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**Submitted by:** Diane Larder, Director of Finance

**Report No:** 2022-052

**Council Meeting Date:** Regular Council - 23 Mar 2022

**Subject:** 2022 Budget

**File:** F05-2022

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## RECOMMENDATION:

RESOLVED that the Council of the Township of Zorra receive Report No. 2022-052 entitled "2022 Budget" for Council's consideration.

## BACKGROUND & COMMENTS:

The Capital Budget for 2022 was presented to Council at the February 16, 2022 meeting for discussion. The Capital Budget presented a 5.5% increase in the tax levy over the previous year of 2021; representing a total levy requirement of \$2,960,898.

The 2022 Operating Budget presented to Council proposes an increase of \$6,734,472 representing 10.03% increase. Combining both capital and operating budgets, the overall increase represents a requirement of tax levy of \$9,695,371 or 8.60% increase. The overall budget reflects an increase that is in line to that of the cost-of living increase that is being felt today across Ontario and Canada.

### Capital Budget - Change Recommendation

The Capital Budget includes a debenture payment for the new building for Public Works and staff are recognizing that it will not be completed until closer to the end of the 1st quarter thus changing the debenture payment structure. The debenture that was set out earlier in the term will be able to be reduced in 2022 for approx. \$200,000 and this amount will instead be added to the end of the debenture period.

This change will reduce the total Capital Budget to \$2,760,898. This reduction illustrates that the capital levy requirement of is \$45,652 less than that of the 2021 capital budget. The contribution from the Capital Reserve of \$432,000 will remain as is with no change.

### Operating Budget

The service needs of the Township are outlined within the 2022 Budget document that has been provided to Council. The budget outlines an overall tax levy requirement of 10.03% and includes a number of events that have been captured as part of the strategic plans of Council. These items are highlighted throughout the document within the summary reports for each of the departments.

The increase is contributed to series of factors listed as followed:

1. Insurance costs are expected to increase by 16.5%.
2. Animal control represents an increase of \$14,150, this is due to the services of animal control which in the past was collected through the sale of dog tags. Council has passed a motion to eliminate the service fee of dog tags and have added the cost directly into the tax levy. The cost to continue with the service of animal control for 2022 is \$6,247.
3. By-Law has an additional cost of \$4,500 for contracted out services for the utilizing the services of Municipal Enforcement Unit Consulting (MEU Consulting) when staff is unable to respond.
4. Policing services for the Township has also seen an increase in costs from \$1,235,447 to \$1,256,449; for an increase of \$21,002.
5. The budget document includes increasing the Transfer to Reserves by 2% annually to help fund future projects when needed as equipment increases.
6. The Ontario Municipal Partnership Fund remains the same with a slight increase for 2022 for a total of \$789,200.
7. The Development Charges that have been implemented as outlined within the Development Charges Study will form as part of the funding for various projects over the year.
8. COVID-19 effects have shown to continue in 2022 with the reduction in revenue for the month of January. Remaining unused funds in 2021 transferred to reserves will offset the loss of revenue for January of \$65,900.
9. The budget includes the hiring of 2 part time summer staff for recreation. A Park attendant and a Camp Behavior and Inclusion Specialist.
  - Park Attendant position is a new seasonal role to provide coverage for parks on evenings and weekends as for events or ball diamond maintenance. This will limit the need for Facility Operators to work the evenings/weekends and focus resources to weekday maintenance and repair tasks. This position will also assist with improvements to the park gardens within the Township.
  - Behavior and Inclusion Specialist is a new seasonal role that will act as a support for campers with behavioral exceptionalities through the creation of individual programming. This role will not count towards camp to staff ratios.
10. A large part of the increase is due to the increase in wages conducted through the 2021 market survey. An increase of the market study reflected an increase of \$113,332 (including movement of a step within the level upon completion of a successful performance evaluation) while the CPI

additional is \$94,336. Results contributing to the wage adjustments will than create additional increase of benefits that the Township is responsible for (OMERS, CPP, EI, etc.).

As highlighted within the chart below, Ontario continues to experience an upward trend to the cost of living over the past 6 months.

Cost of Living Increases	
Sept to Sept 2021	4.4
Oct to Oct 2021	4.9
Nov to Nov 2021	5.0
Dec to Dec 2022	5.2
Jan to Jan 2022	5.7
Feb to Feb 2022	6.1

The recommendation change that staff are proposing will decrease the overall budget and to a tax levy of 6.36% or \$9,495,371 tax requirement for the Total Operating and Capital Budget for 2022.

This tax requirement will increase the tax rate by 6.69%. If the proposed staff recommendation is approved by Council, the tax rate will decrease to 4.49%; less than the cost of living that is being recorded at this time.

Based on the information within report 2022-052; a home valued at \$281,000 would see a potential increase (Township share only):

6.69% tax rate will see an increase of \$98.36

4.49% tax rate is an increase of \$66.00

#### FINANCIAL IMPLICATIONS:

The financial impact of the proposed 2022 Budget document illustrates a 8.60% increase over 2021 with a total levy requirement of 9,695,371. Staff recommendation to reduce the debenture payment by \$200,000 to a total of \$9,495,371 and a 6.36% increase in the tax levy.

#### LINK TO STRATEGIC PLAN:

##### Goal:

We are an engaged community that values all members and actively encourages involvement, engagement, openness and transparency.

##### Action:

Engagement community and providing transparency

#### ATTACHMENTS:

[2022 Municipal Budget and Business Plan](#)

[1-2022 Summary-General Government](#)

[2-2022 Summary-General Gov-Revenue](#)

[3-2022 Summary-Fire Serv](#)

[4-2022 Summary-Building](#)

[5-2022 Summary-Protection Services-ByLaw](#)

[6-2022 Summary-Recreation](#)

[7-2022 Summary-Transportation](#)

[8-2022 Summary-Planning-Development-Health](#)

**The Corporation of the  
Township of Zorra**



**2022 *Draft* Municipal Budget &  
Business Plan**

**March 23, 2022**

## Introduction

The Township of Zorra is a rural municipality within the County of Oxford. The Township is comprised of several rural clusters and two (2) serviced villages. The population of Zorra Township is 8,138 with a total land area of 529 square kilometres.

Zorra is progressive, environmentally conscious, economically strong, and prosperous. Our highly productive rural land provides a solid foundation for successful and varied agriculture and food production. The Township of Zorra offers many services, programs, activities, and facilities for you to live and play in our community! From animal services to roads, we provide the tools and support for our community to stay safe and healthy. Community assistance programs offer extra assistance to those who need it.

The 2022 Municipal Budget & Business Plan sets out the Township of Zorra's blueprint for the work that will be done within the organization over the next 12 months. The 2018-2022 Township's Strategic Plan, Zorra's 10 Year Recreation, Arts & Culture Master Plan and the 2019 Road Needs Study are documents that have helped shape how The Township will build investments, and deliver excellent, cost-effective programs and services to meet the changing needs of our community.

On March 17, 2020, the Government of Ontario declared an emergency order under s 7.0.1 (1) the *Emergency Management and Civil Protection Act*, in response to the COVID-19 pandemic crisis. "We are facing an unprecedented time in our history," said Premier Ford.

On January 12, 2021, the Government of Ontario declared its 2<sup>nd</sup> Provincial emergency order. The stay-at-home order requires everyone to remain at home with exceptions for permitted purposes or activities, such as going to the grocery store or pharmacy, accessing health care services, for exercise or for work where the work cannot be done remotely.



**GENERAL GOVERNMENT**

The General Government section of the budget relates to the following categories:

- Council operations
- General Government
  - Administrative Staff wages
  - IT
  - Municipal Office

2021 Budget	2022 Budget	Increase	Decrease	Percentage
\$ 1,079,850	\$ 1,215,229	\$ 135,379		13%

The large increase is due to the following:

- 1 Staff & Council wages & benefits increase by 4.4% based on the cost of living as of September  
Wages & Benefits increase is \$101,383
- 2 Election costs for 2022 of \$24,251. This is a decrease from what was set in the 2018 budget of \$33,050.
- 3 Insurance costs to see an increase of 16.5%



**TOWNSHIP OF ZORRA**

		<b>2021 BUDGET</b>	<b>2021 YEAR TO DATE</b>	<b>2022 BUDGET</b>	<b>NOTES</b>
<b>090 - Council Expenses</b>					
090-4101-000	Council Honorarium	101,100	98,480	100,250	
090-4131-000	C P P	4,250	4,599	4,925	
090-4134-000	E H T	1,600	1,992	755	
090-4304-000	Technology Allowance - Council	3,600	3,670	3,601	
090-4307-000	Supscriptions & Publications	300	0	0	
090-4308-000	Convention & Conference Expense	5,000	611	3,000	As conferences go in person attendance will increase
090-4309-000	Training	2,000	575	1,500	New Council
090-4310-000	Mileage and Travel Expenses	0	1,154	1,500	
090-4311-000	Stationery & Office Supplies	300	137	150	
090-4369-000	Other Expenses	2,500	1,499	3,500	Council lunches-\$2500
	<b>Total Dept 090 - Council</b>	<b>120,650</b>	<b>112,718</b>	<b>119,181</b>	

