



Central Elgin 2020 Budget Commentary

Throughout this document, a negative number, in red, is a credit balance, usually income.

Table of Contents

Corporate Overview	4
Departmental Areas of Responsibility.....	5
Corporate Services	5
2019 Operating Highlights	5
2020 Key Initiatives	6
Asset Management & Development	7
2019 Operating Highlights	7
2020 Key Initiatives	7
Finance.....	9
2019 Operating Highlights	9
2020 Key Initiatives	9
Fire and Rescue Services	10
2019 Operating Highlights	10
2020 Key Initiatives	10
Infrastructure & Community Services	11
2019 Operating Highlights	11
2020 Key Initiatives	12
Overall Budget Planning Considerations	14
Commitments	14
Reserves.....	15
Debt Capacity Impact	16
Assessment.....	17
Financial Planning and Five Year Capital Plan	18
2020 Proposed Tax Funded Budget Summary	20
Revenues	21
Expenses	21
2020 Capital Plan	22
What's up, what's not, compared to 2019	23
2020 Estimated Impact on Ratepayers - Median/Typical Property	24
Service Areas by Funding Source – Property Tax, Reserves, Grants, User Fees.....	25
Service Area Breakdown of Revenue and Expenses	26
Operating Revenue by Service Area	26
Capital Revenue by Service Area	27
Operating Expenses by Service Area	28

Capital Expenses by Service Area	29
Administrative Support Services	30
Arena.....	30
Asset Management	30
Beach Maintenance.....	31
Beach Rescue	31
Building Permit & Inspection	31
By-law	31
Cemetery Maintenance.....	32
Conservation.....	32
County Roads.....	32
Emergency Management & Planning	32
Facilities	32
Finance.....	33
Fire Protection & Rescue.....	33
Governance.....	33
Harbour.....	33
Municipal Drains	34
Parks	34
Planning & Development	34
Policing.....	34
Roads	35
Solid Waste	36
Training & Health and Safety.....	36

Corporate Overview

The Corporation has experienced a great deal of change in 2020, with more to come. In order to rebalance workload and prepare Central Elgin for the future, departments were reorganized into new areas of responsibility:

Asset Management & Development

Corporate Services

Finance

Fire and Rescue Services

Infrastructure & Community Services

Additionally, as part of our Technology Transformation modernization initiatives, the budget was reorganized into service areas, as well as being transitioned from multiple Excel workbooks to an integrated database and electronic format. The format still uses Excel, but in a single integrated workbook. This transition speaks to two of Council's strategic directions – Conservation and appreciation of our natural environment AND Adequate, sustainable and affordable infrastructure.

If Council is to make future decisions based upon Levels of Service, the budget needs to be structured in a way that serves those decisions. It needs to ensure that committed funds are appropriately accounted for before reserves are considered as a source of funding. It needs to be designed so that adjustments made during deliberations are not caught in one spreadsheet but missed in others. This budget format is designed to do those things.

This budget was prepared as a collaborative joint effort between functional operations Managers and Directors throughout the organization. Internally, this is a notable achievement of change management under the leadership of the CAO.

The driving force in the 2020 budget is the responsible maintenance of existing infrastructure and services within the confines of the municipality's fiscal reality, meeting the demands of a growing population, and the demands of increasing provincial regulation.

It is important to keep perspective in mind. Central Elgin's total property taxes are less than the single line item of Non-medical Supplies for the 157 bed St. Thomas Elgin General Hospital in the pre-COVID world of 2016. If you consider all of the types of taxes that people pay, municipal taxes are a much lower burden than taxes that are charged primarily by at-source deductions, such as HST or income tax. Our current tax structure places a significant demand on the services to be covered by municipal taxes.

Departmental Areas of Responsibility

Aspects of certain services, such as Parking and Facilities, cross functional areas of responsibility. Examples are where parking revenues pay for beach maintenance and where facility leases are managed by Corporate Services. The service areas are listed under their primary functional area below.

Corporate Services

The Corporate Service area encompasses the following services:

- Administrative Support Services
- BIA
- Cemetery Maintenance
- Conservation
- Governance
- Policing

2019 Operating Highlights

In 2019 Council completed its **Strategic Plan** setting out the goals and projects that Council will accomplish over its term and the timeline to do so. Corporate Services co-ordinated the development of the plan including the facilitated workshops led by Bill Winegard in the summer of 2019.

The **Ward Boundary Review** was launched in 2019. The consultants, Dr. Robert Williams and Watson & Associates met with members of Council and hosted a public open house to invite public input in the process. The final public meeting was to be held in April 2020, but was delayed by the COVID-19 pandemic. This public meeting is tentatively rescheduled for September 2020.

The updating of the **Port Stanley Heritage Conservation Study** commenced in 2019 with the consultant reviewing the previous study with the Study Steering Committee. The consultant updated the study to reflect tribunal decisions and more recent best practices. Again, COVID-19 has resulted in cancelled Steering Committee meetings.

An **Affordable Housing Strategy** was adopted by Council at the beginning of 2020. The strategy was developed by Tim Welch Consulting, scoping the previous study that the firm had done for the County of Elgin and the City of St. Thomas to include specific strategies for the Municipality of Central Elgin. With the potentially significant economic fallout from COVID-19, the impact on Central Elgin's housing market is currently unknown.

At year's end, the draft land use proposals for the **Port Stanley Harbour Secondary Plan** had been recommended by the Steering Committee and approved by Council for public presentation in January 2020.

2020 Key Initiatives

With the Province of Ontario adopting a new land-use planning **Provincial Policy Statement** earlier this year, work on the **Official Plan Review** can move forward. Watson & Associates are now developing the twenty year population projections for the Municipality. It is expected that the public engagement component of the **Official Plan Review** will commence in September, however timing and the methods of engagement may be impacted by COVID-19.

Staff are working towards timing that will enable Council adoption of the **Port Stanley Secondary Plan** by year's end. Zuzek Inc. is now carrying out a hazard analysis associated with water levels on Lake Erie and lands adjacent to Port Stanley Harbour. Included in this analysis will be modelling associated with climate change. Following completion of this work, recommendations will be incorporated into the Secondary Plan documents which will be presented in the final stage of public engagement, including the statutory public meeting prior to adoption.

Prior to year end, it is anticipated that Council will be making final decisions of the **Port Stanley Heritage Conservation District Study**, recommendations contained in the **Affordable Housing Strategy**, and the **Ward Boundary Review**.

Staff are recommending that Council move forward with a **Waterfront Plan** for the public spaces adjacent to Port Stanley harbor. The Plan will implement policies within the new **Port Stanley Harbour Secondary Plan** and **Official Plan**. In 2020, it is proposed that the Municipality undertake the procurement process and select a lead consultant to commence the project in 2021.

Asset Management & Development

The Asset Management and Development Services area encompasses the following services:

- Asset Management
- Building Permit and Inspection
- By-law
- Facilities
- Planning and Development

2019 Operating Highlights

Last year was an extremely busy year for building and development in Central Elgin. A number of new developments either received approval or moved forward into the development stage after approvals were obtained. These developments have moved away from the look that the municipality has seen in the past with the majority of housing being single family residential to developments that will be providing a range of housing types including Medium Density as well single family detached housing. This provides choices of housing stock to residents.

2019 proved to be an extremely busy year for new housing and structures. Permit values increased by almost \$14 million in 2019 when compared to 2018. In 2018 the total permit value of structures constructed was \$41.22 million. In 2019 the total permit value of structures constructed increased to \$55.15 million. This represents an increase in permit value of approximately 33% for 2019. New housing starts increased from 89 in 2018 to 127 in 2019. The total number of permits issued for all projects increased from 345 in 2018 to 403 in 2019.

2020 Key Initiatives

With respect to Asset Management, there will be a strategic focus on verifying and updating the municipality's asset registry and valuation. Levels of Service for Roads, Water, Waste Water and Storm Drainage Assets will be developed and presented to Council for adoption. Levels of Service will review risk to the public with a goal to strategically plan infrastructure replacement with the goal of maintaining existing Levels of Service while being mindful to life cycle costing and Return on Investment.

Development Services is still busy as a result of proposed future development. Currently there are 7 residential developments that are in the review/approval and/or site servicing stage. These developments require staff resources for plan review and approval, and onsite inspection of services to ensure quality construction of infrastructure the municipality will assume ownership of.

Building Services prior to the Covid-19 remained busy from what we experienced in 2019. With the onset of the Covid-19 pandemic, building applications have slowed marginally but applications are still being received for new housing as well as renovations. Covid- 19 may have an impact on new housing starts however the magnitude of that impact is not known. We would note that some of the developments that are currently underway are proposing the construction of Medium Density units

through the construction of “low rise” buildings. These structures will assist Council in meeting their strategic initiative of offering a range of housing types within the municipality.

With the onset of the Covid-19 pandemic, there is significant pressure on the Bylaw Enforcement services of the department as we are being required to enforce the restrictions that are being put in place to protect public safety by the **Province of Ontario** through **the Emergency Management and Civil Protection Act**. To satisfy these obligations, the municipality brought their seasonal bylaw officers on board 6 weeks earlier and increased the staffing compliment from 3 to 4 persons. Bylaw Enforcement service demands are somewhat unknown at this time as the developments regarding Covid-19 and the regulation that precipitates from the pandemic is very fluid.

Finance

The Finance area encompasses the following services:

Administrative Support Services

Financial Services

Information Technology Services

2019 Operating Highlights

The Finance area has begun a technology transformation program to modernize processes and software systems. This is a multi-year, multi-project initiative that will improve the organization's business processes and operational efficiency as well as help staff meet the demands for information and online services. The first milestone, testing and implementation of Robotic Process Automation (RPA) within the software Laserfiche to automate the Accounts Payable process, has been completed. The new process has departmental spend visibility, improved workflows, enhanced internal controls, and robust approval routing.

The most significant jobs completed in 2019 by IT were:

- Replacement of the Microsoft Exchange Server (existing operating system and exchange platform were at end of life)
- Computer/Laptop operating system upgrades to Windows 10
- Implementation of Laserfiche accounts payable workflows

2020 Key Initiatives

A deep-dive into certain organizational processes has begun. This involves improving how we use our existing software, integration opportunities, data clean-up, process rationalization, automating paper-based processes, and enhancing internal controls. It includes eliminating data gaps and duplication of effort across the organization. The Business Process Redesign project will result in relevant reporting by service area for both budget development and management KPI purposes. The project crosses all operational areas, including appropriate data parameters for asset management that will inform long-term financial planning for the most effective use of taxpayer funds.

