\$</b>  | <b>203,000.00</b>   | <b>\$ 226,159.00</b>   | <b>\$ 218,066.00</b>   |
| <br>                             |            |                     |                        |                        |
| <b>Grand Total</b>               | <b>\$</b>  | <b>1,073,820.00</b> | <b>\$ 960,743.00</b>   | <b>\$ 1,152,061.00</b> |
| <br><b>Revenues</b>              |            |                     |                        |                        |
| Previous year Operating Surplus  |            |                     | \$ 62,414.00           | \$ 218,066.00          |
| Grants                           | \$         | 387,974.00          | \$ 364,052.00          | \$ 181,245.00          |
| Revenues                         | \$         | 685,766.00          | \$ 752,343.00          | \$ 83,930.00           |
|                                  | <b>\$</b>  | <b>1,073,740.00</b> | <b>\$ 1,178,809.00</b> | <b>\$ 483,241.00</b>   |
| <b>DIFFERENCE</b>                | <b>-\$</b> | <b>80.00</b>        | <b>\$ 218,066.00</b>   | <b>-\$ 668,820.00</b>  |
| <br>                             |            |                     |                        |                        |
| Transfers from Reserve           |            |                     | \$ -                   | \$ -                   |
| Taxation & PIL                   | \$         | 631,016.00          | \$ 685,713.00          | \$ 668,820.00          |



**THE CORPORATION OF THE UNITED TOWNSHIPS OF  
HEAD, CLARA & MARIA  
BY-LAW NUMBER 2020-10**

**BEING** a By-Law to provide for the adoption of the 2020 tax rates and establishing penalty and interest on overdue taxes.

**WHEREAS** the Municipal Act S.O. 2001, c.25 and amendments, section 312 (2) states that: for the purposes of raising the general local municipal levy, a local municipality shall, each year, pass a by-law levying a separate tax rate, as specified in the by-law, on assessment in each property class in the local municipality rateable for local municipality purposes;

**AND WHEREAS** the Municipal Act S.O. 2001, c. 25, section 342 (1)(a) states that a local municipality may pass by-laws providing for, the payment of taxes in one amount or by instalments and the date or dates in the year for which the taxes are imposed on which the taxes or instalments are due;

**AND WHEREAS** the Municipal Act S.O. 2001, c.25, section 345 (1) states that a local municipality may, in accordance with this section, pass by-laws to impose late payment charges for the non-payment of taxes or any instalments by the due date;

**AND WHEREAS** the Municipal Act S.O. 2001, c.25, section 345 (2) states that a percentage charge, not to exceed 1.25 percent of the amount of taxes due and unpaid, may be imposed as a penalty for the non-payment of taxes on the 1<sup>st</sup> day of default or such later date as the by-law specifies;

**AND WHEREAS** interest may not start to accrue before the first day of default.

**AND WHEREAS** the County of Renfrew (upper tier) has passed By-Law No. 58-20 to set tax ratios for County purposes and Lower-tier purposes for the year 2020, By-Law No. 59-20 to adopt optional tools for the purposes of administering limits for the Commercial, Industrial and Multi-Residential property Classes, By-Law No. 60-20 to set tax rate reductions for prescribed property subclasses for County purposes and for lower-tier purposes for the year 2020, and By-Law 61-20 to establish the 2020 Tax Rates for County of Renfrew purposes.