<b>100 - 111 General Government Expenses</b>					
100-4101-000	Regular Full Time Wages	575,000	606,296	650,800	
100-4105-000	Part Time Regular Wages	3,825	3,713	4,000	
100-4131-000	C P P	20,500	25,846	25,600	
100-4132-000	U I C	6,700	9,525	7,300	
100-4133-000	O M E R S	60,200	57,938	69,700	
100-4134-000	E H T	10,900	12,206	12,700	
100-4135-000	Workers' Compensation	15,100	16,075	18,600	
100-4136-000	Group Insurance	28,200	37,060	33,108	
100-4137-000	Clothing Allowance	500	445	500	
100-4138-000	Vision Care Coverage - sefl insured	3,400	3,618	3,500	
100-4304-000	Telephone	11,700	11,784	11,800	
100-4306-000	Memberships	6,100	6,551	6,550	
100-4307-000	Subscriptions & Publications	500	686	690	
100-4308-000	Conventions & Conferences	4,300	800	4,300	
100-4309-000	Training	3,500	4,727	4,000	
100-4310-000	Mileage	3,750	1,239	2,500	
100-4311-000	Stationery & Office Supplies	5,000	3,997	5,000	
100-4312-000	Operating Equipment & Supplies	5,000	7,321	7,500	

100-4313-000	Postage & Express	12,000	6,222	10,000	Zorra Now
100-4314-000	Marriage Licenses	6,000	4,080	5,000	
100-4315-000	Advertising - ZORRA Magazine	7,000	8,357	8,500	
100-4316-000	Advertising and Notices	1,000	(3,252)	1,000	
100-4317-000	Computer Support	10,000	8,666	10,000	
100-4334-000	Grass Cutting	1,100	1,140	1,150	
100-4342-000	Branding /Promotion Items	5,000	27,352	5,000	Branding
100-4366-000	Equipment Lease	2,000	2,440	2,500	
100-4367-000	Licenses & Permits	40,500	42,770	45,000	
105-4301-000	Heat	2,500	2,248	2,500	
105-4302-000	Hydro	5,500	6,231	6,300	
105-4315-000	Cleaning & Maintenance Supplies	600	2,863	10,850	Office Cleaning
105-4320-000	Building Maintenance	5,200	8,587	6,000	
105-4322-000	Grounds Maintenance	300	1,091	1,000	
105-4335-000	Snow Removal	3,000	4,466	4,500	
107-3740-000	Rental Income	0	(64,140)	(30,000)	Maple Leaf Property
107-4303-000	Water	0	15,167	7,000	
107-4335-000	Snow Clearing	0	1,491	700	
108-4340-000	Legal Expenses	2,000	4,401	5,000	
108-4341-000	Auditor Fees	28,325	38,180	30,000	
108-4342-000	Consulting Fees	14,500	24,041	25,000	
108-4345-000	General Insurance	27,200	23,476	27,349	
108-4347-000	Bank Handling Charges	2,000	2,742	2,000	
108-4349-000	Donations & Flowers	300	0	300	
108-4351-000	Trophies, Awards & Recognition	7,000	6,337	7,000	
108-4364-000	Expenses re Insurance Deductible	10,000	9,432	10,000	

110-Elections

110-3701-000	Candidates Filing Fees			0	
110-4115-000	Council Training			3,500	
110-4310-000	Mileage			250	
110-4311-000	Office Supplies			500	
110-4313-000	Postage			0	
110-4316-000	Advertising Notices			1,000	
110-4357-000	Voters' Supplies	2,000	1,552	18,051	Intelivote
110-4358-000	Inaugural Event			950	
	<b>Total Dept 100-111</b>	<b>959,200</b>	<b>995,766</b>	<b>1,096,048</b>	
		1,079,850	1,108,484	1,215,229	

**GENERAL GOVERNMENT - OTHER REVENUES**

**General Revenue**

2021 Budget	2022 Budget	Increase	Decrease	Percentage
(\$ 1,192,105)	(\$ 1,129,880)		62,225.00	-5%

General Revenue

General Revenue is expecting a decrease in revenue of \$102,802 for 2022:

- 1 Ontario Municipal Partnership Fund (OMPF) increase of \$7,900.
- 2 Safe Restart COVID-19 grant was received in 2021 of \$174,661 to put towards expenses related to the pandemic.
  - There is no expectations to receive any additional grant for 2022.
  - Transfer from Safe Restart Reserves of \$65,900 to help cover Jan 2022 closure of facilities

Township of Zorra

		2021 BUDGET	2021 YEAR TO DATE	2022 BUDGET	NOTES
050 - Taxation					
050-3010-020	Grants in Lieu - Own Purposes	(\$57,000)	(\$43,521)	(\$43,600)	
050-3010-004	Own Taxation - Writoff/ARB decisions	\$125,000	\$146,222	\$180,900	
050-3010-011	Own Taxation - Supplementaries	(\$125,000)	(\$200,276)	(\$168,930)	
	<b>Total Tax Levy</b>	<b>(\$57,000)</b>	<b>(\$9,024,875)</b>	<b>(\$31,630)</b>	
Other Revenues					
100-3400-000	Provincial Grants - Unconditional	(\$781,300)	(\$781,300)	(\$789,200)	
100-3410-000	Provincial Grants - One Time	(\$174,661)	(\$174,661)	\$0	
108-4450-000	Transfer to Reserves (goes to Operating)	\$132,611	\$0	\$0	
100-3902-000	Solicitors Information	(\$15,000)	(\$14,050)	(\$15,000)	
100-3904-000	Septic Reports	(\$680)	(\$430)	(\$450)	
100-3913-000	Photocopying	\$0	(\$168)	\$0	
100-3918-000	Marriage Licenses	(\$10,000)	(\$9,410)	(\$10,000)	
100-3919-000	Lottery Licenses	(\$500)	(\$1,581)	(\$1,500)	
100-3942-000	Interest Revenue - Taxes	(\$145,000)	(\$164,634)	(\$148,000)	3 year average
100-3950-000	Bank Interest - Current Account	(\$65,800)	(\$31,260)	(\$50,000)	
100-3960-000	Solar Panel Revenue	(\$11,332)	(\$12,069)	(\$12,700)	3 year average
100-3969-000	Other Revenue	(\$5,500)	(\$5,653)	(\$5,500)	
100-3990-000	Transfers from Reserves - Operating Capital	(\$57,943)	(\$57,943)	(\$65,900)	Revenue Loss-Jan/2
	<b>Total Other General Revenues</b>	<b>(\$1,135,105)</b>	<b>(\$1,253,159)</b>	<b>(\$1,098,250)</b>	
	<b>Total Tax Levy &amp; Other Revenues</b>	<b>(\$1,192,105)</b>	<b>(\$10,278,034)</b>	<b>(\$1,129,880)</b>	



**PROTECTION SERVICES - FIRE**

The protection services section of the budget relates to the following categories:

- Fire - General Administration
- Fire - Administration for all 3 Departments
- Fire - Embro Station
- Fire - Thamesford Station
- Fire - Uniondale Station
- Emergency Management

**TAX LEVY REQUIREMENT**

**Fire Service Operations**

2021 Budget	2022 Budget	Increase	Decrease	Percentage
\$ 700,289	\$ 730,662	\$ 30,373		4%

**OPERATING**

The changes within the Fire Services Budget highlights the following:

- This budget encompasses the Fire Service as one body, as a team and removes the segregation of the departments. The only division is related to the structure of the actual building by recording the expenses related to the maintenance to each individual building.
- All fire wages, training, equipment supplies and maintenance are combined as one.



- Increase in Mileage - \$5,000
- Increase in Wages - \$7,000
- Fire Prevention Officer - \$12,000 (shared new position)
- Volunteer Appreciation - \$2,000
- Annual Transfer to Reserves to help fund Scenerio Exercise - \$1,000
- Homewood consulting (EAP program)- \$3,000
- Increase in data service for ipads for use at incidents

**CAPITAL**

- Transfer to Fire Vehicle Reserves - \$200,000
- Fire Equipment Replacement - \$ 115,750

TOWNSHIP OF ZORRA

		2021 BUDGET	2021 YEAR TO DATE	2022 BUDGET	NOTES
120 - Protection to Persons & Property - Fire					
120-3400-000	Provincial Unconditional Grants	0	(6,600)	0	OFM Fire Safety Grant
120-3769-000	Fire Dept - Revenue - Fire Inspections	(100)	(375)	(300)	5 X \$75 fire inspections
120-3908-000	GST Rebate - Fire	(6,000)	0	(6,000)	
120-3969-000	Fire Dept Rev- Fire Marque, Other Rev .	0	(3,500)	0	Transfer Actuals to Reserves
120-4101-000	Fire Chief -Regular Wages-	99,000	113,570	108,165	
120-4103-000	General Fire Protection-Overtime Wages-	0	7,838	5,000	
120-4131-000	Fire Chief C P P-	3,200	5,984	3,500	
120-4132-000	Fire Chief U I C-	1,035	2,111	1,035	
120-4133-000	Fire Chief -O M E R S-	11,000	11,198	12,815	
120-4134-000	E.H.T.	2,000	2,369	2,100	
120-4135-000	Workers' Compensation	20,000	3,411	3,095	
120-4136-000	Fire Chief Group Insurance-	6,350	4,950	5,500	
120-4137-000	Uniforms - Fire	3,000	3,291	4,000	25 x 10 recruits + replacement 2022 + Officer Promotion Uniforms
120-4304-000	Fire Chief - Cell phone	300	756	300	
120-4306-000	MEMBERSHIPS	500	359	500	
120-4307-000	Fire Chief - subscriptions	300	0	3,600	Ipad data,
120-4311-000	Stationery & Office Supplies	2,400	2,743	500	
120-4313-000	POSTAGE/EXPRESS	700	452	700	
120-4316-000	Advertising/Notices	300	268	300	
All Station Expenses					
120-4310-000	Fire Fighter - mileage	0	75	10,000	Fire fighter mileage
121-4310-000	Mileage	2,500	4,087	0	
122-4310-000	Mileage	1,000	1,090	0	
123-4310-000	Mileage	2,400	4,845	0	
120-4301-000	Fire Fighter - wages	0	0	250,000	consolidate the 3 wage codes
121-4101-000	Embro Dept. Wages	93,000	68,439	0	
121-4134-000	E H T	1,800	0	0	
122-4101-000	Thamesford Dept. Wages	82,000	90,041	0	
122-4134-000	E H T	1,400	0	0	
123-4101-000	Uniondale Dept. Wages	64,200	54,635	0	
123-4134-000	E H T	1,000	0	0	
120-4308-000	Joint Training Officer	23,000	16,381	23,000	
120-4309-000	Training - All stations	60,000	10,887	60,000	
121-4309-000	Training	0	12,992	0	
122-4309-000	Training	0	12,787	0	
123-4309-000	Training	0	9,062	0	