Also contemplated is a review and potential rebuild of the Chart of Accounts to facilitate improved operational management and reporting, implementation of Asset Management tools that integrate with the General Ledger, and enhanced on-line services.

There is an organization-wide focus on using modern tools. Fire and Rescue Services has implemented Voyent Alerts <https://voyent-alert.com/>. Corporate Services has implemented a community engagement tool called "Bang the Table". The result can be viewed at www.letstalkcentralelgin.ca.

Fire and Rescue Services

The Fire and Rescue Services area encompasses the following services:

- Fire Protection and Marine Rescue
- Public Education, Fire Prevention and Enforcement
- Beach Rescue
- Emergency Management and Planning
- Training

2019 Operating Highlights

- Final design of Port Stanley Fire Station #1
- Hired 14 new Recruits
- Design and build Training Facility
- Purchase of 2014 Aerial to serve all of Central Elgin
- Received delivery of 2019 Pump 31 Yarmouth Ctr. #3

2020 Key Initiatives

- Award tender and begin build of Port Stanley Fire Station
- Continue to monitor Provincial orders pertaining to COVID
- Develop and implement virtual training initiatives for Firefighters

Infrastructure & Community Services

The Infrastructure and Community Services area encompasses the following services:

- Arenas
- Beach Maintenance
- Harbour
- Municipal Drains
- Parks
- Recreation
- Roads
- Solid Waste
- Wastewater
- Water

2019 Operating Highlights

The Infrastructure and Community Services Department (formerly Physical Services) has undergone restructuring of the department in 2019. The department retains the majority of its core operations, but administration of development and asset management has been re-assigned to the Asset Management and Development Department.

In May of 2019, the Municipality's contract with its solid waste contractor expired. Solid waste collection was brought in house and is currently being completed with Central Elgin staff. Two side load trucks were purchased from the equipment reserve and one rear load truck is being rented on a monthly basis. Five additional unionized staff have been hired on a trial basis to operate this service.

Water billing was brought in to the department in January of 2019, as well as approximately 900 additional customers in the St. Thomas suburban area (Lynhurst & Eastwood) that were formerly billed through the City of St. Thomas and Entegrus.

Other 2019 highlights

- Lighting installed along the East and West Harbour walkways in Port Stanley
- Phase 2 of the Old Lynhurst Project was completed
- State of the Infrastructure Report and Asset Management for Roads was completed by 4 Roads Management
- George Street in Port Stanley was re-constructed to a new urban profile in co-operation with the Kokomo Development
- Municipal Class Environmental Assessment underway for the stabilization and reconstruction of Front Street.
- Municipal Class Environmental Assessment underway for the servicing of Union with Sanitary Sewer
- New watermain installed on Dalewood to service the Dalewood Campground
- Webber Bourne reconstructed from Dalewood to Highbury Ave.

2020 Key Initiatives

2020 will be a particularly challenging year dealing with the COVID-19 pandemic. Construction projects have been delayed, arenas were forced to close early, parks and beaches closed indefinitely. Even with Federal and Provincial restriction beginnings to be relaxed, there is still much uncertainty as how the coming months will play out and how this will affect operations. Completing regular operations in a world of social distancing is presenting a challenge and will lead to less efficient operating conditions during the pandemic.

Key Projects in 2020 include:

- Southdale Line Bridge Rehabilitation – if work is not completed in 2020 further load restrictions will be placed on the bridge.
- Catfish Creek re-alignment at the Southdale Line Bridge – the creek is threatening the west bridge abutment and needs to be addressed
- Southdale Line Reconstruction – Southdale Line is being reconstructed west of Sunset including new watermain, sanitary sewers and an urban cross section with sidewalk.
- Reconstruction of Hill and High streets to an urban cross section as well as sanitary servicing to Hill, High and Larry Streets.
- Turvey Park (Lynhurst) – a new skate park will be constructed as well as a new playground
- Water distribution models will be completed in Belmont and Port Stanley to identify improvements
- Installation of 300 new water meter radio transmitters to the rural water customers will help staff have easier access to meter reads
- Crosswalks – 4 in Port Stanley and 1 in Belmont
- Trail Development in Belmont that will link the path east and west of Main Street under the bridge.
- A trunk sanitary sewer will be extended on Sunset to East Road which will service the Fire Station and the Union area in the future
- The existing large diameter culvert on Harrison Place in Port Stanley will be lined and extended
- A new soccer field will be constructed at Don Yeck Park in Belmont
- New Sidewalk on the north side of Elm Street between Elmwood and Centennial Ave.
- Road Resurfacing program as per the recommended funding levels in the State of the Infrastructure Asset Management for Roads report
- Replacement of the Ice Resurfacer at the Belmont Arena
- New 4 year collective agreement was established early in the year between the Municipality and CUPE Members
- Harbour waterfront Re-development plan will identify key amenities around the waterfront in Port Stanley
- Installation of new street lights in Sparta
- Solid Waste Collection schedule moves from a 5 day to 4 day rotation Tuesday to Friday.

Notable Omissions from the 2020 Budget;

- Lynhurst Phase 3 – the project is currently designed and tender ready, however, the Environmental Compliance Approval has not yet been granted by the MECP. The cost for this project is roughly \$2,000,000. Staff is suggesting this project be delayed until 2021 so that the resurfacing program can move forward as recommended in the State of the Infrastructure Report and the Southdale Line Bridge can be rehabilitated so that the bridge can maintain its current level of service. Delaying the Lynhurst project will not reduce the current level of service on Crescent Avenue. Further, being as it is late in the year already and the tendering would not be completed until the end of June, it is unlikely that we will receive the most competitive pricing. Many excavation contractors in the area are already behind in their commitments due to COVID-19.
- Eastwood Park – A concept plan has been developed for Eastwood Park after consultation with local residents. Construction for the walking trails, multi-use courts and other amenities is suggested to be delayed until 2023, until other priorities such as the Southdale Line Bridge, Lynhurst Phase 3 and Front Street are completed.
- Water Meter Replacements – discussion around the replacement of aging water meters has taken place between staff and council over the past couple of years. The current meters are due to be replaced and efficiencies can be gained by doing so, however, with COVID-19 complicating installations, it is recommended that this be delayed.

Overall Budget Planning Considerations

Commitments

A number of projects have been approved by prior budgets or prior Council resolution. These projects are underway or remain planned for completion.

Item	Approved Amount Remaining	Which Reserve to fund	Required for Carry Forward	2020 to be Used
Belmont Soccer Fields relocation		CE RATE STABILIZATION RESERVE	40,000	40,000
Pedestrian Crossing under bridge	75,000	OBLIG RF - MCE CIL PARKLAND EQUITY	75,000	75,000
Turvey Park	1,274,449	OBLIG RF - MCE OUTDOOR REC DC EQUITY	300,000	300,000
Belmont traffic calming - three bump outs from County reserve &	200,000	COUNTY ROADS RESERVE	200,000	50,000
Study - DC Charges for By-law 2020	30,000	OBLIG RF - MCE MUNICIPAL WIDE ADMIN DC	30,000	30,000
Study - Official Plan Review	40,000	CE RATE STABILIZATION RESERVE	40,000	40,000
2019 combination plow truck	415,000	DISC RF - ROADS VEHICLE & EQUIPMENT	302,000	-
DOC Building updates - roofing, flooring, servicing	250,000	OBLIG RF - MCE HARBOUR RF EQUITY	250,000	-
Front Street Rehabilitation	112,971	CE RATE STABILIZATION RESERVE	112,971	112,971
George St Widening	108,606	CE RATE STABILIZATION RESERVE	108,606	108,606
Harrison/Currie Place Culvert	175,996	CE RATE STABILIZATION RESERVE	175,996	175,996
Old Lynhurst Phase 1	813,148	CE RATE STABILIZATION RESERVE	-	-
Old Lynhurst Phase 2	925,018	CE RATE STABILIZATION RESERVE	25,000	10,000
Southdale Ln Hill Reconstruction - Roads - CE share	884,655	CE RATE STABILIZATION RESERVE	884,655	884,655
Sparta Line Reconstruction	150,000	CE RATE STABILIZATION RESERVE	150,000	150,000
Study - Affordable Housing	11,452	CE RATE STABILIZATION RESERVE	11,452	11,452
Webber Bourne	366,487	CE RATE STABILIZATION RESERVE	50,000	50,000
West Edith Cavell Parking	75,000	CE RATE STABILIZATION RESERVE		
Sparta Historical Lighting (in conjunction with the County)	185,000	STREET LIGHTING RESERVE	185,000	185,000
	<u>6,092,782</u>		<u>2,940,680</u>	<u>2,223,680</u>

Reserves

Reserve Balance Continuity

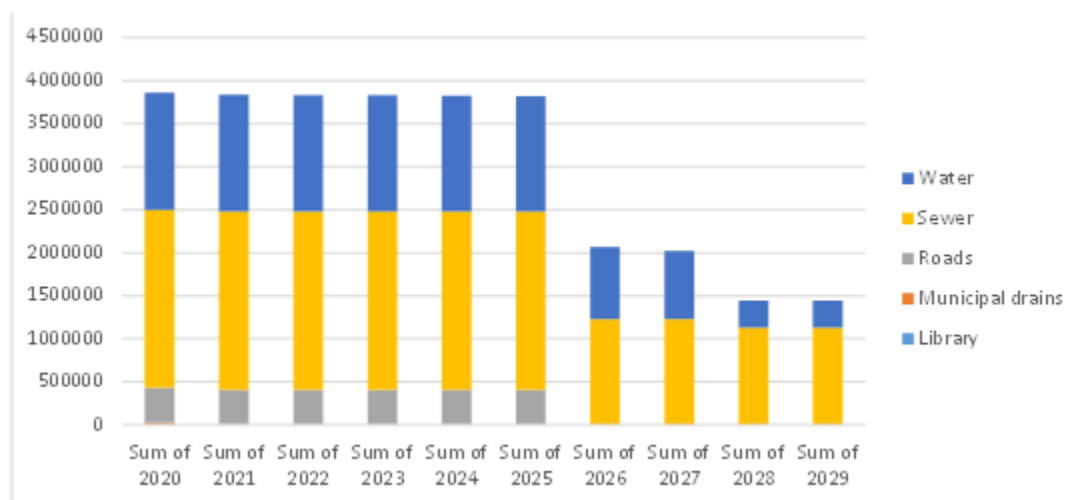
Red Numbers are Credits, meaning there is a reserve balance