**NOW THEREFORE** the Council of the United Townships of Head, Clara & Maria does hereby enact:

- **THAT** every property owner in the Municipality of the Corporation of the United Townships of Head, Clara & Maria shall be taxed according to the following tax rates and that such taxes shall become due and payable as follows:

**2020 Residential Tax Rates**

|   | Residential |             | New Multi-residential | Multi-residential | Pipelines  | Farm       | Managed Forests |
|---|-------------|-------------|-----------------------|-------------------|------------|------------|-----------------|
|   | Occupied    | FAD Phase I | Occupied              | Occupied          | Occupied   | Occupied   | Occupied        |
| Tax Ratios                                    | 1.000000    |             | 1.000000              | 1.943600          | 1.332800   | 0.250000   | 0.250000        |
| Education- New Construction                   |             |             |                       |                   |            |            |                 |
| <b>Head, Clara &amp; Maria Township, 4798</b> |             |             |                       |                   |            |            |                 |
| Education                                     | 0.00153000  | 0.00053550  | 0.00153000            | 0.00153000        | 0.00980000 | 0.00038250 | 0.00038250      |
| Upper General                                 | 0.00356928  | 0.00124925  | 0.00356928            | 0.00693725        | 0.00475714 | 0.00089232 | 0.00089232      |
| Lower General                                 | 0.00239684  | 0.00083889  | 0.00239684            | 0.00465850        | 0.00319451 | 0.00059921 | 0.00059921      |
| Total   | 0.00749612  | 0.00262364  | 0.00749612            | 0.01312575        | 0.01775165 | 0.00187403 | 0.00187403      |

**2020 Commercial Tax Rates**

|   | Commercial |             |             |              |             | Landfills  |
|---|------------|-------------|-------------|--------------|-------------|------------|
|   | Occupied   | Excess Land | Vacant Land | On-Farm Bus. | FAD Phase I | Occupied   |
| Tax Ratios                                    | 1.814700   |             |             |              |             | 1.189066   |
| Education- New Constructio                    | 0.00980000 | 0.00980000  | 0.00980000  | 0.00245000   | 0.00053550  |            |
| <b>Head, Clara &amp; Maria Township, 4798</b> |            |             |             |              |             |            |
| Education                                     | 0.01250000 | 0.01250000  | 0.01250000  | 0.00245000   | 0.00053550  | 0.00980000 |
| Upper General                                 | 0.00647717 | 0.00647717  | 0.00647717  | 0.00647717   | 0.00124925  | 0.00424411 |
| Lower General                                 | 0.00434955 | 0.00434955  | 0.00434955  | 0.00434955   | 0.00083899  | 0.00285000 |
| Total   | 0.02332672 | 0.02332672  | 0.02332672  | 0.01327672   | 0.00262374  | 0.01689411 |

**2020 Industrial Tax Rates**

|   | Industrial |             |             | Large Industrial |             |
|---|------------|-------------|-------------|------------------|-------------|
|   | Occupied   | Excess Land | Vacant Land | Occupied         | Excess Land |
| Tax Ratios                                    | 2.851674   |             |             | 3.557666         |             |
| Education- New Construction                   | 0.00980000 | 0.00980000  | 0.00980000  | 0.00980000       | 0.00980000  |
| <b>Head, Clara &amp; Maria Township, 4798</b> |            |             |             |                  |             |
| Education                                     | 0.01250000 | 0.01250000  | 0.01250000  | 0.01250000       | 0.01250000  |
| Upper General                                 | 0.01017842 | 0.01017842  | 0.01017842  | 0.01269831       | 0.01269831  |
| Lower General                                 | 0.00663171 | 0.00663171  | 0.00663171  | 0.00827353       | 0.00827353  |
| Total   | 0.02931013 | 0.02931013  | 0.02931013  | 0.03347184       | 0.03347184  |

- **THAT** 50% of 2019 tax rates for all classes of property are due February 28<sup>th</sup> as per by-law 2019-30;
- **THAT** the balance owing is to be split into 2 payments due July 31, 2020 and October 31, 2020;
- **THAT** a penalty of 1.25% per month be payable on all overdue current taxes, calculated on the first day of the month;
- **THAT** interest at 1.25% to be added on all tax arrears monthly on the first day of each month.