		2021 BUDGET	2021 YEAR TO DATE	2022 BUDGET	NOTES
120-4312-000	Operating Equip/supplies - all stations	6,500	6,179	6,500	Calibration Gas, Chain oil, Water etc.
120-4324-000	Equipment Maintenance - all stations	15,000	12,535	20,000	Extinguishers, SaniGear, Air Analysis etc.
120-4326-000	Vehicle Maintenance- all stations	30,000	26,493	30,000	Pump Testing, Annual Service, Tires, Radios,
120-4327-000	Vehicle Fuel & Oil- all stations	10,600	8,956	12,000	
120-4328-000	Radio License	17,700	9,475	17,700	
120-4329-000	Radio/Pager repairs all stations	2,500	2,098	2,500	
120-4330-000	Fire Dispatch System	22,054	22,436	22,054	
120-4337-000	Ingersoll Fire Agreement	19,500	19,692	10,000	
120-4345-000	Insurance	22,500	23,046	26,848	
120-4361-000	Protective Clothing - all stations	12,000	9,128	12,000	
120-4367-000	Licenses & Permits	0	0	2,600	Fire Pro
120-4370-000	Fire Prevention - all stations	8,000	3,287	5,000	
	Fire Prevention - all stations			12,000	New joint postion
	Homewood CSM			3,000	EAP program - 3 incidents
	Firefighter volunteer appreciation			2,000	celebration event
	<b>Total Dept. 120</b>	<b>642,639</b>	<b>577,470</b>	<b>672,012</b>	
121 - Embro Fire Dept.					
121-4301-000	Heat	2,000	1,971	2,000	
121-4302-000	Hydro	3,100	1,868	3,100	
121-4320-000	Building Maintenance	3,000	5,048	3,000	
121-4335-000	Snow Removal	2,000	959	2,000	
	<b>Total - Dept. 121</b>	<b>10,100</b>	<b>9,942</b>	<b>10,100</b>	
122 - Thamesford Fire Dept.					
122-4301-000	Heat	4,000	3,660	4,000	
122-4302-000	Hydro	7,000	5,461	7,000	
122-4303-000	Water	3,000	2,593	3,000	
122-4320-000	Building Maintenance	7,000	5,118	7,000	
122-4334-000	Grass Cutting	2,000	1,995	2,000	
122-4335-000	Snow Removal	8,000	9,155	8,000	
	<b>Total Dept. 122</b>	<b>31,000</b>	<b>28,499</b>	<b>31,000</b>	



		2021 BUDGET	2021 YEAR TO DATE	2022 BUDGET	NOTES
123 - Uniondale Fire Dept.					
123-4301-000	Heat	1,200	1,046	1,200	
123-4302-000	Hydro	3,000	2,986	3,000	
123-4304-000	Telephone	900	792	900	
123-4320-000	Building Maintenance	2,500	477	2,500	
123-4334-000	Grass Cutting	1,500	1,800	1,500	
123-4335-000	Snow Removal	1,200	706	1,200	
	<b>Total - Dept. 123</b>	<b>10,300</b>	<b>8,194</b>	<b>10,300</b>	
125 - Emergency Preparedness					
125-4309-000	Training	1,000	0	1,000	
125-4310-000	Mileage	250	0	250	
125-4312-000	Operating Equipment & Supplies -COVID 19	5,000	3,716	5,000	
	Transfer to reserves - Exercise Reserve	0	0	1,000	
	<b>Total Dept 125 Emergency</b>	<b>6,250</b>	<b>3,716</b>	<b>7,250</b>	
	<b>Total Fire Department</b>	<b>700,289</b>	<b>627,821</b>	<b>730,662</b>	



**PROTECTION SERVICES - BUILDING**

The protection services section of the budget relates to the following categories:

- Building
- Septic Services

**TAX LEVY REQUIREMENT**

**Building Service Operations**

2021 Budget	2022 Budget	Increase	Decrease	Percentage
\$ -	\$ -		-	0%

The Building Department continues to strive to ensure that all building applications are processed and inspections are completed in a timely fashion.

The Building Department is currently undergoing a review of permit fees and this review will conclude that the Township shall see an increase in permit revenue for 2022

- Based on the current permit fee structure, The Township is looking at a slight decrease in fees. This is due to an estimated decline in agricultural buildings.
- Continuation of septic permits with the majority of them completed and the Township should start to see a decrease within this area.
- Wages & benefits increase



- Implementation of icloud permitting software in 2022. The set up and first year annual maintenance fee will be covered by Oxford County . The Township will be responsible for the annual maintenance fee of the program of \$15,000 thereafter.
- Purchase a couple of ipads for mobile inspections. This is part of the new icloud permitting software

Transfer from Reserves

Contribution from Reserves

- A transfer of \$45,599 will be required from reserves to recover the overall building department expenses and to require a zero tax levy.
- Building Reserves balance is \$384,131

**TOWNSHIP OF ZORRA**

		<b>2021 BUDGET</b>	<b>2021 YEAR TO DATE</b>	<b>2022 BUDGET</b>	<b>NOTES</b>
130 - Protection to Persons & Property - Building					
130-3900-000	Building Permits	(250,000)	(221,522)	(220,000)	
130-3930-000	Septic Permits	0	(18,450)	(13,000)	
130-3969-000	Other Revenue - Building	0	(2,000)	0	
	Transfer from reserves		(1,458)	(45,599)	
130-4101-000	Regular Full Time Wages	142,000	160,938	183,790	
130-4103-000	Overtime Wages	0	274	0	
130-4131-000	C P P	5,800	6,468	8,160	
130-4132-000	U I C	2,000	2,315	2,435	
130-4133-000	O M E R S	14,500	16,133	18,495	
130-4134-000	E H T	2,800	3,105	3,585	
130-4135-000	Workers' Compensation	4,100	4,452	5,250	
130-4136-000	Group Insurance	4,100	3,661	4,225	
130-4137-000	Clothing Allowance	900	390	400	
130-4304-000	Building Dept.-Telephone-	1,200	1,693	1,700	
130-4306-000	Memberships	900	851	850	
130-4307-000	Subscriptions & Publications	200	0	0	
130-4309-000	Training	4,500	1,886	5,000	
130-4310-000	Mileage	8,700	9,526	10,000	
130-4311-000	Stationery & Office Supplies	500	0	0	
130-4312-000	Operating Equipment & Supplies	500	309	400	
130-4316-000	Advertising and Notices	0	349	400	
130-4326-000	Building Dept.-Vehicle Maintenance-	1,000	1,374	1,300	
130-4327-000	Building Dept.-Vehicle Fuel & Oil-	5,000	3,851	4,500	
130-4330-000	Ontario One Call Locates	1,400	4,106	4,100	
130-4340-000	Legal Fees	500	0	0	
130-4345-000	Insurance	15,300	13,914	16,209	
130-4369-000	Other Expenses	7,700	7,836	7,800	
130-4450-000	Building Dept.-Transfers to Reserves-	26,400	0	0	
	<b>Total - Dept. 130</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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**PROTECTION SERVICES - BYLAW**

The protection services section of the budget relates to the following categories:

- ByLaw Enforcement
- Fence Viewers
- Animal Control
- Stock Valuer

**TAX LEVY REQUIREMENT**

**ByLaw & Other Service Operations**

2021 Budget	2022 Budget	Increase	Decrease	Percentage
\$ 18,650	\$ 36,862	\$ 18,212		98%

**ByLaw & Other Services**

- By-Law Enforcement Contract services includes a cost of \$4,500 for the services of MEU Consulting to assist when staff are not available to respond.
- Removal of dog tags licence for 2022 has decreased the revenue in 2022 with the full cost being uploaded to the residents for a projected cost of \$14,347



**TAX LEVY REQUIREMENT**

**Policing Services**

2021 Budget	2022 Budget	Increase	Decrease	Percentage
\$ 1,235,847	\$ 1,251,849	\$ 16,002		1%

Policing Services

Policing services for the municipality will increase from \$1,235,447 to \$1,256,449

Provided in your budget package is the Estimated OPP 20223 Annual Billing Statement

		<u>Comparison of 2021 to 2022</u>	
		2021	2022
<u>Base Service</u>	Property Counts	\$ 3,434	\$ 3,482
	Cost/Property is	\$ 215	\$ 217
	Total Cost is:	\$ 647,610	\$ 636,493
<u>Calls for Service</u>	Total of all municipalities	168,336,779	176,906,037
	Municipal portion	0.3074%	0.3168%
	Cost/Property is	\$ 142	\$ 152
	Total Cost is:	\$ 517,436	\$ 560,522
	Overtime	\$ 30,854	\$ 31,659
	Prisoner Transportation	\$ 7,699	\$ 6,325
	Accommodation/Cleaning	\$ 17,077	\$ 17,866
	Total 2020 Estimated Costs	<u>\$ 1,220,676</u>	<u>\$ 1,252,865</u>
	2019 Year End Adj	\$ 14,770	
	2020 Year End Adj		\$ 3,584
Grand total for 2021	<u>\$ 1,235,446</u>		
Grand total for 2022		<u>\$ 1,256,449</u>	

