

2027 Municipal Budget Workbook Guide

The Municipal Budget (MB) Workbook has been designed to assist municipalities in preparing and submitting their annual budget. Automated calculations, drop-down menus, and linked schedules reduce manual data entry and improve accuracy. If you have questions or are unsure how to complete any section of the MB Workbook, please contact the Municipal Support team for assistance before submitting your budget.

Before You Begin

Having the following information readily available will make completing the MB Workbook easier and help ensure accuracy:

Assessment and Taxation Records

- Current residential property assessment roll
- Current commercial property assessment roll
- Business tax assessment records
- Tax rate schedules and council-approved tax structures

Revenue Information

- User fee schedules
- Permit and license fee schedules
- Recreation and facility rental rates
- Water, sewer, and waste management fee schedules
- Revenue reports from the current and previous fiscal years
- Grant and funding agreements

Expenditure Information

- Current year operating budget
- Prior year actual expenditures (2-3 years)
- Service contracts and agreements
- Payroll and staffing information

Debt and Financial Information

- Outstanding loan and debt schedules
- Annual debt payment schedules
- Financial institution loan statements

General MB Workbook Instructions

- Enter information only in designated input cells.
- Totals and calculations are performed automatically.
- Information entered in one area of the MB Workbook may automatically update related sections.

- Gray cells contain formulas or automatically generated information and will populate based on information entered elsewhere in the MB Workbook.
- Instructions for completing individual worksheets and sections are provided within the applicable MB Workbook tabs.

Completing the MB Workbook

Detailed instructions are included within each worksheet. Before entering information, review the instructions provided on the applicable tab and complete all required fields.

Before Finalizing the Budget

Review the MB workbook carefully before submission, confirm that:

- All required information has been entered.
- Revenue and expenditure estimates have been reviewed for accuracy.
- Debt information is complete.
- The Summary of the Municipal Budget Submission Form has been reviewed.
- Supporting documentation has been retained for municipal records.
- Automatically calculated totals appear reasonable and align with municipal records.

Tips for New Excel Users

- Use the Tab key to move between cells.
- Use drop-down lists where provided.
- Most numbers can be entered without dollar signs (\$) or commas (,).
- Review any error messages or highlighted fields before proceeding.
- Save your work frequently.
- Avoid copying and pasting over cells that contain formulas.
- If you are unsure whether a cell should be edited, review the instructions provided within the worksheet.



Need Assistance?

If you have questions about workbook requirements or are unsure how to complete any section, please contact the Municipal Support team before submitting your budget. This can help prevent reporting errors and reduce the need for revisions after submission.

Residential Property Tax Instructions

Use this worksheet to record residential property taxes that generate municipal revenue.

Note: The information entered here automatically updates the **Main Budget Form** on page 7 section 1.1.1. Therefore, it is important to know that deleting a category or row will remove the related revenue from budget calculations and reporting.

Step 1: Select the Revenue Category

- Using the drop-down list, choose the residential revenue category that best matches the property or fee being reported using the dropdown menu.
- If the category you need is not available, enter a description in the **custom category** field.

Step 2: Enter Property Information

- Using current municipal assessment records, enter the total number of taxable properties under the matching category.
- Enter the combined assessed value of all properties in the category.

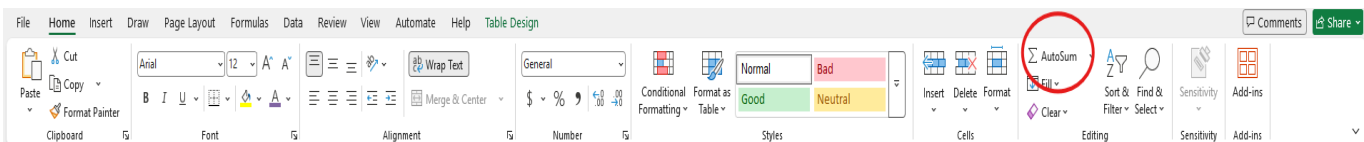
Step 3: Enter Tax Rates and Fees

- Enter the residential tax rate charged per \$1,000 of assessed value.
- Enter any fixed annual base fee that applies to the category, if no base fee applies, enter **\$0** or leave the field blank.

Step 4: Review the Calculated Revenue

Estimated Revenue (\$)

This amount is calculated automatically based on the information entered and should appear on page 7 section 1.1.1 of the budget form. Review to ensure that the amounts on the Residential Property Tax worksheet add up to the total that appears on the Budget form. This can be done quickly by highlighting the Estimated Revenue Column and using the auto sum feature.



Before submitting, verify that:

- ✓ The correct revenue category has been selected.
- ✓ Property counts are accurate.
- ✓ Assessed values reflect current year's assessment records.
- ✓ Tax rates and fees have been entered correctly.
- ✓ Automatically calculated revenue amounts appear reasonable.

Commercial Property Tax Instructions

Use this worksheet to record commercial property taxes and business-related fees that generate municipal revenue.

Note: The information entered here automatically updates the **Main Budget Form** on page 7 section 1.1.2. Therefore, it is important to know that deleting a category or row will remove the related revenue from budget calculations and reporting.

Step 1: Select the Revenue Category

- Using the drop-down list, choose the commercial revenue category that best matches the property or fee being reported using the dropdown menu.
- If the category you need is not available, enter a description in the **custom category** field.