**READ** a first and second time this 4<sup>th</sup> day of June 2020.

**READ** a third time and passed this <sup>th</sup> day of June 2020.

\_\_\_\_\_  
MAYOR

\_\_\_\_\_  
CLERK



# The United Townships of Head, Clara & Maria

## 2020 Budget Report

Prepared By:  
Charlotte Toope, Clerk-Treasurer  
Crystal Fischer, Clerk-Treasurer (on leave)

Date:  
June 1, 2020

**PROPOSED BUDGET**

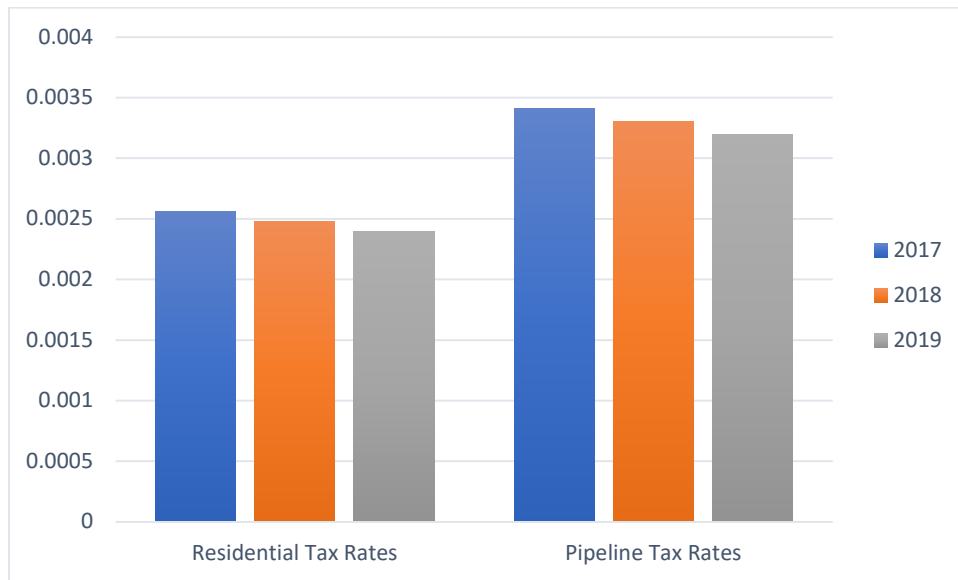
The previous years totals are based on general categorization of revenues and expenses as per the reporting requirements of the FIR (Financial Information Return) rather than the Chart of Accounts which is used for categorizing operating revenues and expenses as well as providing Council with ongoing variance reports.