TOWNSHIP OF ZORRA

		2021 BUDGET	2021 YEAR TO DATE	2022 BUDGET	NOTES
131 - Protection to Persons & Property - By-Law					
131-3360-000	Revenue from Other Municipalities	0	(5,000)	0	
131-3930-000	By-Law Fines	(1,000)	(550)	(500)	
131-4101-000	Regular Wages	17,500	5,270	18,800	
131-4131-000	C. P.P.	800	280	800	
131-4132-000	U. I. C.	260	106	260	
131-4133-000	O. M. E. R. S.	1,800	525	1,835	
131-4134-000	E. H. T.	360	106	360	
131-4135-000	Workers' Compensation	530	155	530	
131-4136-000	Group Insurance	2,000	1,604	2,070	
131-4306-000	Memberships	300	110	180	OAPSO \$70, MLEOA - \$110
131-4309-000	TRAINING COURSES	1,500	0	1,600	MLEOA or OAPSO - \$1200
131-4311-000	Office Supplies	200	0	0	
131-4312-000	Operating Equipment & Supplies	2,000	0	0	
131-4316-000	ADVERTISING	0	171	180	
131-4340-000	Legal Fees	500	0	0	
131-4354-000	Contracts - By-Law Enforcement	0	3,072	4,500	
	<b>Total - Dept. 131</b>	<b>26,750</b>	<b>5,850</b>	<b>30,615</b>	
140 - Animal Control					
140-3440-000	Prov. Revenue re Wolf Claims	(500)	(900)	(500)	
140-3900-000	Dog Tags	(14,150)	(15,075)	0	program removed
140-3901-000	Dog Kennel's	(900)	(1,130)	(1,000)	
140-4114-000	Stock Valuer Fees	150	150	150	
140-4354-000	Contracts - Canine Control	6,800	8,481	6,997	stratford perth humane society agreement by-law 2021-85
140-4355-000	Livestock Claims	500	840	600	
	<b>Total - Dept. 140</b>	<b>(8,100)</b>	<b>(7,634)</b>	<b>6,247</b>	
119 - Protection to Persons & Property - Police					
119-3969-000	Other Revenue - Court Security Costs Recovered	0	(19,807)	(5,000)	
119-4310-000	Policing-Mileage-	400	300	400	
119-4369-000	Policing Services	1,235,447	1,235,448	1,256,449	
	<b>Total - Dept. 119</b>	<b>1,235,847</b>	<b>1,215,941</b>	<b>1,251,849</b>	
		1,254,497	1,214,157	1,288,711	



**Recreation and Facilities Department**

The Recreation and Facilities Department section of the Budget encompasses the following:

- General Recreation
- Thamesford Pool
- Thamesford District Recreation Centre
- Thamesford Library and Resource Center
- Thamesford Parks
- Embro Community Centre
- Embro Town Hall
- Embro Parks
- Harrington Hall
- Harrington Park
- Kintore Park

**TAX LEVY REQUIREMENT**

**Parks and Community Halls**

2021 Budget	2022 Budget	Increase	Decrease	Percentage
\$ 143,985	\$ 179,419	\$ 35,434		25%

**General Recreation, Pool, Camps, Thamesford Arena and Embro Arena**

2021 Budget	2022 Budget	Increase	Decrease	Percentage
\$ 774,435	\$ 908,447	\$ 134,012		17%

**TOTAL RECREATION**

2021 Budget	2022 Budget	Increase	Decrease	Percentage
\$ 918,420	\$ 1,087,866	\$ 169,446		18%

**OPERATING**

- Loss in revenue for Jan 2022 due to the pandemic and the closure of the arenas. Approx \$65,900
- Transfer from Revenue (COVID funding) for \$69,500 has been captured under General Government-Revenue
- Increase in wages and benefits
- Grant increase to Beachville Musuem by \$8,706. Zorra will now pay 50% of the curator's wages instead of the 40% that we cover for the other remaining costs.
- Insurance increase of 16.5%
- Increase of \$12,300 for hydro and water charges for the new splash pad.
- Includes an additional \$5,000 for a Park Attendent
- Included is the role of a Camp Behaviour and Inclusion
- Grant requests for 2022 is \$18,200. Of this \$13,000 has been earmarked towards the new playground equipment at A.J. Baker School

**CAPITAL**

- Transfer to Reserves - \$81,600
- Transfer from Reserves for equipment purchases - \$17,500
- Equipment purchases:
  - > Pickup vehicle from Public Works - \$10,000
  - > Landscaping Trailer - \$7,500



- Transfer from Reserves for Building and Equipment - \$106,500
  - > Embro Community Center
    - Flooring - \$90,000
  - > Thamesford District Recreation Center
    - Portable Stage \$11,000
    - Arena Sound System \$5,500
- Trails - \$30,000  
(funding from Development Charges - \$23,676)
- Splash Pad - \$355,000
  - Funding:
    - Ontario Trillium \$50,000
    - Fundraising \$230,000
- Embro Townhall masonry Repairs - \$12,000
- Embro Community Centre equipment
  - Dehumidifier Wheel \$7,000
  - Table & Chairs \$7,000
  - Brine Pump Repairs \$5,000
- Thamesford District Recreation Center
  - Water Softener \$13,500
  - Table & Chairs \$7,000
- Thamesford Public Library/Beaty Room
  - Brick Masonary repairs \$12,000
  - Replacement of low sloped roof \$4,400
  - Roof Top Units \$16,000
- Thamesford Pool
  - Skimmer Replacement \$10,000
  - Lane ropes & reel \$3,000

TOWNSHIP OF ZORRA

		2021 BUDGET	2021 YEAR TO DATE	2022 BUDGET	NOTES
230-370 Parks and Recreation					
230-3510-000	Library Rent - County	(3,500)	(3,500)	(3,500)	
230-4301-000	Heat	1,800	1,430	1,800	
230-4302-000	Hydro	1,500	1,753	1,800	
230-4303-000	Water	1,300	1,205	1,300	
230-4320-000	Building Maintenance	4,500	7,342	4,500	
230-4335-000	Snow Removal	1,500	790	1,500	
230-4345-000	General Insurance	2,800	3,979	4,636	
	<b>EMBRO TOWNHALL</b>	<b>9,900</b>	<b>21,635</b>	<b>12,036</b>	

231-3740-000	Building Rent	(3,500)	(2,183)	(3,500)	
231-3769-000	Other Revenue	(5,500)	0	(3,500)	Decredated Beatty Room
231-4105-000	Part Time Wages	4,000	1,152	4,000	
231-4116-000	Vacation Pay	500	69	70	
231-4131-000	CPP	300	7	10	
231-4132-000	EI	210	27	30	
231-4134-000	EHT	175	24	25	
231-4135-000	Workers Compensation	300	34	40	
231-4301-000	Heat	2,000	1,877	2,000	
231-4302-000	Hydro	500	421	500	
231-4303-000	Water & Sewer Charges	500	319	500	
231-4320-000	Building Maintenance	5,500	1,722	3,000	
231-4322-000	Grounds Maintenance	1,500	0	1,500	
231-4334-000	GRASS CUTTING	850	723	850	
231-4335-000	Snow Removal	7,500	7,777	8,000	
231-4345-000	Insurance	1,500	1,814	2,113	
	<b>BEATY/LIBRARY</b>	<b>16,335</b>	<b>14,973</b>	<b>15,638</b>	

232-4301-000	-Heat-	750	537	250	Declared surplus for 2022 - RFP Closing March
232-4302-000	Hydro	1,100	1,460	700	Half year operating expenses due to sale
232-4303-000	Water	1,100	925	500	
232-4320-000	-Building Maintenance-	1,500	4,213	500	
232-4335-000	-Snow Clearing-	2,300	1,529	700	
	<b>PARKS STORAGE SHED</b>	<b>6,750</b>	<b>8,663</b>	<b>2,650</b>	

260-3700-000	Embros Parks Revenue	(2,800)	(1,706)	(2,800)	Planning on return in adult leagues return for 2022
260-4101-000	Full Time Wages	11,500	10,168	12,106	20% of 1 full time arena operators wages/benefits
260-4131-000	C P P	400	346	400	
260-4132-000	U I C	200	219	225	
260-4133-000	O M E R S	1,030	945	1,090	

		2021 BUDGET	2021 YEAR TO DATE	2022 BUDGET	NOTES
260-4134-000	E H T	230	216	240	
260-4135-000	Workers' Compensation	300	316	350	
260-4322-000	Grounds Maintenance	1,500	1,501	1,500	
260-4324-000	Equipment Maintenance	500	645	800	
260-4334-000	Grass Cutting	10,000	12,028	12,000	
	<b>EMBRO PARKS</b>	<b>22,860</b>	<b>25,251</b>	<b>25,911</b>	

262-3700-000	Matheson Park-Revenue-	(2,400)	(1,427)	(2,000)	
262-4301-000	Heat	325	336	350	
262-4302-000	Hydro - Flood Lights	600	422	500	
262-4303-000	Water	1,200	463	1,000	
262-4320-000	Building Maintenance	2,000	499	2,000	
262-4322-000	Grounds Maintenance	2,000	2,568	2,000	
262-4324-000	Equipment Maintenance	1,000	1,892	1,500	
	<b>MATHESON PARK</b>	<b>4,725</b>	<b>4,753</b>	<b>5,350</b>	