Step 2: Enter Property Information

- Using current municipal assessment records, enter the total number of taxable properties under the matching category.
- Enter the combined assessed value of all properties in the category.

Step 3: Enter Tax Rates and Fees

- Enter the commercial tax rate charged per \$1,000 of assessed value.
- Enter any fixed annual base fee that applies to the category, if no base fee applies, enter **\$0** or leave the field blank.

Step 4: Review the Calculated Revenue

Estimated Revenue (\$)

This amount is calculated automatically based on the information entered and should appear on **page 7, section 1.1.2** of the main budget form. Review to ensure that the amounts add up to the total that appears on the Budget form.



Before submitting, verify that:

- ✓ The correct revenue category has been selected.
- ✓ Property counts are accurate.
- ✓ Assessed values reflect current assessment records.
- ✓ Tax rates and fees have been entered correctly.
- ✓ Automatically calculated revenue amounts appear reasonable.

Business Tax and Fees

Use this worksheet to record business taxes and business-related fees that generate municipal revenue.

Note: The information entered here automatically updates the **Main Budget Form** on page 9, section 1.3.2. Therefore, it is important to know that deleting a category or row will remove the related revenue from budget calculations and reporting.

Step 1: Select the Revenue Category

- Using the drop-down list chose business Tax as the **revenue group**.
- Using the drop-down list, choose the **business tax category**
- If the category you need is not available, enter a description in the **custom category field**.

Step 2: Enter Business Information

- Enter the total number of businesses, licenses, permits, or other units applicable to the selected category.
- Enter the amount used to calculate the revenue, where applicable (for example, taxable assessment value, business tax base, license count, or permit volume).

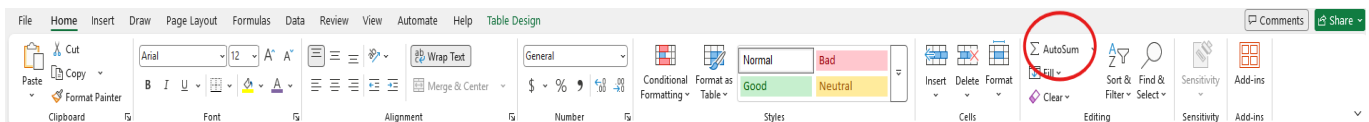
Step 3: Enter Tax Rates and Fees

- Enter the applicable **business tax rate** or fee rate for the selected category.
- Enter any fixed annual base fee that applies to the category. If no base fee applies, enter **\$0** or leave the field blank.

Step 4: Review the Calculated Revenue

Estimated Revenue (\$)

This amount is calculated automatically based on the information entered and should appear on **page 9, section 1.3.2** of the Budget Form. Review the calculated amount to ensure it matches the total reported on the Budget Form.



Before Submitting, Verify That:

- ✓ The correct revenue category has been selected.
- ✓ Revenue bases, assessment values, or other input amounts reflect current records.
- ✓ Tax rates and fees have been entered correctly.
- ✓ Automatically calculated revenue amounts appear reasonable.

Assessments, Levies, Fees and Charges Worksheet Instructions

Use this worksheet to record fees, permits, licenses, service charges, applications, rentals, and other municipal charges that generate municipal revenue.

Note: The information entered here automatically updates the **Main Budget Form** on **page 10 Section 3.1**. Therefore, it is important to know that deleting a category or row will remove the related revenue from budget calculations and reporting.

Step 1: Select the Revenue Category

Revenue Group

- Using the drop-down list, select the revenue group that best matches the fee or charge being reported (for example, Fees and Charges).

Revenue Category

- Using the drop-down list, choose the fee, permit, license, application, rental, or service charge category that best matches the revenue being reported.

Custom Category

- If the category you need is not available, enter a description in the **custom category** field.
- Custom categories are included in revenue calculations and transferred to the Main Budget Form page 10 Section 3.1

Step 2: Enter Activity Information

Estimated Number of Applications

- Enter the estimated number of permits, licenses, applications, rentals, service connections, certificates, registrations, inspections, or other transactions expected during the budget year.
- Estimates should be based on actuals from previous years (2-3) and planned development.

Step 3: Enter Fees and Charges

Base Fee (\$)

- Enter the fee charged for each application, permit, license, rental, service, or transaction.
- If no fee applies, enter **\$0** or leave the field blank.
- Ensure fees entered align with approved municipal fee schedules, regulations, bylaws, and policies.

Step 4: Review the Calculated Revenue

Estimated Revenue (\$)

- This amount is calculated automatically based on the information entered in the worksheet.
- Revenue is generally calculated by multiplying the estimated number of applications or transactions by the base fee.
- The calculated revenue should appear on the Main Budget Form **page 10 section 3.1**.
- Review to ensure that the amounts on the Assessments, Levies, Fees and Charges worksheet add up to the total appearing on the Main Budget Form.

Before submitting, verify that:

- ✓ The correct revenue group and revenue category have been selected.
- ✓ Custom categories have been entered where required.
- ✓ Estimated activity levels are reasonable and based on historical trends, planned development, or anticipated service demand.
- ✓ Fees and charges have been entered correctly.
- ✓ Fees and charges are consistent with current municipal regulations, bylaws, policies, and approved fee schedules.
- ✓ Automatically calculated revenue amounts appear reasonable.

Tip: Where possible, use the predefined categories to ensure consistency in reporting and budgeting. Custom categories should only be used when no existing category adequately describes the fee, charge, permit, license, or service being reported.