|  |            | Budget<br>2019      | Actual<br>2019         | Proposed<br>2020       |
|--|------------|---------------------|------------------------|------------------------|
| <b>Expenses</b>                            |            |                     |                        |                        |
| General Government                         | \$         | 487,420.00          | \$ 413,672.00          | \$ 512,305.00          |
| Protection & Health Services               | \$         | 105,750.00          | \$ 106,163.00          | \$ 105,831.00          |
| Transportation Services                    | \$         | 156,800.00          | \$ 119,498.00          | \$ 134,992.00          |
| Environmental Services                     | \$         | 68,750.00           | \$ 53,153.00           | \$ 73,575.00           |
| Social & Family Services                   | \$         | -                   | \$ -                   | \$ -                   |
| Recreational & Cultural Services           | \$         | 40,220.00           | \$ 33,930.00           | \$ 43,830.00           |
| Land Use Planning & Development            | \$         | -                   | \$ -                   | \$ -                   |
| Grant expenses                             | \$         | 11,880.00           | \$ 8,168.00            | \$ 63,462.00           |
| <b>TOTAL</b>                               | <b>\$</b>  | <b>870,820.00</b>   | <b>\$ 734,584.00</b>   | <b>\$ 933,995.00</b>   |
| <br>                                       |            |                     |                        |                        |
| Transfers to Reserves                      | \$         | 203,000.00          | \$ 226,159.00          | \$ 218,066.00          |
| Capital Budget                             | \$         | -                   | \$ -                   | \$ -                   |
| <b>TOTAL</b>                               | <b>\$</b>  | <b>203,000.00</b>   | <b>\$ 226,159.00</b>   | <b>\$ 218,066.00</b>   |
| <br>                                       |            |                     |                        |                        |
| <b>Grand Total</b>                         | <b>\$</b>  | <b>1,073,820.00</b> | <b>\$ 960,743.00</b>   | <b>\$ 1,152,061.00</b> |
| <br><b>Revenues</b>                        |            |                     |                        |                        |
| Previous year Operating Surplus            |            |                     | \$ 62,414.00           | \$ 218,066.00          |
| Grants                                     | \$         | 387,974.00          | \$ 364,052.00          | \$ 181,245.00          |
| Revenues                                   | \$         | 685,766.00          | \$ 752,343.00          | \$ 83,930.00           |
|  | <b>\$</b>  | <b>1,073,740.00</b> | <b>\$ 1,178,809.00</b> | <b>\$ 483,241.00</b>   |
| <b>DIFFERENCE</b>                          | <b>-\$</b> | <b>80.00</b>        | <b>\$ 218,066.00</b>   | <b>-\$ 668,820.00</b>  |
| <br>                                       |            |                     |                        |                        |
| Transfers from Reserve                     |            |                     | \$ -                   | \$ -                   |
| Taxation & PIL                             | \$         | 631,016.00          | \$ 685,713.00          | \$ 668,820.00          |
| <br><b>Surplus</b>                         |            |                     |                        |                        |
| <b>2019 Surplus - Transfer to Reserves</b> |            |                     | <b>\$ 218,066.00</b>   |                        |
| Gravel crushing                            |            |                     | \$ 26,250.00           |                        |
| Culvert (Year 1 of 3)                      |            |                     | \$ 16,666.00           |                        |
| Roads truck purchase                       |            |                     | \$ 21,000.00           |                        |
| <b>Remaining Surplus</b>                   |            |                     | <b>\$ 154,150.00</b>   |                        |

### How does this affect Property Taxes?

Property taxes are calculated based on established tax rates. In simple terms, tax rates are calculated by the amount of money needed as determined in the budget divided by the total assessment. Tax ratios may be applied to offset assessment reductions in a given tax class so that properties in that tax class continue to pay the same share of the assessment.

The graph below depicts the change in tax rates from 2017 to 2019 for the residential and the pipeline property classes.



The table below shows the amount of municipal tax that a residential property owner would have or will pay based on \$100,000 dollars of assessment and the established tax rates for 2017 – 2020.

| Year | Residential Tax Rates | \$100,000 Assessment |
|------|-----------------------|----------------------|
| 2017 | 0.00256106            | \$ 256.11            |
| 2018 | 0.00247867            | \$ 247.87            |
| 2019 | 0.00239715            | \$ 239.72            |
| 2020 | 0.00239684            | \$ 239.68            |