263-4302-000	Hydro	0	0	300	New acct for 2022-splash pad connection
263-4303-000	Water	0	0	12,000	New acct for 2022-splash pad connection
263-4322-000	Grounds Maintenance	1,500	296	1,500	
263-4324-000	Equipment Maintenance	2,500	1,616	2,000	
	<b>MEMORIAL PARK</b>	<b>4,000</b>	<b>1,912</b>	<b>15,800</b>	

265-4302-000	EMBRO VILLAGE CENTRE PARK-Hydro-	400	385	400	
265-4303-000	EMBRO VILLAGE CENTRE PARK-Water-	350	346	350	
265-4322-000	EMBRO VILLAGE CENTRE PARK-Grounds Maint	300	0	300	
	<b>EMBRO VILLAGE PARK</b>	<b>1,050</b>	<b>731</b>	<b>1,050</b>	

279-3700-000	Harrington Church Rental	(300)	0	(300)	
279-4301-000	Heat	3,800	4,394	4,400	Furnace oil price increase
279-4302-000	Power	1,600	1,720	1,800	
279-4320-000	Building Maintenance	3,000	7,773	5,000	
279-4322-000	Grounds Maintenance	0	1,105	300	
279-4334-000	Grass Cutting	600	341	400	
279-4345-000	Insurance	3,000	3,979	4,636	
	<b>HARRINGTON HALL</b>	<b>11,700</b>	<b>19,312</b>	<b>16,236</b>	

280-4302-000	Harrington Ball Park Lights	400	332	400	
280-4322-000	Grounds Maintenance	1,500	160	1,000	
280-4334-000	Grass Cutting	1,000	1,064	1,100	
	<b>HARRINGTON BALL PARK</b>	<b>2,900</b>	<b>1,556</b>	<b>2,500</b>	

		2021 BUDGET	2021 YEAR TO DATE	2022 BUDGET	NOTES
281-4322-000	Grounds Maintenance	650	160	500	
281-4334-000	Grass Cutting	2,200	1,520	1,700	
	<b>KINTORE/LAKESIDE PARKS</b>	<b>2,850</b>	<b>1,680</b>	<b>2,200</b>	

300-3700-000	Thamesford Parks Revenue	(560)	(700)	(900)	
300-4101-000	Regular Wages	11,900	31,176	11,157	20% of 1 full-time arena operators wages/benefits
300-4105-000	Part Time Wages	5,000	20,775	19,451	New Role-Park Attendent
300-4116-000	Vacation Pay	300	843	850	
300-4131-000	C P P	900	2,084	900	
300-4132-000	U I C	350	1,188	850	
300-4133-000	O M E R S	1,500	3,207	1,090	
300-4134-000	E H T	400	1,118	600	
300-4135-000	Worker's Compensation	900	1,633	750	
300-4322-000	GROUNDS MAINTENANCE	2,500	850	2,500	
300-4334-000	Grass Cutting	16,875	17,780	18,000	
	<b>THAMESFORD PARK</b>	<b>40,065</b>	<b>79,954</b>	<b>55,249</b>	

301-3700-000	North Park-Revenue-	(5,600)	(3,511)	(4,000)	
301-4301-000	HEAT	350	187	350	
301-4302-000	Hydro	850	568	700	
301-4303-000	Water	1,500	1,073	1,000	
301-4320-000	Building Maintenance	600	1,712	1,000	
301-4322-000	Grounds Maintenance	3,500	4,018	3,500	
301-4324-000	Equipment Maintenance	500	1,126	1,000	
301-4336-000	Garbage Disposal	1,100	1,465	1,500	
	<b>NORTH PARK</b>	<b>2,800</b>	<b>6,638</b>	<b>5,050</b>	

		2021 BUDGET	2021 YEAR TO DATE	2022 BUDGET	NOTES
302-4302-000	Hydro	650	283	300	
302-4303-000	Water	11,000	11,966	12,000	
302-4320-000	Building Maintenance	1,000	1,455	1,500	
302-4322-000	Grounds Maintenance	500	2,849	1,000	
302-4324-000	Equipment Maintenance	2,000	1,052	2,000	
	<b>SOUTH/LIONS PARK</b>	<b>15,150</b>	<b>17,604</b>	<b>16,800</b>	

303-4322-000	Grounds Maintenance	1,000	375	1,500	2022-Pollinator Garden Project
	<b>LIONS RIVER PARK</b>	<b>1,000</b>	<b>375</b>	<b>1,500</b>	

306-4320-000	Building Maintenance	700	888	700	
306-4322-000	Grounds Maintenance	1,200	676	750	
	<b>GRACE PATTERSON PARK</b>	<b>1,900</b>	<b>1,313</b>	<b>1,450</b>	

<b>Total Parks &amp; Community Halls</b>	<b>143,985</b>	<b>208,253</b>	<b>179,419</b>
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240 - General Recreation

240-4101-000	Regular Wages	220,000	232,306	237,146	100% of Director of Recreation & Facilities: Director, Program Coordinator & Supervisor wages, Benefits
240-4131-000	C PP	9,500	9,752	10,500	
240-4132-000	U I C	3,100	3,462	3,175	
240-4133-000	O M E R S	21,500	23,358	23,777	
240-4134-000	E H T	4,300	4,547	4,625	
240-4135-000	Workers' Compensation	6,200	6,528	6,780	
240-4136-000	Group Insurance	11,820	12,286	14,900	
240-4137-000	Clothing Allowance-	3,000	1,694	2,000	
240-4304-000	PHONE	1,400	1,726	1,400	
240-4306-000	Memberships	1,500	770	1,000	
240-4307-000	Subscriptions & Publications	0	461	500	
240-4309-000	Training	4,000	4,952	4,000	
240-4310-000	Mileage	2,000	2,251	2,500	
240-4311-000	Stationery & Office Supplies	1,500	1,949	1,500	
240-4316-000	Advertising and Notices	1,000	1,381	1,500	
240-4345-000	General Insurance	16,800	14,688	17,111	
240-4501-000	Grants - Beachville Museum	42,440	42,437	51,143	2022 Budget
240-4520-000	Grants - Other	5,000	5,100	18,200	Misc grants & School AJ Baker
	<b>Total - Dept. 240</b>	<b>368,060</b>	<b>377,970</b>	<b>401,757</b>	

		2021 BUDGET	2021 YEAR TO DATE	2022 BUDGET	NOTES
370 - Thamesford Pool					
370-3400-000	Thamesford Pool-Provincial Grants	0	(30,551)	0	
370-3700-000	Pool Revenue	(31,000)	(29,907)	(31,000)	
370-4101-000	Regular Wages	2,200	1,005	1,500	
370-4105-000	Part Time Regular Wages	47,300	53,680	55,000	Full time wages for pool opening preparation
370-4116-000	Vacation Pay	1,900	2,147	2,200	Part-time wages reflect lifeguard/pool staff
370-4131-000	C P P	1,800	1,695	1,720	
370-4132-000	U I C	1,300	1,257	1,300	
370-4134-000	E H T	1,000	1,029	1,100	
370-4135-000	Workers' Compensation	1,600	1,623	1,650	
370-4301-000	Heat	1,500	2,085	2,000	
370-4302-000	Hydro	1,400	1,565	1,500	
370-4303-000	Water	4,500	3,527	4,000	
370-4304-000	Telephone	1,200	803	800	
370-4306-000	Memberships	200	687	800	
370-4309-000	Training	1,000	1,768	1,800	
370-4310-000	Mileage	225	768	800	
370-4312-000	Operating Equipment & Supplies	3,000	6,307	5,000	
370-4320-000	Building Maintenance	500	1,440	1,200	
370-4323-000	Pool Maintenance & Repairs	1,500	1,683	1,700	
370-4324-000	Equipment Maintenance	1,000	213	500	
370-4345-000	General Insurance	3,800	4,308	5,019	
370-4362-000	Pool Chemicals	2,800	2,920	3,000	
	<b>Total - Dept. 370</b>	<b>48,725</b>	<b>30,196</b>	<b>61,589</b>	

371- Summer Camp Program					
371-3400-000	Summer Camp-Provincial Grants - Unconditio-	0	(20,000)	0	
371-3700-000	Summer Camp-Revenue	(20,000)	(69,103)	(72,000)	
371-4105-000	Summer Camp-Part Time Wages-	25,000	38,311	50,000	Increased for behaviour and inclusion specialist
371-4116-000	Summer Camp-Vacation Pay-	1,000	1,532	2,000	
371-4131-000	Summer Camp-C P P-	1,000	728	2,000	
371-4132-000	Summer Camp-EI	800	881	1,600	
371-4134-000	Summer Camp-E H T	700	777	1,400	
371-4135-000	Summer Camp-Workers' Compensation-	800	1,136	1,600	
371-4312-000	Summer Camp-Operating Equipment & Trainin	3,000	1,401	3,000	
	<b>Total Dept 371</b>	<b>12,300</b>	<b>(44,336)</b>	<b>(10,400)</b>	



		2021 BUDGET	2021 YEAR TO DATE	2022 BUDGET	NOTES
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390 - Thamesford District Recreation Centre