Black numbers are Debits, showing how much the account is overdrawn

NAME	2019 Ending Balance	Committed Amounts	End Balance after all Commitments	Per 2020 Budget	Projected After Commitments and 2020 Budgeted
OBLIG RF - BUILDING DEPT SURPLUS EQUITY	-257,400		-257,400	10,881	-246,519
OBLIG RF - FEDERAL GAS TAX EQUITY	-253,603		-253,603		-253,603
OBLIG RF - MCE CIL PARKLAND EQUITY	-165,381	75,000	-90,381		-90,381
OBLIG RF - MCE WATER DC EQUITY			0		0
OBLIG RF - MCE ADMIN DC EQUITY	-63,309		-63,309		-63,309
OBLIG RF - MCE WASTEWATER DC EQUITY			0		0
OBLIG RF - MCE ROADS DC EQUITY	-698,166		-698,166		-698,166
OBLIG RF - MCE FIRE DC EQUITY			0		0
OBLIG RF - MCE OUTDOOR REC DC EQUITY		300,000	300,000		300,000
OBLIG RF - MCE MUNICIPAL WIDE ADMIN DC	-76,246	30,000	-46,246		-46,246
OBLIG RF - MCE LIBRARY DC EQUITY			0		0
OBLIG RF - MCE HARBOUR RF EQUITY	-2,434,492	250,000	-2,184,492	771,946	-1,412,546
DISC RF - PARKING	-74,619		-74,619		-74,619
DISC RF - WASTEWATER CONNECTION CHG			0		0
DISC RF - FIRE VEHICLE & EQUIPMENT	-120,668		-120,668	251,000	130,332
DISC RF - ROADS VEHICLE & EQUIPMENT	-797,794	302,000	-495,794	264,550	-231,244
GREAT LAKES FISHER MEMORIAL RESERVE	-2,275		-2,275		-2,275
FIRE DEFIB DONATION RESERVE	-1,025		-1,025		-1,025
COUNTY ROADS RESERVE	-316,599	200,000	-116,599	21,311	-95,288
BELMONT LIBRARY RESERVE	-169,609		-169,609	-15,000	-184,609
C.A. BELL MEDICAL CENTRE RESERVE	-15,437		-15,437		-15,437
COUNCIL - CAPITAL EQUIPMENT RESERVE	-8,215		-8,215		-8,215
CE REC FACILITIES RESERVE	-95,324		-95,324	90,000	-5,324
PAID PARKING RESERVE	-74,744		-74,744		-74,744
WSIB NEER RESERVE	-49,815		-49,815		-49,815
POLICING RESERVE	-328,989		-328,989		-328,989
CE WORKING CAPITAL	-428,681		-428,681		-428,681
MUNICIPAL ELECTION RESERVE	-18,669		-18,669	-20,000	-38,669
GEN GOVT OFFICE EQUIPMENT RESERVE	21,706		21,706		21,706
OMPF RESERVE	-345,392		-345,392	345,392	0
CE RATE STABILIZATION RESERVE	-1,820,627	1,598,680	-221,947	27,900	-194,047
BIA SURPLUS RESERVE	-12,914		-12,914		-12,914
STREET LIGHTING RESERVE	-22,456	185,000	162,544		162,544
FIRE PS STATION RESERVE	-3,107,211		-3,107,211		-3,107,211
PAID PARKING EQUIPMENT RESERVE	-50,000		-50,000		-50,000
PSVA CONTRIBUTIONS TO HARBOUR	-7,780		-7,780		-7,780
	-11,795,734	2,940,680	-8,855,054	1,747,980	-7,107,074

Debt Capacity Impact

The municipality's debt repayment for the next ten years is as follows:



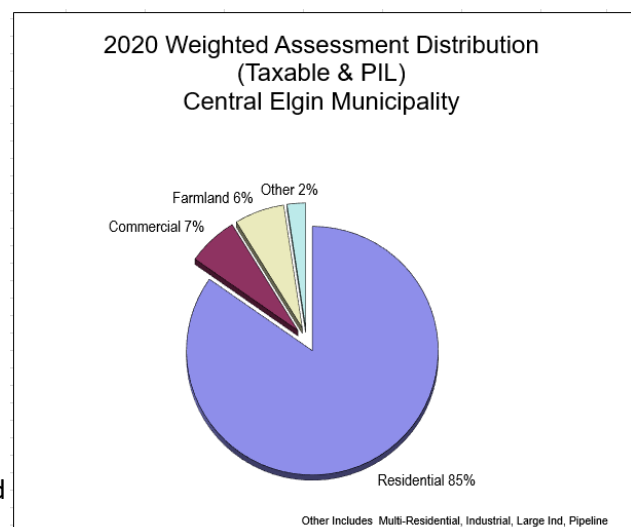
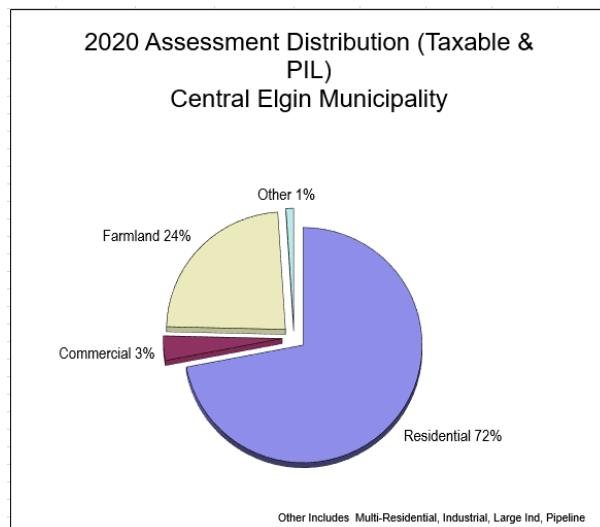
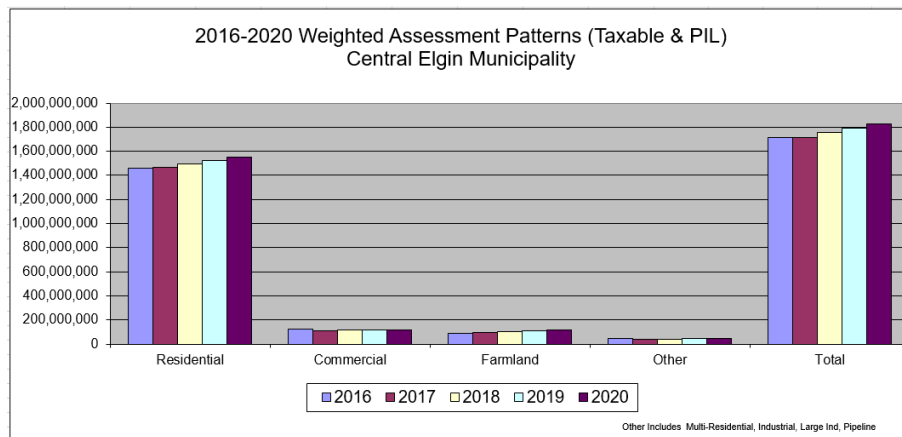
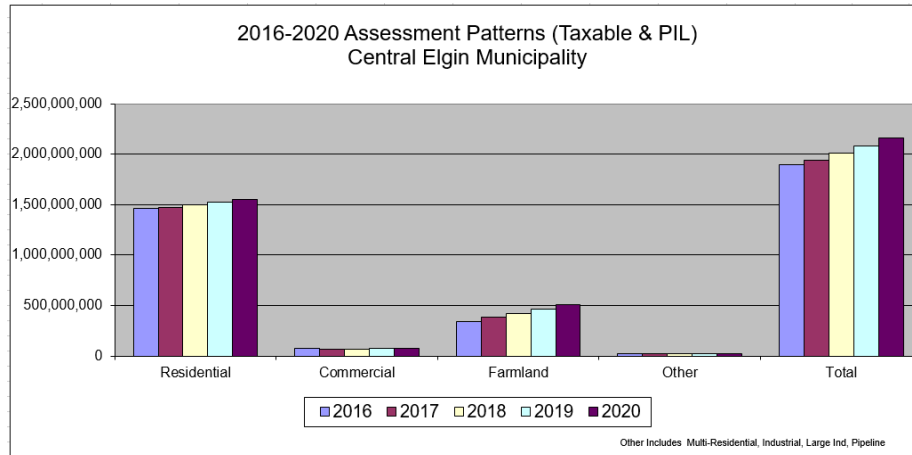
Projects which anticipate the issuance of additional debt include the replacement of the Port Stanley Fire Station.

Central Elgin's Annual Repayment Limit for 2020 is \$1,242,008. This means that there is capacity to repay \$1.2M annually as debt charges. The limit allows the municipality to borrow at whatever combination of amount, term, and interest rate that is under this annual repayment amount. For example, the municipality could borrow up to \$15M on a 20-year term at a 5% interest rate.

Debt permitted for the fire station is estimated to be under \$4M. Should COVID19 significantly affect cash flow, there is the option to fund the \$1M for garbage trucks purchased in 2019 with debt. This is not a recommended option. However, it provides some flexibility for cash flow if required.

Assessment

Central Elgin has benefitted from steady annual assessment growth over the past five years. This growth has been used to offset inflationary pressures for operating costs. Central Elgin also has a substantial base of Farmland assessment. The practice of weighted assessment shifts the burden of farmland property taxes to all other tax classes, as shown in the charts below. Weighted assessment is a tool to recognize the excessive burden of a property tax system on a capital intensive sector like agriculture, as compared to the demands this sector places on municipal services. The province partially compensates municipalities for this disparity within parameters that are part of the OMPF grant calculations. Average household income is another parameter of the OMPF grant calculations. That means that provincial grants are lower in municipalities where the population is considered to be able to afford property tax.



Financial Planning and Five Year Capital Plan

Developing a municipal budget is a challenging balancing act. There are many operational pressures which the organization has little control over such as rising hydro costs, policing costs, insurance and salaries and wage costs that are dictated by union agreements.

To meet provincial standards, the municipality will have to spend substantial time over the next year or two inventorying all assets including recreation, emergency services and all facility assets which had not been included in the previous versions of the asset management plan. Departments will then assess condition, risk, useful life and replacement costs for their assets. All this information will be captured in our asset management database so as to inform future annual capital budgets and long range planning. The development of service standards, the capital and operating budgets, as well as the asset management plan are integral aspects in the ongoing effective and transparent management of the municipality. Service levels required of municipal assets will drive future budgets.