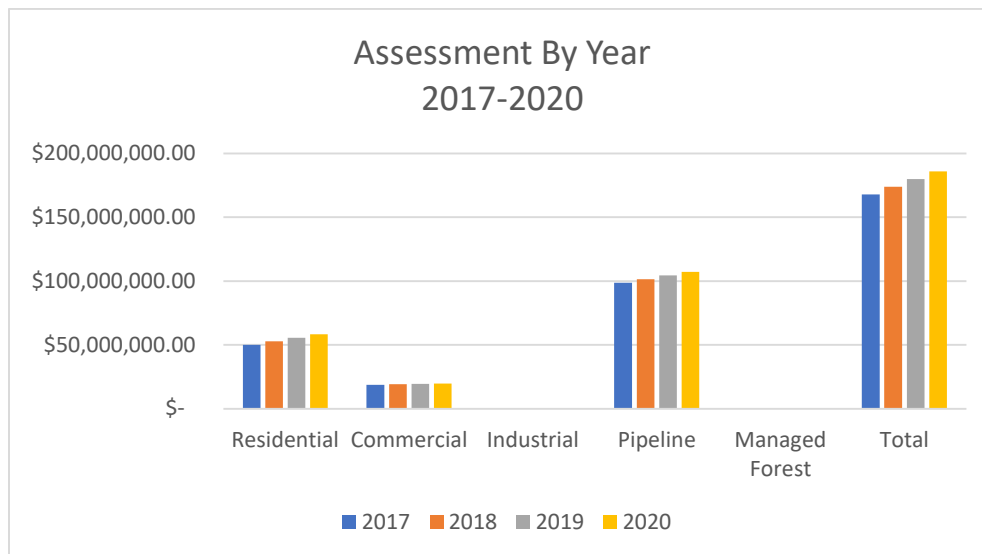


## ASSESSMENT CHANGES

The following table summarizes property assessment by property class over a four-year period.

| Year | Residential      | Commercial       | Industrial    | Pipeline          | Managed Forest | Total             |
|------|------------------|------------------|---------------|-------------------|----------------|-------------------|
| 2017 | \$ 49,933,705.00 | \$ 18,693,725.00 | \$ 384,400.00 | \$ 98,619,750.00  | \$ 174,325.00  | \$ 167,805,905.00 |
| 2018 | \$ 52,770,858.00 | \$ 19,075,050.00 | \$ 380,007.00 | \$ 101,474,500.00 | \$ 232,600.00  | \$ 173,933,015.00 |
| 2019 | \$ 55,562,734.00 | \$ 19,389,257.00 | \$ 372,725.00 | \$ 104,329,250.00 | \$ 282,800.00  | \$ 179,936,766.00 |
| 2020 | \$ 58,240,700.00 | \$ 19,698,200.00 | \$ 372,900.00 | \$ 107,184,000.00 | \$ 333,000.00  | \$ 185,828,800.00 |

**NOTE:** Pipeline Assessment is significant - when added together, Residential, Commercial, Industrial and Managed Forest assessment for 2020 totals \$ 78,644,800.00 which is considerably less than the Pipeline assessment. Pipeline assessment represents 58% of the overall property type in the Municipality.



Increases in assessment are largely due to the phase in of MPAC reassessments and not growth.

## Breakdown of Budgeted Revenue

| Revenue            | Budget               | Actuals              | Projected            |
|--------------------|----------------------|----------------------|----------------------|
|                    | 2019                 | 2019                 | 2020                 |
| Taxation & PIL     | \$ 631,016.00        | \$ 685,713.00        | \$ 668,820.00        |
| General Government | \$ 22,100.00         | \$ 30,873.00         | \$ 56,830.00         |
| Fees & Permits     | \$ 2,200.00          | \$ 5,091.00          | \$ 1,650.00          |
| Recycling          | \$ 13,500.00         | \$ 13,385.00         | \$ 11,000.00         |
| Helipad            |                      | \$ 3,500.00          | \$ 3,500.00          |
| Parks & Recreation | \$ 16,950.00         | \$ 13,781.00         | \$ 10,950.00         |
| <b>Totals:</b>     | <b>\$ 685,766.00</b> | <b>\$ 752,343.00</b> | <b>\$ 752,750.00</b> |