390-3740-000	TDRC - Hall & Kitchen Rentals	(6,400)	(3,285)	(5,000)	
390-3741-000	TDRC - Ice Rental	(152,000)	(76,345)	(121,000)	
390-3742-000	TDRC - Sign Rental	(5,000)	(5,371)	(6,000)	
390-3743-000	TDRC - Summer Rink Rental	(700)	0	(500)	
390-3745-000	TDRC - Canteen & Pro Shop Sales	(1,500)	0	(1,500)	
390-3746-000	TDRC - Ice Skating Revenue	(4,000)	(3,222)	(5,000)	
390-3950-000	Interest Income	500	394	0	
390-4101-000	Regular Wages	104,000	41,176	104,682	100% of 1 full-time arena operators 80% of 1
390-4105-000	Part Time Wages	48,500	79,995	59,150	full-time wages/benefits. Part-time wages/benefits
390-4116-000	Vacation Pay	3,000	3,763	3,800	
390-4131-000	C P P	4,000	4,041	4,100	
390-4132-000	U I C	2,200	2,588	2,600	
390-4133-000	O M E R S	9,400	4,718	4,900	
390-4134-000	E H T	2,100	2,386	2,400	
390-4135-000	Workers' Compensation	3,500	3,374	3,500	
390-4136-000	Group Insurance	6,300	3,628	3,972	
390-4301-000	Heat	7,500	5,920	6,500	
390-4302-000	Hydro	55,000	54,356	55,000	
390-4303-000	Water	9,000	6,761	7,000	
390-4304-000	Telephone	250	115	150	
390-4306-000	Memberships	400	0	0	Moved to 240 - General Recreation
390-4311-000	Stationery & Office Supplies	1,000	1,193	1,000	
390-4312-000	Operating Equipment & Supplies	500	2,403	2,000	
390-4315-000	Cleaning and Maintenance Supplies	6,000	7,840	8,000	
390-4316-000	Advertising & Notices	0	325	0	
390-4320-000	Building Maintenance & Repairs	16,000	22,254	20,000	
390-4322-000	Grounds Maintenance	0	1,050	0	
390-4324-000	Equipment Maintenance & Repair	5,000	4,211	5,000	
390-4325-000	Propane	2,500	683	0	Resurfacers converted to electric in 2021
390-4326-000	Vehicle Maintenance & Repair	4,000	2,444	3,000	
390-4327-000	Vehicle Fuel & Oil	2,500	3,678	4,000	
390-4328-000	Vehicle License	250	0	0	
390-4332-000	Ice Maintenance	2,500	3,027	3,000	
390-4333-000	R&M Refrigeration Equipment & Supplies	6,000	10,742	8,000	
390-4335-000	Snow Removal	17,000	10,891	12,000	
390-4336-000	Garbage Pickup	6,200	8,575	8,600	

		2021 BUDGET	2021 YEAR TO DATE	2022 BUDGET	NOTES
390-4338-000	Booth Supplies	0	150	250	
390-4345-000	General Insurance	25,500	39,740	46,297	
	<b>Total - Dept. 390</b>	<b>181,000</b>	<b>244,114</b>	<b>239,901</b>	

400 - Embro Community Centre

400-3740-000	ECC - Hall & Kitchen Rentals	(11,200)	(7,068)	(10,000)	
400-3741-000	ECC - Ice Rental	(144,000)	(69,241)	(110,000)	Approximately \$34,000 in Jan lost revenue due to clos
400-3742-000	ECC - Sign Rental	(3,000)	(1,574)	(2,500)	
400-3743-000	ECC - Summer Rink Rental	(600)	0	(800)	
400-3746-000	ECC - Ice Skating Revenue	(3,000)	(1,503)	(2,000)	
400-3950-000	Bank Interest Income	600	222	0	
400-4101-000	Regular Wages	75,000	67,362	78,221	50% of 1 Full-time arena operators
400-4105-000	Part Time Wages	38,000	36,378	49,059	full-time arena operator, rest expensed to parks Part-t
400-4116-000	Vacation Pay	1,800	1,743	1,800	
400-4131-000	C P P	5,500	2,464	4,400	
400-4132-000	U I C	2,500	2,004	2,010	
400-4133-000	O M E R S	9,500	5,567	6,000	
400-4134-000	E H T	2,500	1,972	2,000	
400-4135-000	Workers' Compensation	4,500	2,776	2,800	
400-4136-000	Group Insurance	6,300	5,763	6,745	
400-4301-000	Heat	8,000	7,211	7,500	
400-4302-000	Hydro	85,000	66,138	67,000	
400-4303-000	Water	6,300	12,385	8,000	
400-4304-000	Telephone	250	62	125	
400-4306-000	Memberships	500	0	0	Moved to 240 - General Recreation
400-4311-000	Stationery & Office Supplies	1,500	668	800	
400-4312-000	Operating Equipment & Supplies	1,500	1,208	1,500	
400-4315-000	Cleaning and Maintenance Supplies	5,000	4,130	4,500	
400-4320-000	Building Maintenance & Repairs	15,000	22,458	20,000	
400-4322-000	Grounds Maintenance	1,500	1,118	1,500	
400-4324-000	Equipment Maintenance & Repair	5,000	1,997	4,000	
400-4325-000	PROPANE	2,500	1,984	2,100	
400-4326-000	Vehicle Maintenance & Repair	1,000	1,388	2,000	
400-4327-000	Vehicle Fuel & Oil	1,000	3,022	3,500	
400-4332-000	Ice Maintenance	2,000	2,230	2,500	
400-4333-000	R&M Refrigeration - Equipment & Supplies	6,000	6,629	6,500	
400-4335-000	Snow Removal	3,500	1,706	2,000	
400-4336-000	Garbage Pickup	6,000	7,284	7,500	
400-4345-000	General Insurance	25,000	37,030	43,140	
400-4350-000	Equipment Rental	3,700	3,619	3,700	
	<b>Total - Dept. 400</b>	<b>164,350</b>	<b>230,318</b>	<b>215,599</b>	
	<b>Total Recreation</b>	<b>918,420</b>	<b>1,046,514</b>	<b>1,087,865</b>	



**ROADS AND TRANSPORTATION**

The Roads and Transportation budget includes the following categories:

- Entrances
- Public Works Wages
- Public Works Equipment Maintenance
- Public Works Operations
- Bridges and Culverts
- Roadside Maintenance
- Hardtop Maintenance
- Loosetop Maintenance
- Winter Control
- Safety Devices
- Robinson Land
- Village Affairs
- Environmental Services

**TAX LEVY REQUIREMENT**

**OPERATING**

**Roads and Transportation**

2021 Budget	2022 Budget	Increase	Decrease	Percentage
\$ 3,214,870	\$ 3,391,535	\$ 176,665		5%

- Wages and benefits make up the majority of the increase of the overall percentage increase
- Repairs to vehicles has anticipated a decrease with the replacement of older models with new replacements.

- Increase in the operations of the administration of the department is due mainly to a projected 16.5% increase in insurance and increase in fuel costs
- An increase of \$15,000 has been included in the budget for Robinson Pit for rehab and slope adjustments

**CAPITAL**

- Transfer to Equipment Reserves - \$410,000

- Replace the following equipment from the Equipment Reserves:

> Grader		\$470,000	
> Pickup Truck		\$58,000	
> Rear Mount Packer		\$25,000	
> Equip for New Shop		\$30,000	

- Debenture payment for new shop - \$531,464

- Road construction Projects - \$1,289,697

Pulverize & Pave two lifts	
> CPR to Road 74	\$627,815
> Line 31 to 29	\$321,395
> 7 Driveway tie-ins	\$7,000
Surface Treatment	
> Banner Road 66 to 64	\$60,000
Pulverize & Pave one lift	
> Delatre St - Milton to 21	\$91,163
> Sullivan St - Washington to End	\$32,665
> Bates	\$46,997
> Young	\$46,997
> Milton	\$32,665
> 23 Driveway tie-ins	\$23,000



- Funding of \$600,000 from MNR Royalties
- OCIF Grant of \$229,228
- Canada Community Building Fund - Federal Gas Tax \$258,098

• Bridge Projects - \$1,553,712		
> Bridge 0280 (shared with EZT)	Zorra's share	\$108,856
> Bridge 0330-Concrete Rigid Frame	\$355,000 (carried over from 2021)	
(Gas tax from 2021)		
> Bridge 0540-Concrete repairs, deck drains)	\$698,000	
(funded by gas tax - \$360,000)		
> Bridge 0130-Study	\$15,000	
(funded by gas tax)		
> Bridge 0260 - Deck	\$253,000	
(funded by gas tax-\$249,000)		
> Bridge 0120 - Study	\$15,000	

TOWNSHIP OF ZORRA

		2021 BUDGET	2021 YEAR TO DATE DATE	2022 BUDGET	NOTES
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**PUBLIC WORKS**

700 - Public Works					
700-3910-000	Entrance Installations	(3,500)	0	0	
700-3969-000	Other Road Revenues	(5,000)	(6,950)	(5,000)	
	<b>Total Road Revenues</b>	<b>(8,500)</b>	<b>(6,950)</b>	<b>(5,000)</b>	

700-4101-000	FULL TIME WAGES	860,000	860,251	920,525	
700-4103-000	OVERTIME WAGES	100,000	82,779	100,000	
700-4105-000	PART TIME WAGES	60,000	66,796	60,000	
700-4116-000	VACATION PAY	10,000	10,531	10,650	
700-4131-000	C.P.P.	42,800	46,284	46,717	
700-4132-000	U.I.C.	15,500	16,840	16,100	
700-4133-000	O.M.E.R.S.	84,000	87,862	87,903	
700-4134-000	O.H.I.P.	20,200	20,000	21,070	
700-4135-000	WORKER'S COMPENSATION	25,000	25,823	26,324	
700-4136-000	GROUP INSURANCE	48,000	43,848	47,200	
700-4137-000	CLOTHING ALLOWANCE	5,000	7,130	7,000	
	<b>Total Salaries &amp; Wages</b>	<b>1,270,500</b>	<b>1,268,145</b>	<b>1,343,489</b>	