Currently, the capital budget is derived from the operational knowledge of functional Managers and Directors. The capital budget in each of the next five years is below in summary and in detail.

Service Area	Sub-Service Area	2021	2022	2023	2024	2025	Grand Total
Administrative Services	IT				38,000		38,000
Arena	Belmont	57,000	6,000		15,000	60,000	138,000
Arena	Port Stanley	26,000	36,000				62,000
Fire	Equipment	748,000	83,400		734,300		1,565,700
Parks	Construction			650,000			650,000
Parks	Equipment	12,000					12,000
Parks	Facilities		25,000				25,000
Parks	Sports Fields	10,000					10,000
Parks	Playground Equipment			120,000	130,000	60,000	310,000
Roads	Bridges & Culverts	60,000		520,000	210,000	720,000	1,510,000
Roads	Construction	2,500,000	3,500,000	1,000,000	2,500,000	1,980,000	11,480,000
Roads	Equipment	705,000	805,000	203,000	410,000	716,000	2,839,000
Roads	Paving	1,173,000	500,000	1,750,000	1,245,358	1,270,265	5,938,623
Grand Total		5,291,000	4,955,400	4,243,000	5,282,658	4,806,265	24,578,323

Service Area	Sub-Service Area	Item	2021	2022	2023	2024	2025
Administrative Support	IT	Office 365 Email Migration				38,000	
Arena	Belmont	Accessibility man lift upgrades	26,000				
Arena	Belmont	Belmont Arena Hall Floor refinishing				15,000	
Arena	Belmont	Belmont Arena Roof top 2 Hvac units replaced					60,000
Arena	Belmont	Fire suppression system	25,000				
Arena	Belmont	Floor Machine		6,000			
Arena	Belmont	Furnace 1 in Electrical Room	6,000				
Arena	Port Stanley	Dressing Room 5 Furnace	6,500				
Arena	Port Stanley	Floor Machine		6,000			
Arena	Port Stanley	Main Lobby Furnaces (2)	13,000				
Arena	Port Stanley	Main Lobby Large Furnace	6,500				
Arena	Port Stanley	Replace Arena Floor Lighting		30,000			
Fire	Equipment	Bunker Gear	25,000	25,000			
Fire	Equipment	Dodge Charger		58,400			
Fire	Equipment	FPO truck	60,000				
Fire	Equipment	MR-2 Sea-Doo				16,600	
Fire	Equipment	Pump 21 Smeal (Spartan)				717,700	
Fire	Equipment	Pumper/Tanker 22	663,000				
Parks	Construction	Eastwood Park			650,000		
Parks	Equipment	Gator Replacement	12,000				
Parks	Facilities	Selbourne Park Washrooms Exterior Upgrades		25,000			
Parks	Sports Fields	Soccer field netting	10,000				
Parks	Playground Equipment	Barons Court Playground Equipment				65,000	
Parks	Playground Equipment	Beamish Playground Equipment				65,000	
Parks	Playground Equipment	Don Yeck - playground equipment			60,000		
Parks	Playground Equipment	Selbourne - playground equipment			60,000		
Parks	Playground Equipment	Union Street Playground Equipment					60,000
Roads	Bridges & Culverts	B406 Mortensen Road Culvert Environmental Assessment	60,000				
Roads	Bridges & Culverts	B407 Goudy Road Bridge Rehab					170,000
Roads	Bridges & Culverts	B416 Centennial Road Culvert Rehab			120,000		
Roads	Bridges & Culverts	B420 Willsie Bourne Bridge Rehab					250,000
Roads	Bridges & Culverts	C407 YCR Culvert Rehab				210,000	
Roads	Bridges & Culverts	C415 Southdale Line Culvert Rehab			280,000		
Roads	Bridges & Culverts	C416 Centennial Ave Culvert Rehab			120,000		
Roads	Bridges & Culverts	C420 Stone Church Road Culvert Rehab					300,000
Roads	Construction	Dalewood Reconstruction	500,000				
Roads	Construction	Front Street		3,500,000			
Roads	Construction	Lynhurst Phase 4 - Nathan, Ryan & Vineden				2,500,000	
Roads	Construction	Old Lynhurst Phase 3	2,000,000				
Roads	Construction	Seventh Ave between Kettle Creek & Snyders - urbanize			1,000,000		
Roads	Construction	Victoria Street					1,330,000
Roads	Construction	Washburn Street					650,000
Roads	Equipment	2002 Caterpillar 140 Grader		400,000			
Roads	Equipment	2012 Freightliner Combination Single Axle Snow Plow		300,000			
Roads	Equipment	2013 Ford F250 Extended Cav (cab and chassis)	45,000				
Roads	Equipment	2013 Ford F550 Crew Cab (cab and chassis)	120,000				
Roads	Equipment	2014 GMC Crew Cab	105,000				
Roads	Equipment	2014 GMC Terrain	35,000				
Roads	Equipment	2015 Ford F350 Extended Cab		60,000			
Roads	Equipment	2019 Freightliner Rear Packer (leased)	400,000				
Roads	Equipment	Dodge Pick up 4x4			30,000	160,000	
Roads	Equipment	Ford F250 Pick up 4x4			123,000		
Roads	Equipment	International 3 tonne Single Axle Side tip body					250,000
Roads	Equipment	International Single Axle Dump, "U" body box				250,000	
Roads	Equipment	International Tandem Axle Dump, "U" body box					310,000
Roads	Equipment	Replace New Holland Tractor 12 yrs		45,000			
Roads	Equipment	Tandem Trailer 16ft					6,000
Roads	Equipment	Trackless Sidewalk Plow (snow blower, broom, sander)					150,000
Roads	Equipment	Vermeer Brush Chipper			50,000		
Roads	Paving	Re-surfacing	1,173,000		1,750,000	1,245,358	1,270,265
Roads	Paving	Re-surfacing Lynhurst Phase 1, 2 & 3 Topcoat		500,000			
Grand Total			5,291,000	4,955,400	4,243,000	5,282,658	4,806,265

2020 Proposed Tax Funded Budget Summary

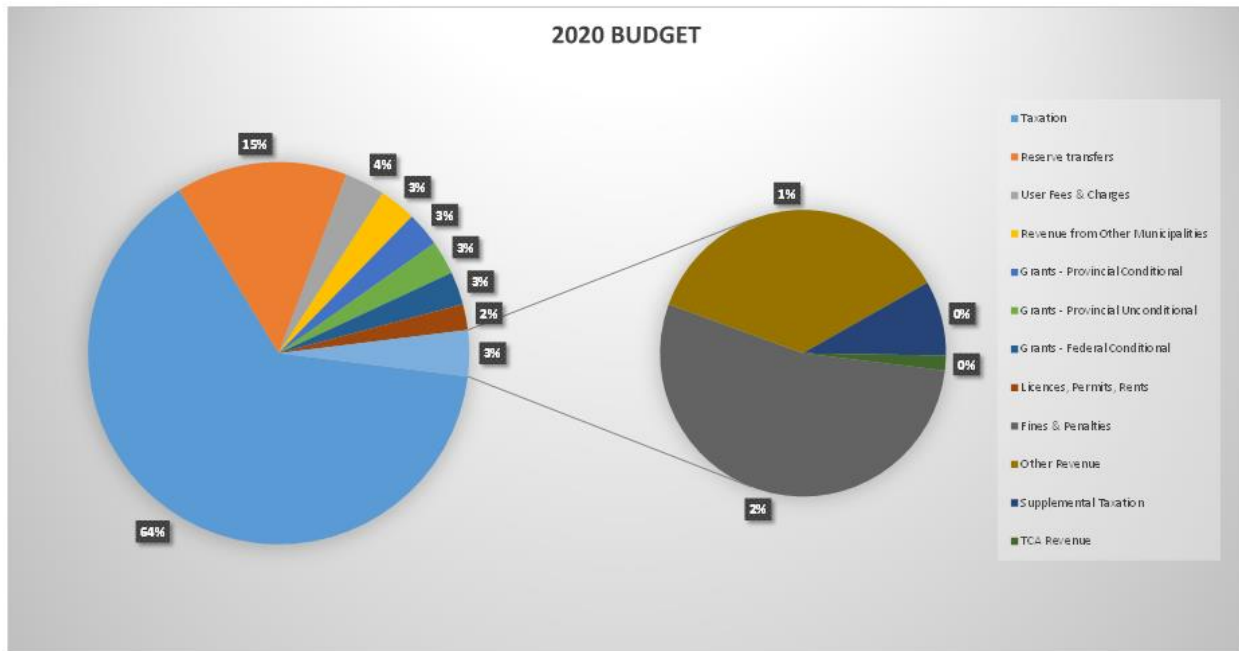
CAPITAL/OPERATING	(All)
CLASS DESCR	(All)

Tax Levy Overview	
2019 Tax Supported Budget	\$14,034,739
Lift from Assessment	\$666,416
2020 Tax Supported	\$14,701,155
1% increase =	\$147,012
2020 Tax Levy Increase	-1.4%