## Breakdown of Grants

| Grants             | Budget               | Actual               | Projected            |
|--------------------|----------------------|----------------------|----------------------|
|                    | 2019                 | 2019                 | 2020                 |
| OCIF               | \$ 50,000.00         | \$ 50,000.00         | \$ 50,000.00         |
| OMPF               | \$ 59,900.00         | \$ 59,900.00         | \$ 59,900.00         |
| Transistion        | \$ -                 | \$ -                 | \$ -                 |
| Gas Tax            | \$ 15,000.00         | \$ 15,840.00         | \$ 7,523.00          |
| Cannabis           | \$ 10,000.00         | \$ 16,862.00         | \$ -                 |
| Seniors Program    | \$ 11,800.00         | \$ 5,928.00          | \$ -                 |
| Revitalization     | \$ 37,864.00         | \$ 37,865.00         | \$ -                 |
| Modernization      | \$ -                 | \$ -                 | \$ 40,000.00         |
| Govt Transfer      | \$ 203,410.00        | \$ 203,410.00        | \$ -                 |
| Canada Summer Jobs | \$ -                 |                      | \$ 3,980.00          |
| Special            | \$ -                 | \$ 12,112.00         | \$ 19,842.00         |
| <b>Totals:</b>     | <b>\$ 387,974.00</b> | <b>\$ 364,052.00</b> | <b>\$ 181,245.00</b> |

## Analysis of Expense Categories

### General Government

Refers to the following expenses:

- Employee wages, taxes, benefits, and related expenses. This amount is not broken down by department in accordance with privacy protection provisions of the *Municipal Freedom of Information and Privacy Protection* legislation.
- Council expenses include the established honorarium as per the Remuneration Bylaw, mileage, resource material and an allowance for Integrity Commissioner Advice and/or legal opinions.
- General administration expenses include:
  - Audit Costs
  - Communication, Computer Software and Internet Costs
  - Legal Expenses
  - Insurance
  - Building Operating and Maintenance Costs

|                            | Budget<br>2019       | Actals<br>2019       | Proposed<br>2020     |
|----------------------------|----------------------|----------------------|----------------------|
| General Government         |                      |                      |                      |
| Payroll & Payroll Expenses | \$ 319,710.00        | \$ 256,724.00        | \$ 345,105.00        |
| Council Expenses           | \$ 44,000.00         | \$ 40,410.00         | \$ 51,500.00         |
| General Administration     | \$ 123,710.00        | \$ 116,538.00        | \$ 115,700.00        |
|                            | <b>\$ 487,420.00</b> | <b>\$ 413,672.00</b> | <b>\$ 512,305.00</b> |

### Health and Protection Services

Legislation requires municipalities to provide specific services related to public and personal safety. These include:

- Fire Prevention - includes cost for annual fire agreement with the Ministry of Natural Resources and Forestry, smoke alarm and other fire safety programs.
- Policing - contracted to the Ontario Provincial Police
- Emergency Management – annual training and education to meet compliance requirements under the Office of the Fire Marshall and Emergency Management.
- Compliance with the Building Code which requires municipalities appoint a Chief Building Official who has the responsibility to enforce the *Building Code* and other property related Bylaws established by the Municipality.
- Physician Recruitment – contributions made in partnership with neighbouring municipalities.

- Helipad – minimal maintenance required for 2020; larger projects required for compliance (including securing helipad lighting and clearing land on Loggers Road to decrease flight/landing path hazards) were completed in 2019.

|   | Budget<br>2018       | Actuals<br>2019      | Proposed<br>2020     |
|---|----------------------|----------------------|----------------------|
| <b>Protection &amp; Health Services</b> |                      |                      |                      |
| CBO                                     | \$ 2,450.00          | \$ 819.00            | \$ 1,850.00          |
| Emergency Management                    | \$ 510.00            | \$ 117.00            | \$ 750.00            |
| Fires Services                          | \$ 12,000.00         | \$ 11,355.00         | \$ 12,000.00         |
| Policing                                | \$ 89,770.00         | \$ 88,483.00         | \$ 88,381.00         |
| Physician Recruitment                   | \$ 1,020.00          | \$ 1,016.00          | \$ 1,700.00          |
| Helipad                                 |                      | \$ 4,218.00          | \$ 1,000.00          |
| Health and Safety                       |                      | \$ 155.00            | \$ 150.00            |
|   | <b>\$ 105,750.00</b> | <b>\$ 106,163.00</b> | <b>\$ 105,831.00</b> |