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Public Works Expenses					
701-4326-000	PARTS & REPAIRS	500	910	0	Removing from service, will be a Rec expense
701-4328-000	LICENCE FEES	120	16,471	120	
702-4326-000	PARTS/REPAIRS	3,000	3,372	3,000	
702-4328-000	LICENSE FEES	240	0	240	
703-4326-000	PARTS/REPAIRS	2,000	1,577	2,000	
703-4328-000	LICENSE FEES	200	0	240	
704-4326-000	PARTS/REPAIRS	1,000	1,970	0	Removing from service.
704-4328-000	LICENSE FEES	120	0	240	
705-4326-000	PARTS/REPAIRS	1,000	633	2,000	
705-4328-000	LICENSE FEES	215	0	240	
706-4326-000	PARTS/REPAIRS	20,000	0	0	No longer in service
706-4328-000	LICENSE FEES	2,070	0	0	
708-4326-000	PARTS/REPAIRS	25,000	5,449	10,000	
708-4328-000	LICENSE FEES	2,000	0	2,000	

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		2021 BUDGET	2021 YEAR TO DATE	2022 BUDGET	NOTES
709-4326-000	PARTS/REPAIRS	21,000	19,012	21,000	
709-4328-000	LICENSE FEES	2,000	0	2,000	
710-4326-000	PARTS/REPAIRS	25,000	15,352	15,000	
710-4328-000	LICENSE FEES	2,000	0	2,000	
712-4326-000	PARTS/REPAIRS	7,615	5,758	7,000	
714-4326-000	PARTS/REPAIRS	10,000	4,934	3,000	
715-4326-000	PARTS/REPAIRS	10,000	7,605	10,000	
715-4328-000	LICENSE FEES	2,500	0	2,000	
716-4326-000	PARTS/REPAIRS UNIT#78	10,000	18,283	20,000	
716-4328-000	LICENSE FEES	2,000	0	2,000	
717-4326-000	PARTS/REPAIRS	5,000	1,221	5,000	
717-4328-000	LICENSE FEES			2,000	
718-4326-000	PARTS/REPAIRS	10,000	2,075	5,000	
719-4326-000	PARTS/REPAIRS	500	0	0	
720-4326-000	PARTS/REPAIRS	1,500	4,376	5,000	
721-4326-000	PARTS/REPAIRS	8,000	3,725	8,000	
722-4326-000	PARTS/REPAIRS	11,000	29,644	10,000	
723-4326-000	PARTS/REPAIRS	0	5,150	5,000	
716-4328-000	LICENSE FEES		0	2,000	
725-4326-000	PARTS/REPAIRS	1,500	176	1,500	
726-4326-000	PARTS/REPAIRS	5,000	2,925	5,000	
727-4326-000	PARTS/REPAIRS	5,000	7,190	1,000	
729-4326-000	PARTS/REPAIRS	0	423	1,000	
733-4326-000	PARTS & REPAIRS	4,000	2,115	4,000	
733-4328-000	LICENSE FEES	1,300	0	2,000	
734-4326-000	PARTS/REPAIRS	6,000	0	6,000	
735-4326-000	PARTS/REPAIRS	9,500	141	1,000	
737-4326-000	PARTS/REPAIRS	7,120	5,488	7,000	
738-4326-000	PARTS/REPAIRS	2,000	3,844	3,000	
744-4326-000	Vehicle Maintenance -Water Truck	0	108	1,000	
745-4326-000	PW U#45-2021 GRADER-PARTS/REPAIRS	0	777	2,000	
420-4725-000	Health - Equipment Rental	0	30	100	mileage H&S training
	<b>Total Repairs</b>	<b>230,000</b>	<b>168,229</b>	<b>180,680</b>	

		2021 BUDGET	2021 YEAR TO DATE	2022 BUDGET	NOTES
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700-4301-000	HEAT	23,500	19,834	11,750	
700-4302-000	HYDRO	11,000	10,869	22,000	
700-4303-000	WATER	1,400	1,187	1,400	
700-4304-000	TELEPHONE	840	1,181	1,000	
700-4306-000	MEMBERSHIPS	1,900	2,035	2,000	
700-4308-000	CONVENTIONS & CONFERENCES	3,000	0	3,000	
700-4309-000	TRAINING COURSES	30,000	13,287	30,000	
700-4310-000	MILEAGE & TRAVELLING EXPENSES	100	180	200	
700-4311-000	STATIONERY & OFFICE SUPPLIES	1,300	1,283	1,300	
700-4312-000	OPERATING EQUIPMENT & SUPPLIES	20,000	16,166	20,000	
700-4313-000	POSTAGE & EXPRESS	0	162	170	
700-4314-000	CLEANING & MAINTENANCE SUPPLIES	2,000	2,886	2,000	
700-4316-000	ADVERTISING & NOTICES	0	4,332	500	
700-4320-000	BUILDING MAINTENANCE	20,000	6,976	20,000	
700-4327-000	FUEL & OIL	275,000	258,293	300,000	
700-4328-000	LICENSES	1,600	1,681	1,600	
700-4329-000	REPAIRS TO RADIOS, TOOLS, ETC.	1,000	415	1,000	
700-4336-000	Garbage Pickup	6,500	11,181	10,000	
700-4342-000	CONSULTING FEES	26,300	26,163	26,300	
700-4345-000	GENERAL INSURANCE	142,800	134,402	156,579	16.5% increase
700-4367-000	PERMITS & LICENSES	11,000	42,797	27,158	
700-4369-000	OTHER EXPENSES	0	65	70	
700-4551-000	DRAINAGE ASSESSMENTS	25,000	25,300	20,500	See 2022 Drainage Budget Report
	<b>Total Operating Expenses</b>	<b>604,240</b>	<b>580,677</b>	<b>658,527</b>	

Bridges & Culverts					
750-4312-000	OPERATING EQUIPMENT & SUPPLIES	10,000	9,795	10,000	Culvert Inventory
750-4350-000	CONTRACTED SERVICES	3,000	3,411	5,000	Swallow Habitat Reporting
	<b>Total Bridges &amp; Culverts</b>	<b>13,000</b>	<b>13,207</b>	<b>15,000</b>	

Roadside Maintenance					
751-4312-000	OPERATING EQUIPMENT & SUPPLIES	6,625	7,850	8,000	
751-4350-000	CONTRACTED SERVICES	75,000	98,692	100,000	Tree Removal
	<b>Total RoadSide Maintenance</b>	<b>81,625</b>	<b>106,542</b>	<b>108,000</b>	



		2021 BUDGET	2021 YEAR TO DATE	2022 BUDGET	NOTES
<b>Hardtop Maintenance</b>					
752-4312-000	OPERATING EQUIPMENT & SUPPLIES	10,000	17,995	20,000	In-House Hotmix Use
752-4350-000	CONTRACTED SERVICES	101,525	50,813	100,000	Hot Mix Repairs, Line Painting, Crack Sealing
	<b>Total Hardtop Maintenance</b>	<b>111,525</b>	<b>68,808</b>	<b>120,000</b>	
<b>Loosetop Maintenance</b>					
753-4312-000	OPERATING EQUIPMENT & SUPPLIES	325,000	344,817	430,000	Gravel and Dust Suppressant
753-4350-000	CONTRACTED SERVICES	293,100	205,091	243,000	Gravel Hauling
	<b>Total Loosetop Maintenance</b>	<b>618,100</b>	<b>549,908</b>	<b>673,000</b>	
<b>Winter Control</b>					
754-4312-000	OPERATING EQUIPMENT & SUPPLIES	70,000	64,224	70,000	
754-4350-000	CONTRACTED SERVICES	50,000	7,627	30,000	
	<b>Total Winter Control</b>	<b>120,000</b>	<b>71,851</b>	<b>100,000</b>	
<b>Safety Devices</b>					
755-4312-000	OPERATING EQUIPMENT & SUPPLIES	27,000	49,147	30,000	
755-4350-000	CONTRACTED SERVICES	50,700	50,531	51,000	
	<b>Total Safety Devices</b>	<b>77,700</b>	<b>99,678</b>	<b>81,000</b>	
<b>Robinson Land</b>					
800-3740-000	Rental Income	(3,690)	(3,690)	(3,690)	
800-4312-000	Operating Equipment & Supplies	1,500	1,445	1,500	
800-4325-000	Land Improvements	0	534	500	
800-4342-000	Consulting Fees	2,000	3,868	4,000	
800-4350-000	Contracted Services	5,000	21,095	20,000	Rehab & slope adjustments
800-4367-000	Licenses & Permits	21,000	15,192	21,000	
800-4369-000	Other Expenses	0	2,100	0	
	<b>Total Robinson Pit</b>	<b>25,810</b>	<b>40,545</b>	<b>43,310</b>	
	<b>TOTAL PUBLIC WORKS</b>	<b>3,144,000</b>	<b>2,960,640</b>	<b>3,318,005</b>	

		2021 BUDGET	2021 YEAR TO DATE	2022 BUDGET	NOTES
180 - 186 Village Affairs					
180-4302-000	Hydro - Christmas Decorations/Flashes	300	0	0	
182-4335-000	Snow Removal	2,500	3,143	3,000	Verdant
182-4369-000	Other Expenses	0	2,892	0	repairs to sidewalks
183-4334-000	Grass Cutting	5,200	5,432	5,400	
183-4335-000	Embro Sidewalk Snow Clearing	8,000	3,376	6,000	
184-4101-000	Regular Salaries	5,400	3,384	4,000	
184-4116-000	Vacation Pay	325	163	200	
184-4132-000	U I C	140	78	85	
184-4134-000	E H T	110	69	75	
184-4135-000	Workers' Compensation	180	101	105	
185-4302-000	Power	55,000	58,645	58,650	
185-4324-000	Equipment Maintenance & Repairs	5,000	7,620	7,500	average of 3 yrs
	<b>Total - Dept. 180-186</b>	<b>82,155</b>	<b>84,904</b>	<b>85,015</b>	