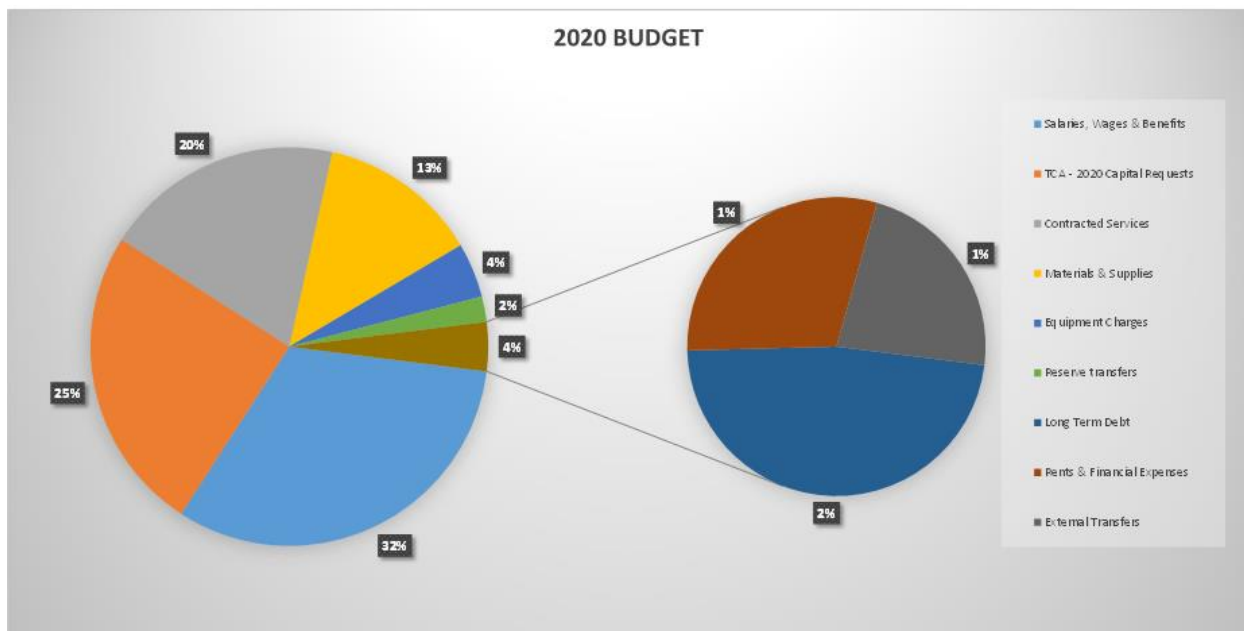
SERVICE AREA	Sum of 2020 BUDGET	Sum of 2019 ACTUAL	Sum of 2018 ACTUAL	Sum of 2017 ACTUAL	Sum of 2016 ACTUAL	Sum of 2015 ACTUAL	Sum of 2014 ACTUAL
Administrative Support Services	-14,091,039	-13,270,149	-13,617,930	-11,933,162	-11,599,501	-11,291,243	-10,557,691
Arena	1,011,680	777,947	682,491	767,062	791,148	959,148	964,761
Asset Management	307,771						
Beach Maintenance	-126,650	-184,495	-165,692	-146,541	-97,646	-146,647	33,770
Beach Rescue	300,050	310,393	338,441	272,899	292,377	262,406	6,344
BIA		-0	0	-0	0	-0	0
Building Permit & Inspection	-0	913	1,206	18,990	66,559	199,608	148,178
By-law	156,964	158,134	140,707	176,745	142,311	138,408	217,385
Cemetery Maintenance	23,000	22,726	21,076	25,494	6,205	11,030	10,379
Conservation	175,067	165,232	153,458	143,498	133,739	124,233	119,406
County Roads	0	-103,377	-108,288	-94,357	-120,248	-2,947	-0
Emergency Management & Planning	5,000		1,508		485	3,506	6,042
Facilities	53,649	19,710	53,945	76,905	40,092	54,656	36,092
Finance							
Fire Protection & Rescue	2,002,515	2,037,243	1,951,661	1,719,020	2,147,013	1,811,103	1,262,377
Governance	238,410	214,796	123,741	216,539	153,173	196,003	151,312
Harbour	-0	-784,146	277,519	971,104	1,794,622	1,652,155	-0
Municipal Drains	30,651	-227,729	126,221	64,876	60,982	25,000	13,752
Parks	584,000	579,170	580,409	644,434	846,367	353,772	140,654
Planning and Development	475,012	223,324	209,699	164,078	150,942	185,192	-775,939
Policing	2,130,981	1,846,476	1,811,951	1,827,980	1,804,147	1,577,727	2,224,348
Roads	5,272,047	5,382,873	5,883,278	6,073,212	4,363,059	4,797,845	4,781,863
Solid Waste	1,097,300	1,008,350	866,987	780,180	818,450	811,827	754,804
Training & Health and Safety	144,000	163,477	127,025	81,896	141,033	130,038	135,085
Grand Total	-209,591	-1,659,131	-540,587	1,850,853	1,935,307	1,852,821	-327,079

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
Taxation	-14,701,155	-14,037,239	-13,385,217	-12,845,736	-12,622,613	-12,446,356
Reserve transfers	-2,850,430	-4,122,614	1,792,248	3,992,696	3,161,537	4,855,388
User Fees & Charges	-779,000	-2,105,555	-924,305	-800,163	-765,821	-774,581
Revenue from Other Municipalities	-713,389	-1,259,261	-698,603	-780,959	-761,465	-635,341
Grants - Provincial Conditional	-666,842	-662,130	-502,559	-183,387	-121,157	-111,489
Grants - Provincial Unconditional	-651,600	-667,400	-663,300	-413,300	-385,700	-453,700
Grants - Federal Conditional	-636,053	-637,142	-420,721	-182,165	-1,205,459	-1,308,889
Licences, Permits, Rents	-500,800	-699,025	-529,418	-500,873	-396,978	-302,368
Fines & Penalties	-476,000	-740,617	-854,692	-745,568	-558,786	-613,370
Other Revenue	-321,939	-531,976	-503,838	-722,581	-601,636	-856,997
Supplemental Taxation	-75,000	-361,012	-62,940	-85,402	-72,270	-132,842
TCA Revenue	-15,000	-40,470	-489,441	-97,945	-108,065	-12,610
External Transfers	203,942	196,490	181,165	182,871	142,706	150,205
Rents & Financial Expenses	269,088	1,196,314	339,482	340,710	282,212	398,296
Long Term Debt	429,439	429,439	437,666	438,599	438,673	39,974
Equipment Charges	1,005,500	905,020	727,004	473,453	530,490	858,982
Materials & Supplies	2,947,734	5,374,789	3,137,127	2,240,268	2,443,456	1,834,222
Contracted Services	4,406,078	9,338,214	5,656,304	5,913,613	6,743,998	6,285,268
TCA - 2020 Capital Requests	5,634,500					
Salaries, Wages & Benefits	7,281,336	6,765,046	6,223,451	5,626,720	5,792,185	5,079,029
Grand Total	-209,591	-1,659,131	-540,587	1,850,853	1,935,307	1,852,821

Revenues



Expenses



2020 Capital Plan

SERVICE AREA	SUB-SERVICE AREA	Acct Name	2020 BUDGET
Administrative Support Services	Equipment	GEN GOVT - 2019 EQUIP - IT EQUIPMENT	75,000
Arena	Belmont	Arena - Belmont - Generator Fuel Tank	10,000
Arena	Belmont	Arena - Belmont - Olympia Ice Resurfacer	90,000
Arena	Belmont	Arena - Belmont - On Ice sound system	40,000
Arena	Belmont	Arena - Belmont - Paint Exterior Steel Siding - corrosion prevention	15,000
Arena	Belmont	Arena - Belmont - Replace Exterior steel drip edge and bottom 24" steel siding	15,000
Arena	Port Stanley	Arena - Port Stanley - Generator Fuel Tank	20,000
Arena	Port Stanley	Arena - Port Stanley - SW corner Mechanical Dehumidifier	35,000
Arena	Port Stanley	Arena - Port Stanley - Upstairs Hall Sound System	7,500
Fire Protection & Rescue	Equipment	Fire - Equipment - (5) Automated External Defibrillators	10,000
Fire Protection & Rescue	Equipment	Fire - Equipment - Pumper/Tanker 22	500,000
Fire Protection & Rescue	Training	Fire - Training - Flashover Simulator	40,000
Fire Protection & Rescue	Union	Fire - Station - Union Fire Station Overhead Door Upgrade	150,000
Harbour	Breakwater	Harbour - PS HAR CAP - Breakwater	500,000
Harbour	Study	Harbour - Waterfront Concept Plans incl Hofhuis Park Beautification	200,000
Roads	Bridges	Roads - Catfish Creek Re-alignment at Southdale Line Bridge	100,000
Roads	Bridges	Roads - Southdale Line Bridge Rehab	880,000
Roads	Crosswalk	Roads - Crosswalk PS William & Carlow	45,000
Roads	Crosswalk	Roads - Pedestrian Crossovers Port Stanley	30,000
Roads	Equipment	Roads - Equipment - 2008 Ford F250 Crew Cab	45,000
Roads	Equipment	Roads - Equipment - 2010 International Combination Tandem Snow Plow	350,000
Roads	Equipment	Roads - Equipment - 2012 Dodge 3500 Crew Cab	47,000
Roads	Equipment	Roads - Equipment - 2013 Ford F150 Extended Cab	75,000
Roads	Equipment	Roads - Equipment - Combination Tandem Snow Plow funded by growth	350,000
Roads	Harrison/Currie Blvd	Roads - Harrison Place Culvert additional funds	380,000
Roads	Sidewalks	Roads - Sidewalks - Elm Street Sidewalk north side (St Thomas reconstruction)	115,000
Roads	Southdale Line	Roads - Southdale Line - reconstruction (Kemsley subdivision)	75,000
Roads	Sparta Line	Roads - Sparta Line - CE share of County Rebuild	175,000
Roads	Surface Treatment	Roads - Hard Top Road Resurfacing (was Hot Mix Paving & Surface Treatment)	1,150,000
Roads	Little Creek	Roads - Little Creek Servicing , Hill & High Road Works - Domus Developments	185,000
Grand Total			5,709,500

What's up, what's not, compared to 2019

FIR OBJECT	2020 BUDGET	2019 Actual	Dollar Difference	Percent Increase
Taxation	-14,701,155	-14,037,239	-663,916	4.7%
Reserve transfers	-2,850,430	-4,122,614	1,272,184	-30.9%
User Fees & Charges	-779,000	-2,105,555	1,326,555	-63.0%
Revenue from Other Municipalities	-713,389	-1,259,261	545,872	-43.3%
Grants - Provincial Conditional	-666,842	-662,130	-4,712	0.7%
Grants - Provincial Unconditional	-651,600	-667,400	15,800	-2.4%
Grants - Federal Conditional	-636,053	-637,142	1,089	-0.2%
Licences, Permits, Rents	-500,800	-699,025	198,225	-28.4%
Fines & Penalties	-476,000	-740,617	264,617	-35.7%
Other Revenue	-321,939	-531,976	210,037	-39.5%
Supplemental Taxation	-75,000	-361,012	286,012	-79.2%
TCA Revenue	-15,000	-40,470	25,470	-62.9%
External Transfers	203,942	196,490	7,452	3.8%
Rents & Financial Expenses	269,088	1,196,314	-927,226	-77.5%
Long Term Debt	429,439	429,439	0	0.0%
Equipment Charges	1,005,500	905,020	100,480	11.1%
Materials & Supplies	2,947,734	5,374,789	-2,427,055	-45.2%
Contracted Services	4,406,078	9,338,214	-4,932,136	-52.8%
TCA - 2020 Capital Requests	5,634,500		5,634,500	#DIV/0!
Salaries, Wages & Benefits	7,281,336	6,765,046	516,290	7.6%
Grand Total	-209,591	-1,659,131	1,449,540	-87.4%