#### Transportation and Environmental Services

Transportation services refers to summer and winter road maintenance along with capital projects. In 2019 the Asset Management Plan identifies culverts that need to be replaced with an estimated cost of \$2,949. A large culvert located on Mackey Creek Road, not identified in the Asset Management Plan, needs replacement (estimated replacement date of 2022) at an anticipated replacement cost of \$50,000. For that reason \$16,666 has also been budgeted using the 2019 surplus. Gravel crushing is required by 2021 and two quotes have been obtained for budgeting purposes. The best price and option for the municipality is \$3.50/tonne with a minimum requirement of 15,000 tonnes for a total cost of \$52,500. For that reason \$26,250 has been budgeted in 2020 for gravel crushing, using the 2019 surplus.

The condition of the current roads/transportation truck, used mainly by the Roads Superintendent is also in poor condition and will require replacement to prevent increasing costs of maintenance and upkeep. There is currently \$54,000 in reserves to use towards the purchase of a new truck. An additional \$21,000 has been proposed to be used from the 2019 surplus for a total budget of \$75,000 to purchase a new vehicle to meet the needs of this department.

Environmental services include landfill capital and operating costs and includes garbage collection and recycling program costs.

|  | Budget<br>2019       | Actuals<br>2019      | Proposed<br>2020     |
|--|----------------------|----------------------|----------------------|
| <b>Transportation &amp; Environmental Services</b> |                      |                      |                      |
| Transportation                                     | \$ 156,800.00        | \$ 119,498.00        | \$ 134,992.00        |
| Environmental Services                             | \$ 68,750.00         | \$ 53,153.00         | \$ 73,575.00         |
|  | <b>\$ 225,550.00</b> | <b>\$ 172,651.00</b> | <b>\$ 208,567.00</b> |

## Recreational and Cultural Services

This portion of the budget reflects the costs of operating/managing the following which has been partly established by the Recreation Committee:

- Recreation Activities (which includes the operation of the bar etc.)
- The Municipal Hall Operation and Maintenance
- Park & Playground Maintenance (includes grass cutting)

Due to the impact of COVID-19 many planned activities have been cancelled or delayed and it is uncertain if they will be rescheduled. Due to these unknowns, the recreation committee budget has been updated to reflect a revenue neutral budget.

It is important to note that Library Services have not been included in this portion of the budget. The Library Board is obligated to prepare a budget for consideration by the Municipality who may choose what, if any financial or in-kind support they will allocate. The Municipality has not made a direct financial contribution to the Library Board and has opted to provide services in lieu of providing funding. These services include wages, the physical space where the library is located, insurance, financial management and other services as have been required.

|   | Budget<br>2019      | Actuals<br>2019     | Proposed<br>2020    |
|---|---------------------|---------------------|---------------------|
| <b>Recreation &amp; Cultural Services</b> |                     |                     |                     |
| Recreation Committee                      | \$ 10,150.00        | \$ 3,246.00         | \$ 10,950.00        |
| Recreation Hall                           | \$ 17,450.00        | \$ 17,977.00        | \$ 19,880.00        |
| Grounds Maintenance                       | \$ 12,620.00        | \$ 12,707.00        | \$ 13,000.00        |
|   | <b>\$ 40,220.00</b> | <b>\$ 33,930.00</b> | <b>\$ 43,830.00</b> |

## Land Use Planning Services

The Municipality relies on the County for these services. From time to time legal advice is needed for land use planning matters and has not been allocated to this service but has been included in General Government.

## COVID-19 Impact

At this time, the financial impact of COVID-19 on the United Townships of Head, Clara & Maria have been relatively minimal. Budget lines have been adjusted slightly to reflect potential loss income to tipping fees, permits, hall rentals, etc. At this time, there is no large variance in taxes paid to date compared to 2019; however, this may change if COVID-19 restrictions continue into the Summer and Fall, at which time the municipality may wish to explore relief options for rate payers, such as deferred interest and penalties. These options will be explored at a later time if deemed necessary.