200 - Environmental Services					
200-3410-000	Revenue - Waste Disposal	(8,585)	(8,765)	(8,800)	
200-3700-000	Garbage Disposal - General Revenue	(5,000)	(4,774)	(5,000)	
200-3707-000	Bag Tag Revenue	(4,000)	(2,724)	(3,000)	
200-4101-000	Full Time Wages	1,000	2,173	2,270	
200-4105-000	Part time Wages	0	27	28	PW pick up garbage ditches/roads
200-4116-000	Vacation Pay	50	6	6	
200-4131-000	C P P	50	119	124	
200-4132-000	U I C	30	43	45	
200-4133-000	O M E R S	80	211	220	
200-4134-000	E H T	50	47	49	
200-4135-000	Workers' Compensation	40	68	71	
200-4312-000	Materials & Supplies	5,000	1,668	2,500	
200-4725-000	WASTE DEPOT - EQUIPMENT RENT	0	1,594	0	Offset against the vehicle used
	<b>Total - Dept. 200</b>	<b>(11,285)</b>	<b>(10,309)</b>	<b>(11,486)</b>	
		3,214,870	3,035,235	3,391,535	



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**PLANNING AND DEVELOPMENT**

The Planning and Development covers the following items in the 2021 budget

- Planning and Zoning
- Economic Development
- Agriculture & Drainage Operations
- Health Services
- Cemeteries

**TAX LEVY REQUIREMENT**

**Planning and Zoning**

2021 Budget	2022 Budget	Increase	Decrease	Percentage
\$ (5,400.00)	\$ (11,500.00)	\$ (6,100.00)		-113%

- Increase in zoning and minor variance revenue
-



**TAX LEVY REQUIREMENT**

**Economic Development**

2021 Budget	2022 Budget	Increase	Decrease	Percentage
\$ 40,300.00	\$ 40,293.00		(7.00)	0%

The Township has partnered with the area rural municipalities of Oxford County to establish the Rural Oxford Economic Development Corporation and each year funds are set in the Township's budget help to fund this corporation.

- The commitment to Rural Oxford Economic Development Corporation will remain the same as the previous year.



**TAX LEVY REQUIREMENT**

**Agriculture and Drainage**

2021 Budget	2022 Budget	Increase	Decrease	Percentage
\$ 22,362.00	\$ 26,983.00	\$ 4,621.00		21%

- Wages & Benefits are the areas in which the department is experiencing their increase.

**TAX LEVY REQUIREMENT**

**Health & Safety**

2021 Budget	2022 Budget	Increase	Decrease	Percentage
\$ 4,000.00	\$ 4,100.00	100.00		2.50%

- Wages have been included as part of this budget for staff time spent on inspections



**TAX LEVY REQUIREMENT**

**Health Services**

2021 Budget	2022 Budget	Increase	Decrease	Percentage
\$ 83,645.00	\$ 90,473.00	6,828.00		8.16%

- Wages & Benefits increase
- Increase in grant to the Ingersoll Rural Cemetery to \$17,254 from \$14,930

TOWNSHIP OF ZORRA

		2021 BUDGET	2021 YEAR TO DATE	2022 BUDGET	NOTES
460 - Planning & Development					
460-3720-000	Site Plan Control Application Fees	0	(1,200)	0	
460-3721-000	Zoning Fees	(10,000)	(22,800)	(15,000)	
460-3722-000	Minor Variance Fees	(2,500)	(7,200)	(5,000)	
460-3724-000	Development Charges Income	0	(319,170)	0	
460-3727-000	Severance Fees - Park Purposes	0	(4,250)	0	
460-3950-000	Bank Interest Income	0	(499)	0	
460-4311-000	Stationery & Office Supplies	200	52	50	
460-4312-000	Operating supplies	0	31	0	
460-4313-000	Postage	500	380	500	
460-4314-000	Photocopying Fees	200	728	800	
460-4316-000	Advertising	200	622	650	
460-4340-000	Legal Fees	5,000	24,763	5,000	
460-4342-000	Consulting Fees	0	7,401	500	
460-4352-000	Planning Board Fees	200	0	200	
460-4369-000	Other Expenses	800	0	800	
460-4450-000	Transfers to Development Charges Reserve	0	276,731	0	
	<b>Total Dept. 460</b>	<b>(5,400)</b>	<b>(44,412)</b>	<b>(11,500)</b>	
461- Economic Development					
461-4101-000	Economic Development-Consulting wages	40,300	40,293	40,293	no increase
	<b>TOTAL DEPT 461</b>	<b>40,300</b>	<b>40,293</b>	<b>40,293</b>	
		34,900	(4,119)	28,793	

TOWNSHIP OF ZORRA

		2021 BUDGET	2021 YEAR TO DATE	2022 BUDGET	NOTES
470 - Agriculture & Drainage					
470-3410-000	Drainge Superintendent Grant	(30,000)	0	(30,000)	
470-3946-000	Interest on Municipal Drains	0	(3,451)	0	
470-4101-000	Full Time Regular Wages	38,820	33,309	41,540	
470-4131-000	C P P	1,160	1,309	1,400	
470-4132-000	U I C	410	464	415	
470-4133-000	O M E R S	4,142	4,268	4,610	
470-4134-000	E H T	750	758	810	
470-4135-000	Workers' Compensation	1,360	1,089	1,189	
470-4136-000	Group Insurance	2,000	1,890	2,155	
470-3811-000	Municipal Drain Debenture Collections	(48,661)	(48,661)	(48,661)	
470-4201-000	Municipal Drain Debenture Principal	45,705	45,692	45,705	
470-4202-000	Municipal Drain Debenture Interest	2,956	2,969	2,956	
470-4306-000	Memberships	320	317	320	
470-4316-000	Advertising & Notices	0	178	175	
470-4345-000	General Insurance	1,400	2,033	2,369	
470-4369-000	Other Expenses	2,000	0	2,000	
	<b>Total Dept. 470</b>	<b>22,362</b>	<b>42,166</b>	<b>26,983</b>	
480 - Private Tile Drainage Program					
480-3801-000	New Tile Drainage Loans -County	(50,000)	0	0	
480-3811-000	Tile Drainage Debenture Collections	(42,690)	(51,745)	(51,745)	
480-4201-000	Private Tiling Debenture Principal	37,813	46,760	46,760	
480-4202-000	Private Tiling Debenture Interest	4,877	4,985	4,985	
480-4365-000	Drain Inspection Fees	250	0	0	
480-4369-000	New Tile Drainage Loan Proceeds	49,750	0	0	
	<b>Total - Dept. 480</b>	<b>0</b>	<b>(0)</b>	<b>0</b>	
		22,362	42,166	26,983	



TOWNSHIP OF ZORRA

		2021 BUDGET	2021 YEAR TO DATE	2022 BUDGET	NOTES
<b>410 - Health &amp; Safety</b>					
410-4101-000	HEALTH & SAFETY-Regular Wages-	0	84	100	
410-4131-000	Health & Safety-C P P-	0	4	0	
410-4132-000	Health & Safety-U I C-	0	2	0	
410-4133-000	Health & Safety-O M E R S-	0	8	0	
410-4134-000	Health & Safety-E H T-	0	2	0	
410-4135-000	Health & Safety-Workers' Compensation-	0	2	0	
410-4309-000	Health & Safety-Training-	3,500	1,932	3,500	
410-4310-000	Health & Safety-Mileage-	150	0	150	
410-4311-000	Health & Safety-Stationery & Office Supplies-	330	0	330	
410-4312-000	Health & Safety-Operating Equipment & Training-	20	0	20	
	<b>TOTAL DEPT 410</b>	<b>4,000</b>	<b>2,034</b>	<b>4,100</b>	

<b>420 - Health Services</b>					
420-3715-000	Donations - Health Services	(42,000)	(18,657)	(42,000)	
420-4105-000	PART TIME WAGES	68,160	64,888	69,000	
420-4116-000	Vacation Pay	2,900	3,272	4,140	
420-4131-000	C P P	3,000	3,142	3,200	
420-4132-000	U I C	1,500	1,508	1,550	
420-4134-000	E H T	1,300	1,329	1,350	
420-4135-000	Workers' Compensation	2,200	1,943	2,200	
420-4304-000	Telephone - Medical Office	1,600	1,949	1,950	
420-4311-000	Office Supplies	2,000	497	2,000	
420-4312-000	Medical Supplies	8,855	7,394	8,855	
420-4320-000	Health Services - Building Maintenance-	10,000	10,000	10,000	
	<b>Total - Dept. 420</b>	<b>59,515</b>	<b>77,264</b>	<b>62,245</b>	

<b>210 - Cemeteries</b>					
210-4334-000	Grass Cutting	2,500	2,574	2,600	
210-4345-000	General Insurance	700	751	874	
210-4502-000	Grants to Other Cemeteries	6,000	6,650	7,500	
210-4503-000	Grants to Ingersoll Rural Cemetery	14,930	14,929	17,254	
	<b>Total - Dept. 210</b>	<b>24,130</b>	<b>24,904</b>	<b>28,228</b>	
		87,645	104,202	94,573	