(in thousands)

Taxation	Growth	Income from assessment Taxation & Payments in Lieu	\$664
Reserve Transfers	Capital adjustment	Reduced reserve funding for fire and roads equipment required – aerial and garbage trucks	\$-535
Reserve Transfers	Prior Years	Developer Contributions used to fund already built projects	\$-737
User Fees	COVID19	Reduced User Fees – arenas, beach and parks	\$-90
User Fees	COVID19	Reduced User Fees – building and planning	\$-60
User Fees	Prior Years	Reduced User Fees due to Municipal Drains not cleared	\$-1,236
Other Municipalities	One Time	London share of capital – Dalewood/Webber Bourne	\$-551
Licences & Permits	COVID19	Reduced building permit revenue	\$-200

Fines & Penalties	COVID19	Reduced property tax penalty and interest	\$-245
Other Revenue	COVID19	Reduced POA Provincial Offences Act income and Court Security Recovery	\$-50
Other Revenue	Operating adjustment	Sundry income budgeted in line with years prior to 2019	\$-90
Other Revenue	COVID19	BIA not budgeted	\$-60
Supplemental Taxation	Operating adjustment	Supplemental taxes budgeted in line with years prior to 2019	\$-286
Rents & Financial Expenses	Prior Years	Write-offs due to Municipal Drains not cleared	\$927
Equipment Charges	Operating adjustment	Full year of equipment charges for garbage trucks	\$-100
Capital, Materials, Contracted Services	Capital adjustment	Net reduction in capital requests	\$1,925
Contracted Services	Operating adjustment	Increase in OPP invoice	\$-133
Materials & Supplies	Operating adjustment	Increase in Insurance Premiums	\$-30
Salaries	Growth	Customer Service and Asset Management added positions	\$-140
Salaries	Operating adjustment	Solid waste – full year	\$-160
Salaries	Operating adjustment	Filled vacancies	\$-60
Salaries	Operating adjustment	COLA increase	\$-155

2020 Estimated Impact on Ratepayers - Median/Typical Property

Source: OPTA Tax Tools Lower Tier

Rollnum	RTC	RTQ	Description	Prop Code	Prop Count	2019 CVA	2020 CVA	% CVA Change	2019 Lower Tier CVA Taxes	2020 Lower Tier CVA Taxes	\$ Tax Change
3418000007019040000	R	T	Single Family Home	301	4,315	264,750	269,000	1.61%	2,122.43	2,166.01	43.58
3418026002218000000	R	T	Seasonal Recreational Dwelling	395	157	187,500	193,000	2.93%	1,503.14	1,554.05	50.91
3418026002606009801	R	T	Residential Condominium Unit	370	148	197,000	197,000	0.00%	1,579.30	1,586.26	6.96
3418000007202009802	R	T	Farm House	211	276	173,425	181,200	4.48%	1,390.30	1,459.04	68.74
3418000001251009801	F	T	Farmland	211	253	806,800	881,000	9.20%	1,487.62	1,631.59	143.97
34180000010011009801	T	T	Managed Forest	240	18	97,438	106,800	9.61%	195.28	214.99	19.71
3418016001181029801	M	T	Apartment Building	340	2	985,000	985,000	0.00%	15,792.21	15,861.78	69.57
3418016001077009801	C	T	Small Office Building	400	3	385,000	385,000	0.00%	5,054.37	5,076.64	22.27
3418026001356009801	C	T	Small Retail Commercial Property	410	35	216,119	225,000	4.11%	2,837.26	2,966.87	129.61
3418000005046009801	I	T	Standard Industrial Property	520	1	385,000	385,000	0.00%	6,867.66	6,897.91	30.25

Service Areas by Funding Source – Property Tax, Reserves, Grants, User Fees

The following operating and capital expenditures are primarily funded by property tax:

SERVICE AREA	2020 BUDGET	2019 Actual	2018 ACTUAL
Administrative Support Services	1,895,955	2,717,156	1,709,829
Arena	1,346,680	1,266,227	1,148,434
Asset Management	307,771		
By-law	171,964	179,874	166,882
Cemetery Maintenance	23,000	22,726	21,076
Conservation	175,067	165,232	153,458
Emergency Management & Planning	5,000		1,508
Facilities	109,649	115,285	273,882
Fire Protection & Rescue	2,067,515	2,321,528	2,113,400
Governance	218,410	222,326	155,708
Parks	596,500	818,739	918,458
Planning and Development	497,512	315,203	235,064
Policing	2,146,981	1,906,647	1,966,207
Roads	4,976,334	6,506,339	6,476,617
Solid Waste	1,303,800	1,206,855	1,109,878
Training & Health and Safety	149,000	163,477	134,562
Grand Total	15,991,139	17,927,615	16,584,963

The following operating and capital expenditures are primarily funded by grants, revenue from other municipalities, parking revenues, user fees, and transfers from the Harbour Reserve.

SERVICE AREA	2020 BUDGET	2019 Actual	2018 ACTUAL
Beach Maintenance	197,350	173,490	168,926
Beach Rescue	300,050	310,393	338,441
BIA		50,876	90,010
Building Permit & Inspection	351,000	543,157	365,695
County Roads	708,389	593,171	571,271
Fire Protection & Rescue		235,255	6,548
Harbour	590,000	-278,010	510,685
Municipal Drains	34,651	1,012,387	161,601
Roads	2,440,000	1,730,669	17,740
Grand Total	4,621,439	4,371,388	2,230,916

The following capital expenditures are funded by reserves.

SERVICE AREA	2020 BUDGET	2019 Actual	2018 ACTUAL
Arena	90,000		
Fire Protection & Rescue	690,000	1,550,953	0
Roads	867,000	1,176,508	580,601
Grand Total	1,647,000	2,727,461	580,601

Service Area Breakdown of Revenue and Expenses

Operating Revenue by Service Area

SERVICE AREA	2020 BUDGET	2019 Actual	2018 ACTUAL
Administrative Support Services	-15,986,994	-15,944,305	-15,305,983
Arena	-515,000	-478,558	-465,944
Beach Maintenance	-324,000	-357,984	-334,618
BIA		-50,876	-90,010
Building Permit & Inspection	-351,000	-542,244	-364,489
By-law	-15,000	-21,740	-26,175
County Roads	-729,700	-781,794	-943,714
Facilities	-56,000	-98,421	-222,339
Finance			
Fire Protection & Rescue	-45,000	-475,804	-93,407
Governance	20,000	-7,530	-31,966
Harbour	-161,946	-832,436	-80,653
Municipal Drains	-4,000	-625,776	-35,380
Parks	-12,500	-55,837	-61,425
Planning and Development	-22,500	-91,879	-25,365
Policing	-16,000	-60,172	-154,257
Roads	-1,797,392	-2,153,654	-558,520
Solid Waste	-206,500	-198,505	-242,891
Training & Health and Safety	-5,000		-7,537
Grand Total	-20,228,532	-22,777,514	-19,044,672

Sum of 2020 BUDGET		FIR OBJECT											Grand Total
SERVICE AREA		Fines & Penalties	Grants - Federal Conditional	Grants - Provincial Conditional	Grants - Provin Licences, Permi	Other Revenue	Revenue from Other Municipalities	Taxation	TCA Revenue	User Fees & Charges	Reserve transfers	Supplemental 1	
Administrative Support Services		-435,000		-5,000	-651,600	-43,300	-60,839	-14,701,155		-15,000		-75,000	-15,986,994
Arena										-425,000	-90,000		-515,000
Beach Maintenance		-25,000								-299,000			-324,000
BIA													
Building Permit & Inspection					-350,000					-1,000			-351,000
By-law					-15,000								-15,000
County Roads							-708,389				-21,311		-729,700
Facilities					-56,000								-56,000
Finance													
Fire Protection & Rescue						-35,000				-10,000			-45,000
Governance											20,000		20,000
Harbour					-15,000	-75,000					-71,946		-161,946
Municipal Drains				-4,000									-4,000
Parks										-12,500			-12,500
Planning and Development					-21,500	-1,000							-22,500
Policing		-16,000											-16,000
Roads						-70,000			-15,000		-1,712,392		-1,797,392
Solid Waste				-110,000		-80,000				-16,500			-206,500
Training & Health and Safety							-5,000						-5,000
Grand Total		-476,000		-119,000	-651,600	-500,800	-321,939	-713,389	-14,701,155	-15,000	-779,000	-1,875,649	-20,228,532

Capital Revenue by Service Area

SERVICE AREA	2020 BUDGET	2019 Actual	2018 ACTUAL
Administrative Support Services		-43,000	-21,776
Arena		-9,723	
Fire Protection & Rescue	-710,000	-1,594,689	-74,879
Harbour	-700,000	-423,638	
Municipal Drains		-614,340	
Parks		-183,733	-276,623
Roads	-1,213,895	-1,876,989	-633,160
Grand Total	-2,623,895	-4,746,111	-1,006,439

SERVICE AREA	Grants - Federal Conditional	Grants - Provincial Conditional	Other Revenue	Revenue from Other Municipalities	User Fees & Charges	Reserve transfers	Grand Total
Administrative Support Services							
Arena							
Fire Protection & Rescue						-710,000	-710,000
Harbour						-700,000	-700,000
Municipal Drains							
Parks							
Roads	-636,053	-547,842				-30,000	-1,213,895
Grand Total	-636,053	-547,842				-1,440,000	-2,623,895

Operating Expenses by Service Area

SERVICE AREA	2020 BUDGET	2019 Actual	2018 ACTUAL
Administrative Support Services	1,820,955	2,672,318	1,709,829
Arena	1,294,180	1,248,816	1,148,435
Asset Management	307,771		
Beach Maintenance	197,350	173,490	168,926
Beach Rescue	300,050	285,115	270,670
BIA		50,876	90,010
Building Permit & Inspection	351,000	543,157	365,695
By-law	171,964	179,874	166,882
Cemetery Maintenance	23,000	22,726	21,076
Conservation	175,067	165,232	153,458
County Roads	729,700	678,417	835,426
Emergency Management & Planning	5,000		1,508
Facilities	109,649	118,131	276,284
Fire Protection & Rescue	2,057,515	2,149,273	2,008,232
Governance	218,410	222,326	155,708
Harbour	161,946	832,436	80,653
Municipal Drains	34,651	398,047	117,085
Parks	596,500	672,885	755,033
Planning and Development	497,512	315,203	235,064
Policing	2,146,981	1,906,647	1,966,207
Roads	4,281,334	4,493,497	6,246,148
Solid Waste	1,303,800	1,206,855	1,109,878
Training & Health and Safety	149,000	163,477	134,562
Grand Total	16,933,336	18,498,799	18,016,767

SERVICE AREA	Contracted Services	Equipment	Ch External Transf	Long Term Debt	Materials & Sup	Rents & Financ	Salaries, Wages	Reserve transfers	Grand Total
Administrative Support Services	155,500				165,855	181,000	1,316,500	2,100	1,820,955
Arena	153,450	8,000			441,942	588	690,200		1,294,180
Asset Management							307,771		307,771
Beach Maintenance	40,100	35,000			22,250		100,000		197,350
Beach Rescue					19,050		281,000		300,050
BIA									
Building Permit & Inspection	54,500	7,500			9,094		290,787	-10,881	351,000
By-law	36,800				27,374	9,500	98,290		171,964
Cemetery Maintenance	18,000						5,000		23,000
Conservation			175,067						175,067
County Roads	75,000	216,000			209,700		229,000		729,700
Emergency Management & Planning							5,000		5,000
Facilities	22,466		18,600	10,000	20,361		23,222	15,000	109,649
Fire Protection & Rescue	181,500	1,000			225,915		1,190,100	459,000	2,057,515
Governance	17,500				21,950		178,960		218,410
Harbour	133,500	3,000			15,446		10,000		161,946
Municipal Drains				19,651			15,000		34,651
Parks	150,000	27,000			93,250		326,250		596,500
Planning and Development	344,056				5,500		147,956		497,512
Policing	2,136,706		10,275						2,146,981
Roads	377,000	408,000		399,788	1,374,546	78,000	1,644,000		4,281,334
Solid Waste	504,000	300,000			140,500		359,300		1,303,800
Training & Health and Safety	6,000				80,000		63,000		149,000
Grand Total	4,406,078	1,005,500	203,942	429,439	2,872,734	269,088	7,281,336	465,219	16,933,336

Capital Expenses by Service Area

SERVICE AREA	2020 BUDGET	2019 Actual	2018 ACTUAL
Administrative Support Services	75,000	44,838	
Arena	232,500	17,411	
Beach Rescue		25,278	67,770
Fire Protection & Rescue	700,000	1,958,462	111,716
Governance			
Harbour	700,000	-360,508	277,519
Municipal Drains		614,340	44,516
Parks		145,855	163,425
Policing			
Roads	4,002,000	4,920,019	828,810
Grand Total	5,709,500	7,365,695	1,493,757

SERVICE AREA	Contracted Services	Equipment	Chairs	Materials & Supplies	Rents & Financial	Salaries, Wages	TCA - 2020 Capital Requests	Grand Total
Administrative Support Services				75,000				75,000
Arena							232,500	232,500
Beach Rescue								
Fire Protection & Rescue							700,000	700,000
Governance								
Harbour							700,000	700,000
Municipal Drains								
Parks								
Policing								
Roads							4,002,000	4,002,000
Grand Total				75,000			5,634,500	5,709,500

Administrative Support Services

Provincial Requirement, Organizational Support

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
Taxation	-14,701,155	-14,037,239	-13,385,217	-12,845,736	-12,622,613	-12,446,356
Grants - Provincial Unconditional	-651,600	-667,400	-663,300	-413,300	-385,700	-453,700
Fines & Penalties	-435,000	-658,709	-709,428	-572,951	-478,490	-445,798
Supplemental Taxation	-75,000	-361,012	-62,940	-85,402	-72,270	-132,842
Other Revenue	-60,939	-83,954	-56,743	-57,523	-13,929	-53,391
Licences, Permits, Rents	-43,300	-50,105	-42,682	-40,747	-44,519	-31,577
User Fees & Charges	-15,000	-17,965	-16,560	-17,550	-17,885	-15,730
Grants - Provincial Conditional	-5,000	-20,741				
Revenue from Other Municipalities				-1,000	-1,275	
TCA Revenue		-17,179	-230,213	-15,800	-62,397	-917
Long Term Debt						
Equipment Charges		131				6,984
Reserve transfers	2,100	66,236	-71,993	519,229	383,384	754,908
Contracted Services	155,500	132,644	109,563	142,801	208,717	194,452
Rents & Financial Expenses	181,000	1,094,579	188,870	223,236	205,599	283,695
Materials & Supplies	240,855	170,463	160,950	123,168	139,338	99,869
Salaries, Wages & Benefits	1,316,500	1,180,104	1,161,762	1,108,413	1,162,538	949,160
Grand Total	-14,091,039	-13,270,149	-13,617,930	-11,933,162	-11,599,501	-11,291,243

Arena

Council Discretion, Leisure and Culture

COVID19 is expected to impact lower revenues and increased sanitization costs.

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
User Fees & Charges	-425,000	-476,657	-464,369	-445,678	-451,075	-489,676
Reserve transfers	-90,000	25,277	46,719	86,493	107,832	187,121
Other Revenue		-1,900	-1,575	-8,005	-5,062	-3,479
Rents & Financial Expenses	588	534	424	498	526	414
Equipment Charges	8,000	8,185	5,898	2,429	3,726	8,272
Contracted Services	153,450	122,170	103,871	132,884	146,499	90,302
TCA - 2020 Capital Requests	232,500					
Materials & Supplies	441,942	423,037	355,098	372,367	342,738	518,785
Salaries, Wages & Benefits	690,200	677,302	636,425	626,074	645,964	647,409
Grand Total	1,011,680	777,947	682,491	767,062	791,148	959,148

Asset Management

Provincial Requirement, Organizational Support, Reporting and Funding Eligibility

This is a new service area.

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
Salaries, Wages & Benefits	307,771					
Grand Total	307,771					

Beach Maintenance

Council Discretion, Community Health

User fees in the form of Parking revenue does not fully cover both Beach Maintenance and Beach Rescue costs.

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
User Fees & Charges	-299,000	-309,688	-316,886	-270,243	-204,081	-192,775
Fines & Penalties	-25,000	-45,258	-14,558	-33,767		-12,213
Licences, Permits, Rents		-2,650	-1,675	-7,025	-2,659	-2,425
Other Revenue		-389	-1,500	-1,000	-3,000	-4,380
Materials & Supplies	22,250	9,931	16,568	8,103	17,300	7,492
Equipment Charges	35,000	31,663	25,019	32,224	22,023	3,243
Contracted Services	40,100	38,759	45,773	24,859	19,996	3,333
Salaries, Wages & Benefits	100,000	93,136	81,565	100,309	52,773	51,079
Grand Total	-126,650	-184,495	-165,692	-146,541	-97,646	-146,647

Beach Rescue

Council Discretion, Community Safety

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
Equipment Charges		971	658			
Reserve transfers				3,667		5,958
Contracted Services		19,248	61,198	173	13	1,024
Materials & Supplies	19,050	21,363	21,766	19,583	16,157	9,425
Salaries, Wages & Benefits	281,000	268,811	254,818	249,476	276,207	245,999
Grand Total	300,050	310,393	338,441	272,899	292,377	262,406

Building Permit & Inspection

Provincial Requirement, Community Safety

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
Licences, Permits, Rents	-350,000	-541,524	-362,249	-306,521	-238,627	-144,863
Reserve transfers	-10,881	178,649	29,509	4,000		
User Fees & Charges	-1,000	-720	-2,240	-1,675	-1,000	-1,180
Equipment Charges	7,500					11,300
Materials & Supplies	9,094	8,398	7,302	8,955	5,845	18,054
Contracted Services	54,500	90,939	29,584	35,600	14,011	56,531
Salaries, Wages & Benefits	290,787	265,171	299,300	278,632	286,329	259,766
Grand Total	0	913	1,206	18,990	66,559	199,608

By-law

Provincial Requirement, Community Safety

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
Licences, Permits, Rents	-15,000	-21,740	-26,175	-38,425	-12,660	-18,772
Grants - Federal Conditional					-1,968	-1,364
Equipment Charges			168	2,523	2,392	
Fines & Penalties						
Reserve transfers		45,000	45,000	20,000	20,000	27,771
Rents & Financial Expenses	9,500	9,084	7,231	7,125	4,023	3,156
Materials & Supplies	27,374	18,073	15,953	39,993	50,559	43,561
Contracted Services	36,800	43,376	39,711	75,272	33,662	47,562
Salaries, Wages & Benefits	98,290	64,341	58,820	70,258	46,303	36,495
Grand Total	156,964	158,134	140,707	176,745	142,311	138,408

Cemetery Maintenance

Provincial Requirement, Community Safety

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
Equipment Charges		2,142				
Salaries, Wages & Benefits	5,000	5,549				
Contracted Services	18,000	15,035	21,076	25,494	6,205	11,030
Grand Total	23,000	22,726	21,076	25,494	6,205	11,030

Conservation

Provincial Requirement, Environmental Sustainability, Safety

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
External Transfers	175,067	165,232	153,458	143,498	133,739	124,233
Grand Total	175,067	165,232	153,458	143,498	133,739	124,233

County Roads

Provincial Requirement, Shared Service Agreement, Transportation & Mobility

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
Revenue from Other Municipalities	-708,389	-696,548	-679,559	-748,879	-760,190	-635,341
Reserve transfers	-21,311	-85,246	-264,155	230,640	89,013	106,621
Contracted Services	75,000	83,730	104,958	100,245	147,014	113,943
Materials & Supplies	209,700	181,878	210,047	7,578	15,600	47,656
Equipment Charges	216,000	188,002	251,223	140,091	172,155	217,171
Salaries, Wages & Benefits	229,000	224,807	269,198	175,967	216,158	147,003
Grand Total	0	-103,377	-108,288	-94,357	-120,248	-2,947

Emergency Management & Planning

Provincial Requirement, Community Safety

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
Materials & Supplies						1,905
Salaries, Wages & Benefits	5,000		1,508		485	1,601
Grand Total	5,000		1,508		485	3,506

Facilities

Council Discretion, Leisure and Culture

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
Licences, Permits, Rents	-56,000	-35,297	-62,283	-54,777	-55,193	-52,216
Equipment Charges			109	922	168	7,204
TCA Revenue			-150,056			
Long Term Debt	10,000	10,000	10,000	10,000	10,000	
Reserve transfers	15,000	-46,103	166,378	23,629	15,000	30,078
External Transfers	18,600	18,192	17,541	31,608		15,820
Materials & Supplies	20,361	15,957	18,147	23,317	21,422	18,590
Contracted Services	22,466	33,474	31,120	19,570	28,797	26,601
Salaries, Wages & Benefits	23,222	23,488	22,990	22,637	19,897	8,578
Grand Total	53,649	19,710	53,945	76,905	40,092	54,656

Finance

Provincial Requirement, Organizational Support

This budget falls under Administrative Support Services.

Fire Protection & Rescue

Provincial Requirement, Community Safety

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
Reserve transfers	-251,000	-1,425,182	424,993	437,960	626,999	923,516
Other Revenue	-35,000	-53,708	-23,544	-50,377	-62,273	-69,831
User Fees & Charges	-10,000	-11,915	-38,144	-5,824	-20,258	-19,571
Rents & Financial Expenses		50	77	3,381	3,514	4,499
Fines & Penalties		-1,431			2,300	-5,900
TCA Revenue						
Equipment Charges	1,000	3,591	9	829	3,669	985
Contracted Services	181,500	421,384	312,641	224,930	192,861	162,961
Materials & Supplies	225,915	1,888,114	158,131	135,044	565,297	110,874
TCA - 2020 Capital Requests	700,000					
Salaries, Wages & Benefits	1,190,100	1,216,340	1,117,498	973,078	834,903	703,571
Grand Total	2,002,515	2,037,243	1,951,661	1,719,020	2,147,013	1,811,103

Governance

Provincial Requirement, Organizational Support

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
Other Revenue		-330	-265			
TCA - 2020 Capital Requests						
Contracted Services	17,500	27,964	2,845	49,032	67	
Reserve transfers	20,000	-7,200	-31,701		-12,307	2,100
Materials & Supplies	21,950	15,390	11,109	15,558	15,284	26,877
Salaries, Wages & Benefits	178,960	178,972	141,754	151,948	150,129	167,026
Grand Total	238,410	214,796	123,741	216,539	153,173	196,003

Harbour

Council Discretion, Leisure and Culture

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
Reserve transfers	-771,946	-1,173,577	152,513	407,446	521,309	417,357
Other Revenue	-75,000	-63,738	-137,865	-300,262	-239,851	-537,824
Licences, Permits, Rents	-15,000	-18,359	-8,990	-24,560	-19,996	-23,465
Rents & Financial Expenses		9,336	9,336	9,336	9,336	7,147
User Fees & Charges		-400	-2,800	-1,000	-400	-800
Grants - Federal Conditional			-83,511	-178,465	-453,154	-19,855
Equipment Charges	3,000	8,742	14,131	39,056	2,069	445
Salaries, Wages & Benefits	10,000	22,863	30,165	81,669	6,062	27,545
Materials & Supplies	15,446	12,653	22,857	45,859	7,977	7,217
Contracted Services	133,500	418,334	281,682	892,025	1,961,270	1,774,389
TCA - 2020 Capital Requests	700,000					
Grand Total	-0	-784,146	277,519	971,104	1,794,622	1,652,155

Municipal Drains

Provincial Requirement, Environmental Sustainability

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
Grants - Provincial Conditional	-4,000	-4,106	-5,994	-38,582	-9,649	-2,941
Materials & Supplies		8,494	1,946	5,812	1,225	263
Other Revenue						
Equipment Charges		1,510	2,771	3,812	3,045	783
Reserve transfers		303,406	-306,946	-50,075	-84,250	-33,313
Contracted Services		670,753	416,770	121,021	134,964	17,376
User Fees & Charges		-1,236,010	-29,386	-21,539	-30,977	-15,801
Salaries, Wages & Benefits	15,000	8,574	19,182	15,616	17,738	18,660
Long Term Debt	19,651	19,650	27,878	28,810	28,885	39,974
Grand Total	30,651	-227,729	126,221	64,876	60,982	25,000

Parks

Council Discretion, Leisure and Culture

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
User Fees & Charges	-12,500	-38,023	-40,331	-25,258	-31,913	-20,776
Rents & Financial Expenses		1,679	4,533	2,813	2,813	2,632
Reserve transfers		-43,983	-163,523	-137,003	83,134	108,466
Grants - Federal Conditional		-3,915	-10,512			
Revenue from Other Municipalities		-11,399	-9,057	-31,081		
Other Revenue		-142,249	-1,525	-6,250	-2,897	-28,215
Grants - Provincial Conditional						
TCA Revenue					-305	776
TCA - 2020 Capital Requests						
Equipment Charges	27,000	26,576	26,771	36,139	27,529	6,148
Materials & Supplies	93,250	163,177	103,956	68,523	66,785	13,593
Contracted Services	150,000	216,595	265,730	349,387	267,493	131,147
Salaries, Wages & Benefits	326,250	410,713	404,368	387,163	433,729	140,001
Grand Total	584,000	579,170	580,409	644,434	846,367	353,772

Planning & Development

Provincial Requirement, Economic Development

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
Licences, Permits, Rents	-22,500	-31,378	-25,365	-30,380	-27,074	-30,050
User Fees & Charges		-60,501		-15,624		
Materials & Supplies	5,500	4,150	10,356	8,030	6,074	10,085
Salaries, Wages & Benefits	147,956	10,838	10,411	8,230	27	31
Contracted Services	344,056	300,214	214,297	193,821	171,915	205,126
Grand Total	475,012	223,324	209,699	164,078	150,942	185,192

Policing

Provincial Requirement, Community Safety

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
Fines & Penalties	-16,000	-35,218	-130,707	-138,850	-82,596	-149,459
Materials & Supplies		1,241	1,893	2,158	2,272	2,061
Other Revenue		-24,953	-23,550	-26,911	-46,959	-47,929
Salaries, Wages & Benefits						
Reserve transfers		-54,816	22,268	77,644		
External Transfers	10,275	13,067	10,167	7,766	8,967	10,152
Contracted Services	2,136,706	1,947,156	1,931,879	1,906,173	1,922,464	1,762,902
Grand Total	2,130,981	1,846,476	1,811,951	1,827,980	1,804,147	1,577,727

Roads

Provincial Requirement, Transportation & Mobility

FIR OBJECT	2020 BUDGET	2019 Actual	Dollar Difference	Percent Increase
Reserve transfers	-1,742,392	-1,716,023	-26,369	1.5%
Grants - Federal Conditional	-636,053	-633,227	-2,826	0.4%
Grants - Provincial Conditional	-547,842	-540,298	-7,544	1.4%
Other Revenue	-70,000	-160,107	90,107	-56.3%
TCA Revenue	-15,000	-23,291	8,291	-35.6%
Revenue from Other Municipalities		-551,314	551,314	-100.0%
Licences, Permits, Rents		-150	150	-100.0%
User Fees & Charges			0	#DIV/0!
Rents & Financial Expenses	78,000	79,435	-1,435	-1.8%
Contracted Services	377,000	4,035,238	-3,658,238	-90.7%
Long Term Debt	399,788	399,789	-1	0.0%
Equipment Charges	408,000	364,744	43,256	11.9%
Materials & Supplies	1,374,546	2,294,843	-920,296	-40.1%
Salaries, Wages & Benefits	1,644,000	1,833,236	-189,236	-10.3%
TCA - 2020 Capital Requests	4,002,000		4,002,000	#DIV/0!
Grand Total	5,272,047	5,382,873	-110,826	-2.1%

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
Reserve transfers	-1,742,392	-1,716,023	1,762,358	2,374,483	1,410,827	2,323,306
Grants - Federal Conditional	-636,053	-633,227	-326,699	-3,700	-750,337	-1,287,670
Grants - Provincial Conditional	-547,842	-540,298	-354,777			
Other Revenue	-70,000	-160,107	-82,198	-70,256	-46,550	50,877
TCA Revenue	-15,000	-23,291	-109,173	-82,145	-45,363	-12,470
User Fees & Charges						-9,000
Licences, Permits, Rents		-150				
Revenue from Other Municipalities		-551,314				
Rents & Financial Expenses	78,000	79,435	125,215	93,323	56,376	96,369
Contracted Services	377,000	4,035,238	552,843	544,277	453,019	648,057
Long Term Debt	399,788	399,789	399,789	399,789	399,789	
Equipment Charges	408,000	364,744	399,957	214,935	291,196	594,868
Materials & Supplies	1,374,546	2,294,843	1,862,851	1,273,365	1,043,961	797,505
Salaries, Wages & Benefits	1,644,000	1,833,236	1,653,112	1,329,141	1,550,142	1,596,002
TCA - 2020 Capital Requests	4,002,000					
Grand Total	5,272,047	5,382,873	5,883,278	6,073,212	4,363,059	4,797,845

Solid Waste

Provincial Requirement, Community Health

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
Grants - Provincial Conditional	-110,000	-104,855	-128,563	-144,806	-111,508	-108,548
Other Revenue	-80,000	-79,473	-100,739	-122,668	-112,663	-100,815
User Fees & Charges	-16,500	-14,177	-13,589	-11,397	-8,234	-9,272
Materials & Supplies	140,500	22,677	31,087	9,593	13,464	9,412
Equipment Charges	300,000	268,763	289	493	2,516	1,580
Salaries, Wages & Benefits	359,300	211,852	4,114	6,296	30,148	13,321
Contracted Services	504,000	703,563	1,074,388	1,042,668	1,004,728	1,006,147
Grand Total	1,097,300	1,008,350	866,987	780,180	818,450	811,827

Training & Health and Safety

Provincial Requirement, Organizational Support

Row Labels	2020 BUDGET	2019 Actual	2018 ACTUAL	2017 ACTUAL	2016 ACTUAL	2015 ACTUAL
Revenue from Other Municipalities	-5,000		-7,537			
Contracted Services	6,000	8,673	5,160			
Salaries, Wages & Benefits	63,000	68,724	56,462	41,812	62,654	65,781
Materials & Supplies	80,000	86,081	72,940	40,084	78,379	64,257
Grand Total	144,000	163,477	127,025	81,896	141,033	